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## Inspired Cooking

INFLAME APPLIANCES LIMITED

CIN : L74999HP2017PLC006778

CORPORATE OFFICE: - Village Bagwali, Khasra no.40/ 14-15-16-17/1 Block-Raipur Rani, NH-73, Panchkula – 134202 Haryana, India

STATEMENT OF ASSETS & LIABILITIES AS AT 31.03.2023

(IN LAKHS)

PARTICULARS	AUDITED	
	FIGURES AS AT 31.03.2023	FIGURES AS AT 31.03.2022
<b>I. EQUITY AND LIABILITIES</b>		
<b>(1). SHAREHOLDERS' FUNDS</b>		
(a) SHARE CAPITAL	734.10	665.00
(b) SURPLUS	3,399.13	752.13
(c) MONEY RECEIVED AGAINST SHARE WARRANTS	-	13.50
	4,133.23	1,430.63
<b>(2). SHARE APPLICATION MONEY PENDING ALLOTMENT</b>	-	-
<b>(3). NON-CURRENT LIABILITIES</b>		
(a) LONG TERM BORROWING	857.40	381.17
(b) OTHER LONG TERM LIABILITIES	-	-
(c) LONG-TERM PROVISIONS	16.95	11.93
	874.35	393.10
<b>(4). CURRENT LIABILITIES</b>		
(a) SHORT-TERM BORROWING	1,866.79	973.86
(b) TRADE PAYABLES		
- TOTAL OUTSTANDING DUES OF MICRO AND SMALL ENTERPRISES	94.12	279.03
- TOTAL OUTSTANDING DUES OF CREDITORS OTHER THAN MICRO AND SMALL ENTERPRISES	1,001.08	605.11
(c) OTHER CURRENT LIABILITIES	293.80	213.73
(d) SHORT-TERM PROVISIONS	0.21	-
	3,256.00	2,071.73
<b>TOTAL EQUITY &amp; LIABILITIES</b>	<b>8,263.58</b>	<b>3,895.46</b>
<b>II. ASSETS</b>		
<b>(1). NON-CURRENT ASSETS</b>		
(a) PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS		
(i) PROPERTY, PLANT AND EQUIPMENT	1,251.40	947.48
(ii) INTANGIBLE ASSETS	56.86	95.80
(iii) CAPITAL WORK-IN-PROGRESS	1,273.54	111.86
(iv) INTANGIBLE ASSETS UNDER DEVELOPMENT	13.86	5.39
(b) NON-CURRENT INVESTMENTS	-	-
(c) DEFERRED TAX ASSETS (NET)	195.43	305.93
(d) LONG TERM LOANS AND ADVANCES	4.40	4.40
(e) OTHER NON-CURRENT ASSETS	19.20	30.38
	2,814.68	1,501.23
<b>(2). CURRENT ASSETS</b>		
(a) INVENTORIES	1,611.26	671.49
(b) TRADE RECEIVABLES	2,298.15	1,180.26
(c) CASH & CASH EQUIVALENTS	870.67	54.67
(d) SHORT TERM LOANS & ADVANCES	327.54	22.09
(e) OTHER CURRENT ASSETS	341.28	465.71
	5,448.90	2,394.23
<b>TOTAL ASSETS</b>	<b>8,263.58</b>	<b>3,895.46</b>

For and on the behalf of Board of Directors



**AMIT KAUSHIK**

**CFO/CEO**

(PAN - AAKPK0287B)

*Ashwani Kumar Goel*

**ADITYA KAUSHIK**

**(MANAGING DIRECTOR)**

(DIN - 06790052)

*Ashwani Kumar Goel*

**ASHWANI KUMAR GOEL**

**(WHOLE TIME DIRECTOR)**

(DIN - 08621161)

PLACE: PANCHKULA

DATE: 24.05.2023

## Inflame Appliances Limited

(Formerly TECHNO ENGINEERING CORPORATION)

ADD. : KHASRA NO. 40/14-15-16-17/1, VILL. BAGWALI, NH-73, Distt. PANCHKULA (H.R.) 134202

Regd. Office: Khasra No. #855/1, Vill. Kalyanpur, Chakkan Road, Teh. Baddi, Distt. Solan (H.P.) 173205

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Statement of Financial Results for the half year/year ended March 31, 2023

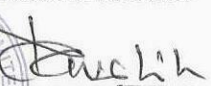
(IN LAKHS)

Particulars	For Half Year ended			Year ended	
	31-03-2023	30-09-2022	31-03-2022	31-03-2023	31-03-2022
	Audited	UnAudited	Audited	Audited	Audited
<b>I Revenue From Operations</b>					
Sale of Products	4,060.37	3,675.59	2,524.90	7,735.96	3,961.71
<b>II Other Income</b>	36.81	27.57	(14.37)	64.38	10.48
<b>III TOTAL REVENUE</b>	<b>4,097.18</b>	<b>3,703.16</b>	<b>2,510.52</b>	<b>7,800.34</b>	<b>3,972.18</b>
<b>IV Expenses</b>					
(a) Cost of materials consumed	2,945.07	2,923.68	1,679.83	5,868.75	2,889.84
(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(297.70)	(26.69)	142.64	(324.39)	109.63
(d) Employee benefit expense	337.71	343.60	240.54	681.31	478.44
(e) Finance Costs	124.74	84.94	126.01	209.68	172.20
(f) Depreciation and amortisation expense	127.41	96.53	96.01	223.94	180.66
(g) Other Expenses	281.37	230.18	183.13	511.55	344.02
<b>Total expenses (IV)</b>	<b>3,518.60</b>	<b>3,652.24</b>	<b>2,468.17</b>	<b>7,170.84</b>	<b>4,174.78</b>
<b>V Profit/(loss) before exceptional and extraordinary items and tax (III-IV)</b>	<b>578.58</b>	<b>50.92</b>	<b>42.36</b>	<b>629.50</b>	<b>(202.60)</b>
<b>VI Exceptional items</b>	-		-	-	-
<b>VII Profit before extraordinary items and tax (V - VI)</b>	<b>578.58</b>	<b>50.92</b>	<b>42.36</b>	<b>629.50</b>	<b>(202.60)</b>
<b>VIII Extraordinary items</b>	<b>189.04</b>		<b>17.85</b>	<b>189.04</b>	<b>17.85</b>
<b>IX Profit before tax (VII- VIII)</b>	<b>389.54</b>	<b>50.92</b>	<b>24.50</b>	<b>440.46</b>	<b>(220.45)</b>
<b>X Tax Expense</b>	<b>(108.22)</b>	<b>(8.43)</b>	<b>7.34</b>	<b>(116.66)</b>	<b>(55.75)</b>
(a) Current Tax	6.16	-	-	6.16	-
(b) (Less):- MAT Credit	-	-	-	-	-
(c) Current Tax Expense Relating to Prior years	-	-	-	-	-
(d) Deferred Tax (Asset)/Liabilities	(102.06)	(8.43)	7.34	(110.50)	(55.75)
<b>XI Profit (Loss) for the period after Tax (IX-X)</b>	<b>281.32</b>	<b>42.48</b>	<b>17.16</b>	<b>323.80</b>	<b>(164.70)</b>
<b>XII Details of equity share capital</b>					
Paid-up equity share capital	734.10	734.10	665.00	734.10	665.00
Face value of equity share capital (Per Share)	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-
<b>XIII Reserves Excluding revaluation reserve (as per Balance sheet of previous accounting year)</b>	<b>752.13</b>	<b>752.13</b>	<b>(180.28)</b>	<b>752.13</b>	<b>(180.28)</b>
<b>XIV Earnings per share</b>					
Basic earnings per Share**	3.83	0.60	0.28	4.54	(2.64)
Diluted earnings per Share**	3.83	0.60	0.27	4.54	(2.63)


\*\*BEPS For H2 has not been annualised

\*\*DEPS For H2 has not been annualised

For and on behalf of the board of Directors

  
**AMIT KAUSHIK**  
 CFO/CEO  
 (PAN - AAKPK0287B)

  
**ADITYA KAUSHIK**  
 (MANAGING DIRECTOR)  
 (DIN - 06790052)

  
**ASHWANI KUMAR GOEL**  
 (WHOLE TIME DIRECTOR)  
 (DIN - 08621161)

PLACE : PANCHKULA  
DATE : 24.05.2023

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**INFLAME APPLIANCES LIMITED**

CIN : L74999HP2017PLC006778

**CASH FLOW STATEMENT FOR THE YEAR ENDING ON 31.03.2023**

₹ in Lakhs

PARTICULARS	AUDITED			
	FIGURES FOR 2022-23		FIGURES FOR 2021-22	
	RS.	RS.	RS.	RS.
<b>PART - I - CASH FLOW FROM OPERATING ACTIVITIES</b>				
<b>NET PROFIT BEFORE TAXATION AND EXTRAORDINARY ITEM</b>		<b>629.50</b>		<b>-202.61</b>
<b>ADD/LESS: NON CASH ITEMS AND ITEMS CONSIDERED SEPERATELY:</b>				
DEPRECIATION AND AMORTISATION EXPENSE	223.94		180.66	
AMORTIZATION OF PRELIMINARY EXPENSES	14.11		14.11	
INTEREST EXPENSES	212.12		156.48	
INTEREST INCOME	-42.50	407.67	-4.66	346.59
<b>OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES</b>		<b>1,037.17</b>	<b>-</b>	<b>143.98</b>
<b>ADJUSTMENTS FOR WORKING CAPITAL CHANGES:</b>				
(INCREASE)/ DECREASE IN TRADE AND OTHER RECEIVABLES	-1,117.89		112.79	
(INCREASE)/ DECREASE IN INVENTORIES	-939.77		77.54	
(INCREASE)/ DECREASE IN OTHER CURRENT ASSETS	118.45		-360.30	
(INCREASE)/ DECREASE IN SHORT TERM LOAN AND ADVANCES	-305.44		33.41	
INCREASE/ (DECREASE) IN TRADE PAYABLES	211.05		-197.95	
INCREASE/ (DECREASE) OTHER CURRENT LIABILITIES	80.08		84.51	
INCREASE/ (DECREASE) SHORT TERM BORROWINGS	892.94		-16.82	
INCREASE/ (DECREASE) SHORT TERM PROVISION	0.16		-	
INCREASE/ (DECREASE) OTHER LONG TERM LIABILITIES	-		-310.52	
INCREASE/ (DECREASE) OTHER LONG TERM PROVISION	5.06		-2.19	
(INCREASE)/ DECREASE IN LONG TERM LOAN AND ADVANCES	-		-	
(INCREASE)/ DECREASE IN OTHER NON CURRENT ASSETS	-3.62	-1,058.98	-0.94	-580.47
<b>CASH GENERATED FROM OPERATIONS</b>		<b>-21.80</b>		<b>-436.48</b>
INCOME TAX PAID		6.16		
EXCESS/SHORT PROVISION		-		
<b>CASH FLOW BEFORE EXTRAORDINARY ITEM</b>		<b>-27.97</b>		<b>-436.48</b>
ANY EXTRAORDINARY ITEM (PAYMENTS)/RECEIPTS		-189.04		17.85
<b>NET CASH FROM/(TO) OPERATING ACTIVITIES (A)</b>		<b>-217.01</b>		<b>-454.33</b>
<b>PART - II CASH FLOW FROM INVESTING ACTIVITIES</b>				
PURCHASE OF FIXED ASSETS	-1,680.45		-266.95	
SALE/ADJUSTMENTS OF FIXED ASSETS	28.05		75.59	
INTEREST RECEIVE ON FDR	42.50		4.66	
PROFIT ON SALE OF CAR	-		-	
PROFIT ON SALE OF PLANT & MACHINERY	-		-	
DECREASE / (INCREASE) FIXED DEPOSIT WITH BANK	-800.97	-2,410.87	127.38	-59.33
<b>NET CASH FROM/(TO) INVESTING ACTIVITIES (B)</b>		<b>-2,410.87</b>		<b>-59.33</b>

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<b>PART - III CASH FLOW FROM FINANCING ACTIVITIES</b>			
PROCEEDS FROM SECURED LOANS	595.52		46.62
REPAYMENT OF UNSECURED LOANS	-119.29		-558.88
PROCEEDS FROM EQUITY SHARES	69.10		65.00
PROCEEDS FROM SHARE WARRANTS	-13.50		13.50
SECURITY PREMIUM RECEIVED ON EQUITY SHARES	2,323.20		1,097.12
INTEREST EXPENSES	-212.12	2,642.91	-156.48
			506.88
<b>NET CASH FLOW FROM FINANCING ACTIVITIES</b>		<b>2,642.91</b>	<b>506.88</b>
<b>NET CHANGE IN CASH AND CASH EQUIVALENT</b>		<b>15.03</b>	<b>-6.78</b>
<b>OPENING CASH AND CASH EQUIVALENTS</b>		<b>1.42</b>	<b>8.20</b>
<b>CLOSING CASH AND CASH EQUIVALENTS</b>		<b>16.45</b>	<b>1.42</b>
<b>CHANGE IN CASH AND CASH EQUIVALENTS</b>		<b>15.03</b>	<b>-6.78</b>

For and on behalf of the board of Directors



*Amit Kaushik*  
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 CFO/CEO  
 (PAN - AAKPK0287B)

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