S.K. KHANDELWAL & ASSOCIATES
CHARTERED ACCOUNTANTS
211, ROYAL RATAN, 7, M.G. ROAD, INDORE
PHONE: 0731- 2523373/4044666

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF
GODHA CABCON AND INSULATION LIMITED

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **GODHA CABCON & INSULATION LIMITED** for the six months ended on 30th September, 2020 (" the statement") being submitted by the company pursuant to the Requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended.
2. This statement, which is responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim financial reporting" ("Ind As 34"), prescribed under the 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. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standard on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly , we do not express an audit opinion.
4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement , prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S.K.Khandelwal & Associates
Chartered Accountants
FRN 002305C



(S.K.Khandelwal)
Partner
M.No 071189
UDIN: 20071189AAAACO4198
Dated: November 13, 2020
Indore

M/S GODHA CABCON & INSULATION LTD.
CIN NO: L31909MP2016PLC041592
UNAUDITED STATEMENT OF ASSETS & LIABILITIES AS ON 30.09.2020

Rs. In Lakhs

Particulars	Note No.	30th Sep 2020	31st March 2020
ASSETS			
(1) Non Current Assets			
(a) Property, Plant and Equipments			
(i) Tangible assets	2	178.66	192.83
(b) Non Other Current Assets	3	1.48	1.44
Sub-Total		**180.15**	**194.27**
(2) Current Assets			
(a) Inventories	4	57.04	155.55
(b) Financial Assets			
(i) Trade Receivables	5	1580.22	2651.80
(ii) Cash & Cash equivalents	6	711.55	218.12
(iii) Loans	7	594.56	525.37
(c) Other Current Assets	8	91.45	113.64
Sub-Total		**3034.82**	**3664.48**
Total Assets		**3214.97**	**3858.75**
EQUITY AND LIABILITIES			
(1) Equity			
(a) Equity Share capital	9	1110.40	1110.40
(b) Other Equity	10	1277.59	1363.10
Sub-Total		**2387.99**	**2473.50**
(2) LIABILITIES			
(I) Non-Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	11	171.11	45.92
Sub-Total		**171.11**	**45.92**
(II) Current Liabilties			
(a) Financial Liabilities			
(i) Borrowings	12	662.65	669.84
(ii) Trade Payables	13	11.72	589.39
(iii) Other Financial Liabilities	14	8.27	68.75
(b) Deferred Tax Liabilities (Net)	15	-27.19	1.49
(b) Other Current Liabilities	16	0.41	9.86
Sub-Total		**655.86**	**1339.33**
Total Equity and Liabilities		**3214.97**	**3858.75**

Dipesh Godha
(CEO & Director)
DIN: 07529876

GODHA CABCON AND INSULATION LTD.

PLACE: INDORE
DATE: 13.11.2020

M/S GODHA CABCON & INSULATION LTD.
CIN NO: L31909MP2016PLC041592

Unaudited Financial Results for the Half and Year Ended on 30.09.2020

S.No.	Particulars	6 months ended			Year ended
		30th Sept 2020	31st Mar 2020	30th Sept. 2019	31st Mar 2020
		Unaudited	Audited	Audited	Audited
I	**INCOME**				
	Gross Revenue from operations	204.93	2982.05	3180.48	6162.53
	Less:GST	31.26	455.94	486.75	942.69
	Net Revenue from Operations	173.67	2526.11	2693.73	5219.84
	Other income	29.34	35.61	6.33	41.94
	Total Income	203.01	2561.72	2700.07	5261.78
II	**EXPENSES**				
	Cost of Material Consumed	194.46	2330.26	2404.00	4734.26
	Employee benefits expense	43.45	36.28	43.44	79.72
	Finance costs	25.40	56.45	75.00	131.44
	Depreciation & amortization expense	14.17	14.83	13.65	28.48
	Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	39.71	130.02	97.38	227.40
	Total expenses	317.18	2567.84	2633.47	5201.30
III	Profit/(Loss) from operations before exceptional and tax	-114.18	-6.13	66.60	60.47
IV	Exceptional Items	0.00	-30.07	0.00	-30.07
V	Profit/(Loss) before tax	-114.18	(36.20)	66.60	30.40
VI	Tax expense:				
	(1) Current tax	0.00	-9.52	16.70	7.19
	(2) Deferred tax	28.67	-0.32	1.20	0.88
VII	**Net Profit/(Loss) for the Period (V-VI)**	**-85.50**	**(26.36)**	**48.70**	**22.33**
VIII	**Other Comprehensive Income/(loss)**	0.00	0.00	0.00	0.00
IX	**Total Comprehensive Income/(Loss) for the Year**	**-85.50**	**(26.36)**	**48.70**	**22.33**
X	Paid up Equity Share Capital (Face value of the share Rs.10/- each)	**1110.40**	**1110.40**	**1110.40**	**1110.40**
XI	Reserve excluding Revaluation Reserve	**1277.59**			**1363.10**
XII	Earnings per equity share:				
	(1) Basic	-0.77	(0.24)	0.44	0.20
	(2) Diluted	-0.77	(0.24)	0.44	0.20

DIPESH GODHA
(CEO cum DIRECTOR)
DIN: 07529876

GODHA CABCON AND INSULATION LTD.

PLACE: INDORE
DATE: 13.11.2020

M/S GODHA CABCON & INSULATION LTD.
CIN: L31909MP2016PLC041592
CASH FLOW STATEMENT FOR THE YEAR ENDED 30.09.2020

Rs. In Lakhs

PARICULARS	30th Sept 2020	31st Mar 2020
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax as per Profit and Loss Statement	-114.18	30.40
Adjusted For:		
Add: Depreciation	14.17	28.48
Operating Profit Before Working Capital Changes	-100.01	58.88
Adjusted For:		
Increase/Decrease In Current Asset		
Receivables	1071.52	1181.47
Inventories	98.52	-101.95
Loans	(69.18)	-471.77
Other Current Assets	22.19	11.23
Increase/Decrease in Current Liabilities		
Trade Payables	(577.67)	-284.37
Other Financial Liabilities	(60.48)	(219.54)
Other Current Liabilities	(9.45)	(13.95)
Short Term Borrowing	(7.19)	-125.94
Cash Generated From Operations	368.24	34.06
Taxes on Operating Activities	28.68	(8.07)
Net Cash from Operating Activiies	**396.92**	**25.99**
B.CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of long term asset	0.00	(60.80)
Deferred Tax Assets/Liabilities	(28.68)	0.88
Increase/Decrease in Other Non Current Assets	0.00	12.66
Net Cash Flow From Investing Activiies	**(28.68)**	**(47.26)**
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds From Issue of shares including share premium	0.00	0.00
Proceeds from Share Application Money Pending Allotment	0.00	0.00
Net Proceeds Fron Long term Borrowings	125.19	8.55
Net Cash Flow From Financing Activities	**125.19**	**8.55**
Net Increase / Decrease in Cash and Cash Equivalents	493.43	(12.71)
Opening Balance of Cash and Cash Equivalents	218.12	230.83
Closing Balance of Cash and Cash Equivalents	**711.55**	**218.12**



DIPESH GODHA
(CEO cum DIRECTOR)
DIN: 07529876

PLACE: INDORE
DATE: 13.11.2020

Notes:

1. The above Unaudited Financial Results for the half year ended September 30, 2020 were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 13, 2020. The Statutory Auditors of the Company have carried out the limited review of these Results in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. The Company has adopted Indian Accounting Standards (Ind AS) from April 1, 2017 and accordingly these financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.
3. The Company has only one operating segment hence disclosure under Ind AS 108 on 'Operating Segments' is not applicable.
4. Previous year's figures have been re-grouped and re-arranged wherever necessary.

For Godha Cabcon & Insulation Limited

GODHA CABCON AND INSULATION LTD.

DIPESH GODHA
DIRECTOR
DIN: 07529876

Place: Indore
Date: November 13, 2020