THE SOUTH INDIA PAPER MILLS LIMITED

Regd. Office & Factory : Chikkayana Chatra, Nanjangud - 571 302, Karnataka State, India
Corporate & Marketing Office : # 1205 / 1206, Prestige Meridian II, M.G Road, Bangalore - 560 001.

Ref: BSE / UFR / 2025

23rd October, 2025

BSE Limited
25th Floor, Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai - 400 001
Tel: (022) 2272 1233/34

Dear Sir,

Scrip Code: 516108
Sub : Outcome of Board meeting & Disclosures under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

We wish to inform you that the Board of Directors at their meeting held today, have approved the Unaudited Financial Results for the quarter / half year ended 30th September 2025.

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we are enclosing herewith the following statements:

(i) Statement showing unaudited Financial Results of the Company for the quarter/ half year ended 30th September 2025
(ii) Statement of Assets and Liabilities
(iii) Cash flow statement
(iv) Limited Review Report issued by B S Ravikumar & Associates, Chartered Accountants, Mysore

As per Regulation 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, the extract of the unaudited financial results is being released for publication in newspapers.

The meeting commenced at 03-00 pm and concluded at 5-15 p.m.
Kindly take the above on your records.

Thanking you
Yours faithfully
For The South India Paper Mills Ltd

Manish M Patel
Managing Director
DIN 00128179

THE SOUTH INDIA PAPER MILLS LIMITED

Regd. Office & Factory : Chikkayana Chatra, Nanjangud - 571 302, Karnataka State, India
Corporate & Marketing Office : # 1205 / 1206, Prestige Meridian II, M.G Road, Bangalore - 560 001.

UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR / QUARTER ENDED 30th SEPTEMBER 2025 ₹ in Lakhs

	PARTICULARS	3 months ended 30/09/2025	3 months ended 30/06/2025	Corresponding 3 months ended 30/09/2024 in the previous year	Year to date figures for 6 months ended 30th September 2025	Year to date figures for 6 months ended 30th September 2024	Previous Accounting year ended 31/03/2025
		Ind AS	Ind AS	Ind AS	Ind AS	Ind AS	Ind AS
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	11,156.57	10,688.84	10,177.26	21,845.41	19,159.87	36,931.47
II	Other Income	15.58	14.85	31.20	30.43	80.50	108.89
III	Total Income (I + II)	**11,172.15**	**10,703.69**	**10,208.46**	**21,875.84**	**19,240.37**	**37,040.36**
IV	Expenses						
	a) Cost of Materials Consumed	6,660.18	6,471.35	6,397.61	13,131.53	11,901.58	22,638.48
	b) Purchase of Stock-in-Trade		-	-			
	c) Changes in inventories of Finished goods, WIP	(153.15)	(131.92)	(74.12)	(285.07)	(120.26)	(19.62)
	d) Employee Benefits Expenses	829.54	802.72	761.09	1,632.26	1,541.03	3,066.56
	e) Finance Costs	516.49	510.12	487.36	1,026.61	978.86	1,962.27
	f) Depreciation and amortisation expense	415.70	414.65	413.28	830.35	826.29	1,657.10
	g) Other expenses	2,527.27	2,505.56	2,449.77	5,032.83	4,719.57	9,101.95
	Total Expenses	**10,796.03**	**10,572.48**	**10,434.99**	**21,368.51**	**19,847.07**	**38,406.74**
V	Profit/(Loss) before Exceptional Items and Tax (III-IV)	**376.12**	131.21	(226.53)	507.33	(606.70)	(1,366.38)
VI	Add: Exceptional Items			64.75		64.75	87.89
VII	Profit/(Loss) before tax (V- VI)	**376.12**	**131.21**	**(161.78)**	**507.33**	**(541.95)**	**(1,278.49)**
VIII	Tax expenses						
	Current Tax						-
	Tax relating to earlier years		-			-	-
	Deferred tax (charge)/ credit	**(94.65)**	(33.05)	40.71	(127.70)	136.40	314.42
	Total tax expenses	**(94.65)**	**(33.05)**	**40.71**	**(127.70)**	**136.40**	**314.42**
IX	Profit/(Loss) for the period (VII-VIII)	**281.47**	**98.16**	**(121.07)**	**379.63**	(405.55)	**(964.07)**
X	Other Comprehensive Income						
	A(i) Items that will not be reclassified to profit or loss						
	Remeasurement gains on Defined Benefit Plans		-			-	50.73
	(ii) Income tax relating to items that will not be reclassified to profit or loss		-			-	(12.77)
	B(i) Items that will be reclassified to profit or loss						
	(ii) Income tax relating to items that will be reclassified to profit or loss						
XI	Total Comprehensive Income for the period (IX + X)	**281.47**	**98.16**	**(121.07)**	**379.63**	**(405.55)**	**(926.11)**
XII	Earnings per equity share (of Rs. 10/- face value) in Rs.						
	Basic	**1.50**	**0.52**	**(0.64)**	**2.02**	**(2.16)**	**(5.14)**
	Diluted	**1.50**	**0.52**	**(0.64)**	**2.02**	**(2.16)**	**(5.14)**

Note :

1. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 23.10.2025 and have been subjected to Limited Review by the Statutory Auditors.

2. Exceptional item in the half year ended 30.09.2024 and year ended 31.03.2025 represents Insurance claims on account of fire incident occurred during FY 2023-2024.

3. Based on the guiding principles given in 'Ind AS 108 - Operating Segments', the Company's business activity falls within a single operating segment namely, Paper and Paper Products. Accordingly, no separate segment information has been provided.

SOUTH INDIA PAPER MILLS LIMITED
SIPM

CIN (Corporate Identity No.) L85110KA1959PLC001352
FACTORY : PHONE : (91) (08221) 228265-67 FAX : (91) (08221) 228270
CORPORATE : PHONE : (91) (080) 41123605 FAX : (91) (080) 41512508
E-mail : marketing@sipaper.com Grams : PAPERMILLS Website : www.sipaper.com

4	No. of investor complaints pending at the beginning & end of the quarter-Nil;No. of Complaints received & resolved during the quarter ended 30.09.2025 is 5.
5	Figures of the previous period / year have been regrouped wherever necessary, to conform to current period classification.

BY ORDER OF THE BOARD

MANISH M PATEL
MANAGING DIRECTOR
DIN 00128179

Place : BANGALORE
Date : 23.10.2025

THE SOUTH INDIA PAPER MILLS LIMITED

Regd. Office & Factory : Chikkayana Chatra, Nanjangud - 571 302, Karnataka State, India
Corporate & Marketing Office : # 1205 / 1206, Prestige Meridian II, M.G Road, Bangalore - 560 001.

STATEMENT OF ASSETS AND LIABILITIES

Rs in Lakhs

	As at 30th Sept 2025	As at 31st March 2025
ASSETS		
Non-current assets		
Property, plant and equipment	31,009.24	31,735.24
Capital work in progress	44.81	29.26
Intangible assets	-	-
Financial assets		
Investments	13.20	13.20
Other Non-Current Assets	489.06	481.38
	31,556.31	32,259.08
Current assets		
Inventories	5,387.24	4,792.54
Financial assets		
Trade receivables	7,195.04	5,847.06
Cash and cash equivalents	101.09	4.48
Other bank balances	120.51	120.60
Other Financial Assets	21.55	61.77
Other Current Assets	631.68	525.14
	13,457.11	11,351.59
Assets classified as held for sale	583.27	698.22
	14,040.38	12,049.81
TOTAL ASSETS	45,596.69	44,308.89
EQUITY AND LIABILITIES		
Equity		
Equity share capital	1,875.00	1,875.00
Other equity	19,622.98	19,243.35
Total Equity	21,497.98	21,118.35
Liabilities		
Non-current liabilities		
Financial liabilities		
Borrowings	8,194.91	8,251.69
Other Financial Liabilities	2,610.16	2,590.38
Provisions	40.17	40.17
Deferred tax liabilities (net)	424.75	297.05
	11,269.99	11,179.29
Current liabilities		
Financial liabilities		
Borrowings	8,962.43	9,235.46
Trade payables		
(a) Total outstanding dues of MSME ; and	14.38	-
(b Total outstandng dues of creditors other than MSME	2,196.35	1,855.86
Other Financial Liabilities	150.47	183.48
Other current liabilities	1,110.08	414.61
Provisions	395.01	321.84
	12,828.72	12,011.25
Total Liabilities	24,098.71	23,190.54
TOTAL EQUITY AND LIABILITIES	45,596.69	44,308.89

BY ORDER OF THE BOARD

Place : BANGALORE
Date: 23.10.2025

MANISH M PATEL
MANAGING DIRECTOR
DIN 00128179

CIN (Corporate Identity No.) L85110KA1959PLC001352
FACTORY : PHONE : (91) (08221) 228265-67 FAX : (91) (08221) 228270
CORPORATE : PHONE : (91) (080) 41123605 FAX : (91) (080) 41512508
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THE SOUTH INDIA PAPER MILLS LIMITED

Regd. Office & Factory : Chikkayana Chatra, Nanjangud - 571 302, Karnataka State, India
Corporate & Marketing Office : # 1205 / 1206, Prestige Meridian II, M.G Road, Bangalore - 560 001.

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2025

Amount's in Lakhs

Particulars	Half Year ended 30th Sept, 2025		Half Year ended 30th Sept, 2024	
A) Cash Flow from Operating Activities				
Profit / (Loss) before tax		507.33		(606.70)
Adjustments for :				
Add : Depreciation & amortisation expense	830.35		826.29	
Add : Finance costs	1,026.61		978.86	
Less : Profit on disposal of PPE	(23.73)		(54.64)	
Less : Interest Income	(6.71)	1,826.52	(3.95)	1,746.56
Operating Profit before Working Capital Changes		**2,333.85**		**1,139.86**
(Increase) / Decrease in inventories	(594.69)		(766.15)	
(Increase) / Decrease in trade receivables	(1,347.98)		(815.08)	
(Increase) / Decrease in other financial assets	40.21		33.58	
(Increase) / Decrease in other assets	(125.02)		200.77	
Increase / (Decrease) in trade payables	354.87		600.96	
Increase / (Decrease) in other financial liabilities	(2.34)		963.83	
Increase / (Decrease) in other liabilities	695.47		166.75	
Increase / (Decrease) in provisions	73.17	(906.31)	67.46	452.12
Cash generated from operating activities		1,427.54		1,591.98
Less : Income Tax paid		-		-
Net Cash generated from / (used in) Operating Activities (A)		**1,427.54**		**1,591.98**
B) Cash Flow from Investing Activities				
Purchase of Property, plant & equipment(including Capital advances)	(109.11)		(119.36)	
Proceeds from Sale of PPE	138.69		357.00	
Insurance Claim on PPE lost due to fire	-		64.75	
Investment in Shares for Purchase of Power	-		(13.20)	
Interest received	6.70	36.28	7.11	296.30
Net Cash generated from / (used in) Investing Activities (B)		**36.28**		**296.30**
C) Cash Flow from Financing Activities				
Proceeds (net) from current borrowings	0.33		564.84	
Proceeds from non-current borrowings	1,000.00		-	
Repayment of non-current borrowings	(1,335.59)		(1,472.79)	
Finance costs paid	(1,031.95)		(981.95)	
Equity Dividend paid (unclaimed)	(0.09)	(1,367.30)	(0.04)	(1,889.94)
Net Cash (used in) / generated from Financing Activities (C)		**(1,367.30)**		**(1,889.94)**
Net increase / (decrease) in cash and cash equivalents (A + B + C)		**96.52**		**(1.66)**
Cash and cash equivalents as at the beginning of the year		**125.08**		**61.55**
Cash and cash equivalents as at the end of the period		**221.60**		**59.89**

BY ORDER OF THE BOARD

Place : BANGALORE
Date: 23.10.2025

MANISH M PATEL
MANAGING DIRECTOR
DIN 00128179

SIPM

B. S. RAVIKUMAR & ASSOCIATES
CHARTERED ACCOUNTANTS

Phone : + 91 821 4277000
e-mail : mail@bsra.in

Partners :
B. S. Ravikumar, M.Com., B.L., FCA
R. Rajesh, B.Com., FCA, DISA

1133, CH-36, Ballal Complex, 2nd Floor
Ashoka Circle (Ballal Circle), Dr. B. R. Ambedkar Road
Chamaraja Mohalla, MYSURU - 570004

Limited Review Report on Unaudited Quarterly and six months ended Standalone Financial Results of The South India Paper Mills Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
To the Board of Directors of
The South India Paper Mills Limited,
Nanjangud.

1. We have reviewed the accompanying statement of unaudited standalone financial results of **The South India Paper Mills Limited ("the Company")** for the quarter ended **30th September 2025** and year to date results for the period from 01st April 2025 to 30th September 2025 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

2. This Statement is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 read with relevant rules thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

3. 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 whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. 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 applicable Indian Accounting Standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

for **B.S. Ravikumar & Associates**
Chartered Accountants
Firm Registration Number : 006101S

B.S. Ravikumar & Associates
Chartered Accountants
FRN:006101S
Mysuru

B.S. Ravikumar
Partner
Membership Number : 010218
UDIN: 25010218BMITKO1969

Date: 23rd October 2025
Place: Mysuru

THE SOUTH INDIA PAPER MILLS LIMITED

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Corporate & Marketing Office : # 1205 / 1206, Prestige Meridian II, M.G Road, Bangalore - 560 001.

UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR / QUARTER ENDED 30th SEPTEMBER 2025 — ₹ in Lakhs

	PARTICULARS	3 months ended 30/09/2025	3 months ended 30/06/2025	Corresponding 3 months ended 30/09/2024 in the previous year	Year to date figures for 6 months ended 30th September 2025	Year to date figures for 6 months ended 30th September 2024	Previous Accounting year ended 31/03/2025
		Ind AS	Ind AS	Ind AS	Ind AS	Ind AS	Ind AS
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	11,156.57	10,688.84	10,177.26	21,845.41	19,159.87	36,931.47
II	Other income	15.58	14.85	31.20	30.43	80.50	108.89
III	Total Income (I + II)	11,172.15	10,703.69	10,208.46	21,875.84	19,240.37	37,040.36
IV	Expenses						
	a) Cost of Materials Consumed	6,660.18	6,471.35	6,397.61	13,131.53	11,901.58	22,638.48
	b) Purchase of Stock-in-Trade		-	-			
	c) Changes in inventories of Finished goods, WIP	(153.15)	(131.92)	(74.12)	(285.07)	(120.26)	(19.62)
	d) Employee Benefits Expenses	829.54	802.72	761.09	1,632.26	1,541.03	3,066.56
	e) Finance Costs	516.49	510.12	487.36	1,026.61	978.86	1,962.27
	f) Depreciation and amortisation expense	415.70	414.65	413.28	830.35	826.29	1,657.10
	g) Other expenses	2,527.27	2,505.56	2,449.77	5,032.83	4,719.57	9,101.95
	Total Expenses	10,796.03	10,572.48	10,434.99	21,368.51	19,847.07	38,406.74
V	Profit/(Loss) before Exceptional Items and Tax (III-IV)	376.12	131.21	(226.53)	507.33	(606.70)	(1,366.38)
VI	Add: Exceptional Items			64.75		64.75	87.89
VII	Profit/(Loss) before tax (V- VI)	376.12	131.21	(161.78)	507.33	(541.95)	(1,278.49)
VIII	Tax expenses						
	Current Tax						
	Tax relating to earlier years		-				-
	Deferred tax (charge)/ credit	(94.65)	(33.05)	40.71	(127.70)	136.40	314.42
	Total tax expenses	(94.65)	(33.05)	40.71	(127.70)	136.40	314.42
IX	Profit/(Loss) for the period (VII-VIII)	281.47	98.16	(121.07)	379.63	(405.55)	(964.07)
X	Other Comprehensive Income						
	A(i) Items that will not be reclassified to profit or loss						
	Remeasurement gains on Defined Benefit Plans		-			-	50.73
	(ii) Income tax relating to items that will not be reclassified to profit or loss		-			-	(12.77)
	B(i) Items that will be reclassified to profit or loss						
	(ii) Income tax relating to items that will be reclassified to profit or loss						
XI	Total Comprehensive Income for the period (IX + X)	281.47	98.16	(121.07)	379.63	(405.55)	(926.11)
XII	Earnings per equity share (of Rs. 10/- face value) in Rs.						
	Basic	1.50	0.52	(0.64)	2.02	(2.16)	(5.14)
	Diluted	1.50	0.52	(0.64)	2.02	(2.16)	(5.14)

Note :

1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 23.10.2025 and have been subjected to Limited Review by the Statutory Auditors.

2 Exceptional item in the half year ended 30.09.2024 and year ended 31.03.2025 represents insurance claims on account of fire incident occurred during FY 2023-2024.

3 Based on the guiding principles given in 'Ind AS 108 - Operating Segments', the Company's business activity falls within a single operating segment namely, Paper and Paper Products. Accordingly, no separate segment information has been provided.

B.S. Ravikumar & Associates, Chartered Accountants, FRN:006101S, Mysuru

SOUTH INDIA PAPER MILLS LIMITED

SIPM

4	No. of investor complaints pending at the beginning & end of the quarter-Nil;No. of Complaints received & resolved during the quarter ended 30.09.2025 is 5.
5	Figures of the previous period / year have been regrouped wherever necessary, to conform to current period classification.

BY ORDER OF THE BOARD

for B.S.Ravikumar & Associates
Chartered Accountants
Firm Regn.No.006101S

MANISH M PATEL
MANAGING DIRECTOR
DIN 00128179

Place : BANGALORE
Date : 23.10.2025

B.S.Ravikumar
Partner
M.No.010218

B.S.Ravikumar & Associates
Chartered Accountants
FRN:006101S
Mysuru

THE SOUTH INDIA PAPER MILLS LIMITED

Regd. Office & Factory : Chikkayana Chatra, Nanjangud - 571 302, Karnataka State, India
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STATEMENT OF ASSETS AND LIABILITIES

Rs in Lakhs

	As at 30th Sept 2025	As at 31st March 2025
ASSETS		
Non-current assets		
Property, plant and equipment	31,009.24	31,735.24
Capital work in progress	44.81	29.26
Intangible assets	-	-
Financial assets		
Investments	13.20	13.20
Other Non-Current Assets	489.06	481.38
	31,556.31	32,259.08
Current assets		
Inventories	5,387.24	4,792.54
Financial assets		
Trade receivables	7,195.04	5,847.06
Cash and cash equivalents	101.09	4.48
Other bank balances	120.51	120.60
Other Financial Assets	21.55	61.77
Other Current Assets	631.68	525.14
	13,457.11	11,351.59
Assets classified as held for sale	583.27	698.22
	14,040.38	12,049.81
TOTAL ASSETS	45,596.69	44,308.89
EQUITY AND LIABILITIES		
Equity		
Equity share capital	1,875.00	1,875.00
Other equity	19,622.98	19,243.35
Total Equity	21,497.98	21,118.35
Liabilities		
Non-current liabilities		
Financial liabilities		
Borrowings	8,194.91	8,251.69
Other Financial Liabilities	2,610.16	2,590.38
Provisions	40.17	40.17
Deferred tax liabilities (net)	424.75	297.05
	11,269.99	11,179.29
Current liabilities		
Financial liabilities		
Borrowings	8,962.43	9,235.46
Trade payables		
(a) Total outstanding dues of MSME ; and	14.38	-
(b Total outstandng dues of creditors other than MSME	2,196.35	1,855.86
Other Financial Liabilities	150.47	183.48
Other current liabilities	1,110.08	414.61
Provisions	395.01	321.84
	12,828.72	12,011.25
Total Liabilities	24,098.71	23,190.54
TOTAL EQUITY AND LIABILITIES	45,596.69	44,308.89

for B.S.Ravikumar & Associates
Chartered Accountants
Firm Regn.No.006101S

B.S.Ravikumar
Partner
M.No.010218

Place : BANGALORE
Date: 23.10.2025

BY ORDER OF THE BOARD

MANISH M PATEL
MANAGING DIRECTOR
DIN 00128179

SIPM

B.S.Ravikumar & Associates Chartered Accountants FRN:006101S Mysuru

THE SOUTH INDIA PAPER MILLS LIMITED

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CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2025

Amount's in Lakhs

Particulars	Half Year ended 30th Sept, 2025		Half Year ended 30th Sept, 2024	
A) Cash Flow from Operating Activities				
Profit / (Loss) before tax		507.33		(606.70)
Adjustments for :				
Add : Depreciation & amortisation expense	830.35		826.29	
Add : Finance costs	1,026.61		978.86	
Less : Profit on disposal of PPE	(23.73)		(54.64)	
Less : Interest Income	(6.71)	1,826.52	(3.95)	1,746.56
Operating Profit before Working Capital Changes		**2,333.85**		**1,139.86**
(Increase) / Decrease in inventories	(594.69)		(766.15)	
(Increase) / Decrease in trade receivables	(1,347.98)		(815.08)	
(Increase) / Decrease in other financial assets	40.21		33.58	
(Increase) / Decrease in other assets	(125.02)		200.77	
Increase / (Decrease) in trade payables	354.87		600.96	
Increase / (Decrease) in other financial liabilities	(2.34)		963.83	
Increase / (Decrease) in other liabilities	695.47		166.75	
Increase / (Decrease) in provisions	73.17	(906.31)	67.46	452.12
Cash generated from operating activities		1,427.54		1,591.98
Less : Income Tax paid		-		-
Net Cash generated from / (used in) Operating Activities (A)		**1,427.54**		**1,591.98**
B) Cash Flow from Investing Activities				
Purchase of Property, plant & equipment(including Capital advances)	(109.11)		(119.36)	
Proceeds from Sale of PPE	138.69		357.00	
Insurance Claim on PPE lost due to fire	-		64.75	
Investment in Shares for Purchase of Power	-		(13.20)	
Interest received	6.70	36.28	7.11	296.30
Net Cash generated from / (used in) Investing Activities (B)		**36.28**		**296.30**
C) Cash Flow from Financing Activities				
Proceeds (net) from current borrowings	0.33		564.84	
Proceeds from non-current borrowings	1,000.00		-	
Repayment of non-current borrowings	(1,335.59)		(1,472.79)	
Finance costs paid	(1,031.95)		(981.95)	
Equity Dividend paid (unclaimed)	(0.09)	(1,367.30)	(0.04)	(1,889.94)
Net Cash (used in) / generated from Financing Activities (C)		**(1,367.30)**		**(1,889.94)**
Net increase / (decrease) in cash and cash equivalents (A + B + C)		**96.52**		**(1.66)**
Cash and cash equivalents as at the beginning of the year		**125.08**		**61.55**
Cash and cash equivalents as at the end of the period		**221.60**		**59.89**

Place : BANGALORE
Date: 23.10.2025

for **B.S.Ravikumar & Associates**
Chartered Accountants
Firm Regn.No.006101S

B.S.Ravikumar
Partner
M.No.010218

B.S.Ravikumar & Associates
Chartered Accountants
FRN:006101S
Mysuru

BY ORDER OF THE BOARD

MANISH M PATEL
MANAGING DIRECTOR
DIN 00128179

SIPM