



Casablanca Industries Private Limited

Registered Office: C/o Regus Eversun Business Centre Pvt. Ltd. 5th Floor, Punj Essen House, 17-18, Nehru, New Delhi, India, 110019

Corporate Office: SPA-500B, PHASE-I RIICO INDUSTRIAL AREA, BHIWADI, Rajasthan, India, 301019

CIN: U28113DL2011PTC223576

Tel. No.: 011 - 61273482

Email: contact@casablancaindustries.in

Website: www.casablancaindustries.in

Statement of Unaudited Standalone Financial Results for the half year ended 30 September 2025

(Rs. in Lakhs, except per equity share data)

Sr. No.	Particulars	For the quarter ended		Half year ended	For the year ended	
		30 September 25 (Unaudited)	30 June 25 (Unaudited)	30 September 25 (Unaudited)	31 March 25 (Audited)	31 March 2024 (Audited) (Restated)
1	Income					
	a) Revenue from operations	6,272.37	5,410.62	11,682.99	18,859.04	16,702.56
	b) Other income	167.30	154.07	321.38	288.98	46.19
	Total Income	6,439.67	5,564.69	12,004.36	19,148.02	16,748.75
2	Expenses					
	a) Cost of material consumed	3,951.36	3,728.95	7,680.31	12,477.41	10,577.15
	b) Changes in inventories of Stock-in-trade C Spares	(5.69)	17.93	12.23	(95.94)	27.39
	c) Employee benefits expense	402.52	387.28	789.80	1,320.88	1,145.56
	d) Finance costs	1,464.29	1,430.25	2,894.54	1,990.28	639.17
	e) Depreciation and amortisation expense	189.43	181.34	370.77	624.19	1,024.37
	f) Other expenses	771.53	718.53	1,490.06	2,849.07	2,561.81
	Total Expenses	6,773.44	6,464.28	13,237.71	16,165.86	15,675.45
3	Profit/(loss) before exceptional items and tax (1) - (2)	(333.77)	(899.59)	(1,233.35)	(17.84)	773.30
4	Exceptional Items	-	-	-	1,271.47	-
5	Profit/(loss) before tax (3) + (4)	(333.77)	(899.59)	(1,233.35)	1,253.63	773.30
6	Tax expenses					
	Current tax	-	-	-	-	-
	Deferred tax charge/(credit)	(77.92)	(355.58)	(433.50)	476.05	(923.17)
	Total tax expenses	(77.92)	(355.58)	(433.50)	476.05	(923.17)
7	Profit/(loss) for the period/year (5) - (6)	(255.85)	(544.01)	(799.85)	777.58	1,696.47
8	Other comprehensive income/(loss)					
	Items that will not be reclassified subsequently to profit and loss	-	-	-	(11.53)	(2.87)
	Income tax effect on above	-	-	-	3.00	0.75
	Total other comprehensive income/(loss)	-	-	-	(8.53)	(2.12)
9	Total comprehensive income/(loss) (7) + (8)	(255.85)	(544.01)	(799.85)	769.05	1,694.35
10	Paid-up equity share capital (face value - Rs. 100 per share)	662.23	662.23	662.23	662.23	662.23
11	Other equity	-	-	1,624.27	2,424.10	1,655.09
12	Total Debt					
	Non convertible debentures	35,237.58	34,808.98	35,237.58	34,287.07	8,912.45
	Other debt	2,572.78	2,538.62	2,572.78	2,569.47	-
13	Earnings per share (Face value of Rs. 100 each) basic - (Rs.)*	(38.64)	(82.15)	(120.78)	116.13	255.86
	Earnings per share (Face value of Rs. 100 each) diluted - (Rs.)*	(38.64)	(82.15)	(120.78)	116.13	255.86

(*not annualised for the quarters and half year)





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NOTES:

- 1 The unaudited standalone financial results are prepared in accordance with the recognition and measurement principles provided in Indian Accounting Standard (Ind AS) 34 on 'Interim Financial Reporting', the provisions of the Companies Act, 2013 (the Act), and SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5 July 2016, as amended. In terms of regulation 52 of the Securities Exchange Board of India (Listing Obligation and Disclosure Requirement) 2015, as amended ("listing regulations"), the above unaudited standalone financial results of Casablanca Industries Private Limited ("the Company") have been reviewed and approved by the Board of Directors, at their respective meetings held on 14 November 2025. The statutory auditors have expressed an unmodified opinion on these unaudited standalone financial results.
- 2 The figures for the quarter ended 30 September 2025 are the balancing figures between the unaudited figures for the period ended 30 June 2025 and published unaudited figures for the half year ended 30 September 2025.
- 3 The Company operates only in one business segment i.e. sale of aluminium aerosol cans. and hence, the Company has only one reportable segment as per Ind AS 108 "Operating Segments".
- 4 During the year ended 31 March 2025, the Company has issued following Non-convertible debentures:
 - (i) 9400 Secured, redeemable, rated, listed non-convertible debentures "NCD" having a face value of INR 1,00,000 each having coupon rate of 10% p.a for first twelve months, 11% p.a for next twelve months and 12% p.a for remaining period as prescribed in Debenture trust deed, at 1 percent discount aggregating to INR 9,306 lakhs on private placement basis. These NCDs will be due for maturity for 6 years from date of disbursement subject to other clause as mentioned in Debenture trust deed. The funds are utilised towards restructuring of existing debt, repayment of External Commercial borrowing, Capex, Working capital and transaction expense.
 - (ii) 25600 Secured, redeemable, rated, listed non-convertible debentures "NCD" having a face value of INR 1,00,000 each having coupon rate of 10% p.a for first twelve months, 11% p.a for next twelve months and 14.10% p.a for remaining period as prescribed in Debenture trust deed, at 1 percent discount aggregating to INR 25,344 lakhs on private placement basis. These NCDs will be due for maturity for 6 years from date of disbursement subject to other clause as mentioned in Debenture trust deed. The funds are utilised towards acquisition of 100% equity shares of Casa Cans Private Limited (Formerly known as Ball Aerosol Packaging India Private Limited) and ISRA and transaction expenses.
- 5 During the year, the Company revised the purchase consideration payable for the acquisition of Casa Cans Private Limited (formerly known as Ball Aerosol Packaging India Private Limited), completed on February 03, 2025, based on information relating to facts and circumstances existing as of the acquisition date.

The revision, amounting to Rs. 2719.01 Lakhs, has been made within the measurement period of 12 months in accordance with the principles of Ind AS 103 - Business Combinations. Accordingly, the cost of investment in Casa Cans Private Limited (formerly known as Ball Aerosol Packaging India Private Limited) been adjusted by Rs. 2719.01 Lakhs, in the standalone financial statements.

This adjustment has no impact on the profit or loss for the year.
- 6 Previous year's/period's figures have been regrouped/reclassified wherever necessary to conform to current year's/period's classification.
- 7 The Company has not presented comparative figures for the period ended 30 September 2024 in the Statement of Profit and Loss and Cash Flow Statement, as the Company was not listed during the corresponding period.

Casablanca Industries Private Limited


Sankha Bhattacharya
Managing Director
DIN: 02048281
Place: New Delhi
Date: 14 November 2025





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Additional information pursuant to requirement of Regulation 52(4) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015 as amended.

Particulars	30 September 25 (Unaudited)	31 March 2025 (Audited)
Debt-Equity Ratio (in times)	16.54	11.94
Debt Service Coverage Ratio (in times)	0.32	1.98
Interest Service Coverage Ratio (in times)	0.70	1.36
Capital Redemption Reserve	Nil	Nil
Debt Redemption Reserve (in Lakhs)	Nil	Nil
Net Worth (INR Lakhs)	2286.49	3086.33
Net Profit/(loss) after Tax (in Lakhs)	-799.84	777.55
Current Ratio (in times)	0.87	0.81
Long term debt to working capital (in times)	-26.60	-21.68
Bad debts to Account receivable ratio (%)	0.00	0.03
Current Liability Ratio (in %)	0.21	0.19
Total Debts to Total Assets Ratio (%)	0.73	0.79
Debtors Turnover Ratio (in times) (annualised)	4.28	6.20
Inventory Turnover Ratio (%)	8.64	8.91
Operating Margin (%)	0.15	0.12
Net Profit Margin (%)	-0.07	0.04

The basis of computation of above parameters is provided in the table below:

Debt-Equity Ratio	[Total Debt / Equity]
Debt Service Coverage Ratio	[(Profit after Tax excluding exceptional items + Finance Costs + Depreciation) / (Interest payment + Principal repayment)]
Interest Service Coverage Ratio	[(Profit before Tax + Finance Costs + Depreciation) / Interest Payment]
Current Ratio	(Current Assets / Current Liabilities)
Long term debt to working capital	[(Non-Current Borrowings + Current Maturities of Long Term Debt+ Current Lease Liabilities) / (Current Assets - Current Liabilities excluding Current Maturities of Long Term Borrowings)]
Bad debts to Account receivable ratio	(Bad debts / Average Debtors)
Current Liability Ratio	(Current Liabilities / Total Liabilities)
Total Debts to Total Assets Ratio	[(Current borrowings + Non-current borrowings) / Total Assets]
Debtors Turnover Ratio	[(Revenue from Operation / Average Debtors)]
Inventory Turnover Ratio	(Sales/Average inventory)
Operating Margin	[(Profit before Depreciation, Finance Costs, Tax and Exceptional Item Less Other Income) / Revenue from Operations]
Net Profit Margin	[Profit after tax / Revenue from Operations]

Notes:

1. Debt Includes non-current borrowing and current borrowing.
2. Interest payment and repayments represents the future interest payments and repayments of long term borrowings due within following corresponding period of the reporting date.

Casablanca Industries Private Limited

Sankha Bhattacharya

Managing Director

DIN: 02048281

Place: New Delhi

Date: 14 November 2025





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Standalone Balance Sheet as at 30 September 2025
(Rs. in Lakhs, unless otherwise stated)

Particulars	As at 30 September 2025 (Unaudited)	As at 31 March 2025 (Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	6,544.95	6,473.64
Right to use assets	1,714.11	1,725.80
Capital work-in-progress	212.02	200.66
Other intangible assets	49.07	47.17
Financial assets		
Investments in subsidiaries	28,892.51	26,173.50
Other financial assets	1,123.91	1,106.84
Deferred tax asset (net)	1,151.14	717.63
Income tax assets (net)	85.96	65.41
Other non-current assets	3,151.98	3,127.15
Total non-current assets	42,625.65	36,637.80
Current assets		
Inventories	1,807.74	1,800.17
Financial assets		
Trade receivables	4,486.67	3,327.88
Cash and cash equivalents	1,867.53	688.98
Bank balances other than cash and cash equivalent	389.96	354.34
Other financial assets	590.74	606.51
Other current assets		
Assets classified as held for sale		
Total current assets	6,142.64	6,777.88
TOTAL ASSETS	52,068.28	46,415.68
EQUITY AND LIABILITIES		
Equity		
Equity share capital	662.23	662.23
Other equity	1,624.27	2,424.11
Total equity	2,286.46	3,086.33
Liabilities		
Non-current liabilities		
Financial liabilities		
Borrowings	33,075.58	33,393.64
Provisions	126.17	115.67
Other non-current liabilities	6,016.07	1,501.56
Total non-current liabilities	36,217.82	35,010.87
Current liabilities		
Financial liabilities		
Borrowings	4,734.78	3,462.90
Trade payables	175.55	117.29
Total outstanding dues of micro enterprises and small enterprises	4,644.49	2,420.61
Total outstanding dues of creditors other than micro enterprise and small enterprise	744.10	889.84
Other financial liabilities	196.74	1,375.29
Other current liabilities	68.31	52.55
Provisions		
Total current liabilities	10,563.67	8,318.48
TOTAL LIABILITIES	46,781.76	43,326.35
TOTAL EQUITY AND LIABILITIES	52,068.28	46,415.68





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Standalone statement of cash flows for the half year ended 30 September 2025
(Rs. in Lakhs, unless otherwise stated)

Particulars	For quarter ended 30 September 2025 (Unaudited)
Cash flow from operating activities	
Profit / (Loss) before tax	(1,233.35)
Adjustments for:	
Depreciation and amortization expenses	370.77
Net (gain)/loss on foreign currency transactions and translation	(266.64)
Finance cost	2,894.54
Interest income	(37.97)
Duty Drawback	(16.76)
	1,710.56
Changes in working capital	
Increase/(decrease) in other non-current financial assets	(17.07)
(Increase)/decrease in inventories	(7.57)
(Decrease) in trade receivables	(1,158.79)
(Increase)/decrease in other current financial assets	(4.37)
(Increase)/decrease in other assets	7.70
(Decrease) in other non current liabilities	4,514.51
Increase/(decrease) in provisions	26.26
Increase/(decrease) in trade and other payables	2,548.79
(Decrease) in other financial liabilities	(170.52)
(Decrease) in other current liabilities	(1,178.54)
Cash generated from/(used) in operations	6,270.66
Income tax paid (net)	(20.55)
Net cash flows generated from/(used) in operating activities (A)	6,250.44
Cash flow from investing activities	
Purchase of property, plant and equipment and intangible assets (including payment towards capital work in progress and capital advances)	(443.65)
Consideration paid towards investment in subsidiary	(2,719.01)
Interest received	6.72
Net cash flow generated from/(used) in investing activities (B)	(3,155.94)
Cash flow from financing activities	
Repayment of borrowing	3.31
Finance cost paid	(1,919.26)
Net cash generated from/(used in) in financing activities (C)	(1,615.95)
Net increase/ (decrease) in cash and cash equivalents (A+B+C)	1,178.55
Cash and cash equivalents at the beginning of the year	688.98
Cash and cash equivalents at the end of the year	1,867.53

NOTES:

- The above Statement of Cash Flows has been prepared under the 'Indirect Method' as set out in the Indian Accounting Standard (Ind AS) 7, Statement of Cash Flows as specified in the Companies (Indian Accounting Standards), Rules, 2015 (as amended).
- Cash and cash equivalents comprise:

Particulars	As at 30 September 2025 (Unaudited)
Balances with banks	
On current accounts	1,867.28
Cash on hand	0.00
Fixed deposits with maturity of less than 3 months	0.25
Total cash and cash equivalents at end of the period	1,867.53





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Statement of Unaudited Consolidated Financial Results for the half year ended 30 September 2025

Sr. No.	Particulars	For Quarter ended		For Half year ended	For the Year ended
		30 September 25 (Unaudited)	30 June 25 (Unaudited)	30 September 25 (Unaudited)	31 March 2025 (Audited)
1	Income				
	a) Revenue from operations	11,077.41	10,291.90	21,369.31	21,911.53
	b) Other income	260.75	225.67	486.42	359.66
	Total Income	11,338.16	10,517.57	21,855.73	22,271.19
2	Expenses				
	a) Cost of material consumed	6,823.76	7,066.89	13,890.65	14,388.09
	b) Changes in inventories of Stock-in-trade C Spares	344.79	(26.26)	318.53	(373.75)
	c) Employee benefits expense	773.82	743.75	1,517.57	1,494.44
	d) Finance costs	1,498.70	1,430.25	2,928.95	1,990.28
	e) Depreciation and amortisation expense	371.35	364.73	736.08	734.05
	f) Other expenses	1,423.73	1,602.01	3,025.74	3,249.47
	Total Expenses	11,236.15	11,181.37	22,417.52	21,482.58
3	Profit before exceptional items and tax (1) - (2)	102.01	(663.80)	(561.79)	788.61
4	Exceptional Items (Refer Note 5)#	-	-	-	1,271.47
5	Profit before tax(3) + (4)	102.01	(663.80)	(561.79)	2,060.08
6	Tax expenses				
	Current tax	-	-	-	-
	Deferred tax charge/(credit)#	(77.92)	(355.58)	(433.50)	977.49
	Total tax expenses	(77.92)	(355.58)	(433.50)	677.49
7	Profit/(loss) for the period/year (5) - (6)	179.93	(308.22)	(128.29)	1,082.59
8	Other comprehensive income				
	Items that will not be reclassified subsequently to profit and loss#	-	-	-	(14.33)
	Income tax effect on above#	-	-	-	3.00
	Total other comprehensive income	-	-	-	(11.33)
9	Total comprehensive income (7) + (8)	179.93	(308.22)	(128.29)	1,071.26
10	Paid-up equity share capital (face value - Rs. 100 per share)	662.23	662.23	662.23	662.23
11	Other equity			2,598.06	2,726.35
12	Total Debt				
	Non convertible debentures	35,237.58	34,808.98	35,237.58	34,287.08
	Other debt			2,750.82	2,569.47
13	Earnings per share (Face value of Rs. 100 each) basic - (Rs.)*	27.17	(46.54)	(19.37)	161.77
	Earnings per share (Face value of Rs. 100 each) diluted - (Rs.)*	27.17	(46.54)	(19.37)	161.77

(*not annualised for the quarters and half year)



CASABLANCA

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NOTES:

- 1 Casablanca Industries Private Limited (the 'Company' or the 'Parent') and Casa Cans Private Limited (Formerly known as Ball Aerosol Packaging India Private Limited) (referred collectively as the 'Group') are primarily involved in manufacturing and sale of aluminium cans.
- 2 The consolidated financial results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India. The consolidated financial results of the Group have been reviewed and approved by Board of Directors at their meeting held on 14 November 2025. The statutory auditors have issued unmodified audit report on the above consolidated financial results for the half year ended 30 September 2025
- 3 The Group operates only in one business segment i.e. sale of aluminium aerosol cans. and Fence, the Group has only one reportable segment as per Ind AS 108 "Operating Segments".
- 4 On 3 February 2025, the Company has acquired 100% stake in Casa Cans Private Limited (Formerly known as Ball Aerosol Packaging India Private Limited) for the purchase consideration of Rs. 28,892.51 lakhs, discharged by cash consideration as per the terms and conditions of the Share Purchase Agreement including amendments if any thereof entered between the Company and Casa Cans Private Limited. Post completion of the aforesaid acquisition, Casa Cans Private Limited has become wholly owned subsidiary of the Company.
- 5 During the year ended 31 March 2025, Exceptional income in Holding Company of Rs. 1271.47 Lakhs represents waived off unsecured loan amount of Rs. 953.61 Lakhs taken from Indicans holding BV and RS. 317.86 Lakhs taken from Exal India BV. Both these parties are shareholders of the company. The company took the loans from these shareholders for the purchase of capital assets from a foreign supplier. Since these payments were made directly by shareholders to overseas supplier of machinery, Hence LRN was not allotted by the Reserve Bank of India. Now the shareholders have given their consent to write off these amount in the book of company, Hence treated as exceptional income during the year.
- 6 During the year ended 31 March 2025, the holding Company has issued following Non-convertible debentures:
 - (i) 9400 secured, redeemable, rated, listed non-convertible debentures "NCD" Faving a face value of INR 1,00,000 each having coupon rate of 10% p.a for first twelve months, 11% p.a for next twelve months and 12% p.a for remaining period as prescribed in Debenture trust deed, at 1 percent discount aggregating to INR 9,306 lakhs on private placement basis. These NCDs will be due for maturity for 6 years from date of disbursement subject to other clause as mentioned in Debenture trust deed. The funds are utilised towards restructuring of existing debt, repayment of External commercial borrowing, Capex, Working capital and transaction expense.
 - (ii) 25600 secured, redeemable, rated, listed non-convertible debentures "NCD" having a face value of INR 1,00,000 each having coupon rate of 10% p.a for first twelve months, 11% p.a for next twelve months and 14.10% p.a for remaining period as prescribed in Debenture trust deed, at 1 percent discount aggregating to INR 25,344 lakhs on private placement basis. These NCDs will be due for maturity for 6 years from date of disbursement subject to other clause as mentioned in Debenture trust deed. The funds are utilised towards acquisition of 100% equity shares of Casa Cans Private Limited (Formerly known as Ball Aerosol Packaging India Private Limited) and ISRA and transaction expenses.
- 7 These were secured against the existing first ranking exclusive charge created all over assets including tangible and intangible assets, movable assets, current assets, issuer account sales (including interest service reserve amounts), and contracts (including material contract), both present and future, and all rights, title, interest, benefit, claims and demands in relation to any contracts of the Company. These were secured in against the existing pledge over 10,96,40,011 equity shares of Casa Cans Private Limited (formerly known as Ball Aerosol Packaging India Private Limited) together with all other relevant Collateral.
- 8 Pursuant to the requirements of Ind AS 103 - Business Combinations, the Company had, during the previous financial year, recognized provisional amounts for consideration payable in respect of the acquisition of Casa Cans Private Limited (Formerly known as Ball Aerosol Packaging India Private Limited) completed on 3 February 2025.
 During the current financial year, within the measurement period of 12 months from the acquisition date, the Company obtained additional information relating to facts and circumstances that existed as of the acquisition date. Based on such information, the purchase consideration has been revised from Rs. 26,173.50 Lakhs to Rs. 28,892.51 Lakhs, resulting in a corresponding adjustment to goodwill recognized on acquisition.
 Accordingly, the goodwill recognized has been revised by Rs. 2,719.01 Lakhs.
 This adjustment has no impact on the Company's profit or loss for the current year, as it represents a measurement period adjustment under Ind AS 103.
- 8 Previous year's/period's figures have been regrouped/reclassified wherever necessary to conform to current period's classification.
- 9 The Company has not presented comparative figures for the period ended 30 September 2024 in the Statement of Profit and Loss and Cash Flow Statement, as the Company was not listed during the corresponding period.

Casablanca Industries Private Limited


 Sankha Bhattacharya
 Managing Director
 DIN: 02048281
 Place: Bhiwadi
 Date: 14 November 2025



LASABLANCA

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Consolidated Balance Sheet as at 30 September 2025
 (Rs. in Lakhs, unless otherwise stated)

Particulars	30 September 2025 (Unaudited)	31 March 2025 (Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	14,536.50	14,680.05
Right to use assets	2,525.36	2,509.85
Capital work-in-progress	302.77	316.66
Goodwill	11,260.33	8,541.32
Other intangible assets	58.44	57.72
Financial assets		
Other financial assets	1,229.70	1,206.23
Deferred tax asset (net)	1,151.14	717.63
Income tax assets (net)	114.83	98.09
Other non-current assets	3,314.97	3,127.15
Total non-current assets	34,464.05	31,254.71
Current assets		
Inventories	6,159.89	4,187.68
Financial assets		
Trade receivables	7,468.74	6,521.45
Cash and cash equivalents	1,914.91	1,240.55
Bank balances other than cash and cash equivalent		2,600.00
Other financial assets	439.11	464.20
Other current assets	1,473.97	1,333.08
Total current assets	17,456.67	16,346.66
TOTAL ASSETS	51,920.72	47,601.37
EQUITY AND LIABILITIES		
Equity		
Equity share capital	662.23	662.23
Other equity	2,598.06	2,726.35
Total equity	3,260.29	3,388.58
Liabilities		
Non-current liabilities		
Financial liabilities		
Borrowings	33,075.58	33,393.64
Provisions	200.46	207.79
Total non-current liabilities	33,276.04	33,601.43
Current liabilities		
Financial liabilities		
Borrowings	4,912.82	3,462.90
Trade payables		
Total outstanding dues of micro enterprises and small enterprises	216.39	155.27
Total outstanding dues of creditors other than micro enterprise and small enterprise	9,108.13	4,557.90
Other financial liabilities	820.53	923.13
Other current liabilities	221.68	1,405.30
Provisions	134.94	107.14
Total current liabilities	15,414.50	10,611.65
TOTAL LIABILITIES	48,690.54	44,213.08
TOTAL EQUITY AND LIABILITIES	51,920.72	47,601.37



LASABLANCA

Casablanca Industries Private Limited
Registered Office: C/o Regus Eversun Business Centre Pvt. Ltd. 5th Floor, Punj Essen Fouse, 17-18, NeFru, New Delfi, India, 11001G
Corporate Office: SPA-500B, PFASE-I RIICO INDUSTRIAL AREA, BHIWADI, Rajasthan, India, 30101G
CIN: U28113DL2011PTC223576
Tel. No.: 011 - 61273482
Email: contact@casablancaindustries.in
Website: www.casablancaindustries.in

Consolidated statement of cash flows for the period ended 30 September 2025
(Rs. in Lakhs, unless otherwise stated)

Particulars	Period ended September 30, 2025
Cash flow from operating activities	
Profit before tax	(561.79)
Adjustments for:	
Depreciation and amortization expenses	736.08
Net (gain)/loss on foreign currency transactions and translation	(379.94)
(Profit)/loss on sale of property, plant and equipment (net)	-
Finance cost	2,928.95
Interest income	(67.03)
Bad debts written off	73.54
	2,726.81
Changes in working capital	
(Increase)/decrease in other non-current financial assets	(23.47)
(Increase)/decrease in inventories	(1,972.20)
Decrease in trade receivables	(1,020.83)
(Increase)/decrease in other current financial assets	19.18
(Increase)/decrease in other assets	(328.71)
Increase/(decrease) in provisions	20.47
Increase/(decrease) in trade and other payables	4,991.29
(Decrease) in other financial liabilities	(127.37)
(Decrease) in other current liabilities	(1,183.62)
Cash generated from operating activities	3,104.55
Income tax paid	(16.74)
Net cash flows generated from/(used) in operating activities (A)	3,087.81
Cash flow from investing activities	
Purchase of property, plant and equipment and intangible assets (including payment towards capital work in progress and capital advances)	(594.87)
Investment in fixed deposit having maturity less than twelve months with bank placed	2,600.00
Investment in fixed deposit having maturity more than twelve months with bank placed	(37.50)
Purchase consideration paid towards acquisitions of business	(2,719.01)
Interest received	110.44
Net cash flow generated from/(used) in investing activities (B)	(640.64)
Cash flow from financing activities	
Proceeds from borrowing	181.35
Finance cost paid	(1,953.88)
Net cash generated from/(used in) in financing activities (C)	(1,772.53)
Net increase/ (decrease) in cash and cash equivalents (A+B+C)	674.35
Cash and cash equivalents at the beginning of the year	1,240.55
Add : On acquisition of business	-
Cash and cash equivalents at the end of the year	1,614.60



LASABLANCA

Casablanca Industries Private Limited

Registered Office: C/o Regus Eversun Business Centre Pvt. Ltd. 5TF Floor, Punj Essen Fouse, 17-18, NeFru, New Delhi, India, 110016
Corporate Office: SPA-500B, PFASE-I RIICO INDUSTRIAL AREA, BHIWADI, Rajasthan, India, 301016

CIN: U28113DL2011PTC223576

Tel. No.: 011 - 61273482

Email: contact@casablancaindustries.in

Website: www.casablancaindustries.in

Cash and cash equivalents comprise	
Balances with banks	
In current accounts	1,899.59
Fixed deposits with maturity of less than 3 months	15.06
Cash on hand	0.00
Cheques on hand	0.25
Total cash and bank balances at end of the year	1,914.90

NOTES:

- The above Statement of Cash Flows has been prepared under the 'Indirect Method' as set out in the Indian Accounting Standard (Ind AS) 7, Statement of Cash Flows as specified in the Companies (Indian Accounting Standards), Rules, 2015 (as amended).
- Cash and cash equivalents comprise:

Particulars	Period ended September 30, 2025
Balances with banks	
On current accounts	1,899.59
In EEFC account	15.06
Cash on hand	0.00
Fixed deposits with maturity of less than 3 months	0.25
Total cash and cash equivalents at end of the period	1,914.90

