

GARMENT MANTRA LIFESTYLE LIMITED

(Formerly Known as Junction Fabrics and Apparels Limited)

(CIN: L18101TZ2011PLC017586)

M/S. GARMENT MANTRA LIFESTYLE LIMITED, Tirupur STANDALONE PROFIT & LOSS FOR THE PERIOD ENDED 30TH JUNE 2020

CIN No- L18101TZ2011PLC017586

FINANCIAL RESULTS

Rs. In Lakhs

Particulars	01.04.2020 to 30.06.2020	01.10.2019 to 31.03.2020	01.04.2019 to 30.09.2019	2019-20
	Unaudited	Audited	Unaudited	Audited
Revenue from operations	1504.10	5313.91	4041.60	9355.51
Other income	4.90	3.04	2.96	6.00
Total Revenue (I + II)	1509.00	5316.95	4044.56	9361.51
Expenses:				
Cost of materials consumed	1120.32	4552.14	4130.73	8682.87
Changes in inventories of finished goods work-in-progress and Stock-in-Trade	245.04	57.43	-712.29	-654.86
Employee benefits expense	35.08	25.53	91.52	117.05
Finance costs	32.86	91.05	81.72	172.77
Depreciation and amortization expense	6.16	14.37	10.28	24.65
Other expenses	26.54	364.93	323.96	688.89
Total expenses	1466.00	5105.44	3925.92	9031.36
Profit before exceptional and extraordinary items and tax (III-IV)	43.00	211.51	118.64	330.15
Exceptional items	0.00	-	-	-
Profit before extraordinary items and tax (V - VI)	43.00	211.51	118.64	330.15
Extraordinary Items	0.00	-	-	-
Profit before tax (VII- VIII)	43.00	211.51	118.64	330.15
Tax expense:				
(1) Current tax	0.00	98.27	-	98.27
(2) Deferred tax Liability (Asset)	0.00	-2.69	-	-2.69
(3) Excess/(Shortfall) Prov. For Tax in P.Y.	0.00	2.08	-	2.08
Profit (Loss) for the period from continuing operations (VII-VIII)	43.00	113.85	118.64	232.49
Profit/(loss) from discontinuing operations	0.00	-	-	-
Tax expense of discontinuing operations	0.00	-	-	-
Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)	0.00	-	-	-
Profit (Loss) for the period (XI + XIV)	43.00	113.85	118.64	232.49

For Garment Mantra Lifestyle Limited

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Director



Registered & Admin Office: No.15, Murthy's Plaza, Karia Gounder Street, Khaderprt, Tirupur - 641 601.

Factory: Shed No.40, Nethaji Apparel Park, Eettiveerampalayam, New Tirupur - 641 666.

Tel No: +91-0421 2231896, +91-0421 2357140

E-mail: accounts@junctionfabrics.in

Website: www.junctionfabrics.in

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M/S. GARMENT MANTRA LIFESTYLE LIMITED, Tirupur				
STANDALONE BALANCE SHEET FOR THE PERIOD ENDED 30TH JUNE 2020				
CIN No- L18101TZ2011PLC017586				
FINANCIAL RESULTS				
			Rs. In Lakhs	
Particulars	Note No.	30-06-20		2019-20
		(Amount in Lakhs.)		(Amount in Lakhs.)
			Unaudited	Audited
I. EQUITY AND LIABILITIES				
1 Shareholders' funds				
(a)	Share capital	1	403.85	269.23
(b)	Reserves and surplus	2	564.31	655.92
(c)	Money received against share warrants		1005.38	842.13
2 Share application money pending allotment				
3 Non-current liabilities				
(a)	Long-term borrowings	3	241.49	268.01
(b)	Deferred tax liabilities (Net)		2.74	2.74
4 Current liabilities				
(a)	Short-term borrowings	4	1519.77	1,379.35
(b)	Trade payables	5	968.88	1,228.32
(c)	Other current liabilities	6	56.99	172.92
(d)	Short-term provisions	7	134.95	134.88
TOTAL			4,898.35	4,953.50
II. ASSETS				
Non-current assets				
1 (a) Fixed assets				
(i)	Tangible assets	8	327.15	332.05
(ii)	Intangible assets		-	-
(iii)	Capital work-in-progress		-	-
(iv)	Intangible assets under development		-	-
(b)	Non-current investments	9	35.10	35.10
(c)	Long-term loans and advances	10	48.85	48.85
(d)	Other non-current assets	11	0.64	0.64
2 Current assets				
(a)	Inventories	12	2328.90	2,573.94
(b)	Trade receivables	13	1875.16	1,804.45
(c)	Cash and cash equivalents	14	97.62	38.54
(d)	Short-term loans and advances	15	38.74	30.73
(e)	Other Current Assets	16	146.19	89.19
TOTAL			4,898.35	4,953.50

For Garment Mantra Lifestyle Limited



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M/S. GARMENT MANTRA LIFESTYLE LIMITED, Tirupur
STANDALONE CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH JUNE 2020
 CIN No- L18101TZ2011PLC017586

Particulars	Rs. In Lakhs			
	As at 30TH JUNE 2020		As at 31ST MARCH, 2020	
Cash flow from Operating Activities				
Net Profit Before tax as per Statement of Profit & Loss		43.00		330.15
Adjustments for:				
Preliminary Expense Written Off	-		9.50	
Depreciation & Amortisation Exp.	6.16		24.65	
Finance Cost	32.86	39.02	172.77	206.92
Operating Profit before working capital changes		82.02		537.07
Changes in Working Capital				
Trade Receivable				
Short Term Loans and Advances	(70.71)		(921.71)	
Inventories	(8.01)		15.21	
Other Current Assets	245.04		(817.33)	
Short Term Borrowing	(57.00)		(20.38)	
Trade Payables	140.42		162.89	
Other Current Liabilities	(259.44)		679.37	
Short Term Provision	(115.93)		71.64	
	0.07	(125.55)	67.41	(762.91)
Net Cash Flow from Operation				
Less : Income Tax paid		(43.54)		(225.83)
Less : Prior Period Expenses		-		100.35
Net Cash Flow from Operating Activities (A)				
		(43.54)		(326.18)
Cash flow from investing Activities				
Purchase of Fixed Assets				
Long Term Loans Recovered/(Given)	(1.26)		(140.97)	
Deposit Given/(Released)	-		0.30	
	-		(0.37)	
Net Cash Flow from Investing Activities (B)				
		(1.26)		(141.04)
		(1.26)		(141.04)
Cash Flow From Financing Activities				
Issue of Shares				
Issue of Warrants				
Proceeds From long Term Borrowing (Net)	163.26		842.13	
Interest Paid	(26.52)		(173.20)	
	(32.86)		(172.77)	
Net Cash Flow from Financing Activities (C)		103.88		496.15
Net (Decrease)/ Increase in Cash & Cash Equivalents (A+B+C)		103.88		496.15
Opening Cash & Cash Equivalents		59.08		28.93
Cash and cash equivalents at the end of the period		38.58		9.60
		97.66		38.58
Cash And Cash Equivalents Comprise :				
Cash		3.61		7.84
Bank Balance :				
Current Account		94.01		30.70
Deposit Account				
Total		97.66		38.58



For Garment Mantra Lifestyle Limited

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Director



Alphabet of Trust

A BIYANI & CO

Chartered Accountants

Auditor's Report on Quarterly Financial Results of the Company pursuant to the regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015 as amended.

To,
The Board Directors,
Garment Mantra Lifestyle Limited,

We have audited the accompanying Quarterly financial results of **Garment Mantra Lifestyle Limited** ("The Company") for the Quarter ended 30th June 2020, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation And Disclosure Requirements) Regulation, 2015.

These Quarterly yearly financial results have been prepared on the basis of the Interim Financial Statements, which are the responsibility of the Company's management. Our responsibility is to express opinion on these financial result based on our audit of such Interim Financial Statements, which have been prepared in accordance with the recognition and measurement principle laid down in Accounting Standard-25 for Interim Financial Reporting, prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued there under, as applicable and other accounting principle generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amount disclosed as financial results. An audit also included assessing the accounting principle used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanation given to us these quarterly financial results as well as the year to date results:

1. Are presented in accordance with the requirements of regulation 33 of the SEBI (listing obligation and disclosure requirement) regulation, 2015 in this regard, and

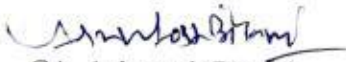


Alphabet of Trust

A BIYANI & CO
Chartered Accountants

2. Give a true and fair view of the net profit and other financial information for the quarter ended 30th June, 2020 as well as the year to date result of net profit for the period from 1st April, 2020 to 30th June, 2020.

For A Biyani & Co
Chartered Accountants
Firm Registration Number: 140489W


CA. Ashutosh Biyani

Partner

Membership Number: 165017

UDIN NO- 20165017AAAABN4866

Date -05-10-2020

