



KALYANI COMMERCIALS LIMITED

Regd off: BG-223, Sanjay Gandhi Transport Nagar, GT Karnal Road, New Delhi-110042

CIN: L65923DL1985PLC021453

E-mail: kalyanicommercialslimited@gmail.com

Website-www.kalyanicommercials.com

Ph. 011- 43063223, 011-47060223

Ref: 1211/KCL/2021-22

November 12, 2021

To
The Listing Department
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex,
Bandra (East), Mumbai- 400051
(NSE Symbol: KALYANI)

Subject: Submission of Un-audited Standalone & Consolidated Financial Results of the Company for the Second Quarter and Half Year ended September 30, 2021

Dear Sir,

Pursuant to the Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company, at their meeting held on November 12, 2021 had considered and approved the Un-audited Standalone & Consolidated Financial Results for the Second Quarter and Half Year ended September 30, 2021.

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

1. Un-audited Standalone & Consolidated Financial results for the Second Quarter and Half Year ended September 30, 2021.
2. Limited Review Report as furnished by the Statutory Auditors in respect of Standalone & Consolidated Financial results for the Second Quarter and Half Year ended September 30, 2021

You are therefore, requested to take this in your official records and oblige.

Thanking You

Yours faithfully

For Kalyani Commercials Limited

For Kalyani Commercials Limited

NIKITA RINWA

M.No.: A64384

(Company Secretary & Compliance Officer)

To
The Board of Directors
Kalyani Commercials Limited
BG-223, Sanjay Gandhi Transport Nagar,
GT Karnal Road, New Delhi- 110042

LIMITED REVIEW REPORT ON THE UN-AUDITED STANDALONE FINANCIAL RESULTS OF KALYANI COMMERCIALS LIMITED PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (AS AMENDED)

1. We have reviewed the accompanying Statement of Un-audited Standalone Financial Results of Kalyani Commercials Ltd. ("the Company") for the half year ended 30th September, 2021 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended read with SEBI Circular No. CIR/CFD/CMDI/80/2019 dated 19.07.2019 (the "Listing Regulations").
2. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards (Ind AS 34) for "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report and express a conclusion on these Financial Statements based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (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 persons responsible for financial and accounting matters, and applying analytical and other review procedures. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and 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 of Unaudited Financial Results, prepared in accordance with applicable accounting standards and other recognized accounting practices and principles laid down in the aforesaid Ind AS and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time read with circular, including the manner in which it is to be disclosed, or that it contains any material misstatement except following:
- i. Deferred Tax provision is not made on quarterly basis as per company's explanation; it's to be done on annual basis.
 - ii. The Company was registered as NBFC with RBI. The main business of the company is trading of Vehicles & spares including NBFC business. The total share of the NBFC Division in the overall revenue of the company is negligible. The Company applied for surrender of NBFC license on dated 28th June, 2019 to RBI. However Reserve Bank of India (RBI) vide email dated 18 December 2020 informed the company that request for voluntary surrender of Certificate of registration cannot be acceded to. However, the revenue of the company only comprises from trading and service activities related to dealership of commercial vehicles and petroleum products, Hence the company does not need to hold NBFC license.
5. We draw attention to Note 4 of the financial results, which describes the impact of COVID19 pandemic on the company's operations and results as assessed by the management. The extent to which COVID-19 pandemic will have impact on the Company's performance is dependent on future developments, which are uncertain. Our conclusion is not modified in respect of this matter.

For M.C. Bhandari & Company
Chartered Accountants

FRN: 303002E

S.K. Mahipal
(Partner)



Date: 12.11.2021

Place: Kota

UDIN: 21070366AAAABT6920

To
The Board of Directors
Kalyani Commercials Limited
BG-223, Sanjay Gandhi Transport Nagar,
GT Karnal Road, New Delhi- 110042

Limited Review Report on the Un-audited Consolidated Financial Results of Kalyani Commercials Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

1. We have reviewed the accompanying Statement of Un-audited Consolidated Financial Results of Kalyani Commercials Ltd. ("the Parent Company") and its associate (the Parent and its associates together referred to as "the Group") for the half year ended 30th September, 2021 ("the Statement"), being submitted by the Parent Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended read with SEBI Circular No. CIR/CFD/CMDI/80/2019 dated 19.07.2019 (the "Listing Regulations").
2. This Statement which is the responsibility of the Parent Company's Management and approved by the Parent Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS34") for "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report and express a conclusion on these Financial Statements based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (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 persons responsible for financial and accounting matters, and applying analytical and other review procedures. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.



The Statement includes the unaudited financial results of the Ganganagar Vehicles Private Limited (Ceased to be the Associate of the Company w.e.f. September 22, 2021).

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 of Unaudited Financial Results, prepared in accordance with applicable accounting standards and other recognized accounting practices and principles laid down in the aforesaid Ind AS and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time read with circular, including the manner in which it is to be disclosed, or that it contains any material misstatement except following:
- i. Deferred Tax provision is not made on quarterly basis as per company's explanation; it's to be done on annual basis.
 - ii. The Parent Company was registered as NBFC with RBI. The main business of the parent company is trading of Vehicles & spares including NBFC business. The total share of the NBFC Division in the overall revenue of the company is negligible. The Parent Company applied for surrender of NBFC license on dated 28th June, 2019 to RBI. However Reserve Bank of India (RBI) vide email dated 18 December 2020 informed the parent company that request for voluntary surrender of Certificate of registration cannot be acceded to. However, the revenue of the group only comprises from trading and service activities related to dealership of commercial vehicles and petroleum products, Hence the company does not need to hold NBFC license.
5. We did not review the interim financial results of the Associate of the Company i.e., Ganganagar Vehicles Private Limited, included in the statement. The financial results has been reviewed by others whose review reports have been furnished to us by the other auditors at the request of the management and our conclusion, in so far as it relates to the amounts and disclosures included in respect of these associates is based solely on the reports of the other auditors and the procedures performed by us as stated above.
6. We draw attention to the relevant notes of financial results, which describes the impact of COVID19 pandemic on the company's operations and results as assessed by the management. The extent to which COVID-19 pandemic will have impact on the Company's performance is dependent on future developments, which are



M.C. Bhandari & Co.
Chartered Accountants
38, Shopping Centre,
Kota - 324007 (Raj.)

Phone: 9414189339

uncertain.

Our conclusion is not modified in respect of this matter.

For M.C. Bhandari & Company
Chartered Accountants
FRN: 303002E



S.K. Mahipal
(Partner)



Date: 12.11.2021

Place: Kota

UDIN: 21070366AAAR3K2230

KALYANI COMMERCIALS LIMITED

CIN: L6923DL1985PLC021453

Regd Office: BG 223 Sanjay Gandhi Transport Nagar, GT Karnal Road, New Delhi-110042

E-mail: kalyanicommercialslimited@gmail.com

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Statement of Unaudited Standalone & Consolidated Financial Results for the Quarter & Half Year ended September 30, 2021

S. No.	Particulars	(Rs. In Lakhs)											
		Standalone						Consolidated					
		Quarter Ended 30.09.2021 (Unaudited)	Quarter Ended 30.06.2021 (Unaudited)	Quarter Ended 30.09.2020 (Unaudited)	Half Year Ended 30.09.2021 (Unaudited)	Half Year Ended 30.09.2020 (Unaudited)	Year Ended 31.03.2021 (Audited)	Quarter Ended 30.09.2021 (Unaudited)	Quarter Ended 30.06.2021 (Unaudited)	Quarter Ended 30.09.2020 (Unaudited)	Half Year Ended 30.09.2021 (Unaudited)	Half Year Ended 30.09.2020 (Unaudited)	Year Ended 31.03.2021 (Audited)
I	Income												
	Revenue from operations												
	(i) Interest Income												
	(ii) Dividend Income												
	(iii) Rental Income												
	(iv) Fees and commission Income												
	(v) Net gain on fair value changes												
	(vi) Net gain on derecognition of financial instruments under amortised cost category												
	(vii) Sale of products and Services	3,928.26	3,601.79	1,293.55	7,530.05	1,722.53	13,505.02	3,928.26	3,601.79	4,744.54	7,530.05	6,265.56	22,737.03
	(viii) Other revenue from operations												
	Total other revenue from operations												
	Total Revenue From Operations	3,928.26	3,601.79	1,293.55	7,530.05	1,722.53	13,505.02	3,928.26	3,601.79	4,744.54	7,530.05	6,265.56	22,737.03
	Other income	11.72	23.64	3.99	33.36	13.22	34.62	11.72	23.64	3.88	35.36	13.22	33.95
	Total income	3,939.98	3,625.43	1,297.54	7,563.41	1,735.75	13,539.64	3,939.98	3,625.43	4,748.42	7,565.41	6,278.78	22,770.98
II	Expenses												
	Cost of materials consumed												
	Purchases of stock-in-trade	3,237.59	3,335.34	1,281.96	6,592.93	1,642.73	14,370.22	3,237.59	3,335.34	5,439.62	6,592.93	6,509.71	24,272.00
	Changes in inventories of finished goods, work-in- progress and stock-in-trade	339.27	(79.22)	(232.23)	260.05	(259.93)	(1,775.20)	339.27	(79.22)	(1,457.21)	260.05	(1,502.70)	(3,535.58)
	Employee benefit expense	99.34	92.56	94.05	191.90	168.56	386.55	99.34	92.56	214.16	191.90	363.19	630.68
	Finance costs	50.57	166.14	14.26	216.71	28.97	128.42	50.57	166.14	90.58	216.71	166.46	310.42
	Depreciation, depletion and amortisation expense	9.29	10.74	21.39	20.03	42.92	63.12	9.29	10.74	98.88	20.03	197.90	243.39
	Fees and commission expense												
	Net loss on fair value changes												
	Net loss on derecognition of financial instruments under amortised cost category												
	Impairment on financial instruments												
	Other expenses(any item)	93.17	53.30	63.67	146.47	104.70	268.41	93.17	53.30	238.86	146.47	375.65	622.09
	Total other expenses												
	Total expenses	3,829.23	3,598.86	1,243.10	7,428.09	1,727.95	13,441.52	3,829.23	3,598.86	4,624.69	7,428.09	6,110.21	22,523.00
III	Profit/(Loss) before exceptional items and tax (I-II)	110.75	26.57	54.44	137.32	7.80	98.12	110.75	26.57	123.73	137.32	168.57	247.98
IV	Exceptional items (profit on sale of investment)	60.13			60.13	-	-	60.13		(73.77)		(73.77)	
V	Profit/(Loss) before Tax (III-IV)	170.88	26.57	54.44	197.45	7.80	98.12	36.98	26.57	123.73	63.55	168.57	247.98
VI	Tax expense												
	(i) Provision for tax	41.98	9.52	2.13	51.50	2.13	34.40	41.98	9.52	21.13	51.50	21.13	53.82
	(ii) Deferred tax(Net)						(2.61)						(2.61)
	(iii) (Excess)/Short provision for Income Tax - earlier years						3.17						3.17
	Total tax expenses	41.98	9.52	2.13	51.50	2.13	34.96	41.98	9.52	21.13	51.50	21.13	54.38
VII	Net Profit/(Loss) for the period (V-VI)	128.90	17.05	52.31	145.95	5.67	63.16	(5.00)	17.05	102.60	12.05	147.44	193.60
	Share of profit/(loss) from associate							23.99	90.10		114.09	51.61	
	Total Profit for the year	128.90	17.05	52.31	145.95	5.67	63.16	18.99	107.15	102.60	126.14	147.44	245.21
VIII	Other Comprehensive Income												
	A. (i). Items that will not be reclassified to profit or loss												
	(ii). Income tax relating to items that will not be reclassified to profit or loss						(28.28)						(28.28)
	B.(i). Items that will be reclassified to profit or loss												
	(ii). Income tax relating to items that will be reclassified to profit or loss.						9.44						9.44
	Total other Comprehensive income (A+B)						(18.84)						(18.84)
IX	Total Comprehensive income (VII+VIII)	128.90	17.05	52.31	145.95	5.67	44.32	18.99	107.15	102.60	126.14	147.44	226.37

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X	Paid-up Equity Share Capital Equity Shares of(Face Value Rs. 10/-)	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
XI	Reserves	969.09	840.19	778.82	969.09	778.82	823.14	1,079.62	1,060.63	791.83	1,079.62	791.83	953.48
XII	Earnings Per Share (EPS) on Face Value Rs. 10/-	12.89	1.70	5.23	14.60	0.57	4.43	1.90	10.72	10.26	12.61	14.74	16.16
	(a) Basic												
	(b) Diluted												

Notes:

1- The Company has reported Segment wise reporting as per Accounting Standard (AS-17). The Company has reported the following Business Segments:

-Automobile
-Other

2- The Above result were reviewed by the Audit Committee and approved by the Board of Directors of the Company in their meeting held on 12.11.2021. The Statutory Auditor of the Company have provided Limited Review Report for the same.

3- The Company was registered u/s 45-IA of the RBI Act 1934 as an NBFC Company besides its other business activities. The company has voluntarily surrendered its NBFC status to the RBI vide company letter dated 28.06.2019 and continued to running its normal business activities i.e. trading in Commercial Vehicle and Petroleum dealership of BPCL. Pursuant to this the Company has prepared its financial statement as per Ind AS. The same is not affecting the business activity of the company in any manner including going concern concept. However pursuant to RBI directions through email dated 18 December 2020 requiring Company to hold the status of NBFC till the application for surrender of Certificate of Registration (COR) is accepted and taken on records of RBI, Company resolved to continue with the earlier status of NBFC with effect from 29 December 2020, but the Company is non operational in the business of NBFC.

4- Impact assessment of the global health pandemic- COVID-19

The impact of Covid -19 pandemic was felt across the economy and business segments. Consequent to significant opening up of the economic activity in the country, the demand for the company's products has improved compared to that during the initial phases of Covid-19 including the lock down period. All the business segments of the Company have substantially recovered as at year end. In preparation of these financial statements, the Company has taken into account both the current situation and likely future developments.

5- Figures of previous periods were re-grouped/re-classified wherever necessary to confirm to the periods of current periods.

6. The Company has transfer the Shares of Ganganagar Vehicles Private Limited (Associate Company) which results in cessation of Associate Relationship between the Companies w.e.f. September 22, 2021.

7. Loss on sale of investment in consolidated financial statements is due to investment in associate being carried as per equity method i.e. cost and share in profit of associate.

On Behalf of the Board
For Kalyani Commercials Limited



Sourabh Agarwal
(Whole Time Director & CFO)
DIN: 02168346

Date: 12.11.2021
Place: New Delhi

Segment reporting for the Quarter and Half Year ended September 30, 2021

(Rs. In Lakhs)

S. No.	Segment Wise Performance PARTICULARS	Standalone						Consolidated					
		1	2	3	4	5	6	1	2	3	4	5	6
		Quarter Ended 30.09.2021 (Unaudited)	Quarter Ended 30.06.2021 (Unaudited)	Quarter Ended 30.09.2020 (Unaudited)	Half Year Ended 30.09.2021 (Unaudited)	Half Year Ended 30.09.2020 (Unaudited)	Year Ended 31.03.2021 (Audited)	Quarter Ended 30.09.2021 (Unaudited)	Quarter Ended 30.06.2021 (Unaudited)	Quarter Ended 30.09.2020 (Unaudited)	Half Year Ended 30.09.2021 (Unaudited)	Half Year Ended 30.09.2020 (Unaudited)	Year Ended 31.03.2021 (Audited)
1	Segment Revenue												
	Automobiles	3,770.88	3,412.58	1,098.92	7,183.46	1,397.92	12,758.63	3,770.88	3,412.58	4549.8	7,183.46	5940.95	21989.96
	Others	169.30	212.85	198.62	382.15	337.83	781.01	169.30	212.85	198.62	382.15	337.83	781.01
	Total Segment Revenue	3,940.18	3,625.43	1,297.54	7,565.61	1,735.75	13,539.64	3,940.18	3,625.43	4,748.42	7,565.61	6,278.78	22,770.97
	Less: Inter Segment Revenue												
	Net Sales/Income from Operations	3,940.18	3,625.43	1,297.54	7,565.61	1,735.75	13,539.64	3,940.18	3,625.43	4,748.42	7,565.61	6,278.78	22,770.97
2	Segment result												
	Automobiles	159.74	188.13	65.89	347.87	28.29	210.66	159.74	188.13	211.3	347.87	326.55	542.51
	Others	1.57	4.58	2.81	6.15	8.48	15.89	1.57	4.58	2.81	6.15	8.48	15.89
	Total Segment Results	161.31	192.71	68.70	354.02	36.77	226.55	161.31	192.71	214.11	354.02	335.03	558.40
	Less: Interest Income												
	Less: Interest Expenses	50.57	166.14	14.28	216.71	28.97	128.42	50.57	166.14	90.38	216.71	166.46	310.42
	Less: Other unallocable Expenditure net of Unallocable Income												
	Profit on sale of investment	60.14			60.14			(73.77)			(73.77)		
	Profit before tax	170.88	26.57	54.44	197.45	7.80	98.13	36.97	26.57	123.73	63.54	168.57	247.98
3(a)	Segment Assets												
	Automobiles	5,181.84	5,762.40	2,885.14	5,181.84	2,885.14	6,117.37	5,292.36	5,982.85	11,260.22	5,292.36	11,260.22	6,247.71
	Others	161.70	160.31	133.75	161.70	133.75	151.34	161.70	160.31	133.75	161.70	133.75	151.34
	Total Segment Assets	5,343.54	5,922.71	3,018.89	5,343.54	3,018.89	6,268.71	5,454.06	6,143.16	11,393.97	5,454.06	11,393.97	6,399.05
	Add: Unallocated												
	Total Assets	5,343.54	5,922.71	3,018.89	5,343.54	3,018.89	6,268.71	5,454.06	6,143.16	11,393.97	5,454.06	11,393.97	6,399.05
3(b)	Segment Liabilities												
	Automobiles	4,260.08	4,967.99	2,134.41	4,260.08	2,134.41	5,335.43	4,260.08	4,967.99	9950.92	4,260.08	9950.92	5335.43
	Others	14.36	14.54	-	14.36	-	10.14	14.36	14.54	0.00	14.36	0.00	10.14
	Total Segment Assets	4,274.44	4,982.53	2,134.41	4,274.44	2,134.41	5,345.57	4,274.44	4,982.53	9,950.92	4,274.44	9,950.92	5,345.57
	Add: Unallocated (Minority Interest)									473.13		473.13	
	Total Assets	4,274.44	4,982.53	2,134.41	4,274.44	2,134.41	5,345.57	4,274.44	4,982.53	10,424.05	4,274.44	10,424.05	5,345.57

Note: 1. Automobiles includes HCV, four and three wheelers
2. Other includes dealership of BPCL

By order of the Board
For Kalyani Commercials Limited



Sourabh Agarwal
(Whole Time Director & CFO)

DIN: 02168346

Off. Address: BG-223, Sanjay Gandhi Transport Nagar, GT Karnal Road
Delhi-110042

Place: Delhi
Date: 12.11.2021

AUDITED STATEMENT OF ASSETS AND LIABILITIES

(Rs. in Lakhs)

S.No.	Particulars	Standalone		Consolidated	
		Half Year ended as on 30.09.2021 (Unaudited)	Year ended as on 31.03.2021 (Audited)	Half Year ended as on 30.09.2021 (Unaudited)	Year ended as on 31.03.2021 (Audited)
A.	ASSETS				
	Financial Assets				
	Cash and cash equivalents	16.85	924.58	16.85	924.58
	Bank balance other than cash and cash equivalents above	0.00	0.00	0.00	0.00
	Derivative financial instruments	0.00	0.00	0.00	0.00
	Receivables				
	Trade Receivables	1,269.25	1,373.57	1,269.25	1,373.57
	Other Receivables	0.00	0.00	0.00	0.00
	Loans	0.00	0.00	0.00	0.00
	Investments	205.53	424.21	316.05	554.55
	Other Financial assets	18.47	9.47	18.47	9.47
	Total Financial Assets	1,510.10	2,731.83	1,620.62	2,862.17
	Non-financial Assets				
	Inventories	2,236.03	2,496.08	2,236.03	2,496.08
	Current tax assets (net)	9.87	9.87	9.87	9.87
	Deferred tax assets (net)	26.00	26.00	26.00	26.00
	Investment property	13.74	14.26	13.74	14.26
	Biological assets other than bearer plants	0.00	0.00	0.00	0.00
	Property, plant and equipment	383.93	433.76	383.93	433.76
	Capital work-in-progress	0.00	0.00	0.00	0.00
	Right to use assets	0.00	0.00	0.00	0.00
	Goodwill	0.00	0.00	0.00	0.00
	Other intangible assets	1.20	0.55	1.20	0.55
	Other Non-Financial assets	1,162.67	556.36	1,162.67	556.36
	Total Non Financial Assets	3,833.44	3,536.88	3,833.44	3,536.88
	Total Assets	5,343.54	6,268.71	5,454.06	6,399.05
B.	LIABILITIES AND EQUITY				
	LIABILITIES				
	Financial Liabilities				
	Derivative financial instruments	0.00	0.00	0.00	0.00
	Payables				
	Trade Payables				
	Total outstanding dues of micro enterprises and small enterprises	0.00	0.00	0.00	0.00
	Total outstanding dues of creditors other than micro enterprises and small enterprises	1,061.94	1,970.23	1,061.94	1,970.23
	Other Payables				
	Total outstanding dues of micro enterprises and small enterprises	0.00	0.00	0.00	0.00
	Total outstanding dues of creditors other than micro enterprises and small enterprises	0.00	0.00	0.00	0.00
	Debt Securities	0.00	0.00	0.00	0.00
	Borrowings (Other than Debt Securities)	2,971.58	3,199.89	2,971.58	3,199.89
	Deposits	0.00	0.00	0.00	0.00
	Subordinated Liabilities	0.00	0.00	0.00	0.00
	Lease Liability	0.00	0.00	0.00	0.00
	Other financial liabilities	8.99	8.99	8.99	8.99
	Total Financial Liabilities	4,042.51	5,179.11	4,042.51	5,179.11
	Non-Financial Liabilities				
	Current tax liabilities (Net)	0.00	0.00	0.00	0.00
	Provisions	38.06	10.18	38.06	10.18
	Deferred tax liabilities (net)	0.00	0.00	0.00	0.00
	Other non-financial liabilities	193.87	156.28	193.87	156.28
	Total Non Financial Liabilities	231.93	166.46	231.93	166.46
	Minority Interest				0.00
	EQUITY				
	Equity share capital	100.00	100.00	100.00	100.00
	Other equity	969.10	823.14	1,079.62	953.48
	Total Equity	1,069.10	923.14	1,179.62	1,053.48
	Total Liabilities and Equity	5,343.54	6,268.71	5,454.06	6,399.05

S.No.	Particulars	Standalone		Consolidated	
		Half Year ended 30th September 2021 (Un-audited)	Half Year ended 30th September 2020 (Un-audited)	Half Year ended 30th September 2021 (Un-audited)	Half Year ended 30th September 2020 (Un-audited)
A	Cash Flows from used in operating activities				
	Profit before tax	197.45	7.80	63.55	168.57
	Adjustments for reconcile profit (loss)				
	Adjustments for finance costs	215.97	24.50	215.97	161.98
	Adjustments for decrease (increase) in inventories	260.05	-259.94	260.05	-1,502.70
	Adjustments for decrease (increase) in trade receivables, current	104.31	764.98	104.31	1,327.26
	Adjustments for decrease (increase) in trade receivables, non-current				
	Adjustments for decrease (increase) in other current assets	-606.31	-142.22	-606.31	-2,098.85
	Adjustments for decrease (increase) in other non-current assets				
	Adjustments for other financial assets, non-current	-9.00	21.44	-9.00	21.44
	Adjustments for other financial assets, current	0.00	1.44	0.00	1.44
	Adjustments for other bank balances				
	Adjustments for increase (decrease) in trade payables, current	-908.28	-159.19	-908.28	-2,053.93
	Adjustments for increase (decrease) in trade payables, non-current				
	Adjustments for increase (decrease) in other current liabilities	28.92	580.84	28.92	3,926.66
	Adjustments for increase (decrease) in other non-current liabilities				
	Adjustments for depreciation and Amortisation expense	20.03	42.92	20.03	197.90
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss				
	Adjustments for provisions, current				
	Adjustments for provisions, non-current				
	Adjustments for other financial liabilities, current				
	Adjustments for other financial liabilities, non-current	0.00	-4.50	0.00	-4.50
	Adjustments for unrealized foreign exchange losses gains				
	Adjustments for dividend income				
	Adjustments for interest income	-19.89	-5.99	-19.89	-5.99
	Adjustments for share-based payments				
	Adjustments for fair value losses (gains)				
	Adjustments for undistributed profits of associates				
	Other adjustments for which cash effects are investing or financing cash flow	-59.97	-0.58	73.93	-0.58
	Other adjustments to reconcile profit (loss)				
	Other adjustments for non-cash items		-2.53		-2.53
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships				
	Total adjustments for reconcile profit (loss)	-974.19	861.17	-840.29	-32.40
	Net cash flows from (used in) operations	-776.74	868.97	-776.74	136.17
	Dividends received				
	Interest paid				
	Interest received				
	Income taxes paid (refund)	-14.95	-3.55	-14.95	-22.55
	Other inflows (outflows) of cash				
	Net cash flows from (used in) operating activities	-791.69	865.42	-791.69	113.62
B	Cash flows from used in investing activities				
	Cash flows from losing control of subsidiaries or other businesses				
	Cash flows used in obtaining control of subsidiaries or other businesses				
	Other cash receipts from sales of equity or debt instruments of other entities	278.81		278.81	
	Other cash payments to acquire equity or debt instruments of other entities				
	Other cash receipts from sales of interests in joint ventures				
	Other cash payments to acquire interests in joint ventures				
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships				
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships				
	Proceeds from sales of property, plant and equipment	30.45	0.70	30.45	0.70
	Purchase of property, plant and equipment				-1.91
	Proceeds from sales of investment property				
	Purchase of investment property				
	Proceeds from sales of intangible assets				
	Purchase of intangible assets	-0.93		-0.93	
	Proceeds from sales of intangible assets under development				
	Purchase of intangible assets under development				
	Proceeds from sales of goodwill				
	Purchase of goodwill				
	Proceeds from biological assets other than bearer plants				
	Purchase of biological assets other than bearer plants				
	Proceeds from government grants				
	Proceeds from sales of other long-term assets				
	Purchase of other long-term assets				
	Cash advances and loans made to other parties		-0.93		-0.93
	Cash receipts from repayment of advances and loans made to other parties				
	Cash payments for future contracts, forward contracts, option contracts and swap contracts				
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts				
	Dividends received				
	Interest received	19.89	5.99	19.89	5.99
	Income taxes paid (refund)				

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	Other inflows (outflows) of cash				
	Net cash flows from (used in) investing activities	328.23	5.75	328.23	3.84
C.	Cash flows from used in financing activities				
	Proceeds from changes in ownership interests in subsidiaries				
	Payments from changes in ownership interests in subsidiaries				
	Proceeds from issuing shares				
	Proceeds from issuing other equity instruments				
	Payments to acquire or redeem entity's shares				
	Payments of other equity instruments				
	Proceeds from exercise of stock options				
	Proceeds from issuing debentures notes bonds etc				
	Proceeds from borrowings				212.86
	Repayments of borrowings	-228.32	-751.51	-228.32	
	Payments of finance lease liabilities		-10.42		-10.42
	Payments of lease liabilities				
	Dividends paid				
	Interest paid	-215.97	-24.50	-215.97	-161.98
	Income taxes paid (refund)				
	Other inflows (outflows) of cash				
	Net cash flows from (used in) financing activities	-444.28	-786.42	-444.28	40.45
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-907.74	84.75	-907.74	157.92
	Effect of exchange rate changes on cash and cash equivalents				
	Effect of exchange rate changes on cash and cash equivalents	0.00	0.00	0.00	0.00
	Net increase (decrease) in cash and cash equivalents	-907.74	84.75	-907.74	157.92
	Cash and cash equivalents cash flow statement at beginning of period	924.59	72.14	924.59	159.19
	Cash and cash equivalents cash flow statement at end of period	16.85	156.89	16.85	317.11

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