

UN-AUDITED STATEMENT OF ASSETS &
LIABILITIES

(Rs. in Lakhs)

Sl. No.	Particulars	Year Ended	
		30.09.2021 (Un-Audited)	31.03.2021 (Audited)
I	ASSETS		
1	Non-current assets		
	(a) Property, plant and equipment	1,765.52	1,791.74
	(b) Financial assets		
	- Investments	39.46	106.89
	- other financial Assets	72.83	71.47
	(c) Non-current tax assets	416.84	329.36
	(c) Other Non-current assets	-	-
	Total Non-current Assets	2,294.64	2,299.46
2	Current assets		
	(b) Inventories	1,165.55	904.62
	(b) Financial assets		
	- Trade receivables	5,376.20	5,619.75
	- Cash and cash equivalents	37.78	141.06
	- Other financial assets	5.72	4.64
	(c) Other Current assets	200.62	167.52
	Total Assets	6,785.87	6,837.59
	TOTAL ASSETS	9,080.51	9,137.05
II	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity share capital	2,722.18	2,722.18
	(b) Other equity	(18.41)	(140.93)
	Total Equity	2,703.77	2,581.25
2	Non-current liabilities		
	(a) Financial liabilities		
	- Borrowings	-	-
	- Other Financial liabilities	3,787.89	4,211.31
	(b) Provisions	52.73	52.73
	(c) Other Non-current liabilities	-	-
	Sub-total - Non-current liabilities	3,840.62	4,264.04
3	Current liabilities		
	(a) Financial liabilities		
	- Trade payables	1,571.79	1,237.78
	- Other financial liabilities	850.00	850.00
	(b) Other current liabilities	105.22	194.87
	(c) Provisions	9.11	9.11
	Sub-total - Current liabilities	2,536.12	2,291.76
	TOTAL - EQUITY AND LIABILITIES	9,080.51	9,137.05

Notes:

- The above audited financial results have been reviewed by the Audit committee and taken on record and approved by the Board of Directors at the meeting held on Saturday i.e. 13th November, 2021.
- The Company has analysed all the relevant parameters associated with the risk due to COVID-19 and is of the opinion that it will not have any material impact on the business and going concern assumptions.
- No provision for deferred tax assets has been provided during the quarter by the Company, as there is no certainty that there will sufficient future taxable income to realise such assets.
- Paid up equity shares Capital includes of 26990915 fully paid up shares and 461765 partly paid up Equity Shares @Rs.5/each.
- The EPS has been calculated on fully paid-up equity shares.

Place: Faridabad
Dated: 13.11.2021

For and on behalf of the Board of Directors



Sanjiv Kumar Agarwal
Director

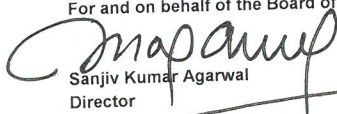


UNAUDITED STANDALONE CASHFLOW STATEMENT FOR THE HALF YEAR ENDED 30Th SEPTEMBER-2021
(Rs. in Lakhs)

Particulars	Half Year Ended 30.09.2021	Year Ended 31.03.2021
	Un-audited	Audited
A. Cash flow from operating activities		
Profit before tax	152.86	3,740.49
Adjustments for non cash/Non trade items:		
Depreciation and amortization	56.30	136.36
Allowance for doubtful debt and advances	-	4.91
Reversal of Provision of Interest	-	(3,581.46)
(Profit) / loss on sale of property, plant and equipment (net)	-	8.08
Financial costs	36.71	53.80
Interest and other Income	71.02	(9.49)
Provision for employee Benefit	-	6.45
Operating profit / (loss) before working capital changes	316.89	359.14
Adjusted For :		
(Increase)/ Decrease in Inventories	(260.93)	53.49
(Increase)/ Decrease in Trade Receivable	243.55	217.10
(Increase)/ Decrease in other financial Assets	(1.08)	(1.52)
(Increase)/Decrease in other current Assets	(33.10)	(43.71)
Increase/(Decrease) in Trade Payable	334.01	(373.42)
Increase/(Decrease) in Other Financial liabilities	-	(150.00)
Increase/(Decrease) in Other Current Liabilities	(89.65)	116.82
Increase/(Decrease) in Provisions	0.00	(2.31)
Cash generated from Operations	509.69	175.58
Net income tax (paid) / refunds	22.50	-
Net cash flow from / (used in) operating activities (A)	487.19	175.58
B. Cash flow from investing activities		
Purchase of property, plant and equipment	(30.07)	(43.55)
Purchase of Investment	59.59	(98.20)
Proceeds from sale of property, plant and equipment	-	3.60
Interest received	(71.02)	9.49
Movement in Tax Assets	(87.48)	80.01
Movement in Other Financial Assets	(1.36)	(20.67)
Net cash flow from / (used in) investing activities (B)	(130.34)	(69.32)
C. Cash flow from financing activities		
Movement in long-term borrowings	(423.42)	32.82
Finance cost	(36.71)	(53.80)
Net cash flow from / (used in) financing activities (C)	(460.12)	(20.98)
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	(103.28)	85.28
Cash and cash equivalents at the beginning of the year	141.06	55.78
Cash and cash equivalents at the end of the year	37.78	141.06

Place: Faridabad
Dated: 13.11.2021

For and on behalf of the Board of Directors


Sanjiv Kumar Agarwal
Director

