

## PHOENIX INTERNATIONAL LIMITED

### CIN:-L74899DL1987PLC030092

**Regd. Office:** 3<sup>rd</sup> Floor, Gopala Tower, 25 Rajendra Place, New Delhi-110008 Tel: (91-11) 2574 7696, 2575 1934/35/36 Fax: (91-11) 2575 1937/38

E-Mail: <a href="mailto:compliance@phoenixindia.com">compliance@phoenixindia.com</a>

Ref: PINTL/SEC/ BSE/PDF UFR FILE/

02.06.2022

Department of Corporate Services BSE Limited P.J. Towers, Dalal Street, Fort, Mumbai - 400 00 I

Ref : Phoenix International Limited (Scrip Code: 526481)

ISIN : - INE245B01011

Sub: <u>PDF FILE OF AFR 31.03.2022</u>

Scrip Code:- BSE- 526481

Dear Sir,

With reference to the captioned subject, please find attached herewith the PDF file of Audited Financial Results for the quarter period and year ended 31.03.2022 alongwith the Auditor Report issued by the Statutory Auditor pursuant to SEBI (Listing Obligation Disclosure Requirements) Regulation, 2015.

Kindly take the above on your record.

Thanking You,

Yours faithfully, For PHOENIX INTERNATIONAL LIMITED

Narender Kumar Makkar (DIN-00026857) Company Secretary & Compliance Officer



# PHOENIX INTERNATIONAL LIMITED

CIN:-L74899DL1987PLC030092

Regd. Office: 3<sup>rd</sup> Floor, Gopala Tower, 25 Rajendra Place, New Delhi-110008, Tel :( 91-11) 2574 7696, 2575 1934/35/36 Fax :( 91-11) 2575 1937/38;

E-Mail: compliance@phoenixindia.com

Ref: SEC/BSE/DECLARATION/

30.05.2022

Listing Department, The Bombay Stock Exchange Limited 25, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400001

Scrip Code: - BSE- 526481

Subject: Declaration of Unmodified Audit Report for the Financial Results for the

Financial Year ended as on 31.03.2021

Ref: - Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure

Requirements) Regulations, 2015.

Dear Sir

I, Narender Kumar Makkar, Company Secretary & Compliance Officer of M/s Phoenix International Limited having its registered office at 3<sup>rd</sup> Floor, Gopala Tower, 25, Rajendra Place, Delhi-110008 hereby declare that M/s Pradip Bhradwaj & Co, Chartered Accountant, Firm Registration No. 013697C, Statutory Auditors of the Company, have issued an Audit Report with unmodified opinion on Annual Audited Standalone and Consolidated Financial Results for the year ended 31.03.2022 as per Ind-AS.

This declaration is being given pursuant to Regulation 33(3)(d) of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended by the SEBI (Listing Obligation and Disclosure Requirements) (Amendment) Regulations, 2016, vide notification No.-SEBI/LAD-NRO/GN/20L6-2017/001 dated May 25, 2016.

You are requested to please take on record the above information for your reference and record.

Thanking You,

Yours faithfully,

For PHOENIX INTERNATIONAL LIMITED

NARENDER MAKKAR (DIN-00026857)
Director & Compliance Officer

# Phoenix International Limited CIN:L74899DL1987PLC030092

Regd. Off.: 3rd Floor, Gopala Tower,25 Rajendra Place, New Delhi - 110008

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Paid up equity share capital (at par Value of Rs.10 each)	Total Comprehensive Income after tax (IX+X)	Total Other comprehensive income (net of tax)	v.Income tax relating to items that will be reclassified to Profit & Loss	iv Remeasurement of net defined benefit liability /asset(net of tax)	iii Items that will be reclassified to Profit & Loss	ii Income tax relating to items that will not be reclassified to Profit & Loss	i Items that will not be reclassified to Profit & Loss	Other Comprehensive Income	Net Profit/ (Loss) for the period/ year ( VII - VIII )	- Deferred Tax Liabilities / (Assets)	- Tax relating to earlier period	- Current Tax	Tax expense:	Profit before tax (V - VI)	Exceptional Items	Profit before exceptional Items and tax (III - IV)	Total expenses (a to f)	Other expenses	Depreciation and amortization expense	Finance Cost	Employee benefits expense	Changes in inventories of finished goods and work-in-progress	Cost of materials consumed	Expenses:	Total Income (I + II)	Other Income	Total Revenue from operations	b. other operating revenue	a. Sales/Income from operations (inclusive of excise duty)	Revenue from operations		Particulars				EXTRACT OF STANDALONE & CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2022
1,678.96	41.41	-13.50		-9.45	-4.05	1.			54.91	1	,	,		54.91	i	54.91	774.28	141.39	90.24	203.63	49.06	-166.49	456.44		829.19	0.00	829.19		829.19		Audited	ended 31.03.2022	3 months	QUAI		S FOR THE QU
1,678.96	71.79					r			71.79					71.79		71.79	713.97	61.49	88.26	216.91	18.90	0.00	328.40		785.76	10.07	775.69		775.69		Unaudited	months ended 31.12.2021	Corresponding 3	QUARTER ENDED		JARTER AND YEAR
1,678.96	-109.68	3.24		3.24	-0.00		-1		-112.93	57.74	1	-18.74		-73.93	1	-73.93	670.32	103.44	87.16	356.27	-1.01	-22.57	147.03		596.38		596.38	54.62	541.76		Audited		Corresponding 3		Standalone	S FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2022
1,678.96	187.84	-19.04		-11.09	-7.95	ı	. F.		206.88	-188.24	1	110.89		129.53		129.53	2,581.03	269.52	355.01	866.38	121.21	-114.08	1,082.98		2,710.56	13.39	2,697.17	1	2,697.17		Audited	31.03.2022		YEAR	U	RCH, 2022
1,678.96	94.90	-4.48		3.24	-7.72		1		99.37	57.74	1	107.26		264.37	ı	264.37	2,256.83	217.77	353.02	1,069.37	110.72	43.84	462.11		2,521.20		2	,	2,418.35		Audited	31.03.2021		YEAR ENDED		
1,678.96	32.16	-13.50	1	-9,45	-4.05				45.66		1	1		45.66	,	45.66	783.03	144.57	90.24	203.63					828.69		00		828.69		Audited	ended 31.03.2022	3 months	QUAF		
1,678.96	70.52	(.x	ohe	1	ir	o semations	1		70.52		,			70.52		70.52	714.61	61.91	88.26	216.91	19.13	0.00	328.40		785.13	9.44	775.69	1	775.69		Unaudited	3 months ended 31.12.2021	Corresponding	QUARTER ENDED	0	
1,678.96	-237.64	3.24	Del	3.24	1 1	Sal			-240.88	57.74	1	-18.74		-201.88	ı	-201.88	798.79	66.50	-265.86	803.50	25.83	-15.82	184.63		596.90	55.14	541.76	-1	541.76		Audited		Corresponding 3		Consolidated	
1,678.96	172.85	-19.04		-11.09	-7.95				191.89			110.89		114.54		114.54	2,596.02	275.05		866.39			1		2,710.56		2,6		2,697.17		Audited	31.03.2022		YEAR		(Rs. 1
1,678.96	76.55	-4.48		3.24	-7.72		,		81.03	5/./4		107.26		246.03		246.03	2,275.69	227.78		1	T				2,521.72		2,		2,418.35		Audited	31.03.2021		YEAR ENDED		(Rs. In Lacs)

Place: Gurugram Date:30/05/2022	(b) Diluted (in Rs.)	(a) Basic (in Rs.)	XIII Earnings per share of Rs.10 each - Not annualized	
	0.25	0.25		
	0.43	0.43		
	-0.65	-0.65		
	1.12	1.12		
	0.57	0.57		
	0.19	0.19		
	0.42	0.42		
By the Or For Phoenix	-1.42	-1.42		
By the Order of the Board  Phoenix international Limited	1.03			
ard imited	0.46	0.46		

### STATEMENT OF STANDALONE AND CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH, 2022

	Standalone & Consolidated Statement of Asset	and Liabilities			t in Lacs)
	Particulars	Year Ended	Year Ended	Year Ended	Year Ended
	1 distributed	(31-03-2022)	(31-03-2021)	(31-03-2022)	(31-03-2021)
	Date of start of reporting period	4/1/2021	4/1/2020	4/1/2021	4/1/2020
	Date of end of reporting period	3/31/2022	3/31/2021	3/31/2022	3/31/2021
	Whether results are audited or unaudited	Audited	Audited	Audited	Audited
4	Nature of report standalone or consolidated	Standalone	Standalone	Consolidated	Consolidated
	Assets				
1	Non-current assets		Chick in the place		
(i)	Fixed assets				
	Tangible assets	27,540.37	27,798.44	27,769.12	28,027.2
	Producing properties	PM () ELEMENT		-	
	Intangible assets		- 15	-	
	Preproducing properties	30 17 14		- 1	
	Tangible assets capital work-in-progress		133.22	-	133.2
	Intangible assets under development or work-in-				
	progress				
	Total fixed assets	27,540.37	27,931.66	27,769.12	28,160.
(ii)	Non-current investments	1,590.83	1,590.83	614.16	614.
(iii)	Goodwill on consolidation				
(v)	Deferred tax assets (net)	-		_	
	Foreign currency monetary item translation difference				
(vi)	asset account				
(vii)	Long-term loans and advances				
(viiI)	Other Financial Assets- Non Current	10,488.28	11,465.58	11,761.28	13,043.
(viii)	Other non-current assets	26.73	26.20	81.82	81.
( ( ) ( )	Total non-current assets	12,105.83	13,082.61	12,457.26	13,738.
2	Current assets	12,200.00	13,002.01	22,437.20	23,730.
_	Current investments				
	Inventories	593.24	377.68	618.80	403.
	Trade receivables	2,643.89	1,932.99	2,665.50	1,954.
	Cash and bank balances	404.23	620.55	451.95	667.
	Other Financial assets- current	2,373.19	2,435.08	2,369.88	1,926.
	Other current assets	787.88	701.94	858.94	773.
	Total current assets	6,802.43	6,068.24	6,965.07	5,724.
	Total assets	46,448.64	47,082.51	47,191.45	47,624.
	Equity and liabilities				
1	Shareholders' funds				
	Equity Share Capital	1,678.96	1,678.96	1,678.96	1,678
	Other Equity	32,027.60	31,887.49	32,243.55	32,105
	Strict Equity	32,027.00	51,007.45	52,243.33	32,103
	Total shareholders' funds	33,706.56	33,566.45	33,922.51	33,784
2	Share application money pending allotment	33,700.30	-	-	33,704
3	Deferred government grants	o manda di di di		-	lime-man
4	Minority interest				
5	Non-current liabilities				
,	Long-term borrowings	8,568.88	9,585.75	8,598.88	9,615
		1 2	- Armer		
	Deferred tax liabilities (net)	184.24	372.48	184.24	372
	Foreign currency monetary item translation difference				
	liability account  Other long-term liabilities	-	704 77	05460	704
	Unner long-term liabilities	838.20	701.77	854.10	701
	Long-term provisions	14.33		17.56	11

6	* Current liabilities				
1	Short-term borrowings	911.60	767.68	912.24	769.39
	y Trade payables	1,703.43	1,719.28	1,916.19	1,745.00
3	a) total outstanding dues of micro enterprises and small enterprises	-	_	_	
	b) total outstanding dues of creditors other than micro enterprises and small enterprises				
	Other current Liabilities	64.38	21.11	328.73	284.35
	Short-term Provisions	7.03	0.83	7.03	0.83
	Current Tax Liabilities	449.97	339.08	449.97	339.08
	Total current liabilities	3,136.42	2,847.99	3,614.16	3,138.65
	Total equity and liabilities	46,448.64	47,082.51	47,191.45	47,624.13

- <sup>1</sup> The above financial results have been reviewed by the Audit Committee, approved and taken on record by the Board of Directors at the Board Meeting held on 30/05/2022.
- <sup>2</sup> The Statutory Auditors of the Company have given their report on the financial results for the Quarter ended and year ended 31<sup>st</sup> March, 2022 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligation and Disclosure Requirement) Regulations, 2015;
- <sup>3</sup> The Auditors report is unmodified and there are no comments or remarks which need to be described in the prescribed format. The Company has also provided declaration to that effect to the stock exchange;
- 4 The Company operates in two segments;
- 5 The Company is having two subsidiaries named Phoenix Cement Limited and Phoenix Industries Limited; therefore, it has prepared standalone and consolidation results;
- 6 Statement of Assets and Liabilities as on 31st March, 2022 is enclosed herewith.
- 7 Figure of earlier periods have been regrouped/recast/reclassified wherever necessary;

By order of the Board For Phoenix International Limited

Narender Komar Makkar Director & Company Scerctary

Din No.: 99026857

Place: Gurugram Date: 30/05/2022

### PART-I STATEMENT OF STANDALONE & CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH, 2022

(Rs. In Lacs)

	Stand	lalone	Conso	lidated
Particulars	As at 31 March, 2022	As at 31 March, 2021	As at 31 March, 2022	As at 31 March, 2021
CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit Before Tax	129.53	264.38	114.54	246.03
Adjustment for:	-			
Add: Depreciation	355.01	353.02	355.01	353,02
Less: Interest income	(11.14)	(90.30)	(11.14)	(90.30)
Less: Foreign Exchange Difference - Expenses	10.66	40.25	10.66	40.25
Currency translation reserve	A Didoction		28.85	
Less: Interest Expenses	866.38	1,069.37	866.39	1,069.38
Less: Short-Term Provisions	(11.09)	3.24		3.24
Other Comprehensive Income	(55.70)	(94.62)	(66.80)	(94.96)
Operating profit before working capital changes	1,283.65	1,545.34	1,297.51	1,526.66
Adjustments for:	1,230.00	1,0 10.10 1	, 1,227101	1,020,00
Decrease (Increase) in Inventories	(215,56)	191.47	(215,56)	191.46
Decrease (Increase) in Trade and other receivables	(734.95)	(4.75)	(1,240.21)	(74.30)
Increase (Decrease) in Trade payables / Current Liabilities	288.43	218.10	475.51	222.48
Net changes in working capital	(662.09)	404.81	(980.26)	339,64
Cash generated from operations	621.56	1,950.15	317.25	1,866.31
Taxes	77.35	(165.00)	77.35	(165.00)
Net cash flow from operating activities (A)	698.91	1,785.15	394.60	1,701.31
receasi now from operating activities (A)	098.91	1,765.15	394.60	1,701.31
CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Fixed Assets	36.28	(133.22)	36.28	(133.22)
Interest Income	11.14	90.30	11.14	90.30
Deposits with Banks	(20.34)	4,891,00	(20.34)	4,891.00
Net cash flow from investing activities (B)	27.08	4,848.08	27.08	4,848.07
CASH FLOW FROM FINANCING ACTIVITIES				
Advances from Subsidiaries / Others	977.31	(7,867.98)	1,281.72	(7,780.05)
Interest Expenses	(866.38)	(1,069.37)	(866.39)	(1,069.38)
Changes in Non Current Liabilities	(45.53)	198.90	(45.26)	199.14
Foreign Exchange loss / Assets Written of	(10.66)	(40.25)	(10.66)	(40.25)
Security Deposits (Paid) / Received	(0.53)	41.53	(0.11)	39.71
Increase / (Repayment) of long term borrowings	(1,016.88)	2,069.89	(1,016.88)	2,069.89
Net cash flow from financing activities (C)	(962.67)	(6,667.26)	(657.59)	(6,580.93)
receasi now from mancing activities (C)	(502.01)	(0,007.20)	(0.71.57)	(0,380.73)
Net Increase / (Decrease) in Cash & Cash Equivalents(A+B+C)	-236.66	-34.03	-235,90	-31.55
Cash and cash equivalents at the beginning of the year / Period	292,40	326.42	316.39	347.94
Cash and cash equivalents at the end of the year/ Period	55.74	292.40	80,49	316.39
Add: Margin Money/Fixed Deposit Balance				
Cash and Bank Balances	55.74	292.40	- 80.49	316.39
Cash and cash equivalent comprises of:				
Cash in hand	0.10	0.10	14.13	14.12
			500000	
Balances with banks(in current account)	55.64	292.30	66.36	302.27

By the Order of the Board For Phoenix International Limited

Nareuter Kumar Mankar Director & Company Socretary Din No.: 00026857

Place : Gurugram. Date: 30/05/2022

SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED

Standalone Consolidated (Rs. In Lacs)

Particulars  Anudited  Audited  2  829.19  829.19  829.19  Ret Results  Part Results  Part Results  Part Results  Part Results  Particular Segment Revenue  Ret Sales/Income from Operations  Replace  Particular Segment Revenue  829.19  829.19  829.19  829.19  829.19  829.19  12.80  12.80  12.80  12.80  12.80  12.80  12.80  12.80  12.80  12.80  12.80  12.80  12.80  12.80  12.80  12.80  12.80  12.97  13.63.83  12.97  12.80  12.97  13.63.83  12.97  12.80  12.80  12.80  12.80  12.80  12.80  12.97  12.80  12.97  12.80  12.97  12.80  12.97  12.80  12.97  12.80  12.97  12.80  12.97  12.80  12.97  12.80  12.97  12.80  12.97  12.80  12.97  12.80  12.97  12.80  12.97  12.80  12.97  12.80  12.97  12.80  12.97  12.81  12.80  12.97  12.80  12.97  12.80  12.97  12.80  12.97  12.81  12.80  12.97  12.80  12.97  12.80  12.97  12.80  12.97  12.80  12.97  12.80  12.97  12.80  12.97  12.80  12.97  12.80  12.97  12.80  12.97  12.80  12.97  12.80  12.97  12.80  12.97  12.80  12.97  12.80  12.97  12.80  12.80  12.97  12.80  1	1			QUAR	TER EN	QUARTER ENDED	Standalone	Standalone YEAR ENDED	Standalone YEAR ENDED	Standalone
Segment Revenue   1		Particulars	3 months ended 31.03.2022	3 months ended 31.12.2021	Corresponding 3 months ended 31.03.2021	31.03.2022	31.03.2021	3 months ended 31.03.2022	3 months ended 31.12.2021	31.03.2022
Segment Revenue   1			Audited	Unaudited	Unaudited	Audited	Audited		Unaudited	
Segment Revenue   387,91   312,12   41,000.11   551,77   375,14			2	3	4	5	6			
a. Segment A. Manufacturing         387.97         332.12         157.64         1,00.11         551.77         375.14           b. Segment B. Fent         441.22         473.64         485.74         1,610.45         1,969.43         453.54           Less: Inter Segment Revenue         829.19         785.76         596.38         2,710.56         2,521.20         828.68           Less: Inter Segment Revenue         829.19         785.76         596.38         2,710.56         2,521.20         828.68           Less: Inter Segment Revenue         829.19         785.76         596.38         2,710.56         2,521.20         828.68           Less: Inter Segment Revenue         829.19         785.76         596.38         2,710.56         2,521.20         828.68           Segment Revenue         829.19         785.76         596.38         2,710.56         2,521.20         828.68           Segment Revenue         829.19         785.76         596.38         1,01.6         81.58         1,21.50           Segment Revenue         829.19         785.76         596.38         1,01.6         81.89         913.83         1,346.72         295.49           Less: I Finance Cost         10tal Profit Before Tax         2245.73         2249.28	-	Segment Revenue								1
D. Segment B-Rent   D. Segment B-Rent   D. Segment Revenue   S.		a. Segment A- Manufacturing	387.97	312.12	157.64	1,100.11	551.77	375.14	323.82	1
Total Segment Revenue		b. Segment B- Rent	441.22	473.64	438.74	1,610.45	1,969.43	453.54	461.32	
Less: Inter Segment Revenue   Net Sales/Income from Operations   R29.19   785.76   596.38   2,710.56   2,521.20   828.68		Total Segment Revenue	829.19	785.76	596.38	2,710.56	2,521.20	828.68	785.14	
Segment Results   Profit   P		Less: Inter Segment Revenue						•		
Segment Results         12.80         \$4.04         \$10.16         \$81.98         \$12.87         \$236.48           a. Segment A- Manufacturing         12.80         \$24.04         \$10.16         \$81.98         \$13.33.85         \$249.28           b. Segment B- Rent         Total Profit before Tax         285.33         288.72         202.15         995.91         \$1.333.85         \$249.28           Less: I. Finance Cost         285.31         288.72         205.97         865.91         \$1.333.85         \$249.28           Less: I. Finance Cost         70.80         71.80         71.80         73.82         73.93         7264.48         45.65           Less: I. Finance Cost         70.80         71.80         71.80         73.82         73.93         7264.48         45.65           Less: I. Finance Cost         70.80         71.80         73.82         73.93         7264.48         45.65           Less: I. Finance Cost         70.80         71.80         73.82		200	829.19	785.76	- 596.38	2,710.56	2,521.20	828.68		
Segment Results         12.80         54.04         10.16         81.58         (12.87)         12.80           Profit(P)/Loss(r) before Tax         245.73         236.88         181.99         913.93         1,346.72         236.48           a. Segment A- Manufacturing         245.73         236.33         258.53         288.72         192.15         995.91         1,333.85         249.28           Less: i. Finance Cost         2.58.53         288.72         192.15         995.91         1,333.85         249.28           Less: i. Finance Cost         3.68.88         1.69.2         265.97         866.38         1,069.37         203.63           Less: i. Finance Cost         3.68.88         3.79.92         71.80         (73.82)         129.53         264.48         45.65           Less: i. Finance Cost         3.68.88         3.79.92         71.80         (73.82)         129.53         264.48         45.65           Less: i. Finance Cost         3.79.81.88         3.79.92         71.80         71.80         71.80         71.80         71.80         71.80         71.80         71.80         71.80         71.80         71.80         71.80         71.80         71.80         71.80         71.80         71.80         71.80										
Profit(+)/Loss(+) before Tax and Interest         12.80         54.04         10.16         81.98         (12.87)         12.80           a. Segment A- Manufacturing         245.73         234.68         181.99         913.93         1,346.72         236.48           b. Segment B- Rent         Total Profit before Tax         288.73         288.72         192.15         995.91         1,333.85         249.28           Less: I. Finance Cost         203.63         216.92         265.97         866.38         1,669.37         203.63           ii. Other unallocable expenditure net off unallocable income         -         -         -         -         -         -         -           segment Assets         8.857.56         8.857.56         8.891.71         9,718.05         8.891.71         8,956.59         8           a. Segment Assets         3.7761.18         37,761.18         37,761.18         37,781.05         8.891.71         9,956.59         8           b. Segment B- Rent         46,618.74         46,618.74         47,082.50         46,48.64         47,082.50         47,139.93         47,139.93         47,139.93         47,139.93         47,139.93         47,139.93         47,139.93         47,139.93         47,139.93         47,139.93         47,139.93	2	Segment Results								
a. Segment A. Manufacturing   12.80   54.04   10.16   81.18   12.80		Profit(+)/Loss(-) before Tax and Interest						10000		
b. Segment B- Rent   Total Profit before Tax   234.68   181.99   913.93   1,346.72   236.48     Less: I. Finance Cost   Total Profit before Tax   228.53   288.72   192.15   995.91   1,333.85   249.28     Less: I. Finance Cost   203.63   216.92   265.97   866.38   1,069.37   203.63     Less: I. Finance Cost   203.63   216.92   205.97   866.38   1,069.37   203.63     Less: I. Finance Cost   203.63   216.92   205.97   866.38   1,069.37   203.63     Less: I. Finance Cost   203.63   216.92   205.97   866.38   1,069.37   203.63     Less: I. Finance Cost   203.63   216.92   205.97   866.38   1,069.37   203.63     Less: I. Finance Cost   203.63   216.92   205.97   866.38   1,069.37   203.63     Less: I. Finance Cost   203.63   216.92   205.97   866.38   1,069.37   203.63     Less: I. Finance Cost   203.63   216.92   205.97   205.97   205.97     Less: I. Finance Cost   203.63   216.92   205.97   205.97   205.97     Less: I. Finance Cost   203.63   216.92   205.97   205.97   205.97     Less: I. Finance Cost   203.63   205.97   205.97   205.97     Less: I. Finance Cost   203.63   205.97   205.97   205.97     Less: I. Finance Cost   203.63   205.97   205.97   205.97     Less: I. Finance Cost   205.97   205.97   205.97   205.97     Less: I. Finance Cost   205.97   205.97   205.97   205.97     Less: I. Finance Cost   205.97   205.97   205.97   205.97   205.97     Less: I. Finance Cost   205.97   205.97   205.97   205.97   205.97   205.97   205.97   205.97     Less: I. Finance Cost   205.97   2		a. Segment A- Manufacturing	12.80	54.04	10.16	81.98	(12.87)	12.80	58.49	
Less: i. Finance Cost		b. Segment B- Rent	245.73	234.68	181.99	913.93	1,346.72	236.48	228.95	
Less: i. Finance Cost   203.63   216.92   265.97   866.38   1,069.37   203.63   20			258.53	288.72	192.15	995.91	1,333.85	249.28	287.44	
Bi. Other unallocable expenditure net off unallocable income   Profit Before Tax   54.90   71.80   (73.82)   129.53   264.48   45.65		and the same of th	203.63	216.92	265.97	866.38	1,069.37	203.63	216.91	
Segment Assets         Profit Before Tax         54.90         71.80         (73.82)         129.53         264.48         45.65           Segment Assets         8.857.56         8.857.56         8.857.56         8.857.56         8.891.71         9.718.05         8.891.71         8.956.59         8.9           a. Segment B- Rent         37,761.18         37,761.18         37,761.18         38.190.79         38,130.59         38,190.79         38,183.34         38.           Segment Liabilities         46,618.74         46,618.74         47,082.50         46,448.64         47,082.50         47,139.93 <t< td=""><td></td><td>ii. Other unallocable expenditure net off unallocable income</td><td></td><td></td><td></td><td></td><td></td><td></td><td>,</td><td></td></t<>		ii. Other unallocable expenditure net off unallocable income							,	
Segment Assets         8,857,56         8,857,56         8,891,71         9,718,05         8,891,71         8,956,59         8,956           b. Segment B- Rent         37,61,18         37,61,18         37,761,18         38,190,79         36,730,59         38,190,79         38,193,44         38,183           Total         46,618,74         46,618,74         47,082,50         46,448,64         47,082,50         47,139,93         47,139,93         47,139           Segment Liabilities         3,634,38         3,634,38         3,781,08         8,097,56         6,781,08         3,720,84         3,720           b. Segment B- Rent         9,345,55         9,345,55         9,345,55         9,734,98         4,644,52         6,781,08         3,720,84         3,720           Total         10,979,93         12,979,93         13,916,06         12,742,08         13,216,06         13,288,74         13,288           Capital Employed         12,979,93         12,979,93         13,516,06         12,742,08         13,216,06         13,288,74         13,288           6. Segment A- Manufacturing         2,8415,63         28,415,63         28,415,63         3,634,83         3,706,56         33,455,81         5,235,74         5,235,74           6. Segment B- Rent <t< td=""><td></td><td>Profit Before Tax</td><td>54.90</td><td>71.80</td><td>(73.82)</td><td>129.53</td><td>264.48</td><td>45.65</td><td>70.53</td><td></td></t<>		Profit Before Tax	54.90	71.80	(73.82)	129.53	264.48	45.65	70.53	
Segment Assets         8.857.56         8.891.71         9,718.05         8.891.71         8,956.59         47,139.33										
a. Segment A- Manufacturing     8,887,56     8,891,71     9,78,05     8,991,71     8,956,59     8,956,59     8,956,59     8,956,59     8,956,59     8,956,59     8,956,59     8,951,71     8,956,59     8,951,71     8,956,59     8,951,71     8,956,59     8,951,71     8,956,59     8,931,71     8,956,59     8,931,71     8,956,59     8,91,71     8,956,59     38,190,79     38,190,79     38,190,79     38,190,79     38,190,79     38,190,79     38,183,34     38,183     3,730,59     34,488,64     47,082,50     47,082,50     47,139,93	ω	Segment Assets								1
b. Segment B- Rent 37,761.18 37,761.18 38,190.79 36,730.59 38,190.79 38,183.34 38,183  Total 46,618.74 46,618.74 47,082.50 46,448.64 47,082.50 47,139.93 47,139  Segment Liabilities 46,618.74 46,618.74 47,082.50 46,448.64 47,082.50 47,139.93 47,139  a. Segment A- Manufacturing 3,634.38 3,634.38 3,781.08 8,097.56 6,781.08 3,720.84 3,720  b. Segment B- Rent 9,345.55 9,345.55 9,734.98 4,644.52 6,734.98 9,567.90 9,567  Total 12,979.93 12,979.93 13,516.06 12,742.08 13,516.06 13,288.74 13,288  Capital Employed 12,979.93 12,979.93 13,516.06 12,742.08 13,516.06 13,288.74 13,288  Capital Employed 28,415.63 28,415.63 28,415.63 28,455.81 3,086.07 31,455.81 28,615.44 28,615  a. Segment A- Manufacturing 5,223.17 5,223.18 5,110.63 1,620.49 2,110.62 5,235.74 5,235.88  b. Segment B- Rent 9,345.63 28,415.63 28,415.63 33,566.44 33,706.56 33,566.43 33,851.18 33,851.88 33,85		a. Segment A- Manufacturing	. 8,857.56	8,857.56	8,891.71	9,718.05	8,891.71	8,956.59	8,956.59	
Total         46,618.74         46,618.74         47,082.50         46,448.64         47,082.50         47,139.93         47,209.93         47,209.93         47,209.93         47,209.93         47,209.93         47,209.93         47,209.93         47,209.93         47,209.93         47,209.93         47,209.93         47,209.93         47,209.93         47,209.93         47,209.93         47,209.93         47,209.93         47,209.93         47,209.93         47	J.	b. Segment B- Rent	37,761.18	37,761.18	38,190.79	36,730.59	38,190.79	38,183.34	38,183.34	1
Segment Liabilities         3,634.38         3,781.08         8,097.56         6,781.08         3,720.84         3,720           a. Segment A- Manufacturing         3,634.38         3,634.38         3,781.08         8,097.56         6,781.08         3,720.84         3,720           b. Segment B- Rent         9,345.55         9,345.55         9,734.98         4,644.52         6,734.98         9,567.90         9,567           Total         12,979.93         12,979.93         13,516.06         12,742.08         13,516.06         13,288.74         13,288           Capital Employed (Segment A- Manufacturing         28,415.63         28,415.63         5,110.63         1,620.49         2,110.62         5,235.74         5,235.74         5,235.84           b. Segment B- Rent         28,415.63         28,415.63         28,455.81         3,086.07         31,455.81         28,615.44         28,615.44         28,615.81         33,566.43         33		Total	46,618.74	46,618.74	47,082.50	46,448.64	47,082.50	47,139.93	47,139.93	
a. Segment A- Manufacturing       3,634.38       3,634.38       3,781.08       8,097.56       6,781.08       3,720.84       3,720         b. Segment B- Rent       9,345.55       9,345.55       9,345.55       9,734.98       4,644.52       6,734.98       9,567.90       9,567.90       9,567.90       9,567.90       9,567.90       9,567.90       9,567.90       9,567.90       9,567.90       13,216.06       12,742.08       13,516.06       13,288.74	4	Segment Liabilities								
b. Segment B- Rent 9,345.55 9,345.55 9,734.98 4,644.52 6,734.98 9,567.90 9,567.  Total 12,979.93 12,979.93 13,516.06 12,742.08 13,516.06 13,288.74 13,288.  Capital Employed 12,979.93 12,979.93 13,516.06 12,742.08 13,516.06 13,288.74 13,288.  Capital Employed 12,979.93 12,979.93 13,516.06 12,742.08 13,516.06 13,288.74 13,288.74 13,286.		a. Segment A- Manufacturing	3,634.38	3,634.38	3,781.08	8,097.56	6,781.08	3,720.84	3,720.84	
Total         12,979.93         12,979.93         13,516.06         12,742.08         13,516.06         13,288.74         13		b. Segment B- Rent	9,345.55	9,345.55	9,734.98	4,644.52	6,734.98	9,567.90	9,567.90	
Capital Employed         Capital Employed           (Segment Assets Less Segment Liabilities)         5,223.17         5,223.18         5,110.63         1,620.49         2,110.62         5,235.74         5,235.74         5,235.81           a. Segment A- Manufacturing         28,415.63         28,415.63         28,455.81         32,086.07         31,455.81         28,615.44         28,615.44         28,615.44         28,615.44         33,706.56         33,566.43         33,851.18 <td></td> <td>Total</td> <td>12,979.93</td> <td>12,979.93</td> <td>13,516.06</td> <td>12,742.08</td> <td>13,516.06</td> <td>13,288.74</td> <td>13,288.74</td> <td></td>		Total	12,979.93	12,979.93	13,516.06	12,742.08	13,516.06	13,288.74	13,288.74	
Capital Employed         Capital Employed           (Segment Assets Less Segment Habilities)         5,223.18         5,110.63         1,620.49         2,110.62         5,235.74         5,235.           a. Segment A- Manufacturing         5,223.17         5,223.18         5,110.63         1,620.49         2,110.62         5,235.74         5,235.           b. Segment B- Rent         28,415.63         28,415.63         28,455.81         32,086.07         31,455.81         28,615.44         28,615.44         28,615.44         33,706.56         33,566.43         33,566.43         33,851.18										
lent Assets Less Segment Liabilities)     5,223.17     5,223.18     5,110.63     1,620.49     2,110.62     5,235.74     5,235.74     5,235.74       ment B- Rent     28,415.63     28,415.63     28,415.63     28,455.81     32,086.07     31,455.81     28,615.44     28,615.44       33,638.80     33,638.80     33,638.81     33,566.44     33,706.56     33,566.43     33,566.43     33,5851.18     33,851.18	5	Capital Employed								
ment A- Manufacturing         5,223.17         5,223.18         5,110.63         1,620.49         2,110.62         5,235.74         5,235.74         5,235.74         5,235.74         5,235.74         5,235.74         5,235.74         5,235.74         5,235.74         5,235.74         5,235.74         28,615.44         28		(Segment Assets Less Segment Liabilities)								
ment B- Rent         28,415.63         28,415.63         28,455.81         32,086.07         31,455.81         28,615.44         28,615.44         28,615.44         28,615.44         33,706.56         33,566.43         33,566.43         33,851.18		a. Segment A- Manufacturing	5,223.17	5,223.18	5,110.63	1,620.49	2,110.62	5,235.74	5,235.74	1
33,638.80 33,638.81 33,566.44 33,706.56 33,566.43 33,851.18 33,851.		b. Segment B- Rent	28,415.63	28,415.63	28,455.81	32,086.07	31,455.81	28,615.44	28,615.44	
		Total	33,638.80	33,638.81	33,566.44	33,706.56	33,566.43	33,851.18	33,851.18	

Place: Gurugram Date: 30/05/2022





### INDEPENDENT AUDITOR'S REPORT

TO
THE BOARD OF DIRECTORS
PHOENIX INTERNATIONAL LIMITED

Report on the audit of the Standalone Financial Results

We have audited the accompanying statement of Standalone Ind-AS Financial Results of **PHOENIX INTERNATIONAL LIMITED** ("the Company") for the quarter and the year ended March 31, 2022, together with the notes thereon ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5,2016, (initialed by us for identification). These quarterly and annual Standalone Ind AS Financial Results have been prepared on the basis of Standalone Ind AS Financial Statements, which are the responsibility of the Company's Management and have been approved by the Board of Directors of the Company at its meeting held on 30.05.2022. Our responsibility is to express an opinion on these Standalone Ind-AS Financial Results based on our audit of such Standalone Ind AS Financial Statements, which have been prepared in accordance with the Indian Accounting Standards (Ind-AS) prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued there under and other accounting principles generally accepted in India.

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

Based on our audit conducted as above, in our opinion and to the best of our information and according to the explanations given to us these Ind-AS Standalone Financial Results for the quarter and year ended 31 March, 2022:

a) are presented in accordance with requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular dated 05.07.2016 in this regard; and

b) gives a true and fair view of the net profit (financial performance including other comprehensive income) and other financial information for the quarter and the year ended 31 March, 2022.

For Pradip Bhardwaj & Co.,

**Chartered Accountants** 

FRN: 013697C

CA Pradip Bhardwaj

**Partner** 

Membership No. 500219

Date: 30.05.2022 Place: <u>Gurugram</u>

UDIN: 22500219AJXWB26341

### INDEPENDENT AUDITOR'S REPORT



TO
THE BOARD OF DIRECTORS
PHOENIX INTERNATIONAL LIMITED

Report on the Audit of the Consolidated Financial Results

We have audited the accompanying statement of Consolidated Financial Results of **PHOENIX INTERNATIONAL LIMITED** ("the Company") for the quarter and the year ended March 31, 2022, together with the notes thereon ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5,2016, (initialed by us for identification). These quarterly and annual Consolidated Financial Results have been prepared on the basis of Consolidated Financial Statements, which are the responsibility of the Company's Management and have been approved by the Board of Directors of the Company at its meeting held on 30.05.2022. Our responsibility is to express an opinion on these Consolidated Financial Results based on our audit of such Consolidated Financial Statements, which have been prepared in accordance with the Indian Accounting Standards (Ind-AS) prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued there under and other accounting principles generally accepted in India.

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

Based on our audit conducted as above, in our opinion and to the best of our information and according to the explanations given to us these Consolidated Financial Results for the quarter and year ended 31 March, 2022:

a) are presented in accordance with requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular dated 05.07.2016 in this regard; and

b) gives a true and fair view of the net profit (financial performance including other comprehensive income) and other financial information for the quarter and the year ended 31 March, 2022.

For Pradip Bhardwaj & Co.,

Chartered Accountants

CA Pradip Bhardwaj

Partner

Membership No. 500219

Date: 30.05.2022 Place: Gurugram

UDIN: 22500219 AJXWI06336

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