

To,  
The Manager  
Listing Compliance Department  
National Stock Exchange of India Ltd  
Exchange Plaza, Plot no. C/1, G Block  
Bandra Kurla Complex, Bandra(E)  
Mumbai-400051  
Maharashtra, India

Date: February 12, 2022

NSE SYMBOL: GODHA

Dear Sir/Madam,

**Sub.: Outcome of the Board Meeting dated February 12, 2022.**

In terms of Regulation 30 of Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), we wish to inform that the Board of Directors of the Company has at its Meeting held today i.e. on Saturday February 12, 2022, considered and approved the Un-audited Standalone Financial Results of the Company for the quarter ended December 31, 2021.

In terms of Regulation 33 of the Listing Regulations, we are enclosing herewith the Un-audited Standalone Financial Results of the Company for the quarter ended December 31, 2021 along with the Limited Review Report thereon issued by the Statutory Auditors of the Company.

The meeting was commenced at 1:00 P.M. and concluded on 4.15 P.M.

The aforesaid documents are also placed on the website of the Company at [www.godhacabcon.com](http://www.godhacabcon.com)

Kindly take the same on record.  
Thank you.

Yours truly,  
For Godha Cabcon & Insulation Ltd

  
Madhu Godha  
Director  
DIN: 07607783





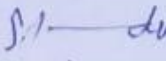

**S.K. KHANDELWAL & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**  
**211, ROYAL RATAN, 7, M.G. ROAD, INDORE**  
**PHONE: 0731- 2523373/4044666**

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

TO THE BOARD OF DIRECTORS OF  
GODHA CABCON AND INSULATION LIMITED

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **GODHA CABCON & INSULATION LIMITED** ("the Company") for the quarter ended on 31<sup>st</sup> December, 2021 ("the statement") attached herewith, being submitted by the company pursuant to the Requirement of Regulation 33 of the SEBI ( Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended.
2. This statement, which is responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 ' Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and 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.
4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information to be disclosed in terms of Regulation 33 of the SEBI ( Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

(S.K.Khandelwal)  
Partner  
M.No 071189  
UDIN: 22071189ABOYPA4889  
Dated: 12.02.2022  
Place: Indore



**M/S GODHA CABCON & INSULATION LTD.**  
**CIN NO: L31909MP2016PLC041592**  
**UNAUDITED STATEMENT OF ASSETS & LIABILITIES AS ON 31.12.2021**

Particulars	Note No.	Rs. In Lakhs	
		31st Dec 2021	31st March 2021
<b>ASSETS</b>			
<b>(1) Non Current Assets</b>			
(a) Property, Plant and Equipments			
(i) Tangible assets	1	188.13	178.02
(b) Non Other Current Assets	2	1.10	1.51
<b>Sub-Total</b>		189.23	179.53
<b>(2) Current Assets</b>			
(a) Inventories	3	95.83	119.08
(b) Financial Assets			
(i) Trade Receivables	4	2509.16	2075.26
(ii) Cash & Cash equivalents	5	75.68	88.93
(iii) Loans	6	765.89	708.34
(c) Other Current Assets	7	423.91	93.11
<b>Sub-Total</b>		3870.47	3084.73
<b>Total Assets</b>		<b>4059.70</b>	<b>3264.25</b>
<b>EQUITY AND LIABILITIES</b>			
<b>(1) Equity</b>			
(a) Equity Share capital	8	1110.40	1110.40
(b) Other Equity	9	1379.55	1325.53
<b>Sub-Total</b>		2489.95	2435.93
<b>(2) LIABILITIES</b>			
<b>(I) Non-Current Liabilities</b>			
(a) Financial Liabilities			
(i) Borrowings	10	274.51	134.55
<b>Sub-Total</b>		274.51	134.55
<b>(II) Current Liabilities</b>			
(a) Financial Liabilities			
(i) Borrowings	11	502.57	559.82
(ii) Trade Payables	12	694.37	100.60
(iii) Other Financial Liabilities	13	85.60	41.70
(b) Deferred Tax Liabilities (Net)	14	0.83	-9.74
(b) Other Current Liabilities	15	11.86	1.40
<b>Sub-Total</b>		1295.23	693.77
<b>Total Equity and Liabilities</b>		<b>4059.70</b>	<b>3264.25</b>

MADHU GODHA  
(Director)  
DIN: 07607783

PLACE: INDORE  
DATE: 12.02.2022



**M/S GODHA CABCON & INSULATION LTD.**  
**CIN NO: L31909MP2016PLC041592**  
**Unaudited Financial Results for the Quarter ended 31.12.2021**

S.No.	Particulars	Note No.	3 months ended			Nine Month Ended		Year ended
			31st Dec 2021	30th Sep 2021	31st Dec 2020	31st Dec 2021	31st Dec 2020	31st Mar 2021
			Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>I</b>	<b>INCOME</b>							
	Net Revenue from Operations	16	627.52	1353.45	434.76	3355.33	608.44	3239.64
	Other income	17	12.27	25.37	14.92	41.19	44.25	61.59
	Total Income		639.79	1378.82	449.68	3396.52	652.69	3301.22
<b>II</b>	<b>EXPENSES</b>							
	Cost of Material Consumed	18	592.92	1286.84	406.06	3195.67	600.51	3161.87
	Employee benefits expense	19	2.02	3.36	17.52	19.60	60.97	35.06
	Finance costs	20	18.99	21.34	8.15	61.80	33.55	51.93
	Depreciation & amortization expense		5.73	5.72	3.27	17.17	17.43	22.40
	Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	21	5.40	14.58	21.04	28.07	60.75	78.76
	<b>Total expenses</b>		625.06	1331.84	456.04	3322.32	773.22	3350.02
	Profit/(Loss) from operations before exceptional and tax		14.73	46.98	(6.35)	74.20	(120.53)	(48.80)
III	Exceptional Items		0.00	0.00	0.00	0.00	0.00	0.00
IV	Profit/(Loss) before tax		14.73	46.98	(6.35)	74.20	(120.53)	(48.80)
V	Tax expense:							
VI	(1) Current tax		6.53	0.79	0.00	7.32	0.00	0.00
	(2) Deferred tax		2.15	-10.57	1.78	(10.58)	30.45	11.23
	(3) Income Tax for earlier year		(2.28)	0.00	0.00	(2.28)	0.00	0.00
	<b>Net Profit/(Loss) for the Period (V-VI)</b>		<b>8.07</b>	<b>35.62</b>	<b>(4.58)</b>	<b>54.02</b>	<b>(90.08)</b>	<b>(37.56)</b>
VII								
VIII	<b>Other Comprehensive Income/(loss)</b>		0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total Comprehensive Income/(Loss) for the Year</b>		<b>8.07</b>	<b>35.62</b>	<b>(4.58)</b>	<b>54.02</b>	<b>(90.08)</b>	<b>(37.56)</b>
IX								
X	Paid up Equity Share Capital (Face value of the share Rs.10/- each)		1110.40	1110.40	1110.40	1110.40	1110.40	1110.40
XII	Earnings per equity share:							
	(1) Basic		0.07	0.32	(0.04)	0.49	(0.81)	(0.34)
	(2) Diluted		0.07	0.32	(0.04)	0.49	(0.81)	(0.34)

**MADHU GODHA**  
**(DIRECTOR)**

DIN:07607783

PLACE: INDORE

DATE: 12.02.2022



**M/S GODHA CABCON & INSULATION LTD.**  
**CIN: L31909MP2016PLC041592**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 31.12.2021**

PARICULARS	Rs. In Lakhs	
	31st Dec 2021	31st Mar 2021
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit Before Tax as per Profit and Loss Statement	54.02	(48.80)
<b>Adjusted For:</b>		
Add: Depreciation	17.17	22.40
Add: Finance Cost	61.80	51.93
<b>Operating Profit Before Working Capital Changes</b>	132.99	25.54
<b>Adjusted For:</b>		
<b>Increase/Decrease In Current Asset</b>		
Receivables	(433.90)	576.54
Inventories	23.26	36.47
Loans	(57.55)	(179.45)
Other Current Assets	(330.80)	17.00
<b>Increase/Decrease in Current Liabilities</b>		
Trade Payables	593.77	(488.79)
Other Financial Liabilities	43.90	(27.05)
Other Current Liabilities	10.47	(8.46)
Short Term Borrowing	(57.25)	(110.02)
<b>Cash Generated From Operations</b>	(75.12)	(158.22)
Taxes on Operating Activities	10.58	(11.23)
<b>Net Cash from Operating Activiies</b>	(64.54)	(169.46)
<b>B.CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of long term asset	(27.28)	(7.59)
Deferred Tax Assets/Liabilities	0.00	11.23
Increase/Decrease in Other Non Current Assets	0.41	(0.07)
<b>Net Cash Flow From Investing Activiies</b>	(26.88)	3.57
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Net Proceeds Fron Long term Borrowings	139.96	88.63
Less:Finance Cost	(61.80)	(51.93)
<b>Net Cash Flow From Financing Activities</b>	78.16	36.70
<b>Net Increase / Decrease in Cash and Cash Equivalents</b>	(13.26)	(129.18)
Opening Balance of Cash and Cash Equivalents	88.93	218.12
<b>Closing Balance of Cash and Cash Equivalents</b>	75.68	88.93

**MADHU GODHA**  
**(DIRECTOR)**  
**DIN: 07607783**



**PLACE: INDORE**  
**DATE: 12.02.2022**



**Notes:**

1. The above Unaudited Financial Results for the quarter ended December, 2021 were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on February 12, 2022. The Statutory Auditors of the Company have carried out the limited review of these Results in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. The Company has adopted Indian Accounting Standards (Ind AS) from April 1, 2017 and accordingly these financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.
3. The Company has only one operating segment hence disclosure under Ind AS 108 on 'Operating Segments' is not applicable.
4. Previous year's figures have been re-grouped and re-arranged wherever necessary.
5. The company has got the permission from National Stock Exchange of India (NSE) to be migrated from SME Emerge Platform to Capital Market Segment (Main Board) with effect from 24th Day of December, 2020

**For Godha Cabcon & Insulation Limited**

**Place: Indore**

**Date: February 12, 2022**

**MADHU GODHA**  
**DIRECTOR**  
**DIN: 07607783**

