CIN: L51909GJ2000PLC037329

Regd. Off: 508 Iscon Elegance, Nr. Jain Temple, Nr. Prahladnagar Pick up Stand,

Vejalpur, Ahmedabad – 380 051; **Telephone:** +91 79- 66168950/66168951

Website: www.sikkoindia.com, E-mail: compliance@sikkoindia.com



Date: November 06, 2023

To,
Listing Compliance Department
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra (E), Mumbai – 400 051.

Dear Sir / Madam,

Sub: Outcome of Board Meeting held today i.e. on Monday, November 06, 2023 Ref: Sikko Industries Limited (Symbol: SIKKO)

In reference to captioned subject, we hereby inform you that the Board of Directors of the Company, in their Board Meeting held on today, i.e. on **Monday, November 06, 2023**, at the registered office of the Company which was commenced at 04:00 P.M. and concluded at 4:30 P.M. have apart from other business, considered, approved and taken on record the Unaudited standalone financial Results of the Company for the quarter ended on September 30, 2023 along with Limited Review Report;

In this regard we hereby submitting the following:

- 1. Unaudited standalone financial Results for the quarter ended on September 30, 2023;
- 2. Limited Review Report;

Kindly take the same on your record and oblige us.

Thanking You,

For, Sikko Industries Limited

Dhautmandiga

Dhruvitkumar Pareshbhai Mandliya Company Secretary

Place: Ahmedabad

SEAL SEAL

## DGMS&Co.

**Chartered Accountants** 



Independent Auditor's Review Report on the Quarterly and Year to
Date Unaudited Financial Results of the Company Pursuant to the
Regulation 33 of the SEBI (Listing Obligations and Disclosure
Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
SIKKO INDUSTRIES LIMITED

We have reviewed the accompanying statement of unaudited financial results of **SIKKO INDUSTRIES LIMITED** (the "Company") for the quarter ended September 30, 2023 and year to date from April 01, 2023, to September 30, 2023 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to

Head Office: 217/218/219, Manek Center, P.N. Marg, Jamnagar - 361008.

Cell: 91 98242 31214 Ph.: 0288 2661942 Email: dgmsco.jam@gmail.com

Branch Office: Shop No. F-04A, 1st Floor, Eternity Mall, Naupada, Teen Haath Naka, LBS Marg,

Eastern Express Highway, Thane West - 400604.

# DGMS&Co.

**Chartered Accountants** 



whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') -specified under Section 133 of the Companies -Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, D G M <u>S</u> & Co.

Chartered Act guntants

Shashank P. Doshi

**Partner** 

Membership No. 108456

FRN: 0112287W Date: 06/11/2023 Place: Jamnagar

UDIN: 23108456BGUDZT1330

Head Office: 217/218/219, Manek Center, P.N. Marg, Jamnagar - 361008.

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Eastern Express Highway, Thane West - 400604.

CIN: L51909GJ2000PLC037329

508, Iscon Eligance, Nr. Jain Temple Nr. Prahladnagar Pick up Stand, Vejalpur, Ahmedabad, Gujarat, India, 380051

Website: www.sikkoindia.com

Statement of Unaudited Standalone Financial Results for the Quarter and Six Months ended September 30, 2023

	TO SEE WASTER	Quarter Ended	A THE PARTY	Haif Yea	r Ended	For The Yea
Particulars	30/09/2023	30/06/2023	30/09/2022	30/09/2023	30/09/2022	31/03/2023
Date of start of reporting period	01/07/2023	01/04/2023	01/07/2022	01/04/2023	01/04/2022	01/04/2022
Date of end of reporting period	30/09/2023	30/06/2023	30/09/2022	30/09/2023	30/09/2022	31/03/2023
Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Revenue From Operations					- an amountage	
(a) Revenue From Operations	1,885.44	1,458.53	1,508.23	3,343.97	3,249.93	4,96
(b) Other Income	1.45			3.80	6.22	2
Total Revenue from operations (net)	1,886.89	1,460.88	1,510.89	3,347.77	3,256.15	4,99
Expenditure						
(a) Cost of materials consumed	1,433.58		1,072.16	2,731.03	2,704.65	3,49
(b) Purchases of stock-in-trade		1.81	-	1.81	-	15
(c) Changes in inventories of finished goods, work-in- stock-in-trade	ress and (10.66)	(233.56)	39.01	(244.22)	(142.18)	(130
(d) Employee benefit expense	181.98	181.43	85.58	363.41	164.40	45
(e) Finance Costs	14.28	16.11	6.98	30.39	12.46	4
(e) Depreciation and amortisation expense	11.50	10.93	19.45	22.43	36.50	5
(f) Other Expenses	40.32	121.05	99.87	161.37	233.55	50
Total expenses	1,671.00	1,395.22	1,323.05	3,066.22	3,009.38	4,58
Profit (loss) Before exceptional & Extraordinary items and	Tax 215.89	65.66	187.84	281.55	246.77	40
Exceptional items						
Profit (loss) from ordinary activities before tax	215.89	65.66	187.84	281.55	246.77	40
Tax Expenses - Current Tax	53.98	17.07	20.87	71.05	41.74	11
(less):- MAT Credit						
Current Tax Expense Relating to Prior years						
Deferred Tax (Assets)/llabtlitles	0.25	0.15	(1.98)	0.40	(4.12)	(:
Profit (loss) from ordinary activities	161.66		168.96	210.10	209.16	28
Other Comprehensive Income (OCI)						
Items that will not be reclassified to profit or loss						
Income tax relating to items that will not be reclassified to pr	rofit or					
Items that will be reclassified to profit or loss						
Income tax relating to items that will be reclassified to profit	or loss					
Total Profit After Other Comprehensive Income	161.66	48.44	168.96	210.10	209.16	28
Profit/(Loss) From Discountinuing Operation Before Tax			-	-		
Tax Expenses of Discontinuing Operations				-		
Net Profit/(Loss) from Discountinuing Opration After Tax	-	-	-	-		
Profit(Loss) For Period Before Minority Interest					-	
Share Of Profit / Loss Associates						
Profit/Loss Of Minority Interset			Y.			
Net Profit (+)/ Loss (-) For the Period	161.66	48.44	168.96	210.10	209.16	28
Details of equity share capital			war own			
Paid-up equity share capital	1,680.00	1,680.00	1,120.00	1,680.00	1,120.00	1,68
Face value of equity share capital (per share)	10.00	10.00	10.00	10.00	10.00	1
Reserve Excluding Revaluation Reserves As Par Balance sheet Year	Of previous -	-				
Earnings per share (EPS)						
Basic earnings per share from countinuing And Di operations	scountinuing 0.96	0.29	1.51	1.25	1.87	
Operations						

- 1 The above said financial results were reviewed by the Audit Committee and then approved by the Board of Directors at their respective Meetings held on 6th Nov, 2023.
- 2 The Statutory Auditors have carried out limited review of the Unaudited Results of the Compnay for the Quarter and Half year ended 30/09/2023.
- These results have been prepared in accordance with the Indian Accounting Standard (referred to as "Ind AS") 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time.
- The Company has no reportable business segment. Hence, separate information for segment wise disclosure is given in accordance with the requirements of Ind AS (AS) 108 "Segment Reporting" is not required.
- 5 Statement of Assets and Liabilities and cashflow statement as on 30th September 2023 is enclosed herewith.
- 6 The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.

Date :- 06/11/2023 Place :- Ahmedabad



For, SIKKO INDUSTRIES LIMITED

JAYANTIBHAI MÖHANBHAI KUMBHANI Manazing Director DIN:00587807

#### CIN: L51909GJ2000PLC037329

508, Iscon Eligance, Nr. Jain Temple Nr. Prahladnagar Pick up Stand, Vejalpur, Ahmedabad, Gujarat, India, 380051

Website: www.sikkoindia.com

Statement of Unaudited Assets and Liabilities as on 30th September,2023

	The state of the s	Year Ended			
	Particulars	30/09/2023 31/03/2023			
A	Date of start of reporting period	01/04/2023	01/04/2022		
В	Date of end of reporting period	30/09/2023	31/03/2023		
C	Whether results are audited or unaudited	Unaudited	Audited		
	ASSETS	Olladolica	- Control of the Cont		
_	Non-current assets				
	Property, Plant and Equipment	497.68	473.		
-	Capital work-in-progress	157.100			
	nvestment Property				
	Goodwill				
	Other Intangible assets	5.11	2		
	ntangible assets under development	5.11			
	Biological Assets other than bearer plants				
	nvestments accounted for using equity method				
	inancial Assets				
	nvestments				
	rade receivables				
			11		
(iii) L	8/4/2 / 1/2/2	-	11.		
	ecurity Deposits	0.60	4		
	peferred tax assets (net)	0.60	1.		
21	Other non-current assets				
	urrent assets	4 224 40	045		
	nventories	1,234.49	846.		
-,	inancial Assets				
	nvestments				
	rade receivables	2,946.71	2,420.		
1/	ash and cash equivalents	10.10	48.		
	ank balances other than Cash and cash equivalents	-			
	hert Term Leans & Advances		354.		
	thers				
	urrent Tax Assets (Net)				
	ther current assets	567.16	351.		
	on-current assets classified as held for sale				
4 R	egulatory deferral account debit balances and related deferred tax				
	Total Assets Total Assets	5,261.86	4,549.		
E	QUITY & LIABILITIES:				
E	quity				
a) E	quity Share capital	1,680.00	1,680.		
b) 0	ther Equity	911.11	701.		
Li	abilities				
1) N	on-Current Liabilities				
a) Fi	nancial Liabilities				
-	ong Term Borrowings	234.92	144.		
	rade payables		2711		
0	ther financial liabilities (other than those specified in item (b), to be				
1111	pecified)				
	rovisions				
-	eferred tax liabilities (Net)				
	eferred government grants (non current)				
-	ther non-current liabilities				
-	urrent liabilities				
,	nancial Liabilities				
	nort Term Borrowings	93.39	717.		
ii) Tr	rade payables				
To	otal Outstanding Dues of creditors micro and small enterprise				
1000	otal Outstanding Dues of creditors other than micro and small	1,291.27	579.		
	nterprise		-191		
	ther financial liabilities				
-	rovisions	6.38	9.		
) Pr	AL SOURCE CONTRACTOR C				
r) Pr	come/Current Tax Liabilities (Net)	58.91	51.		
r) Pr	AL SOURCE CONTRACTOR C		51. 666. 4,549.		

For, SIKKO INDUSTRIES LIMITED

JAYANTIBHAI MOHANBHAI RUMBHANI Managing Director DIN: 00587807

Date :- 06/11/2023 Place :- Ahmedabad

CIN: L51909GJ2000PLC037329

nple Nr. Prahladnagar Pick up Stand, Vejalpur, Ahmedabad, Gujarat, India, 380051

Website: www.sikkoindia.com

Unaudited Cash Flow Statement for the half year ended September 30, 2023

Rational Cash flow from operating activities   Rational Cash flow from / (used in) operating activities   Rational Cash flow from / (used in) operating activities   Rational Cash flow from / (used in) operating activities   Rational Cash flow from / (used in) operating activities   Rational Cash flow from / (used in) investing activities   Rational Cash flow from / (used in) investing activities   Rational Cash flow from / (used in) investing activities   Rational Cash flow from / (used in) investing activities   Rational Cash flow from / (used in) investing activities   Rational Cash flow from / (used in) investing activities   Rational Cash flow from / (used in) investing activities   Rational Cash flow from / (used in) investing activities   Rational Cash flow from / (used in) investing activities   Rational Cash flow from / (used in) investing activities   Rational Cash flow from / (used in) investing activities   Rational Cash flow from / (used in) investing activities   Rational Cash flow from / (used in) investing activities   Rational Cash flow from / (used in) investing activities   Rational Cash flow from / (used in) investing activities   Rational Cash flow from flowstement   Rational Cash decided Rational Rati	Unaudited Cash Flow Statement for the half	Unaudited Cash Flow Statement for the half year ended September 30, 2023				
Rs. In Lachs	Bartigulage	As on	As on			
A. Cash flow from operating activities   261.55   246.5	Particulars					
Profit before Tax	A Cash flow from operating activities	NS. III Editiis	113.111 201113			
Adjustments for: Depredation and amortisation Interest income Finance costs  Operating profit / (loss) before working capital changes  Movements in Working Capital (Increase) / Decrease Inventories (Increase) / Decrease Short-term loans and advances (Increase) / Decrease Stort-term loans and advances (Increase) / Decrease Stort-term Rovisions (Increase) / Decrease Stort-term Provisions (Increase) / Decrease Stort-term Provisions (Increase) / Decrease Stort-term Provisions (Increase) / (Decrease) Short-term Short-ter		281.55	246.77			
Depretation and amortisation   12.43   36.5   Interest Income   30.39   12.4						
Interest Income	A STATE OF THE PROPERTY OF THE STATE OF THE	22.43	36.50			
Finance costs   30.39   12.6			36,35			
Operating profit / (loss) before working capital changes   334.37   295	A CONTRACTOR OF THE CONTRACTOR	30.39	12.46			
	Finance costs	50.35	12.40			
(Increase)   Decrease Inventories   (142.   (Increase)   Decrease Short-term loans and advances   (Increase)   Decrease Short-term loans and advances   (Increase)   Decrease Short-term loans and advances   (Increase)   Decrease Trade payables   (172.17   238.   (Increase)   Decrease Trade Receivables   (162.21)   (1	Operating profit / (loss) before working capital changes	334.37	295.73			
(Increase) / Decrease Short-term loans and advances   394,55   4.1     Increase / (Decrease) Trade payables   712.17   233.     (Increase) / Decrease Trade Receivables   (526.21)   (522.21)     (Increase) / Decrease Other Non Current Liabilities	Movements in Working Capital					
Increase / (Decrease) Trade payables (Increase) / Decrease Trade Receivables (526.21) (522.1 (Increase) / Decrease Trade Receivables (526.21) (522.1 (Increase) / Decrease Other Non Current Assets (Increase) / Decrease Other Non Current Liabilities Increase / (Decrease) Other Financial Liabilities Increase / (Decrease) Short Term Provisions (3.54) (292.6 Increase) / (Decrease) Other current Habilities (213.34) (844.1	(Increase) / Decrease Inventories	(388.47)	(142.18)			
(Increase) / Decrease Trade Receivables   (526.21)   (522	(Increase) / Decrease Short-term loans and advances	394.55	4.51			
(Increase) / Decrease Other Non Current Assets (Increase) / Decrease Other Non Current Liabilities (Increase) / Decrease) Other Financial Liabilities (Increase) / (Decrease) Short Term Provisions (3.54)	Increase / (Decrease) Trade payables	712.17	238.45			
(Increase) / Decrease Other Non Current Assets (Increase) / Decrease Other Non Current Liabilities (Increase) / Decrease) Other Financial Liabilities (Increase) / (Decrease) Short Term Provisions (3.54)	(Increase) / Decrease Trade Receivables	(526.21)	(522.78)			
(Increase) / Decrease Other Non Current Liabilities   Increase / (Decrease) Other Financial Liabilities   Increase / (Decrease) Other Financial Liabilities   Increase / (Decrease) Other Current Assets   (213.34)   (84.4   Increase / (Decrease) Other current Assets   (213.34)   (84.4   Increase / (Decrease) Other current liabilities   319.25   42.2   (31.34)   (84.4   Increase / (Decrease) Other current liabilities   319.25   42.2   (31.34)   (84.4   Increase / (Decrease) Other current liabilities   (319.25   42.2   (31.34)   (31.72   31.4   (31.34)   (31.34)   (31.34   (31.34)   (31.34   (31.34)   (31.34)   (31.34   (31.34)   (31.34)   (31.34   (31.34)   (31.34)   (31.34)   (31.34   (31.34)   (31.34)   (31.34)   (31.34   (31.34)   (31.34)   (31.34)   (31.34)   (31.34   (31.34)   (31.3	The state of the s	-	***************************************			
Increase / (Decrease) Other Financial Liabilities   1.0	- [1] [2] 42.10 - 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	2				
Increase / (Decrease) Short Term Provisions   (3.54)   292.6     Increase / (Decrease) Other current Assets   (213.34)   (84.4     Increase / (Decrease) Other current Assets   319.25   42.2     Net Cash Generated/(Used in) Operations   294.40   (172.1     Cash flow from extraordinary items   -	A 10 A		1			
Increase / (Decrease) Other current Assets	Control for the Control of the Contr	(3.54)	292.09			
Increase / (Decrease) Other current liabilities 319.25 42  Net Cash Generated/(Used in) Operations 294.40 (172)  Cash flow from extraordinary items Direct Taxes Paid including for past years Dividend & Dividend Tax Paid  Net cash flow from / (used in) operating activities (A) 557.72 81.6  B. Cash flow from Investing activities Sale of Fixed Assets		A CONTRACT OF THE PROPERTY OF	millione would'the			
Net Cash flow from extraordinary items Direct Taxes Paid including for past years Dividend & Dividend Tax Paid  Net cash flow from / (used in) operating activities (A)  Sale of Fixed Assets Purchase of Investments Change in Long Term Loan and Advances  C. Cash flow from form / (used in) investing activities (B)  C. Cash flow from financing activities  Sale of Fixed Assets Purchase of Investments (43.88) (24.1)  Net cash flow from / (used in) investing activities (B)  C. Cash flow from financing activities Finance cost Increase / (Decrease) Long Term Borrowings Increase / (Decrease) Short Term Borrowings Increase / (Decrease) Short Term Borrowings Increase / (Decrease) Long-term loans and advances  Net cash flow from / (used in) financing activities (C)  Net increase / (decrease) in Cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year  * Comprises: (a) Cash on hand (b) Balances with banks (b) In current accounts (c) In current accounts (c) In current accounts (d) In current accounts (d) In current accounts (e) In current accounts (f) In current accounts (f) In current accounts (g) I						
Cash flow from extraordinary items Direct Taxes Paid including for past years Dividend & Dividend Tax Paid  Net cash flow from / (used in) operating activities (A)  Sale of Fixed Assets Purchase of Investments Sale of Fixed Assets Change in Long Term Loan and Advances  11.12  11.0  Net cash flow from / (used in) investing activities (B)  C. Cash flow from financing activities Finance cost Increase / (Decrease) Long Term Borrowings Increase / (Decrease) Short Term Borrowings Increase / (Decrease) Short Term Borrowings Interest Paid (Increase) / Decrease Long-term loans and advances  Net cash flow from / (used in) financing activities (C)  Net increase / (decrease) in Cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year  * Comprises: (a) Cash on hand (b) Balances with banks (i) In current accounts (ii) In deposit accounts  - 2.3						
Direct Taxes Paid including for past years Dividend & Dividend Tax Paid  Net cash flow from / (used in) operating activities (A)  557.72  81.6  Cash flow from Investing activities Sale of Fixed Assets Purchase of Investments Change in Long Term Loan and Advances  Net cash flow from / (used in) investing activities (B)  C. Cash flow from financing activities Finance cost Increase / (Decrease) Long Term Borrowings Increase / (Decrease) Long Term Borrowings Increase / (Decrease) Long Term Borrowings Increase / (Decrease) Long-term loans and advances  Net cash flow from / (used in) financing activities (C)  Net increase / (decrease) Long-term loans and advances  Net cash flow from / (used in) financing activities (C)  Net increase / (decrease) in Cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year  *Cash and cash equivalents at the end of the year *  *Comprises: (a) Cash on hand (b) Balances with banks (ii) In current accounts (iii) In deposit accounts  *8.76 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.5 6.	Net Cash Generated/(Used in) Operations	294.40	(1/2.1/)			
Direct Taxes Paid including for past years Dividend & Dividend Tax Paid  Net cash flow from / (used in) operating activities (A)  557.72  81.6  Cash flow from Investing activities Sale of Fixed Assets Purchase of Investments Change in Long Term Loan and Advances  11.12  11.6  Net cash flow from / (used in) investing activities (B)  (24.1  Net cash flow from / (used in) investing activities (B)  (32.76)  (13.1  C. Cash flow from financing activities Finance cost Increase / (Decrease) Long Term Borrowings Increase / (Decrease) Short Term Borrowings Increase / (Decrease) Long-term loans and advances  Net cash flow from / (used in) financing activities (C)  Net increase / (decrease) in Cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year  * Cash and cash equivalents at the end of the year *  * Comprises: (a) Cash on hand (b) Balances with banks (ii) In current accounts (iii) In deposit accounts  - Cash	Cash flow from extraordinary items	œ	<b>.</b>			
Dividend & Dividend Tax Paid  Net cash flow from / (used in) operating activities (A)  557.72  81.6  Ret cash flow from Investing activities Sale of Fixed Assets Purchase of Investments Change in Long Term Loan and Advances 11.12  11.0  Net cash flow from / (used in) investing activities (B)  C. Cash flow from financing activities Finance cost Increase / (Decrease) Long Term Borrowings Increase / (Decrease) Short Term Borrowings Increase / (Decrease) Short Term Borrowings Increase / (Decrease) Long-term loans and advances  Net cash flow from / (used in) financing activities (C)  Net increase / (decrease) Increase in Cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year  **Comprises: (a) Cash on hand (b) Balances with banks (ii) In current accounts (iii) In deposit accounts  **Ref 6.5 (iii) In deposit accounts		(71.05)	(41.74)			
Net cash flow from / (used in) operating activities (A)  B. Cash flow from Investing activities Sale of Fixed Assets Purchase of Investments Change in Long Term Loan and Advances  11.12  Net cash flow from / (used in) investing activities (B)  C. Cash flow from financing activities Finance cost Increase / (Decrease) Long Term Borrowings Increase / (Decrease) Long Term Borrowings Increase / (Decrease) Short Term Borrowings Interest Paid (Increase) / Decrease Long-term loans and advances  Net cash flow from / (used in) financing activities (C)  Net increase / (decrease) in Cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year  * Comprises: (a) Cash on hand (b) Balances with banks (ii) In current accounts (iii) In deposit accounts		(,1.05)	(12.7.1)			
B. Cash flow from Investing activities Sale of Fixed Assets Purchase of Investments Change in Long Term Loan and Advances 11.12 Net cash flow from / (used in) investing activities (B)  C. Cash flow from financing activities Finance cost Increase / (Decrease) Long Term Borrowings Increase / (Decrease) Short Term Borrowings Interest Paid (Increase) / Decrease Long-term loans and advances  Net cash flow from / (used in) financing activities (C)  Net increase / (decrease) in Cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year  * Comprises: (a) Cash on hand (b) Balances with banks (ii) In current accounts (iii) In deposit accounts	Dividend & Dividend 18X1 and	***	201			
Sale of Fixed Assets Purchase of Investments Change in Long Term Loan and Advances 11.12 11.0  Net cash flow from / (used in) investing activities (B)  C. Cash flow from financing activities Finance cost Finance c	Net cash flow from / (used in) operating activities (A)	557.72	81.82			
Purchase of Investments Change in Long Term Loan and Advances 11.12 11.0  Net cash flow from / (used in) investing activities (B)  (32.76) (13.1  C. Cash flow from financing activities Finance cost Increase / (Decrease) Long Term Borrowings Increase / (Decrease) Short Term Borrowings Interest Paid (Increase) / Decrease Long-term loans and advances  Net cash flow from / (used in) financing activities (C)  Net increase / (decrease) in Cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year  * Comprises: (a) Cash on hand (b) Balances with banks (i) In current accounts (ii) In deposit accounts  * Comprise control of the year of t	B. Cash flow from Investing activities		7			
Purchase of Investments Change in Long Term Loan and Advances 11.12 11.0  Net cash flow from / (used in) investing activities (B)  (32.76) (13.1  C. Cash flow from financing activities Finance cost Increase / (Decrease) Long Term Borrowings Increase / (Decrease) Short Term Borrowings Interest Paid (Increase) / Decrease Long-term loans and advances  Net cash flow from / (used in) financing activities (C)  Net increase / (decrease) in Cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year  * Comprises: (a) Cash on hand (b) Balances with banks (i) In current accounts (ii) In deposit accounts  4.3.26  4.3.27  4.3.36  4.3.40  4.3.40  4.3.65  6.5.66  6.56  6.57  6.57  6.59	Hadda Conditional Ingression on Statement Sta	_				
Change in Long Term Loan and Advances  Net cash flow from / (used in) investing activities (B)  (32.76)  (13.3  C. Cash flow from financing activities Finance cost Increase / (Decrease) Long Term Borrowings Increase / (Decrease) Short Term Borrowings Interest Paid (Increase) / Decrease Long-term loans and advances  Net cash flow from / (used in) financing activities (C)  Net increase / (decrease) in Cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year  **Comprises: (a) Cash on hand (b) Balances with banks (i) In current accounts (ii) In deposit accounts  **Comprise control of the year of		(43.88)	(24.15)			
C. Cash flow from financing activities Finance cost Increase / (Decrease) Long Term Borrowings Increase / (Decrease) Short Term Borrowings Interest Paid (Increase) / Decrease Long-term loans and advances  Net cash flow from / (used in) financing activities (C)  Net increase / (decrease) in Cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year  Cash and cash equivalents at the end of the year * 10.10  *Comprises: (a) Cash on hand (b) Balances with banks (i) In current accounts (ii) In deposit accounts  - (30.39) (12.4 (30.39) (12.4 (52.3.93) (52.8 (623.93) (52.8 (623.93) (52.8 (623.93) (623.93) (76.5 (623.93) (76.5 (76.5 (76.5 (18.55) (77.8 (19.50) (76.5 (19.5		d	11.01			
C. Cash flow from financing activities Finance cost Increase / (Decrease) Long Term Borrowings Increase / (Decrease) Short Term Borrowings Interest Paid (Increase) / Decrease Long-term loans and advances  Net cash flow from / (used in) financing activities (C)  Net increase / (decrease) in Cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year  Cash and cash equivalents at the end of the year * 10.10  *Comprises: (a) Cash on hand (b) Balances with banks (i) In current accounts (ii) In deposit accounts  - (30.39) (12.4 (30.39) (12.4 (52.3.93) (52.8 (623.93) (52.8 (623.93) (52.8 (623.93) (623.93) (76.5 (623.93) (76.5 (76.5 (76.5 (18.55) (77.8 (19.50) (76.5 (19.5						
Finance cost   (30.39)   (12.4     Increase / (Decrease) Long Term Borrowings   90.82     Increase / (Decrease) Short Term Borrowings   (623.93)     Interest Paid (Increase) / Decrease Long-term loans and advances   -	Net cash flow from / (used in) investing activities (B)	(32.76)	(13.14)			
Increase / (Decrease) Long Term Borrowings Increase / (Decrease) Short Term Borrowings Interest Paid (Increase) / Decrease Long-term loans and advances  Net cash flow from / (used in) financing activities (C)  Net increase / (decrease) in Cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year  Cash and cash equivalents at the end of the year * 10.10  * Comprises: (a) Cash on hand (b) Balances with banks (i) In current accounts (ii) In deposit accounts  - (623.93)  (50.8  (623.93)  (76.5  (76.5  (78.8  (7.8  (38.55) (7.8  (	C. Cash flow from financing activities					
Increase / (Decrease) Short Term Borrowings Interest Paid (Increase) / Decrease Long-term loans and advances  Net cash flow from / (used in) financing activities (C)  Net increase / (decrease) in Cash and cash equivalents (A+B+C)  Cash and cash equivalents at the beginning of the year  Cash and cash equivalents at the end of the year *  * Comprises: (a) Cash on hand (b) Balances with banks (i) In current accounts (ii) In deposit accounts  (623.93)  (50.8  (623.93)  (7.8  (563.51)  (7.8  (7.8  (7.8  (7.8  (38.55)  (38.55)  (7.8  (38.55)  (38.55)  (7.8  (38.55)  (38.55)  (7.8  (38.55)  (38.55)  (7.8  (38.55)  (7.8  (38.55)  (38.55)  (7.8  (38.55)  (38.55)  (7.8  (38.55)  (7.8  (38.55)  (38.55)  (7.8  (38.55)  (38.55)  (7.8  (38.55)  (38.55)  (7.8  (38.55)  (38.55)  (7.8  (38.55)  (38.55)  (7.8  (38.65)  (38	Finance cost	(30.39)	(12.46)			
Interest Paid (Increase) / Decrease Long-term loans and advances  Net cash flow from / (used in) financing activities (C)  Net increase / (decrease) in Cash and cash equivalents (A+B+C)  Cash and cash equivalents at the beginning of the year  Cash and cash equivalents at the end of the year *  * Comprises: (a) Cash on hand (b) Balances with banks (i) In current accounts (ii) In deposit accounts  -  * Comprises:  (a) Cash on hand (b) Balances with banks (ii) In deposit accounts (iii) In deposit accounts	Increase / (Decrease) Long Term Borrowings	90.82	(13.19)			
Interest Paid (Increase) / Decrease Long-term loans and advances  Net cash flow from / (used in) financing activities (C)  Net increase / (decrease) in Cash and cash equivalents (A+B+C)  Cash and cash equivalents at the beginning of the year  Cash and cash equivalents at the end of the year *  * Comprises: (a) Cash on hand (b) Balances with banks (i) In current accounts (ii) In deposit accounts  - (563.51)  (76.5)  (78.5)  (78.5)  (19	Increase / (Decrease) Short Term Borrowings	(623.93)	(50.89)			
Net cash flow from / (used in) financing activities (C) (563.51) (76.5)  Net increase / (decrease) in Cash and cash equivalents (A+B+C) (38.55) (7.8)  Cash and cash equivalents at the beginning of the year 48.65 20.2  Cash and cash equivalents at the end of the year * 10.10 12.4  * Comprises:  (a) Cash on hand 1.34 3.1  (b) Balances with banks  (i) In current accounts 8.76 6.9  (ii) In deposit accounts - 2.3						
Net increase / (decrease) in Cash and cash equivalents (A+B+C)  Cash and cash equivalents at the beginning of the year  Cash and cash equivalents at the end of the year * 10.10  **Comprises: (a) Cash on hand (b) Balances with banks (i) In current accounts (ii) In deposit accounts  - 2.3	(Increase) / Decrease Long-term loans and advances	ē	2 <b>2</b> 2			
Net increase / (decrease) in Cash and cash equivalents (A+B+C)  Cash and cash equivalents at the beginning of the year  Cash and cash equivalents at the end of the year * 10.10  **Comprises: (a) Cash on hand (b) Balances with banks (i) In current accounts (ii) In deposit accounts  - 2.3	Not each flow from / (used in) financing activities (C)	(563 51)	(76.54)			
Cash and cash equivalents at the beginning of the year 48.65 20.2  Cash and cash equivalents at the end of the year * 10.10 12.4  *Comprises: (a) Cash on hand 1.34 3.1 (b) Balances with banks (i) In current accounts 8.76 6.9 (ii) In deposit accounts - 2.3	Net cash now nomy (used m) infancing activities (c)	(303.31)	(70.54)			
Cash and cash equivalents at the beginning of the year 48.65 20.2  Cash and cash equivalents at the end of the year * 10.10 12.4  *Comprises: (a) Cash on hand 1.34 3.1 (b) Balances with banks (i) In current accounts 8.76 6.9 (ii) In deposit accounts - 2.3	Net increase / (decrease) in Cash and cash equivalents (A+B+C)	(38.55)	(7.86)			
* Comprises:       10.10       12.4         * Comprises:       (a) Cash on hand       1.34       3.1         (b) Balances with banks       (i) In current accounts       8.76       6.9         (ii) In deposit accounts       -       2.3	The state of the s	TESTIC HOSEN	20.29			
* Comprises:  (a) Cash on hand  (b) Balances with banks  (i) In current accounts  8.76  (ii) In deposit accounts			12.44			
(a) Cash on hand       1.34       3.1         (b) Balances with banks       8.76       6.9         (i) In current accounts       8.76       6.9         (ii) In deposit accounts       -       2.3						
(b) Balances with banks       (i) In current accounts     8.76     6.9       (ii) In deposit accounts     -     2.3						
(i) In current accounts       8.76       6.9         (ii) In deposit accounts       -       2.3	(a) Cash on hand	1.34	3.16			
(i) In current accounts       8.76       6.9         (ii) In deposit accounts       -       2.3	(b) Balances with banks	1				
(ii) In deposit accounts - 2.3		8.76	6.94			
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1 10.10 1 12.6		10.10	12.44			

For, SIKKO INDUSTRIES LIMITED

Date :- 06/11/2023 Place :- Ahmedabad JAYANTIBHAI MOHANBHAI KUMBHANI Managing Director DIN:00587807