

CRESCENT FINSTOCK LIMITED

1ST FLOOR, KOHINOOR CITY MALL,
PREMIER ROAD, KURLA WEST,
MUMBAI - 400 070.
TEL.: 91-22-6188 7600

November 08, 2023

Metropolitan Stock Exchange of India Limited,
Vibgyor Towers, 4th floor, Plot No C 62,
G - Block, Opp. Trident Hotel, Bandra Kurla Complex,
Bandra (E), Mumbai – 400 098.

Subject: Outcome of the Board Meeting held on 08th November, 2023.
Ref.: Symbol: CRESCENT (ISIN: INE147E01013)

Pursuant to Regulation 33 and Regulation 30 read with Para A of Schedule III of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform that the Board of Directors of the Company at its meeting held today on Wednesday, November 08, 2023, has, inter alia, approved Unaudited Financial Results (Standalone & Consolidated) of the Company under the Indian Accounting Standards (Ind AS) for the quarter and six months ended Sep. 30, 2023. Accordingly, copy of Un-audited Financial Results along with Limited Review Report are enclosed for your reference and record.

The Results shall also be published in newspapers as required under Regulation 47 of LODR.

The above matters have been duly approved by the Board of directors at their meeting which commenced at 3:15 p.m. and concluded at 3:50 p.m.

The same will be available on the company's website www.crescentfinstock.com.

Kindly take the above information on record.

Thanking you,

Yours sincerely,

For Crescent Finstock Limited

Mehnuddin Khan
Company Secretary



Encl: A/a



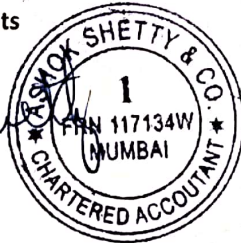
Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors,
Crescent Finstock Limited.

1. We have reviewed the accompanying statement of unaudited standalone financial results of **M/s. Crescent Finstock Limited** (the "Company") for the quarter ended September 30, 2023 and year to date from April 1, 2023 to September 30, 2023 (the "Statement") 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).
2. This Statement is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared 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 and other accounting principles generally accepted in India. Our responsibility is to express a conclusion 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 Statement is 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 of unaudited financial results prepared in accordance with applicable 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 contains any material misstatement.

For Ashok Shetty & CO
Chartered Accountants
FRN: 117134W

CA Ashok R. Shetty
Partner
M. No.: 102524
Place: Mumbai
Date: 08/11/2023
UDIN: 23102524BGUCJN3347



CRESCENT FINSTOCK LIMITED

Regd Office: A/12, Snehkunj CHS, Residential Plot No 374, Koparli Road, G. I. D. C. Vapi - 396 195, Gujrat
CIN :- L51100GJ1997PLC032464

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & SIX MONTH ENDED 30th September,2023

(Rs. In Lakhs)

Sr No.	PARTICULARS	Quarter Ended			Six Months Ended		Year Ended
		30-Sep-23	30-Jun-23	30-Sep-22	30-Sep-23	30-Sep-22	31-Mar-23
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	INCOME						
1	a) Revenue from operation	1.59	4.76	1.61	6.35	7.25	7.25
	b) Other Income	0.53	0.50	0.69	1.03	5.00	5.75
	Total Income	2.12	5.26	2.30	7.38	12.25	13.00
	EXPENSES						
2	a) Cost of material consumed	0.93	2.91	0.84	3.84	4.95	4.95
	b) Purchase of Stock-in-Trade	-	-	-	-	-	-
	c) Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	-	-	-	-	-	-
	d) Employee benefit/ expenses	0.16	0.20	0.31	0.37	0.61	1.25
	e) Finance Cost	2.06	1.89	1.78	3.95	3.63	7.28
	f) Depreciation and amortisation expenses	-	-	-	-	-	-
	g) Other Administration Expenses	10.15	2.84	4.14	12.99	12.67	18.03
	Total Expenses	13.31	7.84	7.07	21.15	21.87	31.53
3	Profit/(loss) before exceptional items and tax (1 - 2)	(11.19)	(2.58)	(4.77)	(13.77)	(9.62)	(18.53)
4	Exceptional Items	-	-	-	-	-	-
5	Profit/(Loss) before tax (3-4)	(11.19)	(2.58)	(4.77)	(13.77)	(9.62)	(18.53)
6	Tax Expenses						
	Current Tax	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	-
	Total Tax Expenses	-	-	-	-	-	-
7	Profit/(Loss) for the period	(11.19)	(2.58)	(4.77)	(13.77)	(9.62)	(18.53)
8	Other Comprehensive Income						
	a) Item that will not be reclassified to Profit & Loss,net of tax						
	Gain and losses from Investments in Equity instruments designated at fair value	-	-	-	-	-	-
	Re -measurements of defined benefit plans	-	-	-	-	-	0.06
	b) Item that will be reclassified to Profit & Loss,net of tax						
	Total other comprehensive Income /(expenses) for the period /year	-	-	-	-	-	0.06
9	Total Comprehensive Income/(loss) for the period (7+8)	(11.19)	(2.58)	(4.77)	(13.77)	(9.62)	(18.47)
10	Paid-up equity share capital (Rs. 10 each)	722.35	722.35	722.35	722.35	722.35	722.35
11	other Equity (excluding Revaluation Reserves)						2,308.62
12	Earnings Per Share (Rs.)						
	Basic EPS (Rs)	(0.15)	(0.04)	(0.07)	(0.19)	(0.13)	(0.26)
	Diluted EPS (Rs)	(0.15)	(0.04)	(0.07)	(0.19)	(0.13)	(0.26)

NOTES:

- The above financial results have been reviewed by the Audit Committee and subsequently approved and taken on record by the Board of Directors at its meeting held on 8th Novemebr ,2023
- The figures of the previous period/year have been regrouped/recast wherever considered necessary.
- The above is an extract of the detailed format of financial result filed with the Stock Exchanges under Regulation 33 of the SEBI (LODR) Regulations,2015. The full format of the
- The Limited Review under Regulation 33 of the SEBI (listing Obligations and Disclosure Requirements)Regulation,2015 has been carried out by the Statutory Auditors.



By order of the Board
For Crescent Finstock Limited

(Signature)

Vidyadhar More
(Wholetime Director & CFO)

DIN : 10243651

Place : Mumbai

Date : 8th November,2023

CRESCENT FINSTOCK LIMITED

Regd Office: A/12, Snehkunj CHS, Residentail Plot No 374, Koparli Road, G. I. D. C. Vapi - 396 195,
Gujrat

CIN :- L51100GJ1997PLC032464

STANDALONE STATEMENT OF ASSETS AND LIABILITIES

(Rs. In Lakhs)

	Particulars	As at 30th September, 2023 (Unaudited)	As at 31st March, 2023 (Audited)
A	ASSETS		
1	Non-Current Assets		
	(a) Property, Plant & Equipment	0.31	0.31
	(b) Intangible Assets	-	-
	(c) <u>Financial Assets</u>		
	(i) Investments	3,118.37	3,118.37
	(d) Current Tax Assets (net)	10.14	12.75
	(e) Other non-current assets	-	-
	Total -Non Current Assets	3,128.82	3,131.43
2	Current Assets		
	(a) Inventories	0.59	0.21
	(b) <u>Financial Assets</u>		
	(i) Trade receivables	1.03	-
	(ii) Cash and cash equivalents	27.13	27.16
	(iii) Loans	-	-
	(iv) Other Financial Assets	2.82	3.16
	(c) Other current assets	1.57	0.41
	Total -Current Assets	33.14	30.94
	Total Assets	3,161.96	3,162.37
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	722.35	722.35
	(b) Other Equity	2,294.85	2,308.62
	Total Equity	3,017.20	3,030.97
2	Non-Current Liabilities		
	(a) <u>Financial Liabilities</u>		
	(i) Borrowings	121.02	117.82
	(b) Provisions	0.05	0.05
	(c) Deferred Tax Liabilities (Net)	-	-
	(d) Other Non Current Liabilities	-	-
	Total -Non Current Liabilities	121.07	117.86
3	Current Liabilities		
	(a) <u>Financial Liabilities</u>		
	(i) Borrowings	17.19	8.50
	(ii) Trade Payables	-	-
	(b) Other Current Liabilities	-	5.03
	(c) Provisions	0.00	0.00
	(d) Current Tax Liabilities (net)	6.51	-
	Total -Current Liabilities	23.70	13.53
	Total Equity & Liabilities	3,161.96	3,162.37



By order of the Board
For Crescent Finstock Limited

(Signature)

Vidyadhar More
(Wholetime Director & CFO)

DIN : 10243651

Place : Mumbai

Date : 8th November, 2023

Crescent Finstock Limited

STANDALONE CASH FLOW STATEMENT

(Rs in Lakhs)

Particulars	For the Six Month Ended 30th September,2023		For the Six Month Ended 30th September,2022	
	(Unaudited)		(Unaudited)	
<u>A. Cash flow from operating activities</u>				
Net Profit before tax/(Loss)		(13.77)		(9.62)
Adjustments for:				
(Profit)/Loss on sale of Investments				
Interest income on Fixed Deposits	(0.64)		(0.65)	
Interest income on Income Tax Refund	(0.08)		(3.99)	
Provision for Leave Encashment & Gratuity				
Dividend from investments	(0.22)		(0.19)	
Interest expense	3.91		3.61	
		2.97		(1.22)
Operating Profit/(Loss) before working capital changes		(10.80)		(10.83)
Changes in working capital:				
Adjustments for (increase) / decrease in operating assets:				
Trade receivables	(1.03)		(1.20)	
Other financial assets / other assets	0.33		(0.13)	
Inventories	(0.38)		(0.21)	
Other current assets	(1.16)		(1.13)	
Adjustments for increase / (decrease) in operating liabilities:				
Borrowings - Current	8.69		-	
Other current liabilities	1.48		(2.91)	
Provisions	-		0.00	
		7.93		(5.58)
Cash from/ (used in) operations		(2.88)		(16.41)
Less: Taxes paid		2.61		13.27
Net cash from / (used in) operating activities		(0.27)		(3.14)
<u>B. Cash flow from investing activities</u>				
Dividend from investments	0.22		0.19	
Interest income	0.72	0.94	4.64	4.82
Net cash (used in) / from investing activities		0.94		4.82
<u>C. Cash flow from financing activities</u>				
Interest expense	(0.70)		(3.61)	
Repayment of Borrowing	-	(0.70)	1.25	(2.36)
Net cash from financing activities		(0.70)		(2.36)
Net cash flows during the year		(0.04)		(0.67)
Net increase/(decrease) in cash and cash equivalents		(0.04)		(0.67)
Cash and cash equivalents (opening balance)		27.16		27.77
Cash and cash equivalents (closing balance)		27.13		27.09

By order of the Board
For Crescent Finstock Limited

Vidyadhar More
(Wholetime Director & CFO)

DIN : 10243651

Place : Mumbai

Date : 8th November,2023



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

To
The Board of Directors,
Crescent Finstock Limited.

1. We have reviewed the accompanying Statement of unaudited Consolidated Financial Results of M/s. **Crescent Finstock Limited** ("the Parent") and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group'), for the quarter ended September 30, 2023 and year to date from April 1, 2023 to September 30, 2023 (the "Statement") being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the Listing Regulations). Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended September 30, 2023 as reported in this Unaudited Consolidated Financial Results have been approved by the Holding Company's Board of Directors but have not been subjected to review.
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared 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 and other accounting principles generally accepted in India. Our responsibility is to express a conclusion 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. 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.

We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended to the extent applicable.

4. The Statement includes the results of the following entities:

Holding Company

- i. Crescent Finstock Limited

Subsidiaries :

- i. DoubleDot Finance Limited

Stepdown Subsidiaries:

- i. Netclassroom Private Limited
- ii. Positive Bioscience Limited

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standard (Ind AS) specified under

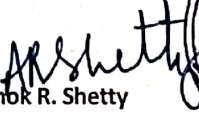


Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The consolidated unaudited financial results includes unaudited interim financial information and other unaudited financial information in respect of 1 subsidiary and 2 step down subsidiaries, whose interim financial information reflects group's share of total revenues of Rs. 521.36 lakhs, Group's share of total net profit/(loss) after tax of Rs. 105.15 lakhs, Group's share of total comprehensive profit/(loss) of Rs. 142.70 lakhs, for the quarter ended September 30, 2023 as considered in the statement. These Unaudited Financial Interim Information and other Unaudited Financial Information has been approved and furnished to us by the Management and our conclusions on the statement, in so far as it relates to the affairs of the subsidiary and step-down subsidiaries, is based solely on such Unaudited Interim Financial Results and other Unaudited Financial Information.

Our conclusion on the statement is not modified in respect of the above matter.

For Ashok Shetty & CO
Chartered Accountants
FRN: 117134W


CA Ashok R. Shetty

Partner

M. No. : 102524

Place : Mumbai

Date : 08/11/2023

UDIN : 23102524BGUCJO8712



CRESCENT FINSTOCK LIMITED
 Regd Office: A/12, Snehkunj CHS, Residential Plot No 374, Koparli Road, G. I. D. C. Vapi - 396 195, Gujrat
 CIN :- L51100GJ1997PLC032464

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & SIX MONTH ENDED 30th September 2023

(Rs. in Lakhs)

Sr No.	PARTICULARS	Quarter Ended			Six Months Ended		Year Ended
		30-Sep-23	30-Jun-23	30-Sep-22	30-Sep-23	30-Sep-22	31-Mar-23
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	INCOME						
1	a) Revenue from operation	409.46	578.66	943.60	988.12	1,513.20	2,095.53
	b) Other Income	114.02	51.49	107.23	165.51	148.92	336.87
	Total Income	523.48	630.15	1,050.83	1,153.63	1,662.12	2,432.40
2	EXPENSES						
	a) Cost of material consumed	144.41	443.72	729.65	588.13	1,274.39	1,643.71
	b) Purchase of Stock-in-Trade	-	-	-	-	-	-
	c) Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	-	-	-	-	-	-
	d) Employee benefit/ expenses	58.62	60.25	51.41	118.87	109.18	237.17
	e) Finance Cost	3.04	3.01	0.03	6.05	0.05	54.39
	f) Depreciation and amortisation expenses	45.47	4.72	0.79	50.19	1.58	5.70
	g) Other Administration Expenses	177.98	219.26	108.38	397.24	155.72	394.71
	Total Expenses	429.52	730.96	890.25	1,160.48	1,540.92	2,335.68
3	Profit/(loss) before exceptional Items and tax (1 - 2)	93.96	(100.81)	160.57	(6.85)	121.21	96.72
4	Exceptional Items	-	-	-	-	-	-
5	Profit/(Loss) before tax (3-4)	93.959	(100.81)	160.57	(6.85)	121.21	96.72
6	Tax Expenses						
	Current Tax	-	-	-	-	-	16.73
	Deffered Tax	-	-	-	-	-	(22.38)
	Total Tax Expenses	-	-	-	-	-	(5.65)
7	Profit/(Loss) for the period	93.96	(100.81)	160.57	(6.85)	121.21	102.37
8	Other Comprehensive Income						
	a) Item that will not be reclassified to Profit & Loss, net of tax						
	Gain and losses from Investments in Equity instruments designated at fair value	37.55	255.81	168.34	293.36	(19.03)	(240.00)
	Re-measurements of defined benefit plans	-	-	-	-	-	(18.10)
	b) Item that will be reclassified to Profit & Loss, net of tax						
	Total other comprehensive Income /(expenses) for the period /year	37.55	255.81	168.34	293.36	(19.03)	(258.10)
9	Total Comprehensive Income/(loss) for the period (7+8)	131.51	155.00	328.92	286.51	102.18	(155.74)
	Net Profit attributable to :						
	Owner of the company	45.20	(62.93)	103.09	(17.73)	67.83	73.83
	Non-Controlling Interest	48.76	(37.88)	57.49	10.88	53.38	28.54
	Other Comprehensive Income attributable to :						
	Owner of the company	22.46	153.05	100.72	175.52	(11.38)	(154.12)
	Non-Controlling Interest	15.08	102.76	67.62	117.84	(7.64)	(103.98)
	Total Comprehensive Income attributable to :						
	Owner of the company	67.67	90.12	203.81	157.79	56.45	(80.29)
	Non-Controlling Interest	63.84	64.88	125.11	128.72	45.73	(75.44)
10	Paid-up equity share capital (Rs. 10 each)	722.35	722.35	722.35	722.35	722.35	722.35
11	other Equity (excluding Revaluation Reserves)						3,997.95
12	Earnings Per Share(EPS) before/after extra ordinary item						
	Basic EPS (Rs)	1.30	(1.40)	2.22	(0.09)	1.68	1.42
	Diluted EPS (Rs)	1.30	(1.40)	2.22	(0.09)	1.68	1.42

NOTES:

- The above financial results have been reviewed by the Audit Committee and subsequently approved and taken on record by the Board of Directors at its meeting held on 8th November, 2023
- The figures of the previous period/year have been regrouped/recast wherever considered necessary.
- The above is an extract of the detailed format of financial result filed with the Stock Exchanges under Regulation 33 of the SEBI (LODR) Regulations, 2015. The full format of the financial
- The Limited Review under Regulation 33 of the SEBI (listing Obligations and Disclosure Requirements) Regulation, 2015 has been carried out by the Statutory Auditors.



By order of the Board
 For Crescent Finstock Limited

(Signature)
 Vidyadhar More

Wholetime Director & CFO

DIN : 10243651

Place : Mumbai

Date : 8th November, 2023

CRESCENT FINSTOCK LIMITED

Regd Office: A/12, Snehkunj CHS, Residentail Plot No 374, Koparli Road, G. I. D. C. Vapi - 396
195, Gujrat
CIN :- LS1100GJ1997PLC032464

CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES

(Rs. In Lakhs)

	Particulars	As at 30th September, 2023	As at 31st March, 2023
A	ASSETS	(Unaudited)	(Audited)
1	Non-Current Assets		
	(a) Property, Plant & Equipment	1,293.92	158.01
	(a) Capital Work-in-progress	-	640.87
	(c) Intangible Assets	1,184.85	1,184.85
	(d) Financial Assets		
	(i) Investments	4,133.90	3,977.90
	(ii) Loans	1.00	0.28
	(e) Deferred tax assets (net)	562.59	562.59
	(f) Current Tax Assets (net)	10.14	12.75
	(g) Other non-current assets	179.44	179.44
	Total -Non Current Assets	7,365.83	6,716.69
2	Current Assets		
	(a) Inventories	1,190.26	1,314.22
	(b) Financial Assets		
	(i) Trade receivables	54.08	27.93
	(ii) Cash and cash equivalents	148.90	150.53
	(iii) Loans	-	-
	(iv) Other Financial Assets	21.26	30.29
	(c) Other current assets	242.06	301.60
	Total -Current Assets	1,656.56	1,824.58
	Total Assets	9,022.40	8,541.27
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	722.35	722.35
	(b) Other Equity	4,155.74	3,997.95
	(c) non Controlling Interest	3,397.65	3,268.93
	Total Equity	8,275.74	7,989.23
2	Non-Current Liabilities		
	(a) <u>Financial Liabilities</u>		
	(i) Borrowings	94.23	106.10
	(ii) Other Financial Liabilities	-	-
	(b) Provisions	96.00	96.00
	(c) Deferred Tax Liabilities (Net)	-	-
	(d) Other Non Current Liabilities	271.03	-
	Total -Non Current Liabilities	461.26	202.10
3	Current Liabilities		
	(a) <u>Financial Liabilities</u>		
	(i) Borrowings	71.56	61.58
	(ii) Trade Payables	140.75	219.20
	(iii) Other Financial Liabilities	9.92	8.59
	(b) Other Current Liabilities	58.56	55.86
	(c) Provisions	4.61	4.70
	(d) Current Tax Liabilities (net)	-	-
	Total -Current Liabilities	285.39	349.94
	Total Equity & Liabilities	9,022.40	8,541.27

By order of the Board
For Crescent Finstock Limited



Vidyadhar More
Wholetime Director & CFO
DIN : 10243651

Place : Mumbai
Date : 8th November, 2023



CRESCENT FINSTOCK LIMITED
CONSOLIDATED UNAUDITED CASH FLOW STATEMENT


(Rs. In Lakhs)

Particulars	For the Six Month Ended 30th September,2023	For the Six Month Ended 30th September,2022
	(Unaudited)	(Unaudited)
A. Cash flow from operating activities		
Net profit before tax	(6.85)	121.21
Adjustments for:		
Depreciation	50.19	1.58
(Profit)/Loss on sale of Investments	(90.40)	(43.13)
Interest income	(31.46)	(29.22)
Dividend from investments	(4.80)	(3.48)
Interest expense	0.35	0.00
	(76.12)	(74.25)
Operating loss before working capital changes	(82.97)	46.96
Changes in working capital:		
Adjustments for (increase) / decrease in operating assets:		
Trade receivables	(26.15)	3.96
Other financial assets / other assets	9.04	18.98
Other current assets	59.54	(100.86)
Inventories	123.96	(118.49)
Adjustments for increase / (decrease) in operating liabilities:		
Trade payables	(78.45)	(1.89)
Short-term Borrowings	9.98	0.00
Other current liabilities	2.69	(14.58)
Other Financial liability	1.32	0.64
Short-term provisions	(0.09)	(0.25)
Provision	0.00	0.00
	101.84	(212.50)
Cash from/ (used in) operations	18.87	(165.54)
Less: Taxes paid	2.61	13.27
Net cash from / (used in) operating activities	21.48	(152.26)
B. Cash flow from investing activities		
Purchase of property,Plant and Equipment (Including Capital Work in Progress)	(545.24)	(2.20)
Purchase of investments	(1,350.83)	(388.03)
Proceeds from sale of investments	1,578.98	541.62
Proceeds of loans recovered	(0.72)	0.56
Dividend from investments	4.42	3.48
Deposit Paid		
Interest income	31.46	14.70
	(281.92)	170.13
Net cash (used in) / from investing activities	(281.92)	170.13
C. Cash flow from financing activities		
Interest expense	(0.35)	0.00
Deposit received	271.03	0.00
Increase/(Decrease) in borrowings	(11.87)	0.00
Net cash from financing activities	258.81	0.00
Net cash flows during the year	(1.63)	17.87
Net increase/(decrease) in cash and cash equivalents	(1.63)	17.87
Cash and cash equivalents (opening balance)	150.53	162.61
Cash and cash equivalents (closing balance)	148.90	180.47

Place : Mumbai
Date : 8th November,2023



By order of the Board
For Crescent Finstock Limited


Vidyadhar More
Wholetime Director & CFO
DIN : 10243651