



To,
TNT Limited
Department of Corporate Services
Pinnacle Jewellery Towers
Tidal Street, Fort, Mumbai - 400014
Scrp Code - 111901

Date: 30th May, 2020

Subject: Outcome of the meeting of the Board of Directors of the Company

Dear Sir/ Madam,

This is to inform you that the Board of Directors of the Company, at their meeting held on Saturday, 30th May, 2020 (convened at 10:00 pm and consisted of 5(05) mem.) have, after due deliberations and approvals, decided consolidated and standalone financial results of the Company for the half year and year ended 31st March, 2020, pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

A copy of the 'Emailer' along with the 'Audit Report' of the Auditors of the Company, for the half year and year ended 31st March, 2020 is enclosed herewith.

You are requested to take the note of the same in your record.

Thanking you,

Yours faithfully,

For **Sailed Tours N Travels Limited**

Purvi Agarwal
Company Secretary & Compliance Officer
Membership No. A6666

**PURVI
AGARWA
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Digitally signed
by Purvi
AGARWAL
Date: 2020.05.30
12:36:10 +05'30'



INDEPENDENT AUDITOR'S REPORT ON THE HALF YEAR AND YEAR TO DATE
AUDITED STANDALONE FINANCIAL RESULTS OF SARANI TOURS N TRAVELS
LIMITED (FORMERLY CALLED SARANI TOURS N TRAVELS PRIVATE LIMITED)
PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND
DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AS AMENDED

To
The Board of Directors
Sarani Tours N Travels Limited
CIN: L33000WB2015PLC024436

OPINION

We have audited the accompanying standalone financial results of **M/S SARANI TOURS N TRAVELS LIMITED** (the company) for the half yearly ended and the year ended 31 March 2025 ("the Statement") herewith being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement -

i. is presented in accordance with the requirements of the Listing Regulations in the regard; and

ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India, of its profit and other financial information of the Company for the half year and year ended 31 March 2025.

BASIS FOR OPINION

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under these Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

MANAGEMENT'S RESPONSIBILITIES FOR THE FINANCIAL RESULTS

The Statement has been prepared on the basis of the standalone financial statements for the year ended 31 March 2025. The Company's Board of Directors are responsible for the



preparation of these standalone financial results that give a true and fair view of its profit of the Company and other financial information in accordance with the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued under and other accounting principles generally accepted in India and in compliance with Regulation 23 of the Listing Regulations.

The responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities, selection and application of appropriate accounting policies, making judgments and estimates that are reasonable and prudent and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error. In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors are also responsible for overseeing the Company's financial reporting process.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL RESULTS

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Statement includes the standalone financial results for the six months ended 31 March 2020, being the balancing figure between the audited figures in respect of the full financial year ended 31 March 2020 and published unaudited year to date figures upto the first half year, which were subject to a limited review by us, as required under Listing Regulations.

For Kedia Dhandharia & Co
Chartered Accountants
Firm Registration Number: 0329559E



Garpat Khanna
Partner
Membership Number: 302889



Place: Kolkata
Date: 30th Day of May, 2020
UDIN: 20303609NDSFWY1946

SAILER TOURS & TRAVEL LIMITED
(Formerly called Sailer Tours & Travels Private Limited)
(CIN - L32090GJ2019PLC234700)
Audited Balance Sheet of Assets and Liabilities as on 31 March 2025

(All amount in Rupee Thousands, unless otherwise stated)

Particulars	As at 31 March 2024	As at 31 March 2025
EQUITY AND LIABILITIES		
(I) Shareholders' Funds		
(a) Share Capital	47,040.00	47,040.00
(b) Reserves & Surplus	29,852.79	21,261.50
	76,892.79	68,301.50
(II) Non-Current Liabilities		
Deferred Tax Liabilities (Net)	1,218.41	1,228.48
	1,218.41	1,228.48
(III) Current Liabilities		
(a) Short Term Borrowings	32,507.11	34,298.40
(b) Trade Payables		
i) Total outstanding dues of micro enterprises and small enterprises		
ii) Total outstanding dues to the creditors other than micro and small enterprises	1,531.73	14,455.10
(c) Other Current Liabilities	6,757.44	6,114.99
(d) Short Term Provisions	598.00	451.60
	39,393.28	55,320.09
TOTAL	1,11,498.41	1,20,919.98
ASSETS		
(I) Non-Current Assets		
(a) Property, Plant & Equipment and Intangible Assets		
i) Property, Plant & Equipment	7,174.24	6,523.09
ii) Intangible Assets	14,513.58	16,791.01
(b) Non-Current Investments	34.00	32.00
(c) Other Non-Current Assets	1,786.03	942.94
	23,467.85	24,289.04
(II) Current Assets		
(a) Current Investments	2,736.00	2,375.12
(b) Inventories	80.13	889.60
(c) Trade Receivables	70,525.18	69,347.36
(d) Cash & Cash Equivalents	478.00	1,832.38
(e) Short Term Loans & Advances	-	27.40
(f) Other Current Assets	13,238.28	20,324.13
	87,017.59	94,835.98
TOTAL	1,11,498.41	1,20,919.98



Ravi Agarwal
Ravi Agarwal
Company Secretary
Membership No. - A04801

For and on behalf of Board of Directors of
Sailer Tours & Travels Limited

Dr. Anshu Chandra
Dr. Anshu Chandra
Director
DIN - 00003417

Santa Chatterjee
Santa Chatterjee
Director
DIN - 03424008

Tata Trusts Finance Limited
(Formerly called Tatal Trusts Finance Limited)
(CIN: L26900MH2005PLC028133)
Audited Financial Statement of Cash Flow Statement for the year ended 31 March 2020

[All amount in Rupees Thousands, unless otherwise stated]

Particulars	Year Ended 31.03.2020	Year Ended 31.03.2019
A. Cash Flow from/ (Use of) Activities		
Net Profit/(Loss) Before Tax	3,399.87	2,431.95
Adjustments for: Net Cash Items:		
Provision for Depreciation & Amortisation	-	(81.00)
Profit from sale of investments	(77.56)	-
Dividend on Loans	1,899.91	1,201.91
Dividend on Fixed Deposits	27.83	27.08
Gain/Loss on sale of other assets	(1.34)	-
Distribution & Dividend on	3,728.23	4,832.07
Operating Profit Before Working Capital Changes	8,468.21	6,813.96
Adjustments for Working Capital:		
Increase/(Decrease) in Current Liabilities	2,042.89	1,001.68
Increase/(Decrease) in Trade Receivables	290.89	(492.96)
Increase/(Decrease) in Trade Payables	(291.77)	(1,137.00)
Increase/(Decrease) in Cash Term Loans and Advances	27.43	(27.42)
Increase/(Decrease) in Trade Payables	(12,325.64)	2,268.82
Increase/(Decrease) in Other Current Assets	868.59	381.00
Increase/(Decrease) in Other Current Liabilities	(7,273.42)	(26,401.22)
Cash Generated from Operating Activities	3,877.41	21,694.79
Direct Taxes Paid (net)	(499.28)	(141.94)
Net Cash from Operating Activities (A)	3,378.13	21,552.85
B. Cash flow from Investing Activities		
Purchase of Property, Plant and Equipment	(194.26)	(264.15)
Interest Paid Deposits	(7.26)	(1.81)
Other than Cash Advances	981.21	(47.84)
Purchase/Sale of investments (net)	(211.20)	(1,376.12)
Net Cash Used in Investing Activities (B)	(531.51)	(1,790.92)
C. Cash Flow from Financing Activities		
Receipts of Borrowings:		
Interest on Loan	(1,719.86)	18,836.45
Interest on Loan	(1,888.95)	(1,205.19)
Net Cash Used in Financing Activities (C)	(3,608.81)	17,631.26
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	(752.19)	(366.91)
Cash & Cash Equivalents at Beginning of Year	119.47	477.88
Cash & Cash Equivalents at End of Year	(632.72)	110.97
Cash and Cash Equivalents Comprise:		
Cash in hand	(6.71)	(1.23)
Bank Balances	(626.01)	112.20
Cash and Cash Equivalents at the End of the Year	(632.72)	110.97

The amounts are audited and a certificate has been prepared under the title mentioned as set out in Accounting Standard 3 on Cash Flow Statement as specified under Section 143 of the Companies Act 2013 read with Companies (Auditing Standards) Rules, 2015.



Pratik Rajwade
Pratik Rajwade
Chartered Accountant
Membership No. - 10000121A

For and on behalf of Board of Directors of
Tata Trusts Finance Limited

Suchi Chaudhary
Suchi Chaudhary
Director
DIN - 0342488

Pratik Rajwade
Pratik Rajwade
Chartered Accountant
Membership No. - 10000121A



INDEPENDENT AUDITOR'S REPORT ON THE CONSOLIDATED ON THE HALF YEAR AND YEAR TO DATE AUDITED OF SAILANI TOURS N TRAVELS LIMITED (FORMERLY CALLED SAILANI TOURS N TRAVELS PRIVATE LIMITED) PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AS AMENDED

To
The Board of Directors
Sailani Tours N Travels Limited
CIN: L63090WB2019PLC334136

OPINION

We have audited the accompanying consolidated financial results of **M/S SAILANI TOURS N TRAVELS LIMITED** ("the Holding Company") and its subsidiary (the Holding Company and its subsidiary referred to as "Group") for the half yearly ended and the year ended 31 March 2026 ("the Statement") herewith being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. includes the result of its subsidiary **Travels Private Limited**
- ii. are presented in accordance with the requirements of the Listing Regulations in this regard and
- iii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of its consolidated profit and other financial information of the Company for the half yearly ended and year ended 31st March, 2026.

BASIS FOR OPINION

We conducted our audit in accordance with the Standards on Auditing (SAs), specified under section 143(10) of the Companies Act, 2013, as amended (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the consolidated financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained by us and the other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.



MANAGEMENT'S RESPONSIBILITIES FOR THE FINANCIAL RESULTS

The Statement has been prepared on the basis of the consolidated annual financial statements for the year ended 31st March 2026. The Board of Directors and Management of the Holding Company are responsible for the preparation and presentation of the Statements that give a true and fair view of its profits of the Company and other financial information in accordance with the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 35 of the Listing Regulations.

This responsibility also includes the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Consolidated Statement, the respective Board of Directors are responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Group's financial reporting process.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL RESULTS

Our objectives are to obtain reasonable assurance about whether the Consolidated Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- identify and assess the risks of material misstatement of the Consolidated Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control. Under section 143(3)(c) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the Group has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of Management and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatement in the consolidated financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work, and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance, with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The accompanying statement includes the Group share of total assets Rs 85.00 Thousands and as at 31 March 2026 and profit Rs NIL for the for the half yearly ended and year ended 31 March 2026 respectively as considered in consolidated financial statements in respect of 1 (one subsidiary).

The Statement includes the consolidated financial results for the six months ended 31 March 2026, being the balancing figure between the audited figures in respect of the full financial



Kedia Dhandharia & Co.
CHARTERED ACCOUNTANTS

year ended 31 March 2020 and published unaudited year to date figures upto the first half yearly, which were subject to a limited review by us, as required under Listing Regulations.

For Kedia Dhandharia & Co

Chartered Accountants

Firm Registration Number: 8226888E

Ganpat Kherika

Partner

Membership Number: 303889



Place: Kolkata

Date: 30th Day of May, 2020

UDIN: 36393689GF8EFW0838

SARLAT TOURS & TRAVELS LIMITED
 (Formerly called Sarlat Tours & Travels Private Limited)
 CIN: L32909RJ2019PLC024118
 Audited Consolidated Statement of Assets and Liabilities as on 31 March 2020

All amount in Rupees Thousands, unless otherwise stated

Particulars	As at	As at
	31 March 2020	31 March 2019
EQUITY AND LIABILITIES		
(1) Shareholders' Funds	47,340.00	47,340.00
(a) Share Capital	20,800.00	21,800.00
(b) Reserves & Surplus	26,540.00	25,540.00
(2) Non-Current Liabilities	1,315.41	1,308.48
Deferred Tax Liabilities (Net)	1,315.41	1,308.48
(3) Current Liabilities	22,917.11	24,200.49
(a) Short-Term Borrowings		
(b) Trade Payables		
(i) Trade outstanding dues of sales or supplies and credit sales/works	1,201.73	16,498.13
(ii) Total outstanding dues to the creditors other than trade and credit sales/works	6,763.44	6,117.06
(c) Other Current Liabilities	552.90	451.90
(d) Short-Term Provisions	31,317.30	40,224.34
TOTAL	1,11,488.41	1,20,361.44
ASSETS		
(1) Non-Current Assets	7,174.24	8,103.00
(a) Property, Plant & Equipment and Intangible Assets	14,058.30	10,161.00
(i) Property, Plant & Equipment	1,790.00	342.00
(ii) Intangible Assets	12,268.30	9,819.00
(b) Other Non-Current Assets	2,416.00	2,250.00
(2) Current Assets	2,708.39	2,358.13
(a) Current Investments	221.50	220.50
(b) Inventories	70,825.50	69,081.39
(c) Trade Receivables	490.10	1,221.63
(d) Cash & Cash Equivalents	11,348.19	20,081.30
(e) Short-Term Loans & Advances	28,028.86	34,882.44
(f) Other Current Assets		
TOTAL	1,11,488.41	1,20,361.44



[Signature]
 Fund Agent/
 Company Secretary
 Membership No. - 48681

[Signature]
 Director
 DIN - 0000417

[Signature]
 Sunita Chandel
 Director
 DIN - 0342488

For and on behalf of Board of Directors of
 Sarlat Tours & Travels Limited

Balaji Tube & Tubes Limited
(Formerly called Balaji Tube & Tubes Private Limited)
CIN: U20000GJ2012PLC024118
Consolidated Statement of Audited Financial Results for the half year and year ended 31 March 2022

(All amount in Rupees / Crores unless otherwise stated)

Particulars	Half Year Ended		Year Ended		
	31 March	30 September	31 March	31 March	31 March
	2021	2021	2021	2021	2021
	Audited	Unaudited	Audited	Audited	Audited
Revenue from Operations	1,19,802.71	97,120.89	1,50,277.47	2,18,384.93	1,49,978.87
(I) TOTAL REVENUE FROM OPERATIONS	1,19,802.71	97,120.89	1,50,277.47	2,18,384.93	1,49,978.87
(ii) Other Income	27,30,73	1,88,83	27,93	32,81	4,8,81
(II) TOTAL INCOME - (I+II)	1,47,133.44	99,009.72	1,50,305.40	2,18,417.74	1,50,027.68
CAPEXES					
Cost of Goods Produced	1,06,498.32	82,594.85	86,943.04	1,30,993.38	1,01,791.82
Cost of Services Provided	238.89	228.87	194.31	141.29	395.46
Changes in Inventories	2,29.21	1,88.12	2,26.59	2,02.32	4,714.32
Employee Benefits Expense	1,343.03	381.42	1,672.13	2,342.51	1,204.43
Financial Cost	1,721.03	1,222.42	1,888.34	3,790.58	4,227.77
Depreciation and Amortisation Expenses	2,715.75	2,271.74	2,773.36	4,282.59	3,747.99
Other Expenses			37.25		111.76
Minority Shareholders' Interest (M)					
(III) TOTAL EXPENSES	1,13,744.86	86,818.81	1,00,766.26	2,15,817.84	1,19,934.44
(IV) Profit/Loss Before Tax (PBT)	33,388.58	12,190.91	49,539.14	2,02,600.00	30,093.24
(V) Tax Expenses					
(a) Current Tax	86.21	442.58	491.59	580.22	491.88
(b) Tax Provision/Adjustment	1,330		4,175	7,133	27,133
(c) Deferred Tax	33.59	80.54	867.52	112.98	184.27
	850.09	563.64	1,426.68	1,705.48	2,750.33
(VI) Profit/Loss for the Year (PL)	32,538.49	11,647.27	48,052.55	2,00,894.52	27,342.91
(VII) Part of equity share holder's share of PL: (B)					
(a) Reserve & Surplus	47,840.00	47,840.00	47,840.00	47,840.00	47,840.00
(b) Minority Shareholders' Interest (M)					
(i) Banned	0.22	0.89	0.22	0.22	0.44
(ii) Allowed	0.22	0.89	0.22	0.22	0.44

- Note:-**
- The above Consolidated Financial Statements for the half year ended and year ended 31 March 2022 were reviewed by Audit Committee and approved by the Board of Directors in meeting held on 29.03.2022. The Statutory Auditor has expressed unqualified opinion on the above results.
 - The compliance required to IAS-40 not applicable as company is listed on BSE National Stock Exchange.
 - There were no exceptional items during the period ended.
 - The figures of the half year ended 31 March 2022 are balancing figures between the audited figures of the full financial year and the reviewed year-to-date figures of 31 the first year of the previous financial year.
 - Figures for the previous year have been re-applied and reclassified to conform to classification of the current period whenever necessary.



P.T. JAYA
 P.T. JAYA
 Director (Finance)
 Membership No. - 000000

For and on Behalf of Board of Directors of
 Balaji Tube & Tubes Ltd

[Signature]
 Director
 0000000000

[Signature]
 Nanda Chakrabarti
 Director
 0000000000

Sales Tax & Trade Limited
 (Formerly called Sales Tax & Trade Private Limited)
 CIN: U51909GJ2015PLC014739
 Audited Consolidated Statement of Cash Flow Statement for the year ended 31 March 2020

All amounts in Rupees Thousands, unless otherwise stated

Particulars	Year Ended 31.03.2020	Year Ended 31.03.2019
A. Cash Flow from Operating Activities		
Net Profit (Loss) Before Tax	1,284.88	1,432.89
Adjustments for Non-Cash Items:		
Provision for Expenses Written Off	107.50	131.01
Provision on sale of investments	1,689.91	1,321.74
Interest on Loan	(27.87)	(51.99)
Interest on Fixed Deposits	(2,344)	-
Security Balances written off	1,730.18	4,922.07
Depreciation & Amortisation	8,488.27	8,813.84
Operating Profit Before Working Capital Changes	11,928.02	17,418.56
Adjustments for Working Capital:		
Increase/Decrease in Current Liabilities	2,048.28	2,054.49
Increase/Decrease in Investments	(241.87)	(400.96)
Increase/Decrease in Accounts	(201.77)	(11,303.25)
Increase/Decrease in Trade Receivables	27.42	(27.42)
Increase/Decrease in Stock, Inventories and Advances	752,125.91	333.12
Increase/Decrease in Trade Payables	(48,992)	333.12
Increase/Decrease in Non-current Assets	7,202.89	(21,478.55)
Increase/Decrease in Other Current Assets	-	(2,736.71)
Cash Generated from Operating Activities	13,711.44	19,119.89
Cash Taxes Paid (net)	(844.24)	(762.94)
Net Cash from Operating Activities (A)	12,867.20	18,356.95
B. Cash Flow from Investing Activities		
Purchase of Property, Plant and Equipment	(194.24)	(280.21)
Interest on Fixed Deposits	27.84	22.82
Other Net Cash Received	881.71	(41.94)
Dividend Income of Investments (net)	(111.20)	(2,719.11)
Net Cash Used in Investing Activities (B)	(495.89)	(3,398.44)
C. Cash Flow from Financing Activities		
Payment of Dividends	(1,774.86)	18,261.48
Interest on Loan	(2,344)	(1,284.76)
Net Cash Used in Financing Activities (C)	(4,118.92)	16,976.72
Net Increase/Decrease in Cash and Cash Equivalents (A+B+C)	8,252.41	31,935.23
Cash & Cash Equivalents at Beginning of Year	346.92	748.22
Cash & Cash Equivalents at End of Year	1,199.33	3,483.45
Cash and Cash Equivalents, Groupwise	11.02	28.02
Cash in Hand	1,188.31	3,455.43
Balance at Bank	100.00	100.00
Cash and Cash Equivalents at the End of the Year	1,288.31	3,583.45

The consolidated statement of cash flow has been prepared under the indirect method as set out in Accounting Standard 2 on Cash Flow Statement as specified under Section 133 of the Companies Act, 2013 and with Companies Accounting Standards Rules, 2017.



Pratik Agrawal
 Pratik Agrawal
 Company Secretary
 Venkateshwar - Ahmedabad

For and on behalf of Board of Directors of
 Sales Tax & Trade Limited

Sudha Chandra
 Sudha Chandra
 Director
 DIN: 1243488

Manoj Kumar Choudhary
 Manoj Kumar Choudhary
 Director
 DIN: 0030417

