(A TRADING HOUSE, recognised by Govt. of India) (Established in 1873)
Pioneer Weaves & Spinners of Natural & Synthetic blended Fabrics & Yarns
CIN: L51909WB1917PLC002767

REGD. OFFICE:

25, PRINCEP STREET, KOLKATA - 700 072, INDIA Phone: 91 (33) 2237-7880-85

Fax

: 91 (33) 2225 0221 /

2236 3754

G.P.O. Box No. 543,

Kolkata-700001

E-mail: cil@ho.champdany.co.in Web: www.jute-world.com







Date: 14.11.2021

To
The Deputy General Manager
Corporate Relationship Dept.

BSE Limited

1st Floor, New Trading Ring
Rotunda Building, P.J. Towers
Dalal Street Fort
Mumbai 400 001

Scrip Code - 532806

Sub.: Outcome of Board Meeting under Regulation 30 & 33 of the SEBI (LODR) Regulations, 2015.

Sir/Madam,

We would like to inform you that, the Board of Directors of the Company at its meeting held today 14th November,2021 has inter-alia considered, approved and taken on record the Unaudited Financial Results for the Quarter and half year ended 30th September, 2021 pursuant to Regulation 33 of SEBI (LODR) Regulations,2015

Further, as required under Regulation 33 of the SEBI Listing Regulations, enclosed herewith the said Unaudited Financial Results of the Company together with Limited Review Report thereon issued by M/s G Basu & Co, Chartered Accountants, Statutory Auditors of the Company for the aforesaid Quarter.

Meeting commenced at 12.30 p.m. and concluded at 3.40 p.m.

The above is for your perusal and record.

Thanking you,

Yours truly,

*For AI Champdany Industries Limited

Gopal Sharma Company Secretary TELEPHONE: 2212-6253, 2212-8016

FAX: 00-91-33-2212 7476

WEBSITE: www.gbasuandcompany.org

E-MAIL: s.lahiri@gbasu.in

G. BASU & CO. CHARTERED ACCOUNTANTS

BASU HOUSE **1ST FLOOR** 3, CHOWRINGHEE APPROACH **KOLKATA - 700 072**

Limited Review Report on Un-audited standalone Financial Results of the Company for the quarter ended 30th September 2021, and year to date from 1st April 2021 to 30th September 2021 pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

To The Board of Directors of AI Champdany Industries Limited Kolkata

We have reviewed the accompanying statement of unaudited standalone financial results of AI Champdany Industries Limited ("the Company") for the quarter ended 30th September 2021, and year to date from 1st April 2021 to 30th September 2021, being submitted pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors, which has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34. Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. Our responsibility is to express a conclusion on the Statement based on our review.

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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure 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.

Based on our review conducted, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with applicable Indian Accounting Standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Kolkata

Date: 14th November 2021

UDIN: 21054702 AAAACX9719

For G. BASU & CO. Chartered Accountants R. No.-301174E

> (G. GUHA) Partner (M. No.-054702)

CIN:L51909WB1917PLC002767. Regd. office: 25 Princep Street , Kolkata-700 072

Phone:2237 7880, Fax:033-2236 3754, E-mail:cil@ho.champdany.co.in Website:www.jute-world.com Unaudited Standalone financial results for quarter and half year ended September 30,2021

Rs in lacs

						Rs in lacs
Particulars		Quarter ended		Half Yea	Year ended	
Faiticulais	30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
come	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
venue from Operations	587.00	969.38	1,503.20	4.550.07	4.070.00	
ner Income	67.30	Annual Contraction		1,556.37	1,876.83	6,635.89
otal Income	654.30	343.54	81.33	410.84	129.91	558.42
penses	054.50	1,312.91	1,584.53	1,967.21	2,006.74	7,194.31
st of materials consumed	320.04	044.00	770.00			
rchase of stock in trade	320.81	611.09	772.89	931.90	869.71	3,000.73
anges in Inventories of Finished goods ,Work in Progress	19.16	-		19.16		580.33
and stock in trade	33.14	6.11	(308.80)	39.25	(136.98)	(80.64)
iployee benefit expense						
ance cost	267.44	448.85	892.17	716.30	1,036.18	3,012.98
	154.61	150.15	149.02	304.77	275.27	590.01
preciation and amortisation expense	88.95	88.75	97.00	177.70	194.00	355.40
ner expenses	144.25	252.38	345.58	396.63	511.10	1,465.71
al expenses	1,028.37	1,557.33	1,947.87	2,585.70	2,749.28	8,924.53
ofit/(Loss) before exceptional Items & tax	(374.07)	(244.42)	(363.34)	(618.49)	(742.55)	(1,730.22)
ceptional items	-	-			-	
fit/(Loss) before tax	(374.07)	(244.42)	(363.34)	(618.49)	(742.55)	(1,730.22)
c expense		To a second				
Current Tax		-	•	-	_	_
MAT Credit entitlement	-	- ·	_	_		
djustment relating to earlier years (Taxes)	_	_	_			
Deferred Tax Expense / (Income)	(10.12)		(264.13)	(10.12)	(264.13)	18.30
al Tax expense	(10.12)		(264.13)	(10.12)	(264.13)	18.30
profit/(loss) for the period / year	(363.95)	(244.42)	(99.21)	(608.37)	(478.42)	
ofit/(Loss) from discontinuing operations	-	(= , 2)	(00.21)	(000.57)	(470.42)	(1,748.52)
er comprehensive income						
ems that will be reclassified to profit/(loss)	_	_				
ax relating to Items that will be reclassified to profit/(loss)			-			•
ems that will not be reclassified to profit/(loss)	12.36	-	(40.05)			
ax relating to Items that will not be reclassified to profit/(loss)	12.30	- 1	(13.05)	12.36	(16.51)	1,064.20
al other comprehensive Income	40.00	-	(0.71)		(0.36)	(275.04)
	12.36		(13.76)	12.36	(16.87)	789.16
				(596.01)	(495.29)	(959.35)
	1,537.69	1,537.69	1,537.69	1,537.69	1,537.69	1537.69
	9 11.7 = 1					3,119.84
	3.					
	(1.19)	(0.79)	(0.32)	(2.00)	(1.56)	(5.73)
ted	(1.19)	(0.79)	(0.32)	(2.00)	(1.56)	(5.73)
id en /id nii		-up equity share capital (Face value of Rs.5/- each) ve excluding Revaluation reserve as per balance sheet of ous accounting year. ng Per Share(Face value of Rs. 5/- each) not annualized (1.19)	-up equity share capital (Face value of Rs.5/- each) ve excluding Revaluation reserve as per balance sheet of ous accounting year. ng Per Share(Face value of Rs. 5/- each) not annualized (1.19) (0.79)	-up equity share capital (Face value of Rs.5/- each) ve excluding Revaluation reserve as per balance sheet of ous accounting year. ng Per Share(Face value of Rs. 5/- each) not annualized (1.19) (0.79) (0.32)	-up equity share capital (Face value of Rs.5/- each) ve excluding Revaluation reserve as per balance sheet of ous accounting year. ng Per Share(Face value of Rs. 5/- each) not annualized (1.19) (0.79) (0.32) (2.00)	comprehensive income for the period (351.59) (244.42) (112.97) (596.01) (495.29) -up equity share capital (Face value of Rs.5/- each) 1,537.69 1,537.69 1,537.69 ve excluding Revaluation reserve as per balance sheet of pus accounting year. ng Per Share(Face value of Rs. 5/- each) not annualized (1.19) (0.79) (0.32) (2.00) (1.56)

For G. BASU & CO. Chartered Accountants R. No.-301174E

(G. GUHA) Partner (M. No.-054702)





STANDALONE BALANCE SHEET AS AT 30th SEPTEMBER 2021

ASSETS Non - Current Assets (a) Property, Plant and Equipment (b) Capital work in progress (c) Investment Property (Free hold land) (d) Financial Assets- i)Investments ii)Fixed Deposits with Banks (Maturing after 12 months) (e) Deferred Tax Assets (Net) (f) Other Non Current Assets Total Non - Current Assets Current Assets a)Inventories b) Financial Assets i)Trade Recievables ii)Cash and Cash Equivalents iii)Bank Balance other than (ii) above (3 months to 12 months) iv) Others c) Current Tax Assets d) Other Curent Assets Total Current Assets Total Current Assets Total Current Assets Total Current Assets TOTAL ASSETS EQUITY AND LIABILITIES a) Equity Share Capital b) Other Equity Total Equity LIABILITIES Non - Current Liabilities (a)Financial liabilities i) Borrowings ii) Lease liabilities	s at 30th ep 2021 5,861.24 942.51 753.39 732.38 500.00 39.85 8,829.38 5,068.12 1,679.25 11.38 466.96 4,445.68 141.89 1,065.99 2,879.28 1,708.66	As at 31st Mar 2021 6,046.06 942.51 753.39 720.19 500.00 - 39.31 9,001.46 15,190.22 1,523.21 31.37 16.63 4,428.58 141.89 961.86
ASSETS Non - Current Assets (a) Property, Plant and Equipment (b) Capital work in progress (c) Investment Property (Free hold land) (d) Financial Assets- i)Investments ii)Fixed Deposits with Banks (Maturing after 12 months) (e) Deferred Tax Assets (Net) (f)Other Non Current Assets Total Non - Current Assets Current Assets a)Inventories b) Financial Assets ii)Trade Recievables iii)Bank Balance other than (ii) above (3 months to 12 months) iv) Others c) Current Tax Assets d) Other Current Assets Total Current Assets Total Current Assets Total Current Assets Total Spain Capital b) Other Equity Share Capital b) Other Equity LIABILITIES Non - Current Liabilities (a)Financial liabilities i) Borrowings ii) Lease liabilities	5,861.24 942.51 753.39 732.38 500.00 39.85 8,829.38 5,068.12 1,679.25 11.38 466.96 4,445.68 141.89 1,065.99	6,046.06 942.51 753.39 720.19 500.00 - 39.31 9,001.46 15,190.22 1,523.21 31.37 16.63 4,428.58 141.89 961.86
Non - Current Assets (a) Property, Plant and Equipment (b) Capital work in progress (c) Investment Property (Free hold land) (d) Financial Assets- i)Investments ii)Fixed Deposits with Banks (Maturing after 12 months) (e) Deferred Tax Assets (Net) (f)Other Non Current Assets Total Non - Current Assets Current Assets a)Inventories b) Financial Assets i)Trade Recievables ii)Cash and Cash Equivalents iii)Bank Balance other than (ii) above (3 months to 12 months) iv) Others c) Current Tax Assets d) Other Curent Assets Total Current Assets Total Current Assets TOTAL ASSETS EQUITY AND LIABILITIES a) Equity Share Capital b) Other Equity LIABILITIES Non - Current Liabilities (a)Financial liabilities i) Borrowings ii) Lease liabilities	942.51 753.39 732.38 500.00 39.85 8,829.38 5,068.12 1,679.25 11.38 466.96 4,445.68 141.89 1,065.99	942.51 753.39 720.19 500.00 - 39.31 9,001.46 15,190.22 1,523.21 31.37 16.63 4,428.58 141.89 961.86
(a) Property, Plant and Equipment (b) Capital work in progress (c) Investment Property (Free hold land) (d) Financial Assets- i)Investments ii)Fixed Deposits with Banks (Maturing after 12 months) (e) Deferred Tax Assets (Net) (f)Other Non Current Assets Total Non - Current Assets Current Assets a)Inventories b) Financial Assets i)Trade Recievables ii)Cash and Cash Equivalents iii)Bank Balance other than (ii) above (3 months to 12 months) iv) Others c) Current Tax Assets d) Other Curent Assets Total Current Assets I) Bequity Share Capital b) Other Equity LIABILITIES Non - Current Liabilities i) Borrowings ii) Lease liabilities	942.51 753.39 732.38 500.00 39.85 8,829.38 5,068.12 1,679.25 11.38 466.96 4,445.68 141.89 1,065.99	942.51 753.39 720.19 500.00 - 39.31 9,001.46 15,190.22 1,523.21 31.37 16.63 4,428.58 141.89 961.86
(b) Capital work in progress (c) Investment Property (Free hold land) (d) Financial Assets- i)Investments ii)Fixed Deposits with Banks (Maturing after 12 months) (e) Deferred Tax Assets (Net) (f)Other Non Current Assets Total Non - Current Assets Current Assets a)Inventories b) Financial Assets ii)Cash and Cash Equivalents iii)Bank Balance other than (ii) above (3 months to 12 months) iv) Others c) Current Tax Assets d) Other Curent Assets Total Current Assets Total Current Assets Total Current Assets TOTAL ASSETS EQUITY AND LIABILITIES a) Equity Share Capital b) Other Equity Total Equity LIABILITIES Non - Current Liabilities (a)Financial liabilities i) Borrowings ii) Lease liabilities	942.51 753.39 732.38 500.00 39.85 8,829.38 5,068.12 1,679.25 11.38 466.96 4,445.68 141.89 1,065.99	942.51 753.39 720.19 500.00 - 39.31 9,001.46 15,190.22 1,523.21 31.37 16.63 4,428.58 141.89 961.86
(c) Investment Property (Free hold land) (d) Financial Assets- i)Investments ii)Fixed Deposits with Banks (Maturing after 12 months) (e) Deferred Tax Assets (Net) (f)Other Non Current Assets Total Non - Current Assets Current Assets a)Inventories b) Financial Assets i)Trade Recievables ii)Cash and Cash Equivalents iii)Bank Balance other than (ii) above (3 months to 12 months) iv) Others c) Current Tax Assets d) Other Curent Assets Total Current Assets Total Current Assets TOTAL ASSETS EQUITY AND LIABILITIES a) Equity Share Capital b) Other Equity Total Equity LIABILITIES Non - Current Liabilities (a)Financial liabilities i) Borrowings ii) Lease liabilities	753.39 732.38 500.00 39.85 8,829.38 5,068.12 1,679.25 11.38 466.96 4,445.68 141.89 1,065.99	753.39 720.19 500.00 - 39.31 9,001.46 15,190.22 1,523.21 31.37 16.63 4,428.58 141.89 961.86
(d) Financial Assets- i)Investments ii)Fixed Deposits with Banks (Maturing after 12 months) (e) Deferred Tax Assets (Net) (f)Other Non Current Assets Total Non - Current Assets Current Assets a)Inventories b) Financial Assets i)Trade Recievables ii)Cash and Cash Equivalents iii)Bank Balance other than (ii) above (3 months to 12 months) iv) Others c) Current Tax Assets d) Other Curent Assets Total Current Assets Total Current Assets Total Current Assets EQUITY AND LIABILITIES a) Equity Share Capital b) Other Equity Total Equity LIABILITIES Non - Current Liabilities (a)Financial liabilities i) Borrowings ii) Lease liabilities	732.38 500.00 39.85 8,829.38 5,068.12 1,679.25 11.38 466.96 4,445.68 141.89 1,065.99	720.19 500.00 39.31 9,001.46 15,190.22 1,523.21 31.37 16.63 4,428.58 141.89 961.86
ii)Investments ii)Fixed Deposits with Banks (Maturing after 12 months) (e) Deferred Tax Assets (Net) (f)Other Non Current Assets Total Non - Current Assets Current Assets a)Inventories b) Financial Assets i)Trade Recievables ii)Cash and Cash Equivalents iii)Bank Balance other than (ii) above (3 months to 12 months) iv) Others c) Current Tax Assets d) Other Curent Assets Total Current Assets Total Current Assets Total Current Assets EQUITY AND LIABILITIES a) Equity Share Capital b) Other Equity Total Equity LIABILITIES Non - Current Liabilities (a)Financial liabilities i) Borrowings ii) Lease liabilities	39.85 8,829.38 5,068.12 1,679.25 11.38 466.96 4,445.68 141.89 1,065.99	500.00 39.31 9,001.46 15,190.22 1,523.21 31.37 16.63 4,428.58 141.89 961.86
ii)Fixed Deposits with Banks (Maturing after 12 months) (e) Deferred Tax Assets (Net) (f)Other Non Current Assets Total Non - Current Assets Current Assets a)Inventories b) Financial Assets i)Trade Recievables ii)Cash and Cash Equivalents iii)Bank Balance other than (ii) above (3 months to 12 months) iv) Others c) Current Tax Assets d) Other Curent Assets Total Current Assets TOTAL ASSETS EQUITY AND LIABILITIES a) Equity Share Capital b) Other Equity Total Equity LIABILITIES Non - Current Liabilities (a)Financial liabilities i) Borrowings ii) Lease liabilities	39.85 8,829.38 5,068.12 1,679.25 11.38 466.96 4,445.68 141.89 1,065.99	500.00 39.31 9,001.46 15,190.22 1,523.21 31.37 16.63 4,428.58 141.89 961.86
(e) Deferred Tax Assets (Net) (f)Other Non Current Assets Total Non - Current Assets Current Assets a)Inventories b) Financial Assets i)Trade Recievables ii)Cash and Cash Equivalents iii)Bank Balance other than (ii) above (3 months to 12 months) iv) Others c) Current Tax Assets d) Other Curent Assets Total Current Assets TOTAL ASSETS EQUITY AND LIABILITIES a) Equity Share Capital b) Other Equity Total Equity LIABILITIES Non - Current Liabilities (a)Financial liabilities i) Borrowings ii) Lease liabilities	39.85 8,829.38 5,068.12 1,679.25 11.38 466.96 4,445.68 141.89 1,065.99	39.31 9,001.46 15,190.22 1,523.21 31.37 16.63 4,428.58 141.89 961.86
(f)Other Non Current Assets Total Non - Current Assets Current Assets a)Inventories b) Financial Assets i)Trade Recievables ii)Cash and Cash Equivalents iii)Bank Balance other than (ii) above (3 months to 12 months) iv) Others c) Current Tax Assets d) Other Curent Assets Total Current Assets TOTAL ASSETS EQUITY AND LIABILITIES a) Equity Share Capital b) Other Equity Total Equity LIABILITIES Non - Current Liabilities (a)Financial liabilities i) Borrowings ii) Lease liabilities	5,068.12 1,679.25 11.38 466.96 4,445.68 141.89 1,065.99	9,001.46 15,190.22 1,523.21 31.37 16.63 4,428.58 141.89 961.86
Total Non - Current Assets Current Assets a)Inventories b) Financial Assets i)Trade Recievables ii)Cash and Cash Equivalents iii)Bank Balance other than (ii) above (3 months to 12 months) iv) Others c) Current Tax Assets d) Other Curent Assets Total Current Assets TOTAL ASSETS EQUITY AND LIABILITIES a) Equity Share Capital b) Other Equity Total Equity LIABILITIES Non - Current Liabilities (a)Financial liabilities i) Borrowings ii) Lease liabilities	5,068.12 1,679.25 11.38 466.96 4,445.68 141.89 1,065.99	9,001.46 15,190.22 1,523.21 31.37 16.63 4,428.58 141.89 961.86
Current Assets a)Inventories b) Financial Assets i)Trade Recievables ii)Cash and Cash Equivalents iii)Bank Balance other than (ii) above (3 months to 12 months) iv) Others c) Current Tax Assets d) Other Curent Assets Total Current Assets TOTAL ASSETS EQUITY AND LIABILITIES a) Equity Share Capital b) Other Equity Total Equity LIABILITIES Non - Current Liabilities (a)Financial liabilities i) Borrowings ii) Lease liabilities	5,068.12 1,679.25 11.38 466.96 4,445.68 141.89 1,065.99 2,879.28	15,190.22 1,523.21 31.37 16.63 4,428.58 141.89 961.86
a)Inventories b) Financial Assets i)Trade Recievables ii)Cash and Cash Equivalents iii)Bank Balance other than (ii) above (3 months to 12 months) iv) Others c) Current Tax Assets d) Other Curent Assets Total Current Assets TOTAL ASSETS EQUITY AND LIABILITIES a) Equity Share Capital b) Other Equity Total Equity LIABILITIES Non - Current Liabilities (a)Financial liabilities i) Borrowings ii) Lease liabilities	1,679.25 11.38 466.96 4,445.68 141.89 1,065.99	1,523.21 31.37 16.63 4,428.58 141.89 961.86
b) Financial Assets i)Trade Recievables ii)Cash and Cash Equivalents iii)Bank Balance other than (ii) above (3 months to 12 months) iv) Others c) Current Tax Assets d) Other Curent Assets Total Current Assets TOTAL ASSETS EQUITY AND LIABILITIES a) Equity Share Capital b) Other Equity Total Equity LIABILITIES Non - Current Liabilities (a)Financial liabilities i) Borrowings ii) Lease liabilities	1,679.25 11.38 466.96 4,445.68 141.89 1,065.99	1,523.21 31.37 16.63 4,428.58 141.89 961.86
i)Trade Recievables ii)Cash and Cash Equivalents iii)Bank Balance other than (ii) above (3 months to 12 months) iv) Others c) Current Tax Assets d) Other Curent Assets Total Current Assets TOTAL ASSETS EQUITY AND LIABILITIES a) Equity Share Capital b) Other Equity Total Equity LIABILITIES Non - Current Liabilities (a)Financial liabilities i) Borrowings ii) Lease liabilities	11.38 466.96 4,445.68 141.89 1,065.99 2,879.28	31.37 16.63 4,428.58 141.89 961.86
ii)Cash and Cash Equivalents iii)Bank Balance other than (ii) above (3 months to 12 months) iv) Others c) Current Tax Assets d) Other Curent Assets Total Current Assets TOTAL ASSETS EQUITY AND LIABILITIES a) Equity Share Capital b) Other Equity Total Equity LIABILITIES Non - Current Liabilities (a)Financial liabilities i) Borrowings ii) Lease liabilities	11.38 466.96 4,445.68 141.89 1,065.99 2,879.28	31.37 16.63 4,428.58 141.89 961.86
iii)Bank Balance other than (ii) above (3 months to 12 months) iv) Others c) Current Tax Assets d) Other Curent Assets Total Current Assets TOTAL ASSETS EQUITY AND LIABILITIES a) Equity Share Capital b) Other Equity Total Equity LIABILITIES Non - Current Liabilities (a)Financial liabilities i) Borrowings ii) Lease liabilities	466.96 4,445.68 141.89 1,065.99 2,879.28	16.63 4,428.58 141.89 961.86
iv) Others c) Current Tax Assets d) Other Curent Assets Total Current Assets TOTAL ASSETS EQUITY AND LIABILITIES a) Equity Share Capital b) Other Equity Total Equity LIABILITIES Non - Current Liabilities (a)Financial liabilities i) Borrowings ii) Lease liabilities	4,445.68 141.89 1,065.99 2,879.28	4,428.58 141.89 961.86 22,293.76
c) Current Tax Assets d) Other Curent Assets Total Current Assets TOTAL ASSETS EQUITY AND LIABILITIES a) Equity Share Capital b) Other Equity Total Equity LIABILITIES Non - Current Liabilities (a)Financial liabilities i) Borrowings ii) Lease liabilities	141.89 1,065.99 2,879.28	4,428.58 141.89 961.86 22,293.76
d) Other Curent Assets Total Current Assets TOTAL ASSETS EQUITY AND LIABILITIES a) Equity Share Capital b) Other Equity Total Equity LIABILITIES Non - Current Liabilities (a)Financial liabilities i) Borrowings ii) Lease liabilities	1,065.99 2,879.28	141.89 961.86 22,293.76
Total Current Assets TOTAL ASSETS EQUITY AND LIABILITIES a) Equity Share Capital b) Other Equity Total Equity LIABILITIES Non - Current Liabilities (a)Financial liabilities i) Borrowings ii) Lease liabilities	2,879.28	961.86
Total Current Assets TOTAL ASSETS EQUITY AND LIABILITIES a) Equity Share Capital b) Other Equity Total Equity LIABILITIES Non - Current Liabilities (a)Financial liabilities i) Borrowings ii) Lease liabilities	2,879.28	22,293.76
TOTAL ASSETS EQUITY AND LIABILITIES a) Equity Share Capital b) Other Equity Total Equity LIABILITIES Non - Current Liabilities (a)Financial liabilities i) Borrowings ii) Lease liabilities		
TOTAL ASSETS EQUITY AND LIABILITIES a) Equity Share Capital b) Other Equity Total Equity LIABILITIES Non - Current Liabilities (a)Financial liabilities i) Borrowings ii) Lease liabilities		
a) Equity Share Capital b) Other Equity Total Equity LIABILITIES Non - Current Liabilities (a)Financial liabilities i) Borrowings ii) Lease liabilities		
b) Other Equity Total Equity LIABILITIES Non - Current Liabilities (a)Financial liabilities i) Borrowings ii) Lease liabilities		
b) Other Equity Total Equity LIABILITIES Non - Current Liabilities (a)Financial liabilities i) Borrowings ii) Lease liabilities	1,537.69	1,537.69
Total Equity LIABILITIES Non - Current Liabilities (a)Financial liabilities i) Borrowings ii) Lease liabilities	4,652.31	5,255.44
LIABILITIES Non - Current Liabilities (a)Financial liabilities i) Borrowings ii) Lease liabilities	6,190.00	6,793.13
(a)Financial liabilities i) Borrowings ii) Lease liabilities		
i) Borrowings ii) Lease liabilities		
ii) Lease liabilities		
ii) Lease liabilities	2,864.42	2,873.45
iii) Other financial liabilities	0.26	0.26
	0,743.43	10,747.79
(b)Deferred Tax Liability (Net)	427.94	438.06
Total Non - Current Liabilities 1	4,036.06	14,059.56
Current Liabilities		,
(a) Financial Liabilities		
i) Short Term Borrowing	4,529.37	4,866.17
ii)Trade Payables	,	.,000,
Total outstanding dues of Micro Enterprises & Small Enterprises	_	_
Total outstanding dues of Creditors other than Micro Enterprises &		
	3,639.61	3,769.54
iii) lease liabilities	0.03	0.03
iv) Other Financial Liabilities		68.18
10.00	teacher and agreement	739.81
LUSE	164.91	
- - - - - - - - - -	164.91 1,956.37	DOS SU
	164.91 1,956.37 1,192.30	998.80
Significant Accounting Policies	164.91 1,956.37	998.80 10,442.53 31,295.21

For G. BASU & CO, Chartered Accountants R. No.-301174E

G. GUHA) Partner (M. No.-054702)





STANDALONE CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER, 2021
(Rs. in lacs)

Particulars	30.09.	2021	31.03.2021		
A. Cash flow from Operating activities :					
Profit/(Loss) before Taxation		(618.49)	(1,730.22)		
Add:- Adjustments for :					
Retirement Benefits	_		185.78		
Depreciation and Amortisation	177.70		355.40		
Foreign Currency Fluctuation	-		0.39		
Finance Cost	304.77		524.77		
Interest Income	(70.45)	- 1 A	(36.38)		
Subsidy amortised	, , , , , ,		(3.70)		
Net Loss in forward Exchange contracts (M to M)	4.81		(0.70)		
		416.83			
Operating Profit/(Loss) before Working Capital Changes		(201.66)	(703.96)		
		(201.00)	(700.90)		
Add/(Less):- Adjustments for :					
(Increase)/Decrease in Inventories	122.10		(60.95)		
(Increase)/Decrease in Trade and Other Receivables	(712.73)		(109.58)		
(Decrease)/Increase in Trade Payables and other Liabilities	271.23		(333.62)		
	27.1.20	(210.40)			
Cash Generated from Operations :		(319.40)	(504.15)		
Direct Taxes		(521.06)	(1,208.11)		
		(0.54)	(27.75)		
Net Cash from / (used in) Operating Activities		(521.59)	(4.005.00)		
(Parading Contract		(521.59)	(1,235.86)		
B. Cash flow from Investing Activities :					
Purchase of Fixed Deposits			(400.00)		
Interest Received	52.20		(100.00)		
Proceeds from Sale of Fixed Asset			10.19		
Net Cash from / (used in) Investing Activities	1,000.00	1.050.00	(00.04)		
C. Cash flow from Financing Activities :		1,052.20	(89.81)		
Increase/(Decrease) in Borrowings	(26.02)				
Interest Paid	(36.03)				
Net Cash from / (used in) Financing Activities	(204.77)	(0.40.00)	-		
Total Homy (dood in) I manoing nouvilles		(240.80)	83.95		
Net increase / (decrease) in Cash and Cash Equivalents (A+B+C)		200.00	1 22		
Cash and Cash Equivalents (Opening Balance)	7	289.80	(1,241.71)		
Cash and Cash Equivalents (Closing Balance)		(4,679.76)	(3,438.03)		
Cash and Cash Equivalents (Closing Balance)		(4,389.96)	(4,679.76)		
a)Note no:7					
b)Standing credit facility- note no:14		11.38	31.37		
		(4,401.33)	(4,711.13)		
Cash and Cash Equivalents		(4,389.96)	(4,679.76)		

For G. BASU & CO.
Chartered Accountants
R. No.-301174E

(G. GUHA) Partner (M. No.-054702)





	Standalone Segmentwise revenue,results,asso	AMPDANY IND	es for the au	arter and he	f year and	I Conto	0.0004
			Joi the qu	arter and na	year ended	September 3	0,2021
S	Particulars						Rs (In lacs
no	· muonino	30.09.2021	ee months en 30.06.2021			ear ended	Year ended
		Unaudited	Unaudited	30.09.2020 Unaudited	30.09.2021 Unaudited		31.03.2021
1	Segment Revenue			Oridadited	Orlaudited	Unaudited	Audited
	a. Jute/ Jute Diversified Products /securities &Services	341.89	764.07	1,336.89	1,105.95	1,675.22	6,118.01
	b. Flax Products	245.11	205.31	166.31	450.42	201.61	517.88
	Revenue from operations	587.00	969.38	1,503.20	1,556.37	1,876.83	6,635.89
2	Segment Results						
	a. Jute/ Jute Diversified Products & Services	(299.39)	(392.81)	(342.62)	(692.20)	(582.20)	(070.00
	b. Flax products	12.64	(45.00)		(32.36)		(972.29
e.	Sub total	(286.75)	(437.81)	(357.62)	(724.56)	· /	(380.36)
	Less : Finance costs	154.61	150.15	149.03	304.77	275.27	590.01
	Less: Un-allocable expenditure net off	(67.30)	(343.54)	(143.33)	(410.84)	(129.91)	(212.45
	un-allocable (income)/expenditure					((212.40
		(374.07)	(244.42)	(363.34)	(618.49)	(742.55)	(1,730.22
-	Exceptional Items		-	-	-	-	
	Profit/(Loss) before tax	(374.07)	(244.42)	(363.34)	(618.49)	(742.55)	(1,730.22)
	Less:Tax expenses	(10.12)		(264.13)	(10.12)	(264.13)	18.30
	Net Profit/(Loss) for the period / year	(363.95)	(244.42)	(99.21)	(608.37)	(478.42)	(1,748.52)
- 1	i)Items that will be reclassified to profit/(loss)				_	-	
- 1	II)Tax relating to Items that will be reclassified to profit/(loss)	-	-	-	-	-	-
- 1	iii)Items that will not be reclassified to profit/(loss)	12.36	-	(13.05)	12.36	(16.51)	1,064.20
- 1	iv)Tax relating to Items that will not be reclassified to profit/(loss)	-	-	(0.71)	-	(0.36)	(275.04)
. 1	Total Comprehensive Income	(351.59)	(244.42)	(112.97)	(596.01)	(495.29)	(959.35)
3	Segment Assets a. Jute/ Jute Diversified Products & Services			N-			
1	b. Flax products	26,815.51	26,941.51	26,836.43	26,815.51	26,836.43	26,402.70
	c. Unallocated Assets	3,979.02	3,973.08	4,110.33	3,979.02	4,110.33	3,991.13
1	Total	914.12	901.38	866.49	914.12	866.49	901.38
T	Segment Liabilities	31,708.66	31,815.98	31,813.24	31,708.66	31,813.24	31,295.21
	a. Jute/ Jute Diversified Products & Services	21,471.02	21,068.89	21,152.89	21,471.02	21,152.89	20 200 47
1	b. Flax products	3,518.31	3,669.06	2,893.02	3,518.31	2,893.02	20,399.17
1	c. Unallocated Liabilities	529.31	529.31	529.31	529.31	529.31	3,573.60
1	- Total	25,518.65	25,267.27	24,575.23	25,518.65	24,575.23	529.30 24,502.09

For G. BASU & CO.
Chartered Accountants
R. No.-301174E

Llux
(G. GUHA)
Partner
(M. No.-054702)





Note:

- 1. Yarn Unit and Libra Carpet Unit located at Choudwar, District Cuttack, Odhisa and Weaving Units at Rishra and Konnagar continue to be under suspension of work.
- 2. These Financial Results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 interim financial reporting prescribed under section 133 of the Companies Act 2013 read with relevant Rules issued there under and the other accounting principles generally accepted in India.
- 3. Flax Unit at Jagatdal caught fire on 9th November 2018 causing material damage of inventories valued at Rs.2251 lacs for which claim has been lodged with insurance company. Pending settlement of claim, revenue / loss recognition has been kept in abeyance.
- 4. The group predominantly operates in two business segments viz. Jute/ Jute Diversified Products / Securities and Flax Products. Therefore, in terms of Ind AS 108 results for the above two segments have been given as required under Ind AS.
- 5. The defunct non-core Shalimar Unit is poised for disposal at a consideration of Rs 66.26 crores, the deal being close to maturing with Rs 10 crores already received on account of 1st installment towards drawdown, receipt of another Rs 10 crores towards 2nd installment being forthcoming in near future.
- 6. With improvement in Input cost with endeavor of the management to restart the operations of units under suspension of work at Jagatdal and Rishra, both recommenced operation from 28.08.21 and 07.10.21 respectively. However, irresponsible Industrial unrest compelled management to close one of the two of its units in Rishra with effect from 07-11-2021.
- 7. Despite continuity of the pandemic, its intensity appears to have come down considerably, may be due to series of measures including vaccination drive geared up by the government. Considering these, current indications of future economic conditions does not seem to undergo radical change, impact of which is unforeseeable in near future.
- 8. Provision of gratuity has been made on half yearly basis.
- 9. The above results have been reviewed by the Audit committee and approved by the Board at its meeting held on 14-11-2021. The statutory auditors have carried out a limited review of the financial results.
- 10. Grouping are subject to modification in terms of exigencies of law with corresponding regrouping of figures of earlier period/years.

For G. BASU & CO. Chartered Accountants

Kolkata

Date 14.11.21 (M. No.-054702)

ecutive Director & CFO DIN 08972636

a Behalf of the Board

TELEPHONE: 2212-6253, 2212-8016

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G. BASU & CO. CHARTERED ACCOUNTANTS

BASU HOUSE
1ST FLOOR
3, CHOWRINGHEE APPROACH
KOLKATA - 700 072

Independent Auditor's Review Report on Un-audited Consolidated Financial Results of the Company for the quarter ended 30th September 2021, and year to date from 1st April, 2021 to 30th September, 2021 pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

To
The Board of Directors of
Al Champdany Industries Limited
Kolkata

- 1. We have reviewed the accompanying statement of unaudited consolidated financial results ('the Statement') of AI Champdany Industries Limited (the holding Company or parent company) and its subsidiary (the Holding Company and its subsidiaries together referred to as "the Group") for the quarter ended 30 September 2021 and the consolidated year to date results for the period 01 April 2021 to 30 September 2021, 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), including relevant circulars issued by the SEBI from time to time.
- 2. This Statement which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("IND AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the 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 enquiries, primarily of the persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act. 2013 and consequently does not enable us to obtain assurance that we would become aware of all



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G. BASU & CO. CHARTERED ACCOUNTANTS

BASU HOUSE
1ST FLOOR
3, CHOWRINGHEE APPROACH
KOLKATA - 700 072

significant matters that might be identified in an audit. 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable

- 4. Based on our review conducted and procedures performed as stated in paragraph 3 nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
- 5. We did not review the financial results of the subsidiary included in the consolidated un-audited financial results, whose financial results reflect total assets of Rs.1,110.75 lakhs. and Rs.1,116.7 Lakhs as at 30th September 2021 and 30th June 2021 respectively, total revenues of Rs 0.01 lakh and RS 22.38 lakhs and Net Profit/(loss) after Tax of Rs (3.83) lakhs and Rs (6.92) lakhs for the quarter and half-yearly ended on 30th September 2021 respectively. These financial results have been reviewed by the subsidiary company's auditors whose report has been furnished to us by the management. Our conclusion on the statement, in so far as it relates to the amounts and disclosures included in respect of the subsidiary, is solely based on the report of the other auditor and is not modified in respect of the said matter.

Place: Kolkata

Date: 14th November 2021

UDIN: 21054702 AAAAC W1974

For G. BASU & CO. Chartered Accountants R. No.-301174E

(G. GUHA) Partner (M. No.-054702)

Al CHAMPDANY INDUSTRIES LIMITED

CIN:L51909WB1917PLC002767. Regd. office: 25 Princep Street , Kolkata-700 072

Phone:2237 7880 , Fax:033-2236 3754, E-mail:cil@ho.champdany.co.in Website:www.jute-world.com

Unaudited Consolidated financial results for quarter and half year ended September 30,2021

	Particulars	Quarter ended			Half Va	Rs in lacs	
SI		30.09.2021	30.06.2021	30.09.2020	30.09,2021	ar ended	Year ended
10		Unaudited	Unaudited	Unaudited	Unaudited	30.09.2020 Unaudited	31.03.2021
1				Silddaled	Offaddited	Oriaudited	Audited
	Revenue from Operations	589.38	969.38	1,569.01	1,558.75	1,942.64	6 625 0
	Other Income	64.93	345.91	74.45	410.84	129.98	6,635.89
	Total Income	654.31	1,315.28	1,643.46	1,969.59		595.98
2	Expenses	_		1,010.10	1,808.09	2,072.62	7,231.87
	Cost of materials consumed	320.81	611.09	772.89	931.90	000.74	
	Purchase of stock in trade	19.16	_	772.00	19.16	869.71	3,000.73
	Changes in Inventories of Finished goods ,Work in Progress	33.14	6.11	(308.80)	39.25	(400.00)	580.3
	and stock in trade			(000.00)	38.23	(136.98)	(80.64
	Employee benefit expense	267.46	448.85	917.72	746.00	4 004 70	
	Finance cost	154.61	150.16		716.32	1,061.73	3,012.98
	Depreciation and amortisation expense	90.04	89.85	149.03	304.77	275.27	590.03
	Other expenses	146.99		98.11	179.89	196.20	359.79
1	Total expenses	1,032.22	256.74	376.94	403.73	547.80	1,493.88
3	Profit/(Loss) before exceptional Items & tax		1,562.80	2,005.90	2,595.01	2,813.73	8,957.11
4	Exceptional items	(377.91)	(247.51)	(362.44)	(625.42)	(741.11)	(1,725.24
5	Profit/(Loss) before tax	(277.64)		-			
6	Tax expense	(377.91)	(247.51)	(362.44)	(625.42)	(741.11)	(1,725.24
1	a. Current Tax		. 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1				
1	b. MAT Credit entitlement	-		(2.04)	-	(2.04)	
1	c.Adjustment relating to earlier years (Taxes)		-	-		\	
	d. Deferred Tax Expense / (Income)	- 1	7 a 7	-	-		
	Total Tax expense	(10.12)	-	(264.13)	(10.12)	(264.13)	18.30
-		(10.12)	-	(266.17)	(10.12)	(266.17)	18.30
I	Net profit/(loss) for the period / year	(367.79)	(247.51)	(96.27)	(615.30)	(474.94)	(1,743.54
l	Profit/(Loss) from discontinuing operations		-				
1.	Other comprehensive income	-			4 85 81		
	i)Items that will be reclassified to profit/(loss)		-			_	
	II)Tax relating to Items that will be reclassified to profit/(loss)		-	_	_	_	
	iii)Items that will not be reclassified to profit/(loss)	12.36	-	(13.05)	12.36	(16.51)	1,064.93
L	iv)Tax relating to Items that will not be reclassified to profit/(loss)	-		(0.71)	_	(0.36)	(275.04)
	Total other comprehensive Income	12.36	-	(13.76)	12.36		1 1 1 1 1 1 1 1 1 1 1 1
	otal comprehensive income for the period	(355.43)	(247.51)	(110.03)	(602.94)	(16.87)	789.89
	Net profit attributable to:	-		(110.00)	(002.04)	(491.81)	(953.65)
9	Owners of the Holding Company	(368.05)	(247.51)	(96.90)	(608.37)	(475.57)	
1	Non-controlling interest	0.26		0.53		(475.57)	(1,744.43)
(Outher comprehensive income attributable to:			0.55	0.79	0.63	0,90
9	Owners of the Holding Company	12.36		(49.70)	40.00		F
1	Non-controlling interest			(13.76)	12.36	(16.87)	789.76
7	otal comprehensive income attributable to:			-			0.13
	Owners of the Holding Company	(355.60)	(247.77)		-		
	Ion-controlling interest	(355.69)	(247.77)	(110.56)	(596.01)	(492.44)	(954.67)
	Paid-up equity share capital (Face value of Rs.5/- each)	0.26	0.26	0.53		0.63	1.03
	Reserve excluding Revaluation reserve as per balance sheet of	1,537.69	1,537.69	1,537.69	1,537.69	1,537.69	1,537.69
	revious accounting year.						3,193.15
	arning Per Share(Face value of Rs. 5/- each) not annualized		*				
	asic Share(Face value of Rs. 5/- each) not annualized					1 9	
	iluted*	(1.20)	(0.80)	0.03	(2.02)	(2.06)	(5.71)
	nutcu	(1.20)	(0.80)	0.03	(2.02)	(2.06)	

For G. BASU & CO. Chartered Accountants R. No.-301174E

(G. GUHA) C Partner



AI CHAMPDANY INDUSTRIES LIMITED CONSOLIDATED BALANCE SHEET AS AT 30 SEPTEMBER 2021

Rs in lacs

Total Equity LIABILITIES I Non - Current Liabilities 4,529.84 4,866.64 4,529.84 4,866.64 4,866.64 6,977.56 762.59 70.27.69 70.26 2.864.42 2,873.45 70.26 0.26		<u> Carine de la Car</u>		Rs in lacs
ASSETS			As at 30th Sep	
Non - Current Assets				
(a) Property, Plant and Equipment (b) Capital work in progress (c) Investment Property (Free hold land) (d) Goodwill (e) Deffered Tax Asset (e) Financial Assets i) Investments i) Fixed Deposits with Banks (Maturing after 12 months) (g) Other Non Current Assets Total Non - Current Assets 1) Investment i) Tade Recievables ii) Investment ii) Tade Recievables iii) Cash and Cash Equivalents v) Others c) Current Tax Assets d) Other Curent Assets d) Other Curent Assets for Current Assets for Current Assets d) Other Curent Assets for Current Assets for Current Assets for Current Assets d) Other Curent Assets for Current Liabilities i) Borrowings ii) Lease liabilities ii) Cher Faculty LIABILITIES li) Current Liabilities ii) Other Financial Liabilities ii) Other Financial Liabilities ii) Short Term Borrowing iii) Other Financial Liabilities iii) Current Liabilities iiii) Current Liabilities iiii Current Liabilities iiii Current Liabilities iiii Current Liabilities iiii Curre		ASSETS		
(a) Property, Plant and Equipment (b) Capital work in progress (c) Investment Property (Free hold land) (d) Goodwill (e) Deffered Tax Asset (e) Financial Assets i) Investments i) Fixed Deposits with Banks (Maturing after 12 months) (g) Other Non Current Assets Total Non - Current Assets 1) Investment i) Tade Recievables ii) Investment ii) Tade Recievables iii) Cash and Cash Equivalents v) Others c) Current Tax Assets d) Other Curent Assets d) Other Curent Assets for Current Assets for Current Assets d) Other Curent Assets for Current Assets for Current Assets for Current Assets d) Other Curent Assets for Current Liabilities i) Borrowings ii) Lease liabilities ii) Cher Faculty LIABILITIES li) Current Liabilities ii) Other Financial Liabilities ii) Other Financial Liabilities ii) Short Term Borrowing iii) Other Financial Liabilities iii) Current Liabilities iiii) Current Liabilities iiii Current Liabilities iiii Current Liabilities iiii Current Liabilities iiii Curre	1	Non - Current Assets	1	
(b) Capital work in progress (c) Investment Property (Free hold land) (d) Goodwill (e) Deffered Tax Asset (e) Financial Assets i)Investments ii) Fixed Deposits with Banks (Maturing after 12 months) (g) Other Non Current Assets 704 Non - Current Assets a)Inventories b) Financial Assets i) Investments a)Inventories b) Financial Assets i) Investment ii) Tade Recievables iii) Cash and Cash Equivalents iv) Bank Balance other than (ii) above (3 months to 12 months) v) Others c) Current Assets d) Other Current Assets c) Current Tax Assets d) Other Current Assets for Others c) Current Tax Assets d) Other Current Assets for Other Section Assets fo			6,665.69	6,852.70
(c) Investment Property (Free hold land) (d) Goodwill (e) Deffered Tax Asset (e) Financial Assets i)Investments ii)Fixed Deposits with Banks (Maturing after 12 months) (g) Other Non Current Assets Total Non - Current Assets 1) Investment ii) Tade Recievables ii) Investment ii) Trade Recievables iii) Cash and Cash Equivalents iv) Bank Balance other than (ii) above (3 months to 12 months) v) Others c) Current Tax Assets 7 total Current Assets 1, 292.11 1, 169.11 Total Current Assets Total Current Assets 1, 292.11 1, 169.11 Total Current Liabilities a) Equity Share Capital b) Other Equity Equity attributable to shareholders of Holding Company c) Non-controlling Interest Total Equity LIABILITIES Non - Current Liabilities a) Financial liabilities i) Borrowings ii) Lease liabilities ii) Borrowings ii) Lease liabilities iii) Current Liabilities iii) Other Financial Liabilities ii) Short Term Borrowing iii) Cher Financial Liabilities ii) Current Liabilities ii) Current Liabilities ii) Other Financial Liabilities ii) Other Fin				
(d) Goodwill (e) Deffered Tax Asset (e) Financial Assets)i)nvestments ii)Fixed Deposits with Banks (Maturing after 12 months) (g)Other Non Current Assets a)II Current Assets a)Inventories b) Financial Assets ii) Investment ii) Investment a)Inventories b) Financial Assets ii) Investment ii) Investment ii) Investment iii) Investment iiii) Investment iiii) Investment iiii) Investment iiii) Investment iiiii) Investment iiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii			A STATE OF THE STA	
(e) Deffered Tax Asset (e) Financial Assets i)Investments ii)Fixed Deposits with Banks (Maturing after 12 months) (g)Other Non Current Assets Total Non - Current Assets a)Inventories b) Financial Assets ii)Irade Recievables iii)Cash and Cash Equivalents iv) Others c) Current Tax Assets d) Other Current Assets for Current Assets d) Other Current Assets for Current Assets d) Other Current Assets for Current Curren			01 00 10 00 10 00 10 00 00 00 00 00 00 0	200 Mar 200 Co. 200 Co
(e) Financial Assets i)Investments ii)Fixed Deposits with Banks (Maturing after 12 months) (g) Other Non Current Assets Total Non - Current Assets (Current Assets a)Inventories b) Financial Assets ii)Cash and Cash Equivalents ii)Cash and Cash Equivalents ii)Cash and Cash Equivalents iv)Bank Balance other than (ii) above (3 months to 12 months) v) Others c) Current Tax Assets d) Other Current Assets 23,155.53 22,555.77 TOTAL ASSETS EQUITY AND LIABILITIES a) Equity Share Capital b) Other Equity Equity attributable to shareholders of Holding Company c) Non-controlling Interest Total Equity LIABILITIES ii) Borrowings ii) Lease liabilities iii) Other financial liabilities iii) Current Liabilities iii) Current Liabilities iii) Chrer Financial Liabilities iii) Other Financial Liabiliti			_	
i) i) i) i) i) i) i) i) i)			*	_
ii)Fixed Deposits with Banks (Maturing after 12 months) (g)Other Non Current Assets			90.74	78 54
(g)Other Non Current Assets Total Non - Current Assets Total Non - Current Assets Current Assets 8,995.34 9,195.43				
Total Non - Current Assets		1 '		
Current Assets a Inventories b Financial Assets i) Investment 0.02 0.02 0.02 ii) Trade Recievables 1,736.01 1,585.31 iii) Cash and Cash Equivalents 12.83 32.08 141.89 14				
a)Inventories b) Financial Assets i) Investment ii)Trade Recievables ii) Investment ii)Trade Recievables iii)Cash and Cash Equivalents iii)Cash Cash Cash Cash Cash Cash Cash Cash		Fig. 2 and Colombia C	0,993.34	9,190.43
b) Financial Assets i) Investment ii) Trade Recievables iii) Cash and Cash Equivalents iii) Bank Balance other than (ii) above (3 months to 12 months) v) Others c) Current Tax Assets d) Other Curent Assets Total Current Assets TOTAL ASSETS EQUITY AND LIABILITIES a) Equity Share Capital b) Other Equity Equity attributable to shareholders of Holding Company c) Non-controlling Interest Total Equity LIABILITIES 1) Non - Current Liabilities a) Financial liabilities ii) Deferred Tax Liabilities iii) Classe liabilities (a) Financial Liabilities (a) Financial Liabilities (a) Financial Liabilities (a) Financial Liabilities (b) Other Financial Liabilities (c) Provisions Total Equity Liabilities (c) Provisions Total Current Liabilities (c) Provisions Total Current Liabilities (d) Financial Liabilities (e) Provisions Total Current Liabilities (f) Provisions Total Current Liabilities (h) Other Financial Liabilities (h) Other Financial Liabilities (h) Current Liabil	11		45,000,00	45 400 45
i) Investment 0.02 0.02 ii) Trade Recievables 1,736.01 1,585.31 12.83 32.08 iii) Cash and Cash Equivalents 12.83 32.08 iii) Cash and Cash Equivalents 12.83 32.08 iii) Cash and Cash Equivalents 466.96 16.63 v) Others 4,445.68 4,428.58 d) Other Current Asserts 1,292.11 1,169.11 Total Current Asserts 23,155.53 22,555.77 TOTAL ASSETS 23,155.53 22,555.77 TOTAL ASSETS 32,150.88 31,751.20 21,537.69 1,537.69			15,060.02	15,182.15
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v) Others c) Current Tax Assets d) Other Curent Asserts d) Other Curent Assets d) Other Curent Assets d) Other Curent Assets Total Current Assets TOTAL ASSETS EQUITY AND LIABILITIES a) Equity Share Capital b) Other Equity Equity attributable to shareholders of Holding Company c) Non-controlling Interest Total Equity LIABILITIES l) Non - Current Liabilities a) Financial liabilities i) Borrowings ii) Lease liabilities ii) Other financial liabilities ii) Other financial liabilities (a) Financial Liabilities ii) Short Term Borrowing ii) Other Financial Liabilities ii) Short Term Borrowing iii) Other Financial Liabilities ii) Other Current Liabilities ii) Other Current Liabilities ii) Other Financial Liabilities ii) Other Current Liabilities ii) Other Granacial Liabili				
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d) Other Current Asserts		v) Others	102W	
Total Current Assets		c) Current Tax Assets	141.89	141.89
TOTAL ASSETS EQUITY AND LIABILITIES a) Equity Share Capital 5,337.69 1,537.69 4,719.94 5,328.75 Equity attributable to shareholders of Holding Company 6,257.63 6,866.44 6,417.63 7,027.69 160.00 161.25		d) Other Curent Asserts	1,292.11	1,169.11
EQUITY AND LIABILITIES a) Equity Share Capital 1,537.69 1,537.69 4,719.94 5,328.75 Equity attributable to shareholders of Holding Company 6,257.63 6,866.44 160.00 161.25		Total Current Assets	23,155.53	22,555.77
a) Equity Share Capital b) Other Equity Equity attributable to shareholders of Holding Company c) Non-controlling Interest Total Equity LIABILITIES Non - Current Liabilities a) Financial liabilities i) Borrowings ii) Lease liabilities (a) Financial Liabilities (a) Financial Liabilities (a) Financial Liabilities i) Short Term Borrowing ii) Short Term Borrowing iii) Other Financial Liabilities (a) Financial Liabilities (b) Other Financial Liabilities (c) Provisions (b) Other Current Liabilities (c) Provisions Total Current Liabilities 11,977.56 762.59 TOTAL EQUITY AND LIABILITIES 1,537.69 4,719.94 5,328.75 6,866.44 6,	· .	TOTAL ASSETS	32,150.88	31,751.20
b) Other Equity Equity attributable to shareholders of Holding Company c) Non-controlling Interest Total Equity LIABILITIES I Non - Current Liabilities a) Financial liabilities i) Borrowings ii) Lease liabilities iii) Other financial liabilities (b) Deferred Tax Liability (Net) Total Non - Current Liabilities (a) Financial Liabilities (b) Other Financial Liabilities (c) Froyisions (b) Other Current Liabilities (c) Provisions Total Current Liabilities (c) Provisions Total Current Liabilities	90	EQUITY AND LIABILITIES		
b) Other Equity		a) Equity Share Capital	1,537.69	1,537.69
Equity attributable to shareholders of Holding Company c) Non-controlling Interest 160.00 161.25			4,719.94	5,328.75
c) Non-controlling Interest Total Equity LIABILITIES Non - Current Liabilities a) Financial liabilities ii) Lease liabilities iii) Other financial liabilities (a) Financial Liabilities (a) Financial Liabilities ii) Short Term Borrowing (a) Financial Liabilities (b) Other Financial Liabilities (c) Provisions Total Current Liabilities Total Current Liabilities 11,977.56 762.59 TOTAL EQUITY AND LIABILITIES				
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iii) Other financial liabilities (b) Deferred Tax Liability (Net) Total Non - Current Liabilities (a) Financial Liabilities i) Short Term Borrowing ii) Trade Payables ii) Other Financial Liabilities iv) lease liabilities (c) Provisions Total Current Liabilities 10,743.43 10,747.79 427.94 438.06 14,036.06 14,059.56 4,529.84 4,866.64 3,827.91 3,963.07 169.55 72.84 iv) lease liabilities 0.03 0.03 0.03 1,977.56 762.59 1,192.30 998.80 Total Current Liabilities 11,697.19 10,663.97 TOTAL EQUITY AND LIABILITIES 32,150.88 31,751.20	is .			
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Current Liabilities				
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i) Short Term Borrowing 4,529.84 4,866.64 ii) Trade Payables 3,827.91 3,963.07 iii) Other Financial Liabilities 169.55 72.84 iv) lease liabilities 0.03 0.03 (b) Other Current Liabilities 1,977.56 762.59 (c) Provisions 1,192.30 998.80 Total Current Liabilities 11,697.19 10,663.97 TOTAL EQUITY AND LIABILITIES 32,150.88 31,751.20	Н			
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iv) lease liabilities 0.03 0.03 (b) Other Current Liabilities 1,977.56 762.59 (c) Provisions 1,192.30 998.80 Total Current Liabilities 11,697.19 10,663.97 TOTAL EQUITY AND LIABILITIES 32,150.88 31,751.20				
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TOTAL EQUITY AND LIABILITIES 32,150.88 31,751.20	. 1			998.80
				10,663.97
Significant Accounting Policies		TOTAL EQUITY AND LIABILITIES	32,150.88	31,751.20
		Significant Accounting Policies		

For G. BASU & CO. Chartered Accountants
R. No.-301174E





Al Champdany Industries Limited
CONSOLIDATED CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER, 2021

	17		Rs in lacs	
Particulars	30.09	30.09.2021		
A. Cash flow from Operating activities :				
Profit/(Loss) before Taxation		(625.42)	(1,725.23	
Add:- Adjustments for :		**		
Retirement Benefits	-		185.79	
Depreciation and Amortisation	179.89		359.79	
Dividend from Investments			-	
Foreign currency Fluctuation	-		0.39	
Finance cost	304.77		524.77	
Interest Income	(70.02)		(36.39	
Subsidy amortised	-		(3.70	
Surplus (Net) on disposal of Fixed Assets			•	
Net Loss in forward Exchange contracts (M to M)	4.81			
	82 32 3	419.45		
Operating Profit/(Loss) before Working Capital Changes	4 5	(205.97)	(694.58)	
Add/(Less):- Adjustments for:				
(Increase)/Decrease in Inventories	122.13		(60 nc	
(Increase)/Decrease in Trade and Other Receivables	(726.26)		(60.96	
(Decrease)/Increase in Trade Payables and other Liabilities	264.41		(106.74	
(Dedicase)/morease in Trade Layables and other Liabilities	204.41	(220.72)	(361.89)	
Cash Generated from Operations :		(339.72)	(529.59)	
Direct Taxes		(545.69)	(1,224.17)	
Direct Taxes		25.28	(11.69)	
Net Cash from / (used in) Operating Activities		(520.41)	(4 335 97	
B. Cash flow from Investing Activities :	188 T. HF.	(520.41)	(1,235.87)	
Purchase of Fixed Deposits			(400.00)	
Interest Received	51.77		(100.00)	
Proceeds from Sale of Fixed Asset			10.19	
Net Cash from / (used in) Investing Activities	1,000.00	4.054.77	(00.04)	
C. Cash flow from Financing Activities :		1,051.77	(89.81)	
Proceeds from borrowings				
	(00.00)		637.73	
Increase/(Decrease) in Borrowings	(36.03)			
Interest Paid	(204.77)		(553.78)	
Net Cash from / (used in) Financing Activities		(240.80)	83.95	
Net increase / (decrease) in Cash and Cash Equivalents (A+B+C)	1	200.55		
Cash and Cash Equivalents (Opening Balance)		290.55	(1,241.73)	
Cash and Cash Equivalents (Opening Balance)		(4,679.52)	(3,437.79)	
Cash and Cash Equivalents (Closing Balance)		(4,388.97)	(4,679.52)	
a)Note no:7	1	40.00		
b)Standing credit facility- note no:14	- 1	12.83	32.08	
Cash and Cash Equivalents		(4,401.80)	(4,711.60)	
Cash and Cash Equivalents	1 8	(4,388.97)	(4,679.52)	

For G. BASU & CO. Chartered Accountants R. No.-301174E

> (G. GUHA) Partner (M. No.-054702)

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	AI CHAMPDANY INDUSTRIES LIMITED Consolidated Segmentwise revenue, results, assets and liabilities for the quarter and half year ended September 1.					ed Septembe	er 30.2021	
_								
S	Particulars	Thr	ee months er	nded	Holf Vo	an analasi	Rs (In lace	
nc		30.09.2021	30.06.2021		30.09.2021	ar ended 30.09.2020	Year ende 31.03.202	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Segment Revenue					Stradation	riddicu	
_	a. Jute/ Jute Diversified Products /securities &Services	344.27	764.07	1,402.70	1,108.33	1,741.03	6,118.00	
_	b. Flax Products	245.11	205.31	166.31	450.42	201.61	517.88	
_	Revenue from operations	589.38	969.38	1,569.01	1,558.75	1,942.64	6,635.88	
2	Segment Results							
	a. Jute/ Jute Diversified Products & Services	(300.86)	(398.26)	(272.85)	(699.13)	(581.84)	556.59	
	b. Flax products	12.64	(45.00)		(32.36)	-13.98		
	Sub total	(288.22)	(443.26)		(731.49)	(595.82)	576.97	
	Less : Finance costs	154.61	150.16	149.03	304.77	275.27	590.02	
	Less: Un-allocable expenditure net off	(64.93)	(345.91)		(410.84)	(129.98)	(595.97	
	un-allocable (income)/expenditure			()	(110.01)	(123.30)	(595.97	
_		(377.91)	(247.52)	(362.44)	(625.42)	(741.11)	(1,725.25	
	Exceptional Items	_	-	-	- 1		- (1,720.20	
	Profit/(Loss) before tax	(377.91)	(247.52)	(362.44)	(625.42)	(741.11)	(1,725.25	
	Less:Tax expenses	(10.12)	-	(266.17)	(10.12)	(266.17)	18.30	
-	Net Profit/(Loss) for the period / year	(367.79)	(247.52)	(96.27)	(615.30)	(474.94)	(1,743:55	
-	i)Items that will be reclassified to profit/(loss)	-	_	-	-	-		
-	II)Tax relating to Items that will be reclassified to profit/(loss)	-	-	_	-	-		
	iii)Items that will not be reclassified to profit/(loss)	12.36	- 1	(13.05)	12.36	(16.51)	1,064.93	
	iv)Tax relating to Items that will not be reclassified to profit/(loss)	-	-	(0.71)	· -	(0.36)	(275.04	
I	Total Comprehensive Income	(355.44)	(247.53)	(110.04)	(602.94)	(491.81)	(953.66	
l	Segment Assets							
	a. Jute/ Jute Diversified Products & Services	27,873.55	28,021.44	27,944.58	27,873.55	27,944.58	27,474.49	
l	b. Flax products	3,979.02	3,973.08	4,110.33	3,979.02	4,110.33	3,991.13	
l	c. Unallocated Assets	298.32	274.89	246.14	298.32	246.14	285.58	
t	Total	32,150.88	32,269.41	32,301.05	32,150.88	32,301.05	31,751.20	
-	Segment Liabilities							
-	a. Jute/ Jute Diversified Products & Services	21,685.62	21,290.90	21,371.23	21,685.62	21,371.23	20,620.60	
-	b. Flax products	3,518.31	3,669.06	2,893.02	3,518.31	2,893.02	3,573.60	
	c. Unallocated Liabilities	529.31	529.31	529.31	529.31	529.31	529.30	
Ŀ	Total	25,733.25	25,489.28	24,793.57	25,733.25	24,793.57	24,723.51	

For G. BASU & CO.
Chartered Accountants
R. No.-301174E

Slund
(G. GUHA)
Partner
(M. No.-054702)





Note:

- 1. Yarn Unit and Libra Carpet Unit located at Choudwar, District Cuttack, Odhisa and Weaving Units at Rishra and Konnagar continue to be under suspension of work.
- 2. These Financial Results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 interim financial reporting prescribed under section 133 of the Companies Act 2013 read with relevant Rules issued there under and the other accounting principles generally accepted in India.
- 3. Flax Unit at Jagatdal caught fire on 9th November 2018 causing material damage of inventories valued at Rs.2251 lacs for which claim has been lodged with insurance company. Pending settlement of claim, revenue / loss recognition has been kept in abeyance.
- 4. The group predominantly operates in two business segments viz. Jute/ Jute Diversified Products / Securities and Flax Products. Therefore, in terms of Ind AS 108 results for the above two segments have been given as required under Ind AS.
- 5. The defunct non-core Shalimar Unit is poised for disposal at a consideration of Rs 66.26 crores, the deal being close to maturing with Rs 10 crores already received on account of 1st installment towards drawdown, receipt of another Rs 10 crores towards 2nd installment being forthcoming in near future.
- 6. With improvement in Input cost with endeavor of the management to restart the operations of units under suspension of work at Jagatdal and Rishra, both recommenced operation from 28.08.21 and 07.10.21respectively. However, irresponsible Industrial unrest compelled management to close one of the two of its units in Rishra with effect from 07-11-2021.
- 7. Despite continuity of the pandemic, its intensity appears to have come down considerably, may be due to series of measures including vaccination drive geared up by the government. Considering these, current indications of future economic conditions, does not seem to undergo radical change, impact of which is unforeseeable in near future.
- 8. Provision of gratuity has been made on half yearly basis.
- 9. The results of above includes standalone unaudited financial results.

For G. BASU & CO. Chartered Accountants R. No.-301174E

> Partner (M. No.-054702)

GUHA) artner

ACCOUNTS ACC



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Particulars	Quarter ended	Quarter ended	Quarter ended	Half year ended	Half year ended	Year ended
	30/09/21	30/06/21	30/09/20	30/09/21	30/09/20	31/03/21
Revenue from operations	587.00	969.38	1503.20	1556.37	1876.83	6635.89
Net profit before tax	(374.07)	(244.42)	(363.34)	(618.49)	(742.55)	(1725.24)
Net profit after tax	(363.95)	(244.42)	(99.21)	(608.37)	(478.42)	(1743.54)

- 10. The above results have been reviewed by the Audit committee and approved by the Board at its meeting held on 14-11-2021. The statutory auditors have carried out a limited review of the financial results.
- 11. Grouping are subject to modification in terms of exigencies of law with corresponding regrouping of figures of earlier period/years.

On Behalf of the Board

For G. BASU & CO. Chartered Accountants R. No.-301174E

(G. GUHA) Partner (M. No.-054702)

Kolkata

Date 14.11.21

Rolkata & Kolkata

ve Director & CFO

DIN 08972636