



FOCE INDIA LIMITED

(Authorized Distributors for India of FOCE Watches)

(Formerly known as Heighten Trading Company Private Limited)

CIN : U33100MH2001PLC130385

Date: 10.11.2023

To,
National Stock Exchange of India Limited
Exchange Plaza Block G, C 1,
Bandra Kurla Complex,
G Block BKC, Bandra East,
Mumbai, Maharashtra 400051

Symbol: FOCE

Sir/Madam,

Sub: Outcome of Board Meeting

The Board of Directors at its meeting held today considered and approved the following:-

- The unaudited financial results (both standalone and consolidated) for the half-year ended as on 30th September, 2023 together with the Limited Review Report.
- Appointment of M/S Brajesh Gupta & Co. Practicing Company Secretary (C.P. No. 21306), as the Secretarial Auditor of the Company to conduct secretarial audit for the Financial Year 2023-2024.
- Appointment of M/s. Chaturvedi Tarun & Company., Chartered Accountants, (Firm Registration No. 158391W) as the Internal Auditor of the Company to conduct internal audit for the Financial Year 2023-2024.

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

- Unaudited financial results (both standalone and consolidated) for the half-year ended as on 30th September, 2023.
- Limited Review Report from the Statutory Auditor of the Company, on the aforesaid Financial Results.

The meeting commenced at 11:30 a.m. and concluded at 3:40 p.m..

We hereby request you to take the above information on your records.

Thanking you,

For Foce India Limited

For **FOCE INDIA LIMITED**

Manoj Sitaram Agarwal
Managing Director
DIN: 00159601

Registered Office: 4, Kingston, Shastri Nagar, Lokhandwala Complex, Andheri (W), Mumbai – 400 053

Email Id: office@foceindia.com; Phone No: 02226349544

Website: www.foceindia.com



SDG & CO

Chartered Accountants

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2023

Review Report to The Board of Directors Foce India Limited

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of Foce India Limited (the "Company") for half year ended 30th September, 2023, (the "Statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended (the 'Listing Regulations')
2. This Statement which is the responsibility of the Company's management and approved by the Board of Directors, prepared in accordance with 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 issued 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 Statement is free of material misstatement. A review is limited primarily to inquiries of the 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. Conclusion

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

For, SDG & Co
Chartered Accountants
Firm Registration No.:137864W

Ajay
Kumar
Shivbalak
Yadav

(Ajay S. Yadav)
Partner

Membership No.: 170602
UDIN: 23170602BGVQLW2233

Place: Mumbai
Date: 10/11/2023

Foce India Limited

(Formerly known as Heighten Trading Company Pvt. Ltd.)

4,Kingston,Shastri Nagar, Lokhandwala Complex, Andheri(W), Mumbai : 400053


CIN : U33100MH2001PLC130385


PART I : STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 30/09/2023 (Rs. In Lakhs)

Particulars	Half year ended 30.09.2023	Half year ended 31.03.2023	Half year ended 30.09.2022	Year ended 31.03.2023
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
1. Income from operations				
a) Revenue from operations	526.11	538.28	916.60	1,454.88
b) Other Operating Income	-	-	-	-
	526.11	538.28	916.60	1,454.88
2. Other Income	-	2.54	4.33	6.87
Total Income (1 + 2)	526.11	540.82	920.93	1,461.75
3. Expenses				
a) Cost of materials consumed	-	-	-	-
b) Purchase of stock-in-trade	490.70	557.67	641.69	1,199.36
c) Changes in Inventories	(47.65)	(82.45)	118.40	35.95
d) Employee benefit expense	8.02	30.77	16.04	46.81
e) Finance Costs	-	-	-	-
f) Depreciation and amortisation expense	2.89	2.80	2.84	5.63
g) Other expenses	76.78	94.18	51.58	145.76
Total Expenses	530.74	602.97	830.54	1,433.51
4. Profit / (Loss) from ordinary activities before tax and exceptional items	(4.62)	(62.15)	90.38	28.24
5. Exceptional items			-	
6. Profit / (Loss) from ordinary activities before tax	(4.62)	(62.15)	90.38	28.24
7. Tax expense:				
i) Current tax	-	(12.39)	22.63	10.24
ii) MAT Credit Entitlement	-	-	-	-
iii) Income Tax Provisions Previous years	-	-	-	-
iv) Deferred tax	-	(0.23)	(0.21)	(0.43)
8. Net Profit / (Loss) from ordinary activities after tax	(4.62)	(49.53)	67.96	18.43
9. Extraordinary items (net of tax expense)	-	-	-	-
10. Net Profit / (Loss) for the period	(4.62)	(49.53)	67.96	18.43
11. Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates	(4.62)	(49.53)	67.96	18.43
12. Paid-up Equity Share Capital (Face value Rs. 10/-)	489.29	489.29	489.29	489.29
13. Reserves excluding revaluation reserves	3,004.17	(46.00)	3,054.80	3,008.80
14. EPS (Not annualised)				
i) Basic & Diluted EPS before Extraordinary items	(0.09)	(1.01)	1.39	0.38
(ii) Basic & Diluted EPS after Extraordinary items	(0.09)	(1.01)	1.39	0.38

For Foce India Limited

For FOCE INDIA LIMITED


 Manoj Sitaram Agarwal
 Managing Director
 DIN: 00159601

STANDALONE UN-AUDITED STATEMENT OF ASSETS AND LIABILITIES AS ON 30/09/2023 (Rs. In Lakhs)		
PARTICULARS	Half year ended	Year ended
	30.09.2023 (Unaudited)	31.03.2023 (Audited)
A. EQUITY AND LIABILITIES		
1. Shareholders Funds		
(a) Share Capital	489.29	489.29
(b) Reserves and Surplus	3,004.17	3,008.80
(c) Money Received against share warrants	-	-
Sub-total - Shareholders' funds	3,493.47	3,498.09
2. Share application money pending allotment		-
3. Minority interest		-
4. Non Current Liabilities		
(a) Long Term Borrowings		-
(b) Deferred Tax Liabilities (net)		-
(c) Other Long Term Liabilities		-
(d) Long Term Provision		-
Sub-total - Non-current liabilities		-
5. Current liabilities		
(a) Short-term borrowings	3,179.22	2,637.80
(b) Trade payables		
Outstanding Dues to MSMEs	-	-
Outstanding Dues to Others	144.49	138.88
(c) Other current liabilities	6.72	85.70
d) Short-term provisions	10.81	5.45
Sub-total - Current liabilities	3,341.26	2,867.83
TOTAL - EQUITY AND LIABILITIES	6,834.72	6,365.92
B ASSETS		
1. Non-current assets		
(a) Property, Plant & Equipments (Tangible assets)	6.42	8.77
(b) Non-current investments	201.00	201.00
(c) Deferred tax assets (net)	1.39	1.39
(d) Long-term loans and advances	0.45	0.42
(e) Other non-current assets	-	-
Sub-total - Non-current assets	209.26	211.58
2. Current assets		
(a) Current investments	-	-
(b) Inventories	238.22	190.57
(c) Trade receivables	439.92	466.77
(d) Cash and cash equivalents	57.16	51.11
(e) Short-term loans and advances	5,800.97	5,339.08
(f) Other current assets	89.19	106.80
Sub-total - Current assets	6,625.46	6,154.33
Total -Assets	6,834.72	6,365.92
<p>For Foce India Limited For FOCE INDIA LIMITED  Manoj Sitaram Agarwal Managing Director DIN: 00159601</p>		
Date : 10-11-2023		

Foce India Limited

(Formerly known as Heighten Trading Company Pvt. Ltd.)
4,Kingston,Shastri Nagar, Lokhandwala Complex, Andheri(W), Mumbai : 400053
CIN : U33100MH2001PLC130385

STANDALONE UN-AUDITED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30/09/2023 (Rs. In Lakhs)

Particulars	Half year ended 30.09.2023	Year ended 31.03.2023
	(Unaudited)	(Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
(1) Net Profit before Taxation	(4.62)	28.24
(2) Adjustments for:		
-Depreciation	2.89	5.63
-Interest Expense	-	-
-Interest & Other Income	-	(6.87)
-Non-Cash Expenses	-	-
(3) Operating Loss before Working Capital Changes (1+2)	(1.74)	27.00
(4) Adjustments for:		
-Trade Receivables	26.85	(85.01)
-Inventories	(47.65)	35.95
-Short Term Loans and Advances	(461.89)	(3,438.73)
-Other Current & non-current assets	17.61	6.30
-Trade Payable	5.61	(27.26)
- Other Current Liabilities	(78.98)	70.71
- Short Term Provisions	5.37	2.71
-Short Term Borrowings	541.42	2,508.61
Changes in Working Capital	8.35	(926.71)
(5) Cash generated/(used) in Operating Activities (3+4)	6.62	(899.71)
(6) Less:		
-Income Tax paid	-	10.24
(7) Net Cash generated/(used) in Operating Activities (5-6)	6.62	(909.96)
B. CASH FLOW FROM INVESTING ACTIVITIES		
-Purchase of Fixed Assets	(0.53)	(0.61)
-Earmarked Fixed Deposits against Overdraft Facility	-	-
-Sale of Investment	-	-
-Purchase of Investments	-	897.61
-Interest Received & Other Income	-	6.87
-Income from Current Investments	-	-
Net Cash generated from Investing Activities	(0.53)	903.87
C. CASH FLOW FROM FINANCING ACTIVITIES		
-Share Application money	-	-
-Repayment of Loan	(0.03)	31.72
- Received of Loan given	-	-
-Proceeds from long-term borrowings	-	-
-Repayment of long-term borrowings	-	-
-Proceeds from issue of Shares	-	-
-Proceeds from Securities Premium on issue of Shares	-	-
Net Cash generated from Financing Activities	(0.03)	31.72
D. Net increase/ (decrease) in Cash and Cash Equivalents (A+B+C)	6.05	25.63
Less:		
E1.Cash and Cash Equivalents at the beginning of the year	51.11	25.48
E2. Cash and Cash Equivalents at the end of the year	57.16	51.11

Notes:

1. The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Accounting Standard-3 on Cash Flow Statement notified by the Companies (Accounting Standard) Rules, 2006.

2. Cash and Cash Equivalents include:

Particulars	Half year ended 30.09.2023	Year ended 31.03.2023
	(Unaudited)	(Audited)
- Cash in Hand	8.03	11.49
- With Schedule Banks:		
In Current Accounts	49.14	39.62
- In Fixed Deposits Accounts (with maturity less than 3 months)	-	-
Total	57.16	51.11

3. Previous year's figures have been regrouped and/or rearranged wherever found necessary.

For Foce India Limited

For FOCE INDIA LIMITED


Manoj Sitaram Agarwal
 Managing Director
 DIN: 00159601

Date : 10-11-2023

Other Notes :

- 1.The Company,s Unaudited Standalone Financial results for the year ended September 30, 2023 have been reviewed by the Audit Committee and subsequently approved & taken on record by the Board of Directors of the Company at its meeting held on 10th November, 2023
- 2.Figures of previous reporting periods for the Half Year ended and Year ended have been regrouped/reclassified wherever necessary to correspond with the figures of the current reporting period.
- 3.The above results are also available on our website www.foceindia.com and the stock exchange website www.nseindia.com
- 4.Preceeding six months figures as at 31.03.2023 is a balancing figure between the annual audited figures as on 31.03.2023 and unaudited six months figures as on 30.09.2022.
5. Previous period/year's figures have been regrouped/reclassified wherever necessary to conform to current period/year's classifications.

By Order of the Board

For Foce India Limited

For FOCE INDIA LIMITED



Manoj Sitaram Agarwal
Managing Director
DIN: 00159601

Date : 10-11-2023



SDG & CO

Chartered Accountants

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2023

Review Report to The Board of Directors Foce India Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Foce India Limited (the "Company") for half year ended 30th September, 2023, (the "Statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended (the 'Listing Regulations')
2. This Statement which is the responsibility of the Company's management and approved by the Board of Directors, prepared in accordance with 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 issued 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 Statement is free of material misstatement. A review is limited primarily to inquiries of the 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. The Statement includes the results of the following entities:
 - FOCE India Limited – Parent Company
 - FO Industries Private Limited (Subsidiary Company) (100 % Holding)
 - FOCE Realty Private Limited (Subsidiary Company) (100 % Holding)

5. Conclusion

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

For, SDG & Co
Chartered Accountants
Firm Registration No.:137864W

Ajay Kumar
Shivbalak
Yadav

Digitally signed by Ajay Kumar Shivbalak Yadav
DN: cn=Ajay Kumar Shivbalak Yadav, o=SDG & Co, ou=Chartered Accountants, email=ajaykumar@sdgco.com, c=IN
Date: 2023.11.10 12:13:45 +05'30'

Place: Mumbai
Date: 10/11/2023

(AJAY S YADAV)
Partner
Membership No.: 131057
UDIN: 23170602BGVQLV7492


Foce India Limited

(Formerly known as Heighten Trading Company Pvt. Ltd.)
4,Kingston,Shastri Nagar, Lokhandwala Complex, Andheri(W), Mumbai : 400053
CIN : U33100MH2001PLC130385

PART I : CONSOLIDATED UN-AUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEP, 2023 (Rs. In Lakhs)

Particulars	Consolidated Half year ended 30.09.2023	Consolidated Half year ended 31.03.2023	Consolidated Half year ended 30.09.2022	Consolidated Year ended 31.03.2023
	Unaudited	(Audited)	Unaudited	(Audited)
1. Income from operations				
a) Revenue from operations	2,590.82	1,513.11	4,257.64	5,770.76
b) Other Operating Income	-	-	-	-
	2,590.82	1,513.11	4,257.64	5,770.76
2. Other Income	0.00	3.32	4.70	8.01
Total Income (1 + 2)	2,590.82	1,516.43	4,262.34	5,778.77
3. Expenses				
a) Cost of materials consumed	-	-	-	-
b) Purchase of stock-in-trade	1,385.44	1,828.10	2,442.10	4,270.20
c) Changes in Inventories	359.31	(731.24)	862.92	131.68
d) Employee benefit expense	15.79	41.93	23.22	65.15
e) Finance Costs	-	-	-	-
f) Depreciation and amortisation expense	14.77	16.33	16.07	32.40
g) Other expenses	121.17	62.77	166.88	229.65
Total Expenses	1,896.49	1,217.89	3,511.19	4,729.08
4. Profit / (Loss) from ordinary activities before tax and exceptional items	694.33	298.54	751.15	1,049.69
5. Exceptional items			-	-
6. Profit/(Loss) from ordinary activities before tax	694.33	298.54	751.15	1,049.69
7. Tax expense:				
i) Current tax	178.01	63.36	139.37	202.73
ii) MAT Credit Entitlement	-	-	-	-
iii) Income Tax Provisions Previous years	-	-	-	-
ii) Deferred tax	(0.94)	(2.16)	(1.08)	(3.24)
8. Net Profit / (Loss) from ordinary activities after tax	517.25	237.33	612.86	850.19
9. Extraordinary items (net of tax expense)	-	-	-	-
10. Net Profit / (Loss) for the period	517.25	237.33	612.86	850.19
11. Less: Pre-Acquisition loss	-	-	-	-
12. Less: Minority Share	-	-	0.56	-
11. Net Profit / (Loss) after taxes, minority interest and share of	517.25	237.33	612.30	850.19
12. Paid-up Equity Share Capital (Face value Rs. 10/-)	489.29	489.29	489.29	489.29
13. Reserves excluding revaluation reserves	4,874.31	216.26	4,140.80	4,357.06
14. EPS (Not annualised)				
(i) Basic & Diluted EPS before Extraordinary items	10.57	4.85	12.51	17.38
(ii) Basic & Diluted EPS after Extraordinary items	10.57	4.85	12.51	17.38

For and on behalf of the Board of Directors

For Foce India Limited
For FOCE INDIA LIMITED

Manoj Sitaram Agarwal
Managing Director
DIN: 00159601

Foce India Limited

(Formerly known as Heighten Trading Company Pvt. Ltd.)
4,Kingston,Shastri Nagar, Lokhandwala Complex, Andheri(W), Mumbai : 400053
CIN : U33100MH2001PLC130385

CONSOLIDATED UN-AUDITED STATEMENT OF ASSETS AND LIABILITIES AS ON 30TH SEP, 2023 (Rs. In Lakhs)

PARTICULARS	Consolidated Half year ended 30.09.2023	Consolidated Year ended 31.03.2023
	Unaudited	(Audited)
	A. EQUITY AND LIABILITIES	
1. Shareholders Funds		
(a) Share Capital	489.29	489.29
(b) Reserves and Surplus	4,874.31	4,357.06
(c) Money Received against share warrants	-	-
Sub-total - Shareholders' funds	5,363.61	4,846.35
2. Share application money pending allotment	-	-
3. Minority interest	-	-
4. Non Current Liabilities		
(a) Long Term Borrowings	-	-
(b) Deferred Tax Liabilities (net)	-	-
(c) Other Long Term Liabilities	-	-
(d) Long Term Provision	-	-
Sub-total - Non-current liabilities	-	-
5. Current liabilities		
(a) Short-term borrowings	2,638.41	1,767.80
(b) Trade payables		
Outstanding Dues to MSMEs	-	-
Outstanding Dues to Others	2,449.43	1,777.96
(c) Other current liabilities	144.25	243.59
(d) Short-term provisions	193.68	10.31
Sub-total - Current liabilities	5,425.77	3,799.66
TOTAL - EQUITY AND LIABILITIES	10,789.38	8,646.01
B ASSETS		
1. Non-current assets		
(a) Property, Plant and Equipments & Intangible assets	103.14	97.59
(b) Non-current investments	6,062.57	5,652.57
(c) Deferred tax assets (net)	4.96	4.03
(d) Long-term loans and advances	2.45	2.42
(e) Other non-current assets	3.07	7.07
(f) Goodwill on consolidation	-	-
Sub-total - Non-current assets	6,176.19	5,763.67
2. Current assets		
(a) Current investments	-	-
(b) Inventories	772.33	1,131.65
(c) Trade receivables	2,953.98	935.78
(d) Cash and cash equivalents	241.73	100.02
(e) Short-term loans and advances	50.00	100.00
(f) Other current assets	595.14	614.89
Sub-total - Current assets	4,613.18	2,882.34
Total -Assets	10,789.38	8,646.01
	(0.00)	(0.00)


For and on behalf of the Board of Directors

For Foce India Limited

For FOCE INDIA LIMITED


Manoj Sitaram Agarwal
Managing Director
DIN: 00159601

Date : 10-11-2023

Foce India Limited (Formerly known as Heighten Trading Company Pvt. Ltd.) CIN : U33100MH2001PLC130385 4,Kingston,Shastri Nagar, Lokhandwala Complex, Andheri(W), Mumbai : 400053 CONSOLIDATED UN-AUDITED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH SEP, 2023 (Rs. In Lakhs)																				
Particulars	Consolidated Half year ended 30.09.2023 Unaudited	Consolidated Year ended 31.03.2023 (Audited)																		
A. CASH FLOW FROM OPERATING ACTIVITIES																				
(1) Net Profit before Taxation	694.33	1,049.69																		
(2) Adjustments for:																				
-Depreciation	14.77	32.40																		
-Preliminary Expenses written off	-	-																		
-Interest & Other Income	(0.00)	(8.01)																		
-Non-Cash Expenses	-	-																		
(3) Operating Loss before Working Capital Changes (1+2)	709.10	1,074.07																		
(4) Adjustments for:																				
-Trade Receivables	(2,034.87)	1,187.09																		
-Inventories	359.31	131.68																		
-Short Term Loans and Advances	(125.32)	-																		
-Other Current assets	19.75	(188.51)																		
-Trade Payable	671.47	656.48																		
-Current Liabilities	(82.66)	221.38																		
- Short Term Provisions	183.37	6.97																		
-Short Term Borrowings	1,045.92	1,597.75																		
Changes in Working Capital	36.98	3,612.83																		
(5) Cash generated/(used) in Operating Activities (3+4)	746.08	4,686.91																		
(6) Less:																				
-Income Tax paid	178.01	202.73																		
(7) Net Cash generated/(used) in Operating Activities (5-6)	568.07	4,484.17																		
B. CASH FLOW FROM INVESTING ACTIVITIES																				
-Purchase of Fixed Assets	(20.32)	(6.05)																		
-Earmarked Fixed Deposits against Overdraft Facility	-	-																		
-Sale of Investment	-	-																		
-Purchase of Investments	(410.00)	(4,451.14)																		
- Other Non- Current assets	4.00	(6.92)																		
-Long Term loan given	-	31.72																		
-Interest and Other Income	0.00	8.01																		
-Other non-current assets	-	-																		
Net Cash generated from Investing Activities	(426.32)	(4,424.39)																		
C. CASH FLOW FROM FINANCING ACTIVITIES																				
-Share Application money	-	-																		
-Repayment of Loan	(0.03)	-																		
- Received of Loan given	-	-																		
-Proceeds from long-term borrowings	-	-																		
-Repayment of long-term borrowings	-	-																		
-Proceeds from issue of Shares	-	-																		
-Proceeds from issue of Shares of subsidiaries company (Minority)	-	-																		
-Proceeds from Securities Premium on issue of Shares	-	-																		
Net Cash generated from Financing Activities	(0.03)	-																		
D. Net increase/ (decrease) in Cash and Cash Equivalents (A+B+C)	141.71	59.79																		
Less:																				
E1. Cash and Cash Equivalents at the beginning of the year	100.02	40.23																		
E2. Cash and Cash Equivalents at the end of the year	241.73	100.02																		
<p>1. The above Cash Flow Statement has been prepared under the "Indirect Method" as set out</p> <p>2. Cash and Cash Equivalents include:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Particulars</th> <th style="text-align: center;">Consolidated Half year ended 30.09.2023 Unaudited</th> <th style="text-align: center;">Consolidated Year ended 31.03.2023 (Audited)</th> </tr> </thead> <tbody> <tr> <td>- Cash in Hand</td> <td style="text-align: right;">30.06</td> <td style="text-align: right;">38.39</td> </tr> <tr> <td>- With Schedule Banks:</td> <td></td> <td></td> </tr> <tr> <td style="padding-left: 20px;">In Current Accounts</td> <td style="text-align: right;">211.67</td> <td style="text-align: right;">61.63</td> </tr> <tr> <td>- In Fixed Deposits Accounts (with maturity less than 3 months)</td> <td></td> <td></td> </tr> <tr> <td>Total</td> <td style="text-align: right;">241.73</td> <td style="text-align: right;">100.02</td> </tr> </tbody> </table>			Particulars	Consolidated Half year ended 30.09.2023 Unaudited	Consolidated Year ended 31.03.2023 (Audited)	- Cash in Hand	30.06	38.39	- With Schedule Banks:			In Current Accounts	211.67	61.63	- In Fixed Deposits Accounts (with maturity less than 3 months)			Total	241.73	100.02
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<p>3. Previous year's figures have been regrouped and/or rearranged wherever found necessary.</p> <p>For Foce India Limited</p> <p style="text-align: center;"> For Foce India Limited For FOCE INDIA LIMITED  Manoj Sitaram Agarwal Managing Director DIN: 00159601 </p> <p>Date : 10-11-2023</p>																				

Other Notes :

- 1.The Company,s Consolidated Financial results for the Half year ended 30th September, 2023 have been reviewed by the Audit Committee and subsequently approved & taken on record by the Board of Directors of the Company at its meeting held on 10th November , 2023.
- 2.Figures of previous reporting periods for the Half Year ended and Year ended have been regrouped/reclassified wherever necessary to correspond with the figures of the current reporting period.
- 3.Pursuant to insertion of new clause under Regulations 33,sub-regulation (3), the Company has prepared statement of cash flows for the year ended **30th September, 2023**. The statement of cash flows for the corresponding Half year ended 31st March, 2023 as reported in the Statement have been approved by the Company's Board of Directors.
- 4.The above results are also available on our website www.foceindia.com and the stock exchange website www.nseindia.com
- 5.Preceeding six months figures as at 31.03.2023 is a balancing figure between the annual audited figures as on 31.03.2023 and unaudited six months figures as on 30.09.2022.
6. Previous period/year's figures have been regrouped/reclassified wherever necessary to conform to current period/year's classifications.

By Order of the Board
For **Foce India Limited**

For Foce India Limited

For FOCE INDIA LIMITED



Manoj Sitaram Agarwal
Managing Director
DIN: 00159601

Date : 10-11-2023