

Grauer & Weil (India) Limited

CHEMICALS | ENGINEERING | PAINTS | LUBE | REAL ESTATE

Date : 12-11-2020

To, The Deputy General Manager Corporate Relationship Department BSE Limited Phiroze Jeejeebhoy Towers Dalal Street,Mumbai -400001

Ref. : Security Code No. 505710

Sub. : Outcome of Board Meeting held on November 12, 2020 and Filling of Unaudited Quarterly Financial Results for the Quarter and Half Year ended September 30, 2020

Dear Sir,

The following is the outcome of the Board Meeting held on November 12, 2020:

The Board of Directors in their Meeting held on November 12, 2020, have considered, adopted and approved the Unaudited Financial Results of the Company for the Quarter ended September 30, 2020.

Accordingly, Pursuant to Clause 33 of SEBI (Listing Obligation & Disclosure Requirement) Regulation, 2015, we are enclosing herewith the following :

- a. Copy of standalone and consolidated Unaudited Quarterly Financial Results of the Company for the Quarter and Half Year ended September 30, 2020 prepared in accordance with Ind AS and taken on record and approved by the Audit Committee and Board of Directors of the Company at their meeting held on November 12, 2020.
- b. Copy of Limited Review Report on the above referred Unaudited Quarterly Financial Results of the Company for the Quarter ended September 30, 2020 issued by M/s SCA & Associates, Chartered Accountants.

The Meeting of the Board of Directors commenced at 3.50 PM and concluded at 5.25 PM.

Kindly take the same on your record and acknowledged the receipt.

Thanking you,

Yours faithfully, FOR GRAUER & WEIL (INDIA) LTD.

CHINTAN K. GANDHI COMPANY SECRETARY Encl: A/a



 Regd. Office: Growel Corporate, Akurli Road, Kandivli (E),

 Mumbai (Maharashtra) 400 101, India

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 CIN L74999MH1957PLC010975

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

To The Board of Directors, Grauer & Weil (India) Limited.,

- We have reviewed the accompanying statement of Unaudited Standalone Financial Results ("the Statement") of Grauer & Weil (India) Limited ("the Company") for the quarter and six months ended 30th September, 2020 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("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 Standard 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with relevant Rules issued there under 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 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is 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 above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting practices and principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For SCA AND ASSOCIATES Chartered Accountants (Reg.No. 101174W)

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(KIRON MALLAPUR) Partner M. No. 036336 UDIN : 20036336AAAABE9748 Mumbai, 12th November, 2020





GRAUER & WEIL (INDIA) LIMITED Regd. Office: Akurli Road, Kandivali (East), Mumbai 400 101 CIN - L74999MH1957PLC010975

Statement of Financial Results for the Quarter & Half Year Ended September 30, 2020

| 51144 | NCE 1957 Statement of Financial Results for the Quarter & Half Year Ended September 30, 2020 Rs. In Lacs | | | | | | |
|---------|--|-------------------------------|-----------|-----------|------------|-----------|--------------|
| | | Standalone Results | | | | | |
| Sr. No. | Particulars | Quarter ended Half year ended | | | Year ended | | |
| | | 30-Sep-20 | 30-Jun-20 | 30-Sep-19 | 30-Sep-20 | 30-Sep-19 | 31-Mar-20 |
| - | | | | Unaudited | | | Audited |
| L. | Revenue from operations | 12,799 | 6,235 | 15,039 | 19,034 | 28,130 | 61,724 |
| 11. | Other income | 202 | 291 | 226 | 493 | 425 | 1,168 |
| 111. | Total income | 13,001 | 6,526 | 15,265 | 19,527 | 28,555 | 62,892 |
| IV. | Expenses: | | | | | | |
| | Cost of materials consumed | 6,049 | 2,494 | 7,903 | 8,543 | 15,255 | 32,573 |
| | Purchases of stock-in-trade | 87 | 42 | 106 | 129 | 271 | 533 |
| | Changes in inventories of finished | 355 | (10) | 20 | 345 | (1,134) | (1,818) |
| | goods, work-in-progress and stock-in- trade | | | | | | |
| | Employee benefits expense | 1,589 | 1,208 | 1,919 | 2,797 | 3,693 | 7,316 |
| | Finance costs | 53 | 26 | 33 | 79 | 66 | 260 |
| | Depreciation and amortisation | 456 | 474 | 451 | 930 | 894 | 1,895 |
| | Other expenses | 2,562 | 2,069 | 2,824 | 4,631 | 5,673 | 13,456 |
| | Total expenses | 11,151 | 6,303 | 13,256 | 17,454 | 24,718 | 54,215 |
| V. | Profit before exceptional and | 1,850 | 223 | 2,009 | 2,073 | 3,837 | 8,677 |
| | extraordinary items and tax Exceptional items | - | _ | 47 | - | 447 | 859 |
| VI. | Profit before extraordinary items | 1,850 | 223 | 2,056 | 2,073 | 4,284 | 9,536 |
| | and tax | | | | | | |
| | Extraordinary items | - | - | - | | - | - |
| VII. | Profit before tax | 1,850 | 223 | 2,056 | 2,073 | 4,284 | 9,536 |
| VIII. | Tax expense: | | | | | | |
| | (1) Current tax | 495 | 116 | 508 | 611 | 1,130 | 2,392 |
| | (2) Deferred tax | (28) | (31) | (461) | (59) | (398) | (435) |
| IX. | Profit for the period | 1,383 | 138 | 2,009 | 1,521 | 3,552 | 7,579 |
| Х. | Other Comprehensive income | | | | | | |
| | (a) The items that will not be | (36) | (37) | (1) | (73) | (3) | (147) |
| | reclassified to profit and loss | | | | | | |
| | (b) Income tax relating to items that will not be reclassified to profit and loss | 9 | 9 | 0 | 18 | 1 | 37 |
| XI. | Total Comprehensive income for | 1,356 | 110 | 2,008 | 1,466 | 3,550 | 7,469 |
| XII. | the period Paid up equity share capital (Face value of Re. 1/- each) | 2,267 | 2,267 | 2,267 | 2,267 | 2,267 | 2,267 |
| XIII. | Reserves & surplus | | | | 43,759 | 39,723 | 42,294 |
| XIV. | Earnings per equity share: | | | | 40,708 | 33,123 | 42,294 |
| AIV. | (1) Basic | 0.61 | 0.06 | 0.89 | 0.67 | 1.57 | 2.24 |
| | (2) Diluted | 0.61 | 0.06 | 0.89 | 0.67 | 1.57 | 3.34 3.34 |
| | | 0.01 | 0.00 | 0.09 | 0.07 | 1.57 | 3.34 |





| | | | | | | | Rs. In Lac |
|---------|---|--------------------|-----------|-----------|-----------------|-----------|-------------|
| | | Standalone Results | | | | | |
| Sr. No. | Particulars | Quarter ended | | | Half year ended | | Year ende |
| | | 30-Sep-20 | 30-Jun-20 | 30-Sep-19 | 30-Sep-20 | 30-Sep-19 | 31-Mar-2 |
| | | | | Unaudited | | | Audited |
| 1 | Segment Revenue | | | | | | |
| | a) Surface Finishings | 11,767 | 6,242 | 12,625 | 18,009 | 24,129 | 53,6 |
| | b) Engineering | 860 | 75 | 1,592 | 935 | 2,355 | 4,9 |
| | c) Shoppertainment | 180 | 18 | 873 | 198 | 1,747 | 3,4 |
| | Total | 12,807 | 6,335 | 15,090 | 19,142 | 28,231 | 62,0 |
| | Add/(Less): Unallocable | 194 | 191 | 175 | 385 | 324 | 8 |
| | Total Income | 13,001 | 6,526 | 15,265 | 19,527 | 28,555 | 62,8 |
| 2 | | | | | | | |
| Z | Segment results {Profit/(Loss) before Tax and Interest | | | | | | |
| | | | | | | | |
| | from each segment} a) Surface Finishings | 2,266 | 652 | 2,163 | 2,918 | 4,563 | 0.0 |
| | b) Engineering | 2,200 | 11 | 2,103 | 2,918 | 4,563 | 9,6 |
| | c) Shoppertainment | 23 | (159) | 633 | (136) | 1,227 | 1 |
| | Total | 23 | 504 | 2,854 | 2,805 | 5,921 | 2,3 12,1 |
| | Less | 2,301 | 504 | 2,034 | 2,005 | 5,921 | 12,1 |
| | (i) Interest | 53 | 26 | 33 | 79 | 66 | 2 |
| | (ii) Other unallocable expenditure, | 398 | 255 | 765 | 653 | 1,571 | 2,3 |
| | net off unallocable income | 390 | 200 | /05 | 000 | 1,571 | 2,3 |
| | Total Profit Before Tax | 1,850 | 223 | 2,056 | 2,073 | 4,284 | 9,5 |
| | | 1,000 | 225 | 2,050 | 2,013 | 4,204 | 3,3 |
| 3 | Capital Employed | | | | | | |
| | (Segment Assets Less Segment | | | | | | |
| | Liabilities) | | | | | | |
| | a) Surface Finishings | 19,125 | 20,671 | 22,347 | 19,125 | 22,347 | 22,8 |
| | b) Engineering | 757 | 625 | 567 | 757 | 567 | 6 |
| | c) Shoppertainment | 7,369 | 7,346 | 7,714 | 7,369 | 7,714 | 7,4 |
| | Total | 27,251 | 28,642 | 30,628 | 27,251 | 30,628 | 30,9 |
| | Add : Unallocable Corporate assets | 18,775 | 16,029 | 11,362 | 18,775 | 11,362 | 13,6 |
| | less Corporate Liabilities | | | | | | |
| | Total Capital Employed | 46,026 | 44,671 | 41,990 | 46,026 | 41,990 | 44,5 |





| Standalone Statement of Assets and Liabilities Hait year Year ended 30-50-20 ASSETS Varianded 30-50-20 Non-current assets Colspan="2">Index of the set (b) Poperty, plant and equipment (c) Right of use assets 21,407 22,136 (c) Right of use assets 17,59 1,829 1,32 (c) Right of use assets 260 253 1,405 (i) Investments 260 253 1,405 (ii) Investments 260 253 1,405 (ii) Income tax assets (net) 267 264 1,405 (ii) Income tax assets 261 2,629 1,405 (ii) Income tax assets 261 2,629 1,405 (ii) Income tax assets 2,629 1,405 1,66 3,329 (iii) Cansin and cash equivalents 2,625 1,1,361 1,076 1,07.66 3,329 1,07.66 3,329 1,07.66 3,329 1,07.66 3,329 1,07.66 3,329 1,07.66 3,329 1,07.66 3,329 <th></th> <th></th> <th>Rs. In Lacs</th> | | | Rs. In Lacs | | | | | |
|---|--------------------------------------|---|--|--|--|--|--|--|
| Particulars and.ed. ASSETS Jat.Mar.20 Non-current assets 1214 Mar.20 (a) Property, plant and equipment 214 Mar.20 (a) Property, plant and equipment 214 Mar.20 (b) Capital work-in-progress 1786 (c) Right of us easets 1759 (c) Diver intangible assets 260 (c) Financial assets 260 (f) Dore not assets 260 (g) Dore not assets 2618 (g) Dore not assets 265 (g) Incone assets 265 (g) Other nancial assets 2359 (h) Cash and cash equivalents 3066 (g) Other nancial assets 2359 (h) Other financial assets 2359 (g) Other aspo | | | | | | | | |
| ASSETS Non-current assets 21,407 22,136 (a) Property, plant and equipment 21,407 22,136 (b) Capital work-in-progress 198 132 (c) Right of use assets 1,759 1,829 (d) Direr intangible assets 94 104 (e) Financial assets 260 259 (ii) Loans 2,722 1,405 (iii) Other financial assets 261 264 (j) Other non current assets 261,88 263,98 Current assets 261,88 263,98 Current assets 261,88 263,99 (a) Inventories 9,290 10,768 (a) Inventories 9,290 10,768 (c) Totar encevicables 9,625 11,361 (i) Cash and cash equivalents 3,066 3,329 (ii) Other financial assets 2,362 1,738 (iii) Other financial assets 2,366 3,292 (i) Other financial assets 2,366 3,292 (i) Other financial assets 2,367 12,38 | Particulars | ended 30-Sep-20 | 31-Mar-20 | | | | | |
| Non-current assets 21.407 22.136 (a) Property, plant and equipment 21.407 22.136 (b) Capital work-in-progress 138 132 (c) Right of use assets 94 104 (c) Their infancial assets 9260 2259 (i) Investments 200 2267 2264 (ii) Other financial assets 2029 1,405 (j) Other on current assets 267 264 (j) Other on current assets 267 264 (j) Other on current assets 267 264 (j) Other on current assets 26188 26,349 (j) Other on current assets 267 11,361 (j) Trade receivables 9,260 10,768 (j) Other on cassets 3,266 3,329 (j) Other ourset assets 2,362 1,383 (j) Other ourset assets 2,362 1,433 (j) Other durent assets 2,362 1,383 Total eurset assets 2,362 1,383 Total eurset assets 2,267 2,267 | ASSETS | Unaudited | Audited | | | | | |
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| (d) Other intangible assets 94 104 (e) Financial assets 260 259 (ii) Other financial assets 2.029 1,405 (iii) Other financial assets 2.67 2.64 (iii) Other financial assets 267 2.64 (iii) Other financial assets 267 2.64 (iii) Other financial assets 267 2.64 (a) Inventories 9,290 10,768 (b) Financial assets 9,290 10,768 (i) Other financial assets 9,290 10,768 (ii) Other financial assets 9,290 10,768 (i) Trade receivables 9,625 11,361 (ii) Other financial assets 2,362 1,738 (iv) Other financial assets 2,362 1,738 (b) Other current assets 2,362 1,738 Total assets 2,267 2,267 Equity 43,759 42,294 (a) Equity share capital 2,267 2,267 (a) Equity share capital 2,267 2,267 (a) Equity share capital 2,321 2,060 (a) Equity share capital< | | | | | | | | |
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| (ii) Ubans - | | 260 | 259 | | | | | |
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| (g) Other non current assets 174 175 Total non-current assets 26,188 26,349 (a) Inventories 9,230 10,768 (b) Financial assets 9,625 11,361 (ii) Cash and cash equivalents 9,625 11,361 (iii) Cash and cash equivalents 9,625 13,786 10,581 (iv) Other financial assets 2,362 1,738 10,581 (v) Other financial assets 2,362 1,738 10,581 Equity stare capital 2,267 2,267 2,267 (b) Other equity 46,026 44,561 1,155 Liabilities 199 219 11,125 1,275 (ii) Bornowings 13 200 11,155 1,232 2,060 (i) Bornowings 13 200 11,155 1,232 2,060 1,155 1,232 2,060 1,155 1,232 2,06 | | | All and a second s | | | | | |
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| Current assets 9,290 10,768 (a) Inventories 9,290 10,768 (b) Financial assets 9,625 11,361 (ii) Cash and cash equivalents 3,066 3,329 (iii) Bank balances other than above 13,786 10,881 (iv) Other financial assets 2,362 1,738 (c) Other current assets 2,362 1,738 Total assets 2,362 1,738 EQUITY AND LABILITIES 64,584 64,264 Equity share capital 2,267 2,267 (b) Other equity 43,759 42,294 Total equity 46,026 44,561 Liabilities 13 20 (i) Borrowings 13 20 (ii) Case liabilities 13 20 (iii) Case liabilities 144,505 1,232 (b) Provisions 2,321 2,060 (c) Deferred tax liabilities 1,155 1,232 (b) Provisions 2,321 2,060 (ii) Carae liabilities 958 1,860 <td>Total non-current assets</td> <td></td> <td></td> | Total non-current assets | | | | | | | |
| (b) Financial assets 9,625 11,361 (i) Trade receivables 9,625 11,361 (ii) Cash and cash equivalents 3,066 3,229 (iii) Bank balances other than above 13,786 10,581 (iv) Other financial assets 2,362 1,738 Total current assets 2,362 1,738 Total assets 64,584 64,269 EQUITY AND LIABILITIES 64,584 64,269 Equity 43,759 42,294 (a) Equity share capital 2,267 2,267 (b) Other equity 43,759 42,294 Liabilities 13 20 (i) Borrowings 13 20 (ii) Lease liabilities 199 219 (iii) Lease liabilities 199 2,321 (c) Deferred tax liabilities 91 2,321 (i) Borrowings 91 1,262 (ii) Itrade payables 91 126 (iii) Carae liabilities 91 126 (ii) Carae liabilities 9,667 7,367 (iii) Carae liabilities 9,565 1,360 < | Current assets | | | | | | | |
| (b) Financial assets 9,625 11,361 (i) Trade receivables 9,625 11,361 (ii) Cash and cash equivalents 3,066 3,229 (iii) Bank balances other than above 13,786 10,581 (iv) Other financial assets 2,67 14,43 (c) Other current assets 2,362 1,738 Total current assets 2,362 1,738 Total assets 64,584 64,268 EQUITY AND LIABILITIES 464,026 44,561 Equity share capital 2,267 2,267 (b) Other equity 43,759 42,294 Total equity 46,026 44,561 Liabilities 199 219 (i) Borrowings 13 20 (ii) Lease liabilities 199 219 (iii) Carease liabilities 919 219 (iii) Carease liabilities 91 2,221 (c) Deferred tax liabilities 91 1,262 (i) Borrowings 958 1,860 (ii) Carease liabilities 91 126 (iii) Trade payables 91 126 <td>(a) Inventories</td> <td>9,290</td> <td>10,768</td> | (a) Inventories | 9,290 | 10,768 | | | | | |
| (ii) Cash and cash equivalents 3,066 3,329 (iii) Bank balances other than above 13,786 10,581 (iv) Other financial assets 2,362 1,738 Total assets 2,362 1,738 Total assets 2,362 1,738 Total assets 2,362 1,738 EQUITY AND LIABILITIES 38,396 37,920 Equity 46,584 64,269 Total assets 2,267 2,267 (b) Other equity 43,759 42,294 Total equity 44,561 44,561 Liabilities 13 20 (ii) Case liabilities 13 20 (iii) Case liabilities 13 20 (i) Derrowings 13 20 (i) Derrowings 2,321 2,060 (c) Deferred tax liabilities (Net) 1,155 1,232 Total non-current liabilities 919 219 (ii) Borrowings 958 1,860 (iii) Borrowings 958 1,860 (iii) Cher financial liabilities 91 126 (iii) Crase liabilit | (b) Financial assets | | | | | | | |
| (ii) Cash and cash equivalents 3,066 3,329 (iii) Bank balances other than above 13,786 10,581 (iv) Other financial assets 2,362 1,738 Total assets 38,396 37,920 Total assets 38,396 37,920 EQUITY AND LIABILITIES 46,584 64,269 Equity 46,026 44,561 (b) Other equity 46,026 44,561 Liabilities 13 20 (i) Case liabilities 199 219 (ii) Case liabilities 11,237 2,060 (b) Provisions 2,321 2,060 (c) Deferred tax liabilities (Net) 11,257 1,232 Total on-current liabilities 817 1,232 Total on-current liabilities 958 1,860 (i) Borrowings 958 1,860 (ii) Borrowings 958 1,860 (c) Deferred tax liabilities 91 126 (iii) Case liabilities 91 126 (iii) Drace sel liabilities 91 <td< td=""><td>(i) Trade receivables</td><td>9,625</td><td>11,361</td></td<> | (i) Trade receivables | 9,625 | 11,361 | | | | | |
| (iv) Other financial assets 267 143 (c) Other current assets 2,362 1,738 Total current assets 38,396 37,920 Total assets 64,584 64,269 EQUITY AND LIABILITIES 64,584 64,269 Equity share capital 2,267 2,267 (b) Other equity 43,759 42,294 Total equity 46,026 44,561 Liabilities 46,026 44,561 Non-current liabilities 13 20 (i) Borrowings 13 20 (ii) Lease liabilities 199 219 (iii) Cher financial liabilities 1,155 1,232 Total on-current liabilities 4,505 4,804 (c) Derowings 91 126 (ii) Derase liabilities 91 126 (iii) Cher on d Small Enterprises 1,157 791 Due to Micro and Small Enterprises 1,157 791 Due to Micro and Small Enterprises 3,669 2,957 (b) Other financial liabilities <td< td=""><td></td><td>3,066</td><td></td></td<> | | 3,066 | | | | | | |
| (c) Other current assets 2,362 1,738 Total current assets 38,396 37,920 Total assets 64,584 64,269 EQUITY AND LIABILITIES 64,584 64,269 Equity 43,759 42,294 (a) Equity share capital 2,267 2,267 (b) Other equity 46,026 44,561 Liabilities 44,561 13 (a) Financial liabilities 13 20 (i) Lease liabilities 13 20 (ii) Lease liabilities (Net) 1,155 1,232 (b) Provisions 2,321 2,060 (c) Deferred tax liabilities (Net) 1,155 1,232 Total equities 44,505 48,04 Current liabilities 91 126 (ii) Lease liabilities 91 126 (ii) Lease liabilities 91 126 (i) Borowings 94 126 (ii) Lease liabilities 91 126 (iii) Lease liabilities 91 126 (i) Borowings 1,157 791 Due to Others <td< td=""><td>(iii) Bank balances other than above</td><td>13,786</td><td>10,581</td></td<> | (iii) Bank balances other than above | 13,786 | 10,581 | | | | | |
| Total current assets 38,396 37,920 Total assets 64,584 64,269 EQUITY AND LIABILITIES 2,267 2,267 Light of the equity 43,759 42,294 Total equity 43,759 42,294 Total equity 46,026 44,561 Liabilities 13 20 (i) Borrowings 13 20 (ii) Lease liabilities 199 219 (iii) Chease liabilities 817 1,273 (b) Provisions 2,321 2,060 (c) Deferred tax liabilities (Net) 1,155 1,232 Total non-current liabilities 44,005 4,804 Current liabilities 91 1,265 (i) Drowings 2,321 2,060 4,804 (iii) Lease liabilities 91 1,265 4,804 (iii) Lease liabilities 91 1,26 4,804 1,860 (iii) Lease liabilities 91 126 1,157 791 1,26 (iii) Micro and Small Enterprises < | | | | | | | | |
| Total assets 64,584 64,269 EQUITY AND LIABILITIES 2,267 2,267 Equity 43,759 42,294 (a) Equity share capital 44,026 44,561 Liabilities 44,026 44,561 Non-current liabilities 13 20 (i) Borrowings 13 20 (ii) Lease liabilities 817 1,273 (b) Provisions 2,321 2,060 (c) Deferred tax liabilities 4505 4,804 Current liabilities 958 1,860 (i) Derowings 958 1,860 (i) Derowings 958 1,860 (ii) Lease liabilities 958 1,860 (ii) Lease liabilities 958 1,860 (iii) Lease liabilities 958 1,860 (i) Derowings 958 1,860 (ii) Lease liabilities 958 1,860 (i) Lease liabilities 958 1,860 (ii) Lease liabilities 958 1,869 (iii) Urade payables <td></td> <td></td> <td></td> | | | | | | | | |
| EQUITY AND LIABILITIES Cited Cited Equity (a) Equity share capital 2,267 2,267 (b) Other equity 43,759 42,294 Total equity 46,026 44,561 Liabilities 46,026 44,561 Non-current liabilities 13 20 (i) Dorrowings 13 20 (ii) Lease liabilities 199 219 (iii) Other financial liabilities 2,321 2,265 (c) Deferred tax liabilities 1,1273 2,060 (c) Deferred tax liabilities 44,505 4,804 Current liabilities 4,505 4,804 Current liabilities 91 126 (i) Borrowings 958 1,860 (ii) Lease liabilities 91 126 (iii) Lease liabilities 91 126 (iii) Trade payables 1,157 791 Due to Micro and Small Enterprises 1,157 791 Due to Micro and Small Enterprises 1,842 1,182 (b) Other current liabilities <td></td> <td></td> <td></td> | | | | | | | | |
| Equity 2,267 2,267 (a) Equity share capital 43,759 42,294 Total equity 46,026 44,561 Liabilities 46,026 44,561 Non-current liabilities 13 20 (i) Financial liabilities 13 20 (ii) Lease liabilities 817 1,273 (b) Provisions 2,321 2,060 (c) Deferred tax liabilities (Net) 1,155 1,232 Total non-current liabilities 4,505 4,804 Current liabilities 91 126 (ii) Borrowings 91 126 (ii) Derowings 91 126 (ii) Lease liabilities 91 126 (iii) Lease liabilities 91 126 (iii) Dearowings 958 1,860 (iii) Lease liabilities 91 126 Due to Micro and | Total assets | 64,584 | 64,269 | | | | | |
| (a) Equity share capital 2,267 2,267 (b) Other equity 43,759 42,294 Total equity 46,026 44,561 Liabilities 46,026 44,561 Non-current liabilities 13 20 (i) Borrowings 13 20 (ii) Lease liabilities 817 1,273 (b) Provisions 2,321 2,060 (c) Deferred tax liabilities (Net) 1,155 1,232 Total on-current liabilities 44,505 48,044 Current liabilities 91 126 (ii) Lease liabilities 91 126 (iii) Trade payables 91 126 (iii) Trade payables 91 126 (iii) Trade payables 1,157 791 Due to Micro and Small Enterprises 1,157 791 Due to Others 3,669 2,957 (b) Other current liabilities 1,842 1,182 (c) Provisions 1,842 1,182 (c) Provisions 108 213 (d) Current tax liabilities (net) 571 4004 <td< td=""><td></td><td></td><td></td></td<> | | | | | | | | |
| (b) Other equity 43,759 42,294 Total equity 46,026 44,561 Liabilities 46,026 44,561 Non-current liabilities 13 20 (i) Borrowings 13 20 (ii) Lease liabilities 817 1,273 (ii) Other financial liabilities 817 1,232 (c) Deferred tax liabilities (Net) 2,321 2,060 (c) Deferred tax liabilities 44,805 4,804 Current liabilities 958 1,860 (ii) Lease liabilities 91 126 (ii) Lease liabilities 91 126 (iii) Lease liabilities 958 1,860 (iii) Lease liabilities 91 126 Due to Others and Small Enterprises 1,157 791 Due to Other funancial liabilities 3,669 | | 2.267 | 2.267 | | | | | |
| Total equity 46,026 44,561 Liabilities (a) Financial liabilities (b) Provisions (c) Deferred tax liabilities (Net) (a) Financial liabilities (b) Frovisions (c) Deferred tax liabilities (a) Financial liabilities (a) Financial liabilities (b) Frovisions (c) Defored tax liabilities (c) Defored tax liabilities (c) Frovisions (c) Provisions (c) Financial liabilities (| | | | | | | | |
| Non-current liabilities 13 20 (a) Financial liabilities 13 20 (i) Borrowings 13 20 (ii) Lease liabilities 817 1,273 (b) Provisions 2,321 2,060 (c) Deferred tax liabilities (Net) 1,155 1,232 Total non-current liabilities 4,505 4,804 Current liabilities 4,505 4,804 (a) Financial liabilities 91 126 (i) Borrowings 958 1,860 (ii) Borrowings 958 1,860 (iii) Lease liabilities 91 126 (iiii) Trade payables 91 126 Due to Micro and Small Enterprises 1,157 791 Due to Others 5,657 7,367 (iv) Other financial liabilities 3,669 2,957 (b) Other current liabilities 1,842 1,182 (c) Provisions 108 213 (d) Current tax liabilities (net) 571 4,904 Total current liabilities 14,903 | Total equity | | | | | | | |
| (a) Financial liabilities 13 20 (i) Borrowings 13 20 (ii) Lease liabilities 199 219 (iii) Other financial liabilities 817 1,273 (b) Provisions 2,321 2,060 (c) Deferred tax liabilities (Net) 1,155 1,232 Total non-current liabilities 4,505 4,804 Current liabilities 4,505 4,804 Current liabilities 91 126 (ii) Borrowings 958 1,860 (iii) Lease liabilities 91 126 (iv) Other financial liabilities 91 126 (iv) Other financial liabilities 3,669 2,957 (b) Other current liabilities 1,842 1,182 (c) Provisions 108 213 (d) Current tax liabilities (net) 571 408 Total current liabilities 14,904 14,904 Total liabilities 18,558 | Liabilities | | | | | | | |
| (i) Borrowings 13 20 (ii) Lease liabilities 199 219 (iii) Other financial liabilities 817 1,273 (b) Provisions 2,321 2,060 (c) Deferred tax liabilities (Net) 1,155 1,232 Total non-current liabilities 4,505 4,804 Current liabilities 4,505 4,804 (i) Borrowings 958 1,860 (ii) Borrowings 958 1,860 (iii) Lease liabilities 91 126 (iii) Lease liabilities 91 126 (iii) Lease liabilities 91 126 (iii) Trade payables 91 126 Due to Micro and Small Enterprises 1,157 791 Due to Others 5,657 7,367 (iv) Other financial liabilities 3,669 2,957 (b) Other current liabilities 108 213 (c) Provisions 108 213 (d) Current tax liabilities (net) 571 408 Total current liabilities 571 | | | | | | | | |
| (ii) Lease liabilities 199 219 (iii) Other financial liabilities 817 1,273 (b) Provisions 2,321 2,060 (c) Deferred tax liabilities (Net) 1,155 1,232 Total non-current liabilities 4,505 4,804 Current liabilities 4,505 4,804 Current liabilities 958 1,860 (ii) Borrowings 991 126 (iii) Trade payables 1 1 Due to Micro and Small Enterprises 5,657 7,367 (iv) Other financial liabilities 3,669 2,957 (b) Other current liabilities 1,842 1,182 (c) Provisions 104 219 (d) Current tax liabilities (net) 571 408 Total current liabilities 14,053 14,904 Total liabilities 14,053 14,904 | | | | | | | | |
| (iii) Other financial liabilities 817 1,273 (b) Provisions 2,321 2,060 (c) Deferred tax liabilities (Net) 1,155 1,232 Total non-current liabilities 4,505 4,804 Current liabilities 4,505 4,804 Current liabilities 958 1,860 (i) Borrowings 958 1,860 (iii) Lease liabilities 91 126 (iii) Trade payables 1,157 791 Due to Micro and Small Enterprises 1,157 791 Due to Others 5,657 7,367 (iv) Other financial liabilities 1,842 1,182 (c) Provisions 108 213 (d) Current tax liabilities (net) 571 408 Total current liabilities 14,053 14,904 Total liabilities 14,053 14,904 | | | | | | | | |
| (b) Provisions 2,321 2,060 (c) Deferred tax liabilities (Net) 1,155 1,232 Total non-current liabilities 4,505 4,804 Current liabilities 4,505 4,804 Current liabilities 958 1,860 (i) Borrowings 958 1,860 (iii) Lease liabilities 91 126 (iii) Trade payables 1,157 791 Due to Micro and Small Enterprises 1,157 791 Due to Others 3,669 2,957 (b) Other current liabilities 1,842 1,182 (c) Provisions 108 213 (d) Current tax liabilities (net) 571 408 Total current liabilities 14,053 14,904 Total liabilities 14,053 14,904 | | | | | | | | |
| (c) Deferred tax liabilities (Net) 1,155 1,232 Total non-current liabilities 4,505 4,804 Current liabilities 4,505 4,804 (a) Financial liabilities 958 1,860 (i) Borrowings 91 126 (iii) Lease liabilities 91 126 (iii) Trade payables 1,157 791 Due to Micro and Small Enterprises 1,157 791 Due to Others 5,657 7,367 (iv) Other financial liabilities 3,669 2,957 (b) Other current liabilities 1,842 1,182 (c) Provisions 108 213 (d) Current tax liabilities (net) 571 408 Total current liabilities 14,053 14,904 Total liabilities 18,558 19,708 | | | | | | | | |
| Total non-current liabilities4,5054,804Current liabilities(a) Financial liabilities9581,860(i) Borrowings9581,860(ii) Lease liabilities91126(iii) Trade payables1,157791Due to Micro and Small Enterprises1,157791Due to Others5,6577,367(iv) Other financial liabilities3,6692,957(b) Other current liabilities1,8421,182(c) Provisions108213(d) Current tax liabilities (net)571408Total current liabilities14,05314,904Total liabilities18,55819,708 | | | | | | | | |
| Current liabilities1,000(a) Financial liabilities958(i) Borrowings958(ii) Lease liabilities91(iii) Trade payables91Due to Micro and Small Enterprises1,157Due to Others5,657(iv) Other financial liabilities3,669(b) Other current liabilities1,842(c) Provisions108(d) Current tax liabilities (net)571Total current liabilities14,053Total liabilities18,55819,708 | | | | | | | | |
| (a) Financial liabilities 958 1,860 (i) Borrowings 91 126 (ii) Lease liabilities 91 126 (iii) Trade payables 1,157 791 Due to Micro and Small Enterprises 1,157 791 Due to Others 5,657 7,367 (iv) Other financial liabilities 3,669 2,957 (b) Other current liabilities 1,842 1,182 (c) Provisions 108 213 (d) Current tax liabilities (net) 571 408 Total current liabilities 14,053 14,904 Total liabilities 18,558 19,708 | | 4,303 | 4,804 | | | | | |
| (i) Borrowings 958 1,860 (ii) Lease liabilities 91 126 (iii) Trade payables 1,157 791 Due to Micro and Small Enterprises 1,157 791 Due to Others 5,657 7,367 (iv) Other financial liabilities 3,669 2,957 (b) Other current liabilities 1,842 1,182 (c) Provisions 108 213 (d) Current tax liabilities (net) 571 408 Total current liabilities 14,053 14,904 Total liabilities 18,558 19,708 | | | | | | | | |
| (ii) Lease liabilities 91 126 (iii) Trade payables 1,157 791 Due to Micro and Small Enterprises 1,157 791 Due to Others 5,657 7,367 (iv) Other financial liabilities 3,669 2,957 (b) Other current liabilities 1,842 1,182 (c) Provisions 108 213 (d) Current tax liabilities (net) 571 408 Total current liabilities 14,053 14,904 Total liabilities 18,558 19,708 | | 059 | 1 860 | | | | | |
| (iii) Trade payables 1,157 791 Due to Micro and Small Enterprises 1,157 791 Due to Others 5,657 7,367 (iv) Other financial liabilities 3,669 2,957 (b) Other current liabilities 1,842 1,182 (c) Provisions 108 213 (d) Current tax liabilities (net) 571 408 Total current liabilities 14,053 14,904 Total liabilities 18,558 19,708 | | | 200 august 1000 | | | | | |
| Due to Micro and Small Enterprises 1,157 791 Due to Others 5,657 7,367 (iv) Other financial liabilities 3,669 2,957 (b) Other current liabilities 1,842 1,182 (c) Provisions 108 213 (d) Current tax liabilities (net) 571 408 Total current liabilities 14,053 14,904 Total liabilities 18,558 19,708 | | | 120 | | | | | |
| Due to Others 5,657 7,367 (iv) Other financial liabilities 3,669 2,957 (b) Other current liabilities 1,842 1,182 (c) Provisions 108 213 (d) Current tax liabilities (net) 571 408 Total current liabilities 14,053 14,904 Total liabilities 18,558 19,708 | | 1,157 | 791 | | | | | |
| (iv) Other financial liabilities 3,669 2,957 (b) Other current liabilities 1,842 1,182 (c) Provisions 108 213 (d) Current tax liabilities (net) 571 408 Total current liabilities 14,053 14,904 Total liabilities 18,558 19,708 | | | | | | | | |
| (b) Other current liabilities 1,842 1,182 (c) Provisions 108 213 (d) Current tax liabilities (net) 571 408 Total current liabilities 14,053 14,904 Total liabilities 18,558 19,708 | | | | | | | | |
| (c) Provisions 108 213 (d) Current tax liabilities (net) 571 408 Total current liabilities 14,053 14,904 Total liabilities 18,558 19,708 | | | | | | | | |
| Total current liabilities14,05314,904Total liabilities18,55819,708 | | | | | | | | |
| Total liabilities 18,558 19,708 | | and the second se | | | | | | |
| | | | | | | | | |
| 1 otal equity and liabilities 64,584 64,269 | | | | | | | | |
| | I otal equity and liabilities | 64,584 | 64,269 | | | | | |





| | YEAR ENDED SEPTEMBER 30, 20 | |
|---|-----------------------------|-------------------------------|
| Particulars | Half year ended | Rs. In Lacs Half year ende |
| | | |
| | 30-Sep-20 Unaudited | 30-Sep-19 Unaudited |
| CASH FLOW FROM OPERATING ACTIVITIES | | |
| PROFIT BEFORE EXCEPTIONAL ITEM & TAX | 2,073 | 3,83 |
| Less: Exceptional Item | - | (44 |
| Profit before tax | 2,073 | 4,28 |
| Adjustment for : | | |
| Depreciation and Amortisation Expenses | 930 | 89 |
| Bad debts written off | - | 2 |
| Allowance for Doubtful Debt | 12 | |
| Sundry Balances Written Back Finance costs | (53) | |
| Loss/(gain) on Property, plant & equipment sold/discarded (net) | 3 | |
| Net loss/(gain) arising on fair value change | 14 | (|
| Interest income | (417) | (3 |
| Dividend income | (+17) | (0 |
| Operating profit before working capital changes | 2,641 | 4,9 |
| Adjustments for changes in working capital | 2,041 | 1,0 |
| (Increase)/Decrease in Trade Receivables | 1,724 | 2,2 |
| (Increase)/Decrease in Inventories | 1,478 | (4 |
| (Increase)/Decrease in Non Current Asset | (3) | 1 |
| (Increase)/Decrease in Other Current Asset | (623) | (1,0 |
| (Increase)/Decrease in Current Financial Asset | (123) | |
| Increase/(Decrease) in Trade payables | (1,290) | (7 |
| Increase/(Decrease) in Non current liabilities | (400) | (|
| Increase/(Decrease) in Other current liabilities | 1,337 | 1 |
| Increase/(Decrease) in Non Current Provisions | 188 | |
| Increase/(Decrease) in Short term provisions | (106) | |
| Cash generated from operations | 4,823 | 5,3 |
| Less: Direct taxes paid | (452) 4,371 | (5 |
| Net cash flow from operating activities | 4,371 | 4,7 |
| CASH FLOW FROM INVESTING ACTIVITIES | (105) | 14.0 |
| Payment towards purchase of Property, plant & equipment | (185) | (1,2 |
| Proceeds from sale of Property, plant & equipment Deposits/Balance with Banks with maturity more than 3 months | (3,824) | (1,8 |
| Interest received and dividend received | (3,024) | 3 |
| Net cash flow from investing activities | (3,592) | (2,7 |
| | | (=_,, |
| CASH FLOW FROM FINANCING ACTIVITIES | | |
| Lease Liability Payment | (62) | |
| Net proceeds/(repayment) of hire purchase credits | (33) | ((|
| Proceeds/(Repayment) of working capital facilities | (902) | (1,4 |
| Net proceeds / (repayment) of loan from related parties Interest paid | 45 (90) | |
| Dividend and corporate dividend tax | (30) | (1,6 |
| Net cash flow from financing activities | (1,042) | (3,2 |
| Natinersana / (deersana) in each and each equivalente | (060) | 14.0 |
| Net increase / (decrease) in cash and cash equivalents Cash and cash equivalents as at the beginning of the period | (263) 3,329 | (1,2 |
| Cash and cash equivalents as at the end of the period | 3,329 | 2,6 |

The above Cash Flow Statemement has been prepared under the "Indirect Method" as set out in the Indian Accounting Standards (Ind AS 7) - Statement of Cash Flow.







SCA AND ASSOCIATES Chartered Accountants

501-D, 5th Floor, Poonam Chambers, A Wing Dr. Annie Besant Road Worli,Mumbai – 400018 Telephone 022 24960407 Email- <u>scaandassociates@gmail.com</u>. Website-www.scaandassociates.com

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

To The Board of Directors, Grauer & Weil (India) Limited.

- 1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Grauer & Weil (India) Limited (hereinafter referred to as "the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") and its associates, for the quarter and six months ended 30th September, 2020 ("the Statement"), being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("Listing Regulations").
 - 2. This Statement which is the responsibility of the Holding Company's Management and approved by the Holding 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" prescribed under Section 133 of the Companies Act, 2013 read with relevant Rules issued there under 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 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is 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 Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.



| S No | Name of the Entity | Relationship |
|------------------------------------|---|--------------|
| 1 Grauer & Weil (Shanghai) Limited | | Subsidiary |
| 2 | Growel Chemicals Co. Limited | Subsidiary |
| 3 | Grauer & Weil Engineering Private Limited | Associate |
| 4. | Grauer & Weil (Thailand) Co. Limited | Associate |
| 5 | Growel Sidasa Industries Private Limited | Associate |

4. The statements includes the results of the following entities:

- 5. The statement includes the interim financial results and other financial information of two subsidiaries whose interim financial results/information reflects total assets of Rs 301.35 lacs as at 30th September, 2020, total revenues of Rs.214.06 lacs, and total net loss of Rs 54.03 lacs and total comprehensive loss of Rs 54.03 lacs for the six months ended 30th September, 2020 which have not been reviewed by their auditors and have been furnished to us by the Holding Company's Management. The statement also includes the Group's share of net loss of Rs 12 lacs and total comprehensive loss of Rs 12 lacs for the quarter ended on 30th September, 2020, in respect of three associates based on their inteim financial information, which have not been reviewed by their auditors, and have been furnished to us by the Holding Company's Management. According to the information and explanations given to us by the Management, these interim financial results and financial information are not material to the group. Our conclusion on the statement is not modified in respect of the above matter.
- 6. 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 applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting practices and principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For SCA AND ASSOCIATES Chartered Accountants (Reg.No. 101174W)

wownanap

(KIRON MALLAPUR) Partner M. No. 036336 UDIN : 20036336AAAABF1769 Mumbai, 12th November, 2020





GRAUER & WEIL (INDIA) LIMITED Regd. Office: Akurli Road, Kandivali (East), Mumbai 400 101 CIN - L74999MH1957PLC010975

SINCE 1957

Statement of Financial Results for the Quarter & Half Year Ended September 30, 2020

Consolidated Results Quarter ended Half year ended Year ended Sr. No. Particulars 30-Sep-20 30-Jun-20 30-Sep-19 30-Sep-20 || 30-Sep-19 31-Mar-20 Unaudited Audited 1. Revenue from operations 12,813 6,318 15,098 19,131 28,307 61,940 11. Other income 200 281 230 481 433 1,187 III. **Total income** 13.013 6,599 15,328 19,612 28,740 63,127 IV. Expenses: Cost of materials consumed 6.051 2,496 7,903 8,547 15.255 32,573 Purchases of stock-in-trade 87 64 121 151 319 610 Changes in inventories of finished 353 2 21 355 (1, 125)(1,828)goods, work-in-progress and stock-intrade Employee benefits expense 1,609 1.253 1,949 2,862 3,767 7,427 Finance costs 52 27 33 79 66 261 Depreciation and amortisation 457 478 454 935 899 1.901 Other expenses 2.573 2.083 2.841 4.656 5,702 13.501 24,883 **Total expenses** 11,182 6,403 13,322 17,585 54,445 V. Profit before share in loss of 1,831 2,006 196 2,027 3,857 8,682 associates Share in loss of associates (12)(12)VI. Profit before exceptional and 1,819 2,006 196 2,015 3,857 8,682 extraordinary items and tax Exceptional items 47 447 859 VII. Profit before extraordinary items 1.819 196 2.053 2.015 4,304 9.541 and tax Extraordinary items VIII. Profit before tax 1,819 196 2.053 2.015 4,304 9,541 IX. Tax expense: (1) Current tax 495 116 508 611 1,130 2.392 (2) Deferred tax (28)(31)(461)(59)(398)(435)Profit for the period 2,006 Χ. 1,352 111 1,463 3,572 7,584 XI. Other Comprehensive income (a) The items that will not be (36)(37)(1) (73)(3)(147)reclassified to profit and loss (b) Income tax relating to items that 9 9 0 18 37 1 will not be reclassified to profit and loss XII. Total Comprehensive income for 2,005 1,325 83 1,408 3,570 7,474 the period XIII. Paid up equity share capital (Face 2,267 2,267 2,267 2,267 2,267 2,267 value of Re. 1/- each) XIV. Reserves & surplus 43,599 39,615 42,213 XV. Earnings per equity share: (1) Basic 0.60 0.05 0.88 0.65 1.58 3.35 (2) Diluted 0.60 0.05 0.88 0.65 1.58 3.35





Rs. In Lacs

| | | | | | | | Rs. In Lacs |
|---------|---|-----------|---------------|------------|---|-----------|-------------|
| | | | | Consolidat | Contract of the local division of the local | | 1 |
| Sr. No. | Particulars | | Quarter ended | | Half yea | | Year ended |
| | | 30-Sep-20 | 30-Jun-20 | 30-Sep-19 | 30-Sep-20 | 30-Sep-19 | 31-Mar-20 |
| | | | | Unaudited | | | Audited |
| 1 | Segment Revenue | | | | | | |
| | a) Surface Finishings | 11,779 | 6,315 | 12,688 | 18,094 | 24,314 | 53,902 |
| | b) Engineering | 860 | 75 | 1,592 | 935 | 2,355 | 4,938 |
| | c) Shoppertainment | 180 | 18 | 873 | 198 | 1,747 | 3,439 |
| | Total | 12,819 | 6,408 | 15,153 | 19,227 | 28,416 | 62,279 |
| | Add/(Less): Unallocable | 194 | 191 | 175 | 385 | 324 | 848 |
| | Total Income | 13,013 | 6,599 | 15,328 | 19,612 | 28,740 | 63,127 |
| 2 | Segment results {Profit/(Loss) before Tax and Interest from each segment} | 0.004 | | 0.400 | 0.000 | 4.500 | 0.050 |
| | a) Surface Finishings | 2,234 | 626 | 2,160 | 2,860 | 4,583 | 9,652 |
| | b) Engineering | 12 | 11 | 58 | 23 | 131 | 140 |
| | c) Shoppertainment | 23 | (159) | 633 | (136) | 1,227 | 2,357 |
| | Total Less : | 2,269 | 478 | 2,851 | 2,747 | 5,941 | 12,149 |
| | (i) Interest | 52 | 27 | 33 | 79 | 66 | 261 |
| | (ii) Other unallocable expenditure, net off unallocable income | 398 | 255 | 765 | 653 | 1,571 | 2,347 |
| | Total Profit Before Tax | 1,819 | 196 | 2,053 | 2,015 | 4,304 | 9,541 |
| 3 | Capital Employed (Segment Assets Less Segment Liabilities) | | | | | | |
| | a) Surface Finishings | 18,965 | 20,537 | 22,239 | 18,965 | 22,239 | 22,791 |
| | b) Engineering | 757 | 625 | 567 | 757 | 567 | 680 |
| | c) Shoppertainment | 7,369 | 7,346 | 7,714 | 7,369 | 7,714 | 7,404 |
| | Total | 27,091 | 28,508 | 30,520 | 27,091 | 30,520 | 30,87 |
| | Add : Unallocable Corporate assets less Corporate Liabilities | 18,775 | 16,029 | 11,362 | 18,775 | 11,362 | 13,60 |
| | Total Capital Employed | 45,866 | 44,537 | 41,882 | 45,866 | 41,882 | 44,480 |





| Consolidated Statement of Assets and Liabilities Half year ended 30-Sept. Year ended ended 30-Sept. ASSETS Unaudited Audited Non-current assets 21,425 22,159 (b) Capital work-in-progress 1,758 1,829 (c) Roydr Upit and equipment 21,425 21,425 (c) Roydr Upit and equipment 21,425 1,829 (c) Roydr Upit and equipment 21,433 1,829 (c) Other intangible assets 21,433 1,829 (c) Other intangible assets 2,143 1,45 (ii) Other financial assets 2,034 1,409 (i) Dother non current assets 2,5987 26,150 Current assets 9,332 10,640 (i) Total non-current assets 9,590 11,395 (ii) Cash and cash equivalents 3,080 3,345 (iii) Bank balances other than above 13,786 10,081 (iii) Cash and cash equivalents 2,2867 2,287 (iii) Cash and cash equivalents 2,388 1,386 (iii) Cash and cash equivalents 2,386 1,3788 </th <th></th> <th></th> <th>Rs. In Lacs</th> | | | Rs. In Lacs |
|---|--|----------------------------|------------------|
| Particulars and/ed 30-Sep-20 Unaudited 31-Mar-20 Audited ASSETS Unaudited Audited Non-current assets 198 132 (a) Property. Ipin and equipement 21.425 22.159 (b) Capital work-in-progress 198 132 (c) Right of use assets 1759 1.829 (c) Right of use assets 21 33 (i) Loans 115 45 (ii) Other intangible assets 20.34 1.409 (j) Investments 20.34 1.409 (j) Incorent assets 25.987 26.160 Current assets 25.987 26.160 Current assets 9.352 10.840 (j) Incorent assets 9.352 10.840 (j) Cash and cash equivalents 3.080 3.345 (jii) Bach corevabules 9.352 10.840 (j) Other financial assets 2.366 1.438 (j) Other financial assets 2.267 2.267 (j) Other financial assets 2.364 38.044 Col Other current assets <td>Consolidated Statement of Assets and Liabilities</td> <td></td> <td></td> | Consolidated Statement of Assets and Liabilities | | |
| Particulars 30-Sep-20 Unaudited 31-Mar-20 Unaudited ASSETS Unaudited Audited ASSETS 21.425 22.159 (a) Property, plant and equipment 21.425 22.159 (b) Capital work-in-progress 189 132 (c) Right of use assets 1759 1.829 (d) Dher inancial assets 21 33 (i) Increate assets 21 33 (ii) Other inancial assets 2.034 1.445 (j) Other inancial assets 2.034 1.405 (j) Other inancial assets 2.034 1.405 (ji) Other inancial assets 2.034 1.405 (ji) Other inancial assets 2.036 1.738 (ji) Trade rocevizables 9.352 10.840 (ji) Trade rocevizables 9.352 10.840 (ji) Trade rocevizables 9.352 10.840 (jii) Cash rad cash equivalents 2.366 1.738 (jii) Cash rad cash equivalents 2.366 1.738 (jiii) Cash rad cash equivalents 2.267 2.267 | | Half year | Year ended |
| 30-Sep-20 31-Mar-20 ASSETS Unaudited Audited Asserts 21:425 22:152 (a) Property, plant and equipment 21:425 22:152 (b) Captil work-in-progress 13:88 13:29 (c) Right of use assets 17:59 18:29 (c) Other inancial assets 21:12 17:59 18:29 (ii) Other financial assets 20:14 14:40 10:4 (iii) Other financial assets 20:34 1.409 12:67 (iii) Other financial assets 20:34 1.409 12:67 12:67 (iii) Other financial assets 20:34 1.409 12:67 12:67 12:67 12:67 12:67 12:67 12:67 12:67 12:67 12:67 12:67 12:67 12:67 12:67 12:67 12:68 17:38 10:84 10:51 10:51 10:51 10:51 10:551 10:551 10:551 10:551 10:551 10:551 10:551 10:551 10:551 10:551 10:551 10:551 | Particulars | A CONTRACTOR OF A CONTRACT | |
| ASSETS 21/425 (a) Property, plant and equipment 21/425 (b) Qabida Work-in-progress 198 (c) Right of use assets 198 (c) Right of use assets 101 (d) Other intangible assets 21 (e) Financial assets 21 (f) Investmentis 21 (f) Investmentis 21 (f) Investmentis 21 (f) Internet assets 267 (g) Other nancial assets 25.997 (g) Internet assets 25.997 (g) Internet assets 9.352 (i) Inconet assets 9.352 (ii) Bank balances other than above 13.768 (iii) Cash and cash equivalents 3.080 (iii) Other financial assets 2.368 (iii) Bank balances other than above 13.786 (iii) Cash and cash equivalents 3.8443 (iii) Other financial assets 2.366 (i) Other current assets 2.368 (ii) Deans teal equity 4.433 Total current assets 3.8443 3.86.044 1.464 | | 30-Sep-20 | 31-Mar-20 |
| Non-current assets 21:425 22:190 (a) Property, plant and equipyement 21:425 22:193 (b) Capital work-in-progress 198 132 (c) Dher intangible assets 9 10 (c) Prinarcial assets 21 33 (i) Investments 21 33 (ii) Constitution 221 33 (iii) Other financial assets 203 15 (iii) Other financial assets 203 16 (j) Other our urrent assets 267 264 (j) Other our urrent assets 25987 26,150 Current assets 9,352 10,840 (j) Trade receivables 9,352 10,840 (j) Trade raceivables 9,352 10,840 (j) Other our rant assets 3,345 10,843 (j) Other current assets 2,368 1,348 (j) Other current assets 2,368 1,348 (j) Other durant assets 2,267 2,267 (j) Other current assets 3,8,044 3,8,044 Total assets <td< td=""><td></td><td>Unaudited</td><td>Audited</td></td<> | | Unaudited | Audited |
| (a) Property, plant and equipment 21.425 22.159 (b) Caprilat work-in-progress 198 132 (c) Right of use assets 94 104 (d) Other intangible assets 94 104 (e) Financial assets 21 33 (f) Income tars assets 21 33 (f) Income tars assets 25 45 (f) Other financial assets 2034 1,409 (g) Other non current assets 267 264 (g) Other non current assets 25.987 266,150 Current assets 9,352 10,840 (g) Income tars assets 9,550 11,395 (g) Cash and cash equivalents 3,080 3,345 (ii) Bank halances other than above 13,2766 10,581 (iii) Cash and cash equivalents 3,364 36,443 Total current assets 2,358 1,738 (f) Other current assets 2,366 14,440 Equity 45,866 44,440 (i) Dranci lassets 2,267 2,267 (ii) Other encive assets 2,368 1,738 (iii) Other finan | | | |
| (i) Capital work-in-progress 1188 11759 (i) Right of use assets 1,759 1,829 (i) Other intangible assets 21 33 (ii) Loans 21 33 (iii) Other financial assets 2,034 1,409 (j) Other on current assets 2,034 1,409 (j) Other on current assets 2,597 26,150 (j) Other on current assets 2,5987 26,150 (j) Financial assets 9,550 11,305 (j) Carb and cash equivalents 3,080 3,345 (ji) Carb and cash equivalents 2,368 1,738 (ji) Other dint assets 2,368 1,738 (ji) Carb and cash equivalents 2,368 1,38 (jii) Carb equivalents 2,368 1,38 (jii) Carb equivalents 2,368 1,38 (jii) Carb equivalents 2,368 1,38 | | | |
| (c) Right of use assets 1,759 1,829 (d) Other inancial assets 94 104 (e) Financial assets 21 33 (ii) Lorans 2,034 1,409 (j) Income taxe assets (net) 2,034 1,409 (j) Other inancial assets 2,034 1,409 (j) Other non current assets 2,7987 264 (j) Other non current assets 25,987 26,150 Current assets 9,352 10,840 (j) Trade receivables 9,590 11,396 (j) Trade receivables 9,590 11,396 (j) Corber current assets 2,6787 26,150 (j) Trade receivables 9,590 11,396 (j) Corber current assets 3,80,044 064,194 (k) Other current assets 2,368 1,738 (j) Corber current assets 2,368 1,738 (j) Current assets 2,368 1,239 (j) Other equity 43,599 44,243 Total auront assets 2,368 1,3786 (j) Euront assets 2,267 2,267 (j) Corber equity 43,5 | | | |
| (i) Other intangible assets 104 (ii) Other financial assets 115 (iii) Other financial assets 115 (iii) Other financial assets 2034 (iii) Other financial assets 2174 (iii) Other financial assets 2034 (iii) Other financial assets 25.997 (iii) Other financial assets 9.352 (iii) Other financial assets 9.352 (iii) Other financial assets 9.500 (iii) Cash and cash equivalents 3.080 (iii) Other financial assets 2.368 (iii) Other financial assets 2.368 (iv) Other financial assets 2.368 (iv) Other financial assets 2.368 (iii) Case alsolities 2.368 (iii) Case alsolities 2.368 (iii) Case alsolities 44.430 (i) Other equity 43.599 Cale autiy share capital 2.267 (iii) Case liabilities 199 (i) Dorrowings 199 < | | | |
| (e) Financial assets 21 33 (i) Loans 21 33 (ii) Deter financial assets 21 33 (ii) Come tax assets (net) 2.034 1,409 (i) Income tax assets (net) 2.67 2.64 (i) Other non current assets 174 175 Current assets 9.352 10.840 (i) Trade receivables 9.352 10.840 (ii) Trade receivables 9.352 10.840 (i) Trade receivables 9.352 10.840 (ii) Cash and cash equivalents 3.080 3.345 (iii) Other current assets 2.368 11.336 (c) Other current assets 2.368 17.38 Total current assets 2.368 1.738 Total current assets 2.267 2.267 (a) Equity share capital 2.267 2.267 (b) Other equity 43.599 42.213 (c) Defered tax liabilities 19 | | | |
| (i) Investments 21 33 (ii) Loans 15 45 (iii) Other financial assets 2,034 1,409 (i) Domo trax assets (net) 267 2264 (j) Other non-current assets 25,987 26,150 Current assets 9,352 10,840 (j) Financial assets 9,352 10,840 (j) Trade receivables 9,590 11,396 (ii) Cash and cash equivalents 3,080 3,345 (iii) Cash and cash equivalents 2,267 145 (j) Other runent assets 2,267 145 (j) Other financial assets 2,266 1,738 (j) Other equity 43,844 38,044 Total assets 2,267 2,267 (j) Other equity 43,586 44,480 Liabilities 19 20 (j) Denowings 19 21 (j) Denowings 199 219 (jii) Other financial liabilities 11,155 1,232 (j) Denowings 9,958 1,860 1,661 (j) Denowings 9,958 1,860 1,155 <td></td> <td>94</td> <td>104</td> | | 94 | 104 |
| (ii) Other financial assets 15 45 (iii) Other financial assets 2,034 1,409 (b) Income tax assets (net) 267 2264 (a) Differ non current assets 174 175 Current assets 9,352 10,840 (a) Inventories 9,352 10,840 (b) Financial assets 9,352 10,840 (c) Trade receivables 9,352 10,840 (ii) Bank balances other than above 13,786 10,581 (iii) Other current assets 2,267 145 Total uncertassets 2,368 1,738 Total current assets 2,368 1,738 Total current assets 2,267 2,267 Equity And LIABILITIES 2 2 Equity Chare capital 2,267 2,267 (i) Other equity 45,566 44,460 Liabilities 199 219 (i) Other financial liabilities 199 219 (ii) Other financial liabilities 199 219 (ii) Clease liabilities | | 01 | |
| (ii) Other financial assets 2,034 1,409 (f) Income tax assets (net) 267 268 (g) Other non current assets 25,987 26,150 Current assets 9,352 10,840 (a) Inventories 9,352 10,840 (a) Inventories 9,352 10,840 (b) Financial assets 9,352 10,840 (ii) Cash and cash equivalents 3,080 3,345 (iii) Bank balances other than above 13,786 10,681 (iv) Other financial assets 2,364 1445 (c) Other current assets 2,366 1,738 Total current assets 2,267 2,267 Co' Other current assets 2,267 2,267 Co' Other current assets 44,430 64,430 Equity and capital 2,267 2,267 (a) Equity share capital 2,267 2,267 (b) Other equity 45,866 44,480 (a) Financial liabilities 11,55 12,32 (b) Other financial liabilities 11,55 12,32 | | | |
| (f) income tax assets (net) 267 224 (g) Other non-current assets 174 175 Current assets 9,352 10,840 (a) Inventorias 9,352 10,840 (i) Trade receivables 9,352 10,840 (ii) Cash and cash equivalents 3,080 3,345 (iii) Bank balances other than above 13,786 10,580 (iv) Other current assets 2,368 1,738 Total uses 2,368 1,738 (c) Other current assets 2,368 1,738 Total uses 2,267 2,267 (b) Financial assets 2,267 2,267 Current assets 2,267 2,267 Call current assets 2,267 2,267 Current assets 19 20 (i) Eagle liabilities 19 20 (ii) Cash and cash equivalents 2,322 2,666 Liabilities 19 20 2,267 (c) Other equity 43,599 42,213 Liabilities 19 20 1,125 (i) Barnical liabilities 19 2,32 | | | |
| (i) Other non current assets 174 175 Total non-current assets 25,967 26,150 (a) Inventories 9,352 10,840 (b) Financial assets 9,352 10,840 (i) Drade receivables 9,590 11,385 (ii) Dank balances other than above 13,786 10,681 (iv) Other financial assets 2,676 1455 (iv) Other financial assets 2,368 1,738 Total current assets 2,368 1,738 Total current assets 2,366 14,430 Total assets 2,267 2,267 Co Other current assets 2,267 2,267 Total quity 45,866 44,480 Liabilities 199 219 (i) Derrowings 199 219 (ii) Derre quity 45,866 44,480 Liabilities 199 219 (iii) Derre financial liabilities 199 219 (iii) Other financial liabilities 11,551 1,232 Total explicities 11,551 1,232 Total explibilies 9,958 1,660 | | | |
| Total non-current assets 25,987 26,150 Current assets 9,352 10,840 (i) Trade receivables 9,350 11,395 (ii) Cash and cash equivalents 3,080 3,345 (iii) Cash and cash equivalents 3,080 3,345 (iv) Other financial assets 2,368 1,738 (iv) Other diment assets 2,368 1,738 Total current assets 2,368 1,738 Total assets 2,267 2,267 Cuifty share capital 2,267 2,267 (a) Financial liabilities 2,368 44,480 Claip share capital 2,267 2,267 (b) Other equity 45,866 44,480 Liabilities 199 20 (i) Equity share capital 2,267 2,267 (b) Other equity 45,866 44,480 Liabilities 199 20 (i) Eace liabilities 199 20 (i) Derrowings 199 20 (ii) Other financial liabilities 919 20 | | | |
| Current assets 201001 (a) Inventories 9,352 10,840 (b) Financial assets 9,500 11,395 (i) Cash and cash equivalents 3,080 3,345 (ii) Bank balances other than above 13,786 10,581 (iv) Other financial assets 2,267 1455 (c) Other current assets 2,368 1,738 Total current assets 2,368 1,384 Equity AND LIABILITIES 64,430 64,430 Equity share capital 2,267 2,267 (i) Dornowings 199 219 (ii) Other financial liabilities 199 219 (ii) Other financial liabilities 199 219 (ii) Other financial liabilities 1,155 1,231 (i) Bornowings 1,155 1,232 (iii) Other financial liabilities 2,311 2,060 (i) Dornowings 1,155 1,232 (ii) Other financial liabilities 9,155 1,232 (i) Derowings 9,155 1,232 (iii) Other financial liabilities | | | |
| (a) Inventories 9,352 10,840 (b) Financial assets 9,590 11,395 (i) Cash and cash equivalents 3,080 3,345 (iii) Bank balances other than above 13,786 10,581 (iv) Other financial assets 267 145 (c) Other current assets 2,368 1,738 Total current assets 38,443 38,044 Total assets 2,267 2,267 Equity 43,599 42,213 Total equity 43,699 42,213 Total equity 45,866 44,480 (i) Dure equity 43,699 42,213 Total equity 45,866 44,480 (i) Dure requity 45,866 44,480 (ii) Durowings 19 20 (iii) Cher financial liabilities 199 219 (iii) Other financial liabilities 199 219 (iii) Other financial liabilities 1,155 1,232 (b) Provisions 2,321 2,060 1,155 1,232 (i) Dorowings 91 126 126 126 126 126 </td <td></td> <td>20,907</td> <td>20,150</td> | | 20,907 | 20,150 |
| (b) Financial assets 9,590 11,395 (i) Cash and cash equivalents 3,080 3,435 (ii) Bank balances other than above 13,786 10,581 (iv) Other financial assets 2,768 1,738 (c) Other current assets 2,368 1,738 Total current assets 2,368 1,738 Total assets 64,430 64,430 Equity share capital 2,267 2,267 (b) Other equity 45,866 44,460 Liabilities 19 20 (i) Bank onlines 19 20 (ii) Consomings 19 219 (iii) Other financial liabilities 199 219 (iii) Other financial liabilities 1199 219 (iii) Other financial liabilities 1199 219 (iii) Other financial liabilities 1,155 1,232 (b) Provisions 2,351 4,804 (c) Defored tax liabilities 91 126 (iii) Trade payables 91 126 (iii) Trade payables 91 126 (iii) Trade payables 91 <t< td=""><td></td><td>0 352</td><td>10.940</td></t<> | | 0 352 | 10.940 |
| (i) Trade receivables 9,500 11,395 (ii) Cash and cash equivalents 3,080 3,345 (iii) Bank balances other than above 13,786 10,581 (iv) Other financial assets 2,568 1,738 (iv) Other financial assets 2,368 1,738 Total current assets 2,368 1,738 Total current assets 2,267 2,267 (a) Equity share capital 64,430 64,194 Equity 43,599 42,213 Total equity 45,866 44,480 Liabilities 19 20 (i) Borrowings 19 20 (ii) Cher financial liabilities 19 20 (iii) Other financial liabilities 817 1,273 (a) Financial liabilities 919 219 (iii) Other financial liabilities 919 219 (i) Borrowings 1,155 1,232 (b) Provisions 2,321 2,060 (c) Deferred tax liabilities 91 1 (ii) Borrowings 91 | | 9,352 | 10,040 |
| (ii) Cash and cash equivalents 3,080 3,345 (iii) Bank balances other than above 13,786 10,581 (iv) Other financial assets 2,67 145 (c) Other current assets 2,368 1,738 Total current assets 38,044 38,044 Total sests 38,043 38,044 EQUITY AND LIABILITIES 66,430 64,430 Equity 43,599 42,213 Total equity 43,586 44,480 Liabilities 19 20 (i) Derrowings 199 219 (ii) Cher financial liabilities 817 1,273 (b) Provisions 2,321 2,066 (c) Deferred tax liabilities (Net) 1,155 1,232 Total on-current liabilities 817 1,273 (c) Deferred tax liabilities 91 126 (ii) Lease liabilities 91 123 (iii) Cher financial liabilities 91 126 (iii) Cher financial liabilities 91 126 (iii) Cher financial liabilities 91 126 (iii) Cher das liabilities < | | 9 590 | 11 395 |
| (iii) Bank balances other than above 13,786 10,581 (iv) Other financial assets 267 145 (c) Other current assets 38,443 38,044 Total current assets 38,443 38,044 Total assets 64,194 64,430 64,194 EQUITY AND LIABILITIES 2,267 2,267 2,267 Equity share capital 2,267 2,267 2,267 (a) Equity share capital 2,267 2,267 2,267 (a) Equity share capital 2,267 2,267 2,267 (b) Other equity 45,866 44,480 I abilities 19 20 (i) I case liabilities 19 21 (ii) Other financial liabilities 817 1,273 (b) Provisions 2,321 2,060 (i) Defered tax liabilities (Net) 1,155 1,232 Total equitibilities 91 26 (i) Borrowings 91 126 (ii) Other financial liabilities 91 126 (iii) Other financial liabilities< | | | |
| (iv) Other financial assets 267 145 (c) Other current assets 2368 1,738 Total current assets 38,443 38,044 Total assets 64,430 64,194 EQUITY AND LIABILITIES 2,267 2,267 Equity share capital 2,267 2,267 (b) Other equity 43,599 42,213 Total equity 45,866 44,480 Liabilities 45,866 44,480 Non-current liabilities 199 200 (i) Borrowings 199 219 (ii) Cher financial liabilities 199 200 (c) Deferred tax liabilities (Net) 1,155 1,232 Total on-current liabilities 45,511 4,804 (ii) Lease liabilities 91 126 (iii) Cher and Small Enterprises 9,58 1,860 (iii) Cher and Small Enterprises 1,157 791 Due to Others 5,657 7,364 (iv) Other financial liabilities 3,669 2,966 (b) Other current liabilities | | | |
| (c) Other current assets 2,368 1,738 Total current assets 38,443 38,044 For assets 64,430 64,194 EQUITY AND LIABILITIES 64,430 64,194 Equity share capital 2,267 2,267 (a) Equity share capital 43,599 42,213 Itabilities 45,866 44,480 Liabilities 45,866 44,480 Itabilities 199 20 (i) Borrowings 199 219 (ii) Borrowings 199 219 (iii) Chere financial liabilities 817 1,273 (b) Provisions 2,321 2,060 (c) Deferred tax liabilities (Net) 1,155 1,232 Total on-current liabilities 4,511 4,804 Current liabilities 958 1,860 (ii) Borowings 958 1,860 (i) Borowings 9 126 (ii) Lease liabilities 9 126 (iii) Lease liabilities 9 126 (i) Borowings 9 1,157 7364 (i) Due to M | (iv) Other financial assets | · · · · · | |
| Total current assets 38,443 38,044 Total assets 64,430 64,430 EQUITY AND LIABILITIES 2,267 2,267 Equity 43,599 42,213 Total equity 43,599 42,213 Total equity 45,866 44,480 Liabilities 19 20 Non-current liabilities 199 219 (i) Borrowings 199 219 (ii) Dease liabilities (Net) 1,155 1,232 Total equity 4,511 4,804 (c) Deferred tax liabilities (Net) 1,155 1,232 Total on-current liabilities 91 20 (i) Borrowings 9,91 1,203 (ii) Lease liabilities 9,91 1,232 Total on-current liabilities 9,91 1,263 (iii) Borrowings 9,91 1,265 (i) Borrowings 9,958 1,860 (iii) Crade payables 9,11 266 (iii) Crade payables 9,157 791 Due to Others< | | | |
| Total assets 64,430 64,194 EQUITY AND LIABILITIES 2,267 2,267 Equity 43,599 42,213 Total equity 443,686 44,480 Liabilities 45,866 44,480 Non-current liabilities 19 20 (i) Borrowings 199 219 (ii) Corrowings 199 219 (iii) Corrowings 817 1,273 (b) Provisions 2,321 2,060 (c) Deferred tax liabilities (Net) 1,155 1,232 Total asset 4,511 4,804 Current liabilities 958 1,860 (i) Borrowings 958 1,860 (ii) Lease liabilities 958 1,860 (iii) Lease liabilities 91 126 (i) Borrowings 958 1,860 (ii) Lease liabilities 958 1,860 (iii) Lease liabilities 958 1,860 (i) Lease liabilities 958 1,860 (b) Other current liabilities | Total current assets | 38,443 | |
| Equity 2,267 2,267 (a) Equity share capital 43,599 42,213 Total equity 45,866 44,480 Liabilities 45,866 44,480 Non-current liabilities 19 20 (i) Borrowings 19 20 (ii) Lease liabilities 817 1,273 (b) Provisions 2,321 2060 (c) Deferred tax liabilities (Net) 1,155 1,232 Total non-current liabilities 45,11 4,804 Current liabilities 958 1,860 (ii) Lease liabilities 911 126 (iii) Trade payables 91 126 Due to Micro and Small Enterprises 1,157 791 Due to Others 5,657 7,364 (iv) Other financial liabilities 3,669 2,966 (b) Other founcial liabilities 1,842 1,182 (c) Provisions 108 213 (d) Current tax liabilities (net) 108 213 (d) Current tax liabilities (net) 571 <t< td=""><td>Total assets</td><td>64,430</td><td></td></t<> | Total assets | 64,430 | |
| (a) Equity share capital 2,267 2,267 (b) Other equity 43,599 42,213 Total equity 45,866 44,480 Liabilities 45,866 44,480 Non-current liabilities 19 20 (i) Borrowings 199 219 (ii) Lease liabilities 817 1,273 (b) Provisions 2,321 2,060 (c) Deferred tax liabilities (Net) 1,155 1,232 Total ono-current liabilities 4,511 4,804 Current liabilities 91 126 (i) Derowings 958 1,860 (ii) Lease liabilities 91 126 (iii) Trade payables 1,157 791 Due to Micro and Small Enterprises 1,157 791 Due to Others 5,657 7,364 (b) Other current liabilities 1,842 1,182 (c) Provisions 108 213 (d) Current tax liabilities (net) 108 213 (d) Current tax liabilities 14,053 14,053 (d) Current liabilities 14,053 14,910 <td>EQUITY AND LIABILITIES</td> <td></td> <td></td> | EQUITY AND LIABILITIES | | |
| (b) Other equity 43,599 42,213 Total equity 45,866 44,480 Liabilities 45,866 44,480 Liabilities 19 20 (i) Financial liabilities 19 20 (ii) Lease liabilities 19 20 (ii) Lease liabilities 817 1,273 (b) Provisions 2,321 2,060 (c) Deferred tax liabilities (Net) 1,155 1,232 Total non-current liabilities 4,511 4,804 Current liabilities 91 126 (i) Borrowings 958 1,860 (ii) Friancial liabilities 91 126 (iii) Trade payables 91 126 Due to Micro and Small Enterprises 1,157 791 Due to Others 5,657 7,364 (iv) Other financial liabilities 3,669 2,966 (b) Other current liabilities 1,842 1,182 (iii) Trade payables 1,157 791 Due to Others 3,669 2,966 (b) Other current liabilities 1,842 1,182 <tr< td=""><td>Equity</td><td></td><td></td></tr<> | Equity | | |
| Total equity 45,866 44,480 Liabilities (a) Financial liabilities 19 20 (i) Borrowings 19 20 (ii) Lease liabilities 199 219 (iii) Other financial liabilities 817 1,273 (b) Provisions 2,321 2,060 (c) Deferred tax liabilities (Net) 1,155 1,232 Total non-current liabilities 4,511 4,804 Current liabilities 91 126 (ii) Lease liabilities 91 126 (iii) Case and Small Enterprises 91,157 791 Due to Micro and Small Enterprises 1,157 791 Due to Others 5,657 7,364 (iv) Other financial liabilities 1,842 1,182 (c) Provisions 108 213 (d) Current tax liabilities (net) 108 213 (d) Current tax liabilities (net) 14,053 14,910 Total liabilities 14,053 14,910 Total liabilities 14,053 14,910 | | 2,267 | 2,267 |
| Liabilities19Non-current liabilities19(i) Borrowings199(ii) Lease liabilities199(iii) Other financial liabilities817(iii) Other financial liabilities817(iii) Other financial liabilities817(iii) Other financial liabilities1,155(iii) Other financial liabilities1,155(iii) Other financial liabilities4,511(iii) Current liabilities4,511(iii) Current liabilities4,511(iii) Lease liabilities958(ii) Borrowings958(iii) Lease liabilities91(iii) Lease liabilities91(iii) Lease liabilities1,157Due to Micro and Small Enterprises1,157Due to Others5,657(iv) Other financial liabilities3,669(b) Other current liabilities1,842(iv) Other financial liabilities11,822(b) Other current liabilities108(c) Provisions108(d) Current tax liabilities (net)571Total current liabilities14,053Total liabilities14,053Total liabilities14,053Total liabilities14,053Total liabilities18,564Total liabilities18,564Total liabilities18,564Total liabilities18,564 | | | |
| Non-current liabilities19(a) Financial liabilities19(i) Borrowings19(ii) Clease liabilities817(iii) Other financial liabilities817(b) Provisions2,321(c) Deferred tax liabilities (Net)1,155Total non-current liabilities1,155(a) Financial liabilities4,511(a) Financial liabilities4,511(a) Financial liabilities91(ii) Borrowings958(ii) Case liabilities91(iii) Trade payables91Due to Micro and Small Enterprises1,157Due to Others5,657(iv) Other financial liabilities3,669(b) Other current liabilities1,842(iv) Other financial liabilities1,842(iv) Other financial liabilities1,842(b) Other current liabilities1,842(iv) Other financial liabilities1,842(iv) Other financial liabilities1,842(ities (net)571(ities (net)571(ities (net)14,053(ities (net)14,910Total liabilities18,564(ities (net)18,564(ities (net)19,714 | | 45,866 | 44,480 |
| (a) Financial liabilities 19 20 (i) Borrowings 199 219 (iii) Chese liabilities 817 1,273 (b) Provisions 2,321 2,060 (c) Deferred tax liabilities (Net) 1,155 1,232 Total non-current liabilities 4,511 4,804 Current liabilities 4,511 4,804 (ii) Borrowings 958 1,860 (ii) Borrowings 958 1,860 (iii) Lease liabilities 91 126 (iii) Crade payables 91 126 Due to Micro and Small Enterprises 1,157 791 Due to Others 5,657 7,364 (iv) Other financial liabilities 3,669 2,966 (b) Other current liabilities 108 213 (c) Provisions 108 213 (d) Current tax liabilities (net) 571 408 Total current liabilities 14,053 14,910 Total liabilities 14,913 14,910 Total liabilities 14,913 14,914 | | | |
| (i) Borrowings 19 20 (ii) Lease liabilities 199 219 (iii) Other financial liabilities 817 1,273 (b) Provisions 2,321 2,060 (c) Deferred tax liabilities (Net) 1,155 1,232 Total non-current liabilities 4,511 4,804 Current liabilities 4,511 4,804 (i) Borrowings 958 1,860 (ii) Lease liabilities 91 126 (iii) Crade payables 91 126 Due to Micro and Small Enterprises 1,157 791 Due to Others 5,657 7,364 (iv) Other financial liabilities 3,669 2,966 (b) Other current liabilities 1,842 1,182 (c) Provisions 108 213 (d) Current tax liabilities (net) 571 408 Total current liabilities 14,053 14,910 Total liabilities 14,053 14,910 Total liabilities 14,953 14,910 | | | |
| (ii) Lease liabilities 199 219 (iii) Other financial liabilities 817 1,273 (b) Provisions 2,321 2,060 (c) Deferred tax liabilities (Net) 1,155 1,232 Total non-current liabilities 4,511 4,804 Current liabilities 4,511 4,804 Current liabilities 958 1,860 (i) Borrowings 958 1,860 (ii) Lease liabilities 91 126 (iii) Trade payables 91 126 Due to Micro and Small Enterprises 1,157 791 Due to Others 5,657 7,364 (iv) Other financial liabilities 3,669 2,966 (b) Other current liabilities 1,842 1,182 (c) Provisions 108 213 (d) Current tax liabilities (net) 571 408 Total current liabilities 14,910 14,910 Total liabilities 14,910 14,910 | | 10 | |
| (iii) Other financial liabilities 817 1,273 (b) Provisions 2,321 2,060 (c) Deferred tax liabilities (Net) 1,155 1,232 Total non-current liabilities 4,511 4,804 Current liabilities 4,511 4,804 Current liabilities 958 1,860 (i) Borrowings 958 1,860 (iii) Lease liabilities 91 126 (iiii) Trade payables 91 126 Due to Micro and Small Enterprises 1,157 791 Due to Others 5,657 7,364 (iv) Other financial liabilities 3,669 2,966 (b) Other current liabilities 1,482 1,182 (c) Provisions 108 213 (d) Current tax liabilities (net) 571 408 Total current liabilities 14,953 14,910 Total liabilities 14,910 18,564 19,714 | | | |
| (b) Provisions 2,321 2,060 (c) Deferred tax liabilities (Net) 1,155 1,232 Total non-current liabilities 4,511 4,804 Current liabilities 4,511 4,804 Current liabilities 958 1,860 (i) Borrowings 958 1,860 (ii) Lease liabilities 91 126 (iii) Trade payables 91 126 Due to Micro and Small Enterprises 1,157 791 Due to Others 5,657 7,364 (iv) Other financial liabilities 3,669 2,966 (b) Other current liabilities 1,842 1,182 (c) Provisions 108 213 (d) Current tax liabilities (net) 571 408 Total current liabilities 14,053 14,910 Total liabilities 14,953 14,910 | | | |
| (c) Deferred tax liabilities (Net)1,1551,232Total non-current liabilities4,5114,804Current liabilities4,5114,804(a) Financial liabilities9581,860(ii) Lease liabilities91126(iii) Trade payables1,157791Due to Micro and Small Enterprises1,157791Due to Others5,6577,364(iv) Other financial liabilities3,6692,966(b) Other current liabilities1,8421,182(c) Provisions108213(d) Current tax liabilities (net)571408Total current liabilities14,05314,910Total liabilities18,56419,714 | | | |
| Total non-current liabilities4,5114,804Current liabilities(a) Financial liabilities9581,860(i) Borrowings9581,860(ii) Lease liabilities91126(iii) Trade payables1,157791Due to Micro and Small Enterprises1,157791Due to Others5,6577,364(iv) Other financial liabilities3,6692,966(b) Other current liabilities1,8421,182(c) Provisions108213(d) Current tax liabilities (net)571408Total current liabilities14,05314,910Total liabilities18,56419,714 | | | |
| Current liabilities1,000(a) Financial liabilities958(i) Borrowings958(ii) Lease liabilities91(iii) Trade payables91Due to Micro and Small Enterprises1,157Due to Others5,657(iv) Other financial liabilities3,669(b) Other current liabilities1,842(c) Provisions108(d) Current tax liabilities (net)571Total current liabilities14,053Total liabilities18,56419,714 | | | |
| (a) Financial liabilities 958 1,860 (i) Borrowings 91 126 (ii) Lease liabilities 91 126 (iii) Trade payables 1,157 791 Due to Micro and Small Enterprises 1,157 791 Due to Others 5,657 7,364 (iv) Other financial liabilities 3,669 2,966 (b) Other current liabilities 1,842 1,182 (c) Provisions 108 213 (d) Current tax liabilities (net) 571 408 Total current liabilities 14,053 14,910 Total liabilities 18,564 19,714 | | 4,011 | 4,004 |
| (ii) Lease liabilities 91 126 (iii) Trade payables 1,157 791 Due to Micro and Small Enterprises 1,157 791 Due to Others 5,657 7,364 (iv) Other financial liabilities 3,669 2,966 (b) Other current liabilities 1,842 1,182 (c) Provisions 108 213 (d) Current tax liabilities (net) 571 408 Total current liabilities 14,053 14,910 Total liabilities 18,564 19,714 | | | |
| (ii) Lease liabilities 91 126 (iii) Trade payables 1,157 791 Due to Micro and Small Enterprises 1,157 791 Due to Others 5,657 7,364 (iv) Other financial liabilities 3,669 2,966 (b) Other current liabilities 1,842 1,182 (c) Provisions 108 213 (d) Current tax liabilities (net) 571 408 Total current liabilities 14,053 14,910 Total liabilities 18,564 19,714 | | 958 | 1.860 |
| Due to Micro and Small Enterprises 1,157 791 Due to Others 5,657 7,364 (iv) Other financial liabilities 3,669 2,966 (b) Other current liabilities 1,842 1,182 (c) Provisions 108 213 (d) Current tax liabilities (net) 571 408 Total current liabilities 14,053 14,910 Total liabilities 18,564 19,714 | (ii) Lease liabilities | | 12 December 2010 |
| Due to Others 5,657 7,364 (iv) Other financial liabilities 3,669 2,966 (b) Other current liabilities 1,842 1,182 (c) Provisions 108 213 (d) Current tax liabilities (net) 571 408 Total current liabilities 14,053 14,910 Total liabilities 18,564 19,714 | | | |
| (iv) Other financial liabilities 3,669 2,966 (b) Other current liabilities 1,842 1,182 (c) Provisions 108 213 (d) Current tax liabilities (net) 571 408 Total current liabilities 14,053 14,910 Total liabilities 18,564 19,714 | | | |
| (b) Other current liabilities 1,842 1,182 (c) Provisions 108 213 (d) Current tax liabilities (net) 571 408 Total current liabilities 14,053 14,910 Total liabilities 18,564 19,714 | | | |
| (c) Provisions 108 213 (d) Current tax liabilities (net) 571 408 Total current liabilities 14,053 14,910 Total liabilities 18,564 19,714 | | | |
| (d) Current tax liabilities (net) 571 408 Total current liabilities 14,053 14,910 Total liabilities 18,564 19,714 | | | |
| Total current liabilities 14,053 14,910 Total liabilities 18,564 19,714 | | | |
| Total liabilities 18,564 19,714 | | | |
| | | | |
| | | | |
| | ASSOCIA | 04,430 | 04,194 |





| | | | Pe In Loss |
|-----|--|-----------------|------------------------------|
| | Particulars | Half year ended | Rs. In Lacs Half year end |
| | Fattculars | - | |
| | | 30-Sep-20 | 30-Sep-19 |
| | | Unaudited | Unaudited |
| | | | |
| | CASH FLOW FROM OPERATING ACTIVITIES | | |
| | PROFIT BEFORE EXCEPTIONAL ITEM & TAX | 2,015 | 3,85 |
| | Less: Exceptional Item | - | (44 |
| | Profit before tax | 2,015 | 4,30 |
| | Adjustment for : | | |
| | Depreciation | 935 | 8 |
| | Bad debts written off | - | |
| 1 | Allowance for Doubtful Debt | 12 | |
| 1 | Sundry Balances Written Back | (53) | |
| 1.1 | Finance costs | 79 | |
| | Loss/(gain) on fixed assets sold/discarded (net) | 3 | |
| | Net Unrealised Foreign Exchange Loss/(Gain) | (22) | (1 |
| | Net loss/(gain) arising on fair value change | 26 | |
| | nterest income | (417) | (3 |
| 1 | Dividend income | - | |
| | Operating profit before working capital changes | 2,578 | 4,9 |
| | Adjustments for changes in working capital | | |
| | (Increase)/Decrease in Trade Receivables | 1,793 | 2,2 |
| (| (Increase)/Decrease in Inventories | 1,488 | (4 |
| 1 | (Increase)/Decrease in Non Current Asset | (4) | 1 |
| | (Increase)/Decrease in Current Financial Asset | (629) | (1,0 |
| | (Increase)/Decrease in Other Current Asset | (121) | |
| | Increase/(Decrease) in Trade payables | (1,286) | (7 |
| | Increase/(Decrease) in Non current liabilities | (400) | (|
| | Increase/(Decrease) in Other current liabilities | 1,328 | 1 |
| | Increase/(Decrease) in Non Current Provisions | 188 | 2 |
| | Increase/(Decrease) in Short term provisions | (106) | |
| | Cash generated from operations | 4,829 | 5,3 |
| | Less: Direct taxes paid | (452) | (5 |
| | Net cash flow from operating activities | 4,377 | 4,7 |
| | CASH FLOW FROM INVESTING ACTIVITIES | | |
| | Payment towards purchase of fixed assets | (185) | (1,3 |
| | Proceeds from sale of fixed assets | - | |
| | Deposits/Balance with Banks with maturity more than 3 motnhs | (3,824) | (1,8 |
| | Interest and dividend income | 417 | 3 |
| | Net cash flow from investing activities | (3,592) | (2,7 |
| | CASH FLOW FROM FINANCING ACTIVITIES | | |
| | Lease Liability Payment | (62) | (|
| | Net proceeds/(repayment) of hire purchase credits | (27) | Ì |
| | Proceeds/(Repayment) of working capital facilities | (902) | (1,4 |
| | Net proceeds / (repayment) of loan from related parties | 31 | (.,. |
| | Interest paid | (90) | (|
| | Dividend and corporate dividend tax | - | (1,6 |
| | Net cash flow from financing activities | (1,050) | (3,2 |
| | Net increase / (decrease) in cash and cash equivalents | (265) | (1,2 |
| | Cash and cash equivalents as at the beginning of the period | 3,345 | 3,8 |
| | Cash and cash equivalents as at the end of the period | 3,080 | 2,6 |

Standards (Ind AS 7) - Statement of Cash Flow.

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Notes :

- 1 The above consolidated financial results were reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on November 12, 2020. The statutory auditors have carried out a limited review of the above results.
- 2 The operating segments have been classified in line with the criteria used by the Chief Operating Decision Maker for assessment of performance, review of operating results and resource allocation. Accordingly information has been presented along these business segments viz. Surface Finishings, Engineering and Shoppertainment.
- 3 The Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting policies to the extent applicable.
- 4 With the gradual lifting of lock-down, the revenues of all business segments have shown improvement over the previous quarter. Based on current indicators of future economic conditions and finanacial strength, the Group does not anticipate any medium to long term risk in meeting its liabilities as and when they fall due or to the continuity of business.

| For SCA AND ASSOCIATES (Firm Reg. No. 101174W) | | By Order of the Board |
|---|--------|--------------------------------------|
| Kiron Mallapur Partner Membership No.: 036336 | MUMBAI | G.W. |
| Place: Mumbai Date: November 12, 2020 | | Nirajkumar More Mañaging Director |