

# BHADADA GANDHI & ASSOCIATES

CHARTERED ACCOUNTANTS

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Partners

## INDEPENDENT AUDITORS' REPORT

### TO THE MEMBERS OF GICHFL FINANCIAL SERVICES PRIVATE LIMITED

#### Report on the Audit of the Financial Statements

##### 1. Opinion:

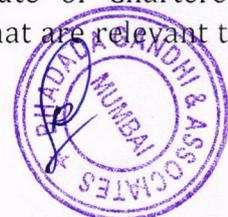
We have audited the financial statements of **GICHFL FINANCIAL SERVICES PRIVATE LIMITED** which comprise the Balance Sheet as at **March 31, 2022**, the statement of profit and loss (including other comprehensive income), statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements including a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the financial statements")

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) In the case of the Balance Sheet of the state of affairs of the company as at **31st March, 2022**,
- b) In the case of Profit & Loss Account of the **Loss** and the other comprehensive income for the year ended on that date,
- c) Changes in Equity and
- d) In case of cash flows for the year ended on that date.

##### 2. Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India as specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements 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 financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our 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 audit opinion on the financial statements.

3. **Key audit matters**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

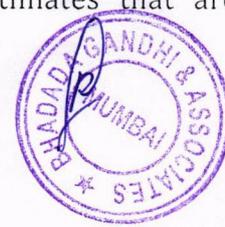
Reporting of key audit matters as per SA 701, is not applicable to the Company as it is an unlisted company.

4. **Information other than the financial statements and auditors' report thereon**

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexure to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

5. **Management responsibility for the financial Statement:**

The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian accounting standards (Ind AS) specified under section 133 of the Act. This 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 financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is 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 management 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.

6. **Auditors Responsibility for audit of financial statements:**

Our objectives are to obtain reasonable assurance about whether the financial statements 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 financial statements.

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

- a) Identify and assess the risks of material misstatement of the financial statements, 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.
- b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.



- c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- d) Conclude on the appropriateness of management's 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 statements 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.
- e) Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements 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. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

**7. Report on other legal & regulatory matter:**

**We report that:**

- i. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section 11 of section 143 of the Act, we here to annex a statement in **Annexure "A"** on the matters specified in paragraphs 3 and 4 of the Order to the extent possible.



ii. As required by section 143(3) of the Act, we report that:

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b) In our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books.
- c) The Balance Sheet & the Statement of Profit and Loss((including other comprehensive income), the statement of changes in equity and the statement of cash flows dealt with by this Report are in agreement with the books of account.
- d) In our opinion, the aforesaid financial statements comply with the Indian Accounting Standards referred to in section 133 of the Companies Act, 2013;
- e) On the basis of representation received from the directors as on **31<sup>st</sup> March, 2022** and taken on record by the Board of Directors, none of the directors is disqualified as on above date from being appointed as a directors in terms of sub section 2 section 164 of the Company Act 2013.
- f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide MCA notification (G.S.R. 583(E)) dated June 13, 2017;

iii. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us;

- a. The Company does not have any pending litigations which would impact its financial position;
- b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and
- c. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
- d. 1. The Management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in



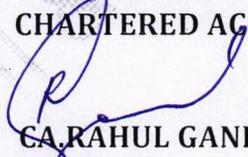
other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Company or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

2. The Management has represented that, to the best of its knowledge and belief, no funds have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Parties or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

3. Based on the audit procedures performed that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e) contain any material mis-statement.

e. The company has not declared or paid dividend during the financial year under audit.

**FOR BHADADA GANDHI & ASSOCIATES  
CHARTERED ACCOUNTANTS**

  
**CA RAHUL GANDHI  
PARTNER**

**Mem. No.140116**

**UDIN: 22140116AKCYAT2181**



**Date: 12/05/2022**

**Place: Mumbai**

## ANNEXURE "A" TO THE AUDITORS REPORT

**(Referred to in paragraph 7 (i) of our Report to the members of GICHFL FINANCIAL SERVICES PRIVATE LIMITED for the year ended 31st March, 2022.)**

As required by the companies (Auditor Report) Order, 2020 and amendments thereto and according to the information and explanations given to us during the course of the audit and on the basis of such checks of the books and records as were considered appropriate we report that:

- i. (a) (A) The Company does not have any property, plant and equipment hence maintenance of records of property, plant and equipment is not applicable.

(B) The Company has maintained proper records showing full particulars of intangible assets.

(b) The Company does not have any property, plant and equipment hence physical verification property, plant and equipment is not applicable.

(c) The Company does not have any immovable properties hence clause 3(i)(c) is not applicable.

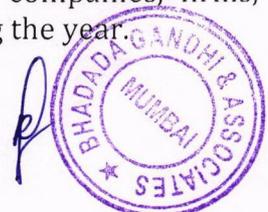
(d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued its intangible assets during the year.

(e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.

- ii. (a) The Company is a service company; primarily rendering financial services hence does not hold any physical inventories. Accordingly, clause 3(ii) (a) of the Order is not applicable.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of the security of current assets at any point of time during the year. Accordingly, clause 3(ii)(b) of the Order is not applicable to the Company.

- iii. (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any investments in or provided security or provided guarantees, granted loans and advances in the nature of loans to companies, firms, limited liability partnerships or any other parties or during the year.

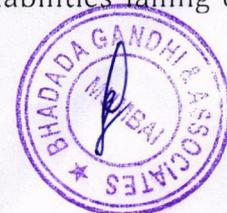


In view of our comments in Para (iii) (a) above, clauses 3 (iii) (b), (c), (d) (e), (f) of the said order are not applicable to the company.

- iv. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has neither made any investments nor has it given loans or provided guarantee or security as specified under Section 185 of the Companies Act, 2013 ("the Act") and the Company has not provided any security as specified under Section 186 of the Act.
- v. The Company has not accepted any deposits or amounts which are deemed to be deposits from the public. Accordingly, clause 3(v) of the Order is not applicable.
- vi. According to the information and explanations given to us, the Central Government has not prescribed the maintenance of cost records under Section 148(1) of the Act for the services provided by it. Accordingly, clause 3(vi) of the Order is not applicable.
- vii. (a) According to the information and explanations given to us there are no undisputed statutory dues as on **31<sup>st</sup> March 2022**.  
  
(b) According to the information and explanations given to us there are no dues of GST, Provident Fund, Employees State Insurance, Income-Tax, Sales Tax, Service Tax, Duty of Customs, Value Added Tax or Cess or other statutory dues that have not been deposited on account of any dispute.
- viii. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year.
- ix. The Company has not taken any loan or borrowings either from financial institutions, Banks or from the government, hence the clause 3 (ix) (b), (c), (d), (e), (f) in not applicable.
- x. (a) The Company has not raised any moneys by way of initial public offer or further public offer (including debt instruments). Accordingly, clause 3(x) (a) of the Order is not applicable.  
  
(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, clause 3(x) (b) of the Order is not applicable.



- xii. In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 3 (xii) of the Order are not applicable to the Company.
- xiii. In our opinion, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.
- xiv. (a) The company is not required to have an internal audit system under the Act. Hence, clause 3 (xiv) (a) and (b) of the Order are not applicable to the Company.
- xv. In our opinion and according to the information and explanations given to us, the Company has not entered into any non-cash transactions with its directors or persons connected to its directors and hence, provisions of Section 192 of the Act are not applicable to the Company.
- xvi. (a) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clauses 3(xvi) (a) and 3(xvi) (b) of the Order are not applicable.
- (c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi) (c) and (d) of the Order is not applicable.
- xvii. The Company has not incurred cash losses in the current and in the immediately preceding financial year.
- xviii. There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable.
- xix. According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the standalone financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that the Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due

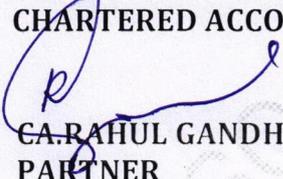


within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

xx. The company does not have any obligations in relation to corporate social responsibility under the Act. Hence clause 3 (xx) (a) (b) of the Order is not applicable.

xxi. This clause is not applicable to the company since it does not have any group company.

FOR BHADADA GANDHI & ASSOCIATES  
CHARTERED ACCOUNTANTS

  
CA. RAHUL GANDHI  
PARTNER

Mem. No.140116

UDIN: 22140116AKCYAT2181



Date: 12/05/2022

Place: Mumbai

**GICHFL FINANCIAL SERVICES PRIVATE LIMITED**

CIN NO.

Regd. Office : 6th Floor, National Insurance Bldg., 14, Jamshedji Tata Road, Churchgate, Mumbai - 400 020.

**Statement of Audited Financial Results For The Quarter and Year Ended March 31, 2022**

(₹ in Lakh)

Sr.No.	Particulars	Quarter ended		Yearly
		31-03-2022	31-12-2021	31-03-2022
		(Audited)	(Reviewed)	(Audited)
<b>1</b>	<b>Revenue from operations</b>			
	(i) Interest Income	-	-	-
	(ii) Fees and Commission Income	-	-	-
	(iii) Net Gain on derecognition of Financial Instruments	-	-	-
	(iv) Other Operating Income	-	-	-
	<b>Total Revenue from operations</b>	-	-	-
	Other Income	-	-	-
	<b>Total Income</b>	-	-	-
<b>2</b>	<b>Expenses</b>			
	(i) Finance Cost	-	-	-
	(ii) Net Loss on derecognition of Financial Instruments	-	-	-
	(iii) Impairment of Financial Instruments, including write-off	-	-	-
	(iv) Employee Benefits Expenses	-	-	-
	(v) Depreciation & Amortisation	0.03	0.03	0.06
	(vi) Other Expenses	0.50	3.23	5.81
	<b>Total Expenses</b>	<b>0.53</b>	<b>3.26</b>	<b>5.87</b>
<b>3</b>	<b>Profit before exceptional items and tax (1-2)</b>	<b>(0.53)</b>	<b>(3.26)</b>	<b>(5.87)</b>
<b>4</b>	<b>Exceptional items</b>	-	-	-
<b>5</b>	<b>Profit before tax (3-4)</b>	<b>(0.53)</b>	<b>(3.26)</b>	<b>(5.87)</b>
<b>6</b>	<b>Tax expense</b>			
	(i) Current Tax	-	-	-
	(ii) Deferred tax (Net)	0.02	-	0.02
	(iii) Tax of Earlier Period (Net)	-	-	-
<b>7</b>	<b>Net Profit for the period (5-6)</b>	<b>(0.55)</b>	<b>(3.26)</b>	<b>(5.89)</b>
<b>8</b>	<b>Other comprehensive Income / (Loss)</b>			
	A. Items that will not be reclassified to profit or loss			
	(i) Remeasurement Gain / (Loss) on defined benefit plan	-	-	-
	(ii) Net Gain / (Loss) on equity instrument designated at FVOCI	-	-	-
	(iii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-
	B. Items that will be reclassified to profit or loss	-	-	-
	<b>Total other comprehensive income / (Loss) (A+B)</b>	-	-	-
<b>9</b>	<b>Total Comprehensive Income / (Loss) (7+8)</b>	<b>(0.55)</b>	<b>(3.26)</b>	<b>(5.89)</b>
<b>10</b>	<b>Paid up Equity Share Capital (Face value ) 10/-)</b>	<b>75.00</b>	<b>75.00</b>	<b>75.00</b>
<b>11</b>	<b>Reserves as at 31st March</b>	-	-	<b>(5.89)</b>
<b>12</b>	<b>Earning Per Share (EPS) on Face Value d 10/-</b>	-	-	<b>(1.94)</b>
	Basic and Diluted Earning Per Share (Face value ₹ 10/-) (The EPS for the period is not annualised)			



## Notes to the Financial Results:

## 1 STATEMENT OF ASSETS AND LIABILITIES

(₹ In Lakh)

Sr.No.	Particulars	As at	
		31-03-2022	
		(Audited)	
	<b>ASSETS</b>		
1	<b>Financial Assets</b>		
(a)	Cash and cash equivalents	75.00	
(b)	Bank balance other than cash and cash equivalent		
(c)	<b>Receivables</b>		
	Trade Receivables		
	Other Receivables		
(c)	Receivables		
	(i) Trade Receivables		
(d)	Loans		
(e)	Investments		
(f)	Other financial assets	0.33	
	<b>Total - Financial Assets</b>	<b>75.33</b>	
2	<b>Non-financial assets</b>		
(a)	Current tax assets (net)		
(b)	Deferred tax assets (net)		
(c)	Property, plant and equipment	0.57	
(d)	Right Of Use Assets		
(e)	Intangible Assets Under Development		
(f)	Other intangible assets		
(f)	Other non-financial assets		
(g)	Assets Held for Sale		
	<b>Total - Non Financial Assets</b>	<b>0.57</b>	
	<b>Total Assets</b>	<b>75.90</b>	
	<b>LIABILITIES AND EQUITY</b>		
	<b>LIABILITIES</b>		
1	<b>Financial liabilities</b>		
(a)	Lease Liabilities		
(b)	Payables		
	<b>(I) Trade Payable</b>		
	Total outstanding dues of micro enterprises and small enterprises		
	Total outstanding dues of creditors other than micro enterprises and small enterprises		
	<b>(II) Other Payable</b>		
	Total outstanding dues of micro enterprises and small enterprises		
	Total outstanding dues of creditors other than micro enterprises and small enterprises		
	Debt securities		
	(i) Borrowings (other than debt securities)		
	(ii) Other financial liabilities		
(c)	Debt securities		
(d)	Borrowings (other than debt securities)		
(e)	Other financial liabilities	6.77	
	<b>Total - Financial Liabilities</b>	<b>6.77</b>	
2	<b>Non-financial liabilities</b>		
(a)	Borrowings		
(b)	Other Non Current Liabilities		
(c)	Deferred Tax Liabilities	0.02	
	<b>Total - Non Financial Liabilities</b>	<b>0.02</b>	
3	<b>Equity</b>		
(a)	Equity Share Capital	75.00	
(b)	Other Equity	(5.89)	
	<b>Total - Equity</b>	<b>69.11</b>	
	<b>Total Liabilities and Equity</b>	<b>75.90</b>	



GICHFL Financial Services Private Limited			
[CASH FLOW STATEMENT - INDIRECT METHOD FOR THE PERIOD ENDED 31st MARCH 2022]			(@ in Lakh)
Particulars		Notes	For Period Ended 31st March 2022
<b>Statement of Cash Flows Abstract</b>			
<b>I.</b>	Cash flows from used in operating activities [Abstract]		
(a)	Profit before extraordinary items and tax		-5.89
(b)	Adjustments for reconcile profit (loss) [Abstract]		-
(i)	Adjustments to profit (loss) [Abstract]		-
1	Adjustments for finance costs		-
2	Adjustments for depreciation and amortisation expense		0.06
3	Interest Received		-
4	Adjustments for unrealised foreign exchange losses gains		-
5	Other adjustments for Loss on Sale of Fixed Assets		-
6	Total adjustments to profit (loss)	Total 1 To 5	0.06
(ii)	Adjustments for working capital [Abstract]		-5.83
1	Adjustments for decrease (increase) in inventories		-
2	Adjustments for decrease (increase) in trade receivables		-
3	Adjustments for decrease (increase) in other current and non-current assets		-0.33
4	Adjustments for decrease (increase) in Short Term Loans Advances		-
5	Adjustments for increase (decrease) in trade payables		-
6	Adjustments for increase (decrease) in other current and non-current liabilities		6.79
7	Adjustments for provisions		-
8	Total adjustments for working capital	Total 1 To 7	6.46
(c)	Net cash flows from (used in) operations		0.64
1	Net cash flows from (used in) operating activities before extraordinary items		0.64
2	Proceeds from extraordinary items		-
3	Payment for extraordinary items		-
4	Net cash flows from (used in) operating activities		0.64
5	Taxes paid		-
	Cash flows from (used in) operating activities	(I)	0.64
<b>II.</b>	Cash flows from (used in) investing activities		0.64
1	Proceeds from sales of tangible assets classified as investing activities		-
2	Purchase of Intangible assets		-0.64
3	Proceeds from sales of intangible assets classified as investing activities		-
4	Dividends received classified as investing activities		-
5	Interest received classified as investing activities		-
6	Income taxes paid (refund), classified as investing activities		-
7	Other inflows (outflows) of cash, classified as investing activities		-
8	Proceeds from government grants classified as investing activities		-
	Total Cash flows from used in investing activities before extraordinary items	Total 1 To 8	-0.64
9	Proceeds from extraordinary items classified as investing activities		-
10	Payment for extraordinary items classified as investing activities		-
	Cash flows from used in investing activities	(II)	-0.64
<b>III.</b>	Cash flows from used in financing activities		-
1	Proceeds from issuing shares		75.00
2	Proceeds from issuing other equity instruments		-
3	Proceeds from issuing debentures notes bonds etc		-
4	Proceeds from borrowings classified as financing activities		-
5	Repayments of borrowings classified as financing activities		-
6	Dividends paid classified as financing activities		-
7	Interest paid classified as financing activities		-
8	Income taxes paid (refund), classified as financing activities		-
9	Other inflows (outflows) of cash, classified as financing activities		-
	Total Cash flows from used in financing activities before extraordinary items	Total 1 To 9	75.00
10	Proceeds from extraordinary items classified as financing activities		-
11	Payment for extraordinary items classified as financing activities		-
	Cash flows from used in financing activities	(III)	75.00
<b>IV.</b>	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	Total (I) + (II) + (III)	75.00
<b>V.</b>	Effect of exchange rate changes on cash and cash equivalents [Abstract]		-
(a)	Effect of exchange rate changes on cash and cash equivalents		-
<b>VI.</b>	Net increase (decrease) in cash and cash equivalents	Total (IV) + (V)	75.00
<b>VII.</b>	Cash and cash equivalents cash flow statement at beginning of period		-
<b>VIII.</b>	Cash and cash equivalents cash flow statement at end of period		75.00

