

November 01, 2021

To, **National Stock Exchange of India Limited** Listing Department, Exchange Plaza, Bandra (E), Mumbai – 400 051

Ref Symbol: VASCONEQ

To, **BSE Limited** The Department of Corporate Services Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai 400 001

Ref: Scrip Code: 533156

Subject: Financial Results for the Quarter and Half year ended September 30, 2021.

Dear Sir/ Madam,

The Board of Directors of Vascon Engineers Limited, in their meeting commenced at 1130 hours and concluded at 1320 hours on November 01, 2021 have discussed and approved the following:

1. Approved and taken on record Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter and half year ended September 30, 2021 as per the format prescribed under Regulation 33 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('LODR') along with limited review report from Auditors. (As enclosed).

This is for your information and records.

You are requested to take the above intimation on record.

For Vascon Engineers Limited

Vibhuti Dani Company Secretary and Compliance Officer

Encl: As above

VASCON ENGINEERS LTD.

Registered & Corporate Office: Vascon Weikfield Chambers, Behind Hotel Novotel, Opposite Hyatt Hotel, Pune-Nagar Road, Pune - 14. Tel.: +91 20 3056 2100/200/300, Fax: +91 20 3056 2600, Web: www.vascon.com CIN: L70100PN1986PLC175750

Sharp & Tannan Associates

Chartered Accountants

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Independent Auditor's Limited Review Report on Standalone Unaudited Financial results of VASCON ENGINEERS LIMITED for the quarter and six months ended on September 30, 2021, Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To, The Board of Directors VASCON ENGINEERS LIMITED (CIN: L70100PN1986PLC175750) Pune 411 014.

Introduction

- We have reviewed the accompanying statement of Unaudited Standalone Financial results of VASCON ENGINEERS LIMITED ("the Company") for the quarter and six months ended September 30, 2021, together with notes thereon ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("Listing Regulations").
- 2. The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors on November 1, 2021, 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, as amended ("the Act"), read with relevant rules issued there under and other recognised accounting practices and policies generally accepted in India and Regulation 33 of the Listing Regulations in this regard. Our responsibility is to express a conclusion on the Statement based on our review.

Scope of 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 ("ICAI"). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of 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 significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



Conclusion

4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 as prescribed under section 133 of the Act and other recognised accounting practices and policies generally accepted in India has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations in this regard, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Emphasis of Matter

5. We draw attention to the Note No. 4 to the financial results which describes that the Company has recognised effect on financial assets to reflect the business impact and uncertainties arising from the Covid-19 pandemic. Such estimates are based on current facts and circumstances and may not necessarily reflect the future uncertainties and events arising from full impact of the Covid-19 pandemic.

Our conclusion is not modified in respect of the above emphasis of matter.



Sharp & Tannan Associates Chartered Accountants Firm's Reg. No.: 0109983W by the hand of

CA Tirtharaj Khot

Partner Membership No.: (F) 037457 UDIN: 21037457AAAAC.c3598

Pune, November 1, 2021



Sharp & Tannan Associates

Chartered Accountants

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Independent Auditor's Limited Review report on Consolidated Unaudited Financial results of VASCON ENGINEERS LIMITED for the Quarter and Six months ended on September 30, 2021, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,

The Board of Directors VASCON ENGINEERS LIMITED (CIN: L70100PN1986PLC175750) Pune 411 014

Introduction

- 1. We have reviewed the accompanying statement of Consolidated Unaudited Financial results of the VASCON ENGINEERS LIMITED ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), which includes Group's share of profit/(loss) in its associates and joint ventures for the quarter and six months ended on September 30, 2021, together with notes thereon ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
- 2. The Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors on November 1, 2021 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") as amended, read with rules issued there under and other recognised accounting practices and policies generally accepted in India and Regulation 33 of the Listing Regulations in this regard. Our responsibility is to express a conclusion on the Statement based on our review.

Scope of 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of 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 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 Listing Regulations in this regard, to the extent applicable.



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Sr. No.	Name of the related party	Nature of relationship
1.	Vascon Engineers Limited	Parent Company
2.	GMP Technical Solutions Private Limited	Subsidiary Company
3.	Marvel Housing Private Limited	Subsidiary Company
4.	Almet Corporation Limited	Subsidiary Company
5.	Marathwada Realtors Private Limited	Subsidiary Company
6.	Vascon Value Homes Private Limited	Subsidiary Company
7.	GMP Technical Solutions Middle East (FZE)	Step Down Subsidiary
	(In process of Winding-up)	
8.	Phoenix Venture	Joint Venture
9.	Cosmos Premises Private Limited	Joint Venture
10.	Ajanta Enterprises	Joint Venture
11.	Vascon Saga Construction LLP	Joint Venture
12.	Vascon Qatar WLL	Joint Venture
13.	Mumbai Estates Private Limited	Associate

4. 'The Statement' includes the results of the entities mentioned below:

Basis for Qualified Conclusion

5. The consolidated financial statements include financial statements prepared and certified by the management in case of a Joint Venture whose group share of profit was of Rs. 625.32 Lakhs (recognized under Equity Method), which are not reviewed by its auditors. We were unable to carry out the procedures as mentioned in Regulation 33 (8) of the above SEBI regulations, which mandates that the 80% of the revenue, assets and profits have to be reviewed by the respective auditors. This review compliance of 80% is not met in the present instance.

Qualified Conclusion

6. Except for the possible effects of matter specified under "Basis for qualified conclusion", and based on our review conducted and procedures performed as stated in "Scope of review" paragraph above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with recognition and measurement principles laid down in Ind AS 34 as prescribed under section 133 of the Act and other recognised accounting practice and principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations in this regard, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Emphasis of Matter

7. We draw attention to the Note No. 4 to the financial results which describes that the Group has recognised effect on financial assets to reflect the business impact and uncertainties arising from the Covid-19 pandemic. Such estimates are based on current facts and circumstances and may not necessarily reflect the future uncertainties and events arising from full impact of the Covid-19 pandemic.

Our conclusion is not modified in respect of the above emphasis of matter.



Other Matters

8. We did not review the Ind AS financial statements of four domestic subsidiaries & one foreign stepdown subsidiary included in the Statement, whose interim financial information / financial result reflect total assets of Rs. 604.62 lakhs as at September 30, 2021, total revenues of Rs. 98.54 lakhs and of Rs. 183.83 lakhs for the quarter & six months period ended September 30, 2021, total net loss after tax of Rs 5.35 lakhs and of Rs 6.23 lakhs and total comprehensive loss of Rs 5.35 lakhs and of Rs 6.23 lakhs for the quarter & six months period ended September 30, 2021, respectively, and net cash outflow is Rs. 7.47 lakhs for the six months period ended September 30, 2021, as considered in the Statement. The consolidated financial results also include the Group's share of loss after tax of Rs. 12.03 lakhs and Rs. 45.71 lakhs and total comprehensive loss of Rs. 27.10 and of Rs. 104.24 lakhs for the quarter & six months period ended September 30, 2021, respectively, as considered in the Statement, in respect of four joint ventures whose financial statements have not been reviewed by us.

These financial statements / information are not reviewed and have been furnished to us by the Holding company's management and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these four joint ventures, four subsidiary & one foreign step-down subsidiary, are based solely on such unaudited financial information as certified by management. In our opinion and according to the information and explanations given to us by the Holding company's management, these components are not material to the Group.

 One domestic associate is non-operative entities and its financial information as of September 30, 2021 is unaudited. This financial information is provided by the Holding Company's management in whose opinion it is not material to the group.

Our conclusion is not modified in respect of these other matters.



Sharp & Tannan Associates Chartered Accountants Firm's Reg. No.: 0109983W by the hand of

CA Tirtharaj Khot

Partner Membership No.: (F) 037457 UDIN: 21037457AAAACD8125

Pune, November 1, 2021

Vascon Engineers Limited CIN: L70100PN1986PLC175750

Registered Office: Vascon Weikfield chambers , Behind Novatel Hotel , Opposite Hyatt Hotel, Pune Nagar Road, Pune - 411014

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STATEMENT OF UNAUDITED CONSOLIDATED AND STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2021

(Rs in Lakhs)

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Sr.	PARTICULARS	STANDALONE					CONSOLIDATED						
No.	2		Quarter Ended			Half Year Year Ended		Quarter Ended			Half Year		Year Ended
		30th Sep, 2021	30th June, 2021		30th Sep, 2021		31st March, 2021	, 30th Sep, 2021	30th June, 2021	30th Sep, 2020	30th Sep, 2021	30th Sep, 2020	31st March 2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income												
	a)Revenue from Operations	11,782	7,506	8,936	19,288	12,170	35,723	15,287	11,162	11,950	26,449	16,285	50,688
	b) Other Income	122	316	366	438	685	1,123	171	340	450	511	707	1,241
	Total Income	11,904	7,822	9,302	19,726	12,855	36,846	15,458	11,502	12,400	26,960	16,992	51,929
2	Expenses												
	a) Construction Expenses / Cost of materials consumed including cost of land	9,350	6,937	6,075	16,287	9,358	28,077	12,510	9,286	7,956	21,796	11,981	37,558
	b) Purchase of stock- in- trade	-	1 -	-	-	-	1	-	-	-	-	-	
	c) Changes in inventories of finished goods, work in progress and stock in trade	72	(720)	2,119	(648)	1,740	2,780	(242)	(740)	2,041	(982)	1,556	2,690
	d) Employee benefits expenses	966	1,328	684	2,294	1,592	3,390	1,733	2,102	1,316	3,835	2,828	5,85
	e) Finance Cost	568	585	574	1,153	1,259	2,451	644	636	653	1,280	1,418	2,68
	f) Depreciation and amortisation expenses	132	116	189	248	370	722	267	248	299	515	600	1,20
	g) Other expenses	413	294	626	707	2,395	3,112	780	582	1,100	1.362	3,250	5,81
	Total Expenses	11,501	8,540	10,267	20,041	16,714	40,533	15,692	12,114	13,365	27,806	21,633	55,805
3	Profit / (Loss) from Operations	403	(718)	(965)	(315)	(3,859)		(234)	(612)		(846)	(4,641)	(3,876
4	Share of Profit / (Loss) from Joint Venture / Associates	-	-	-	-	-	-	655	(75)	(56)	580	(114)	(111
5	Profit / (Loss) before tax (3+4)	403	(718)	(965)	(315)	(3,859)	(3,687)	421	(687)	(1,021)	(266)	(4,755)	(3,987
6	Tax Expenses												
-	Current tax (includes earlier year taxation)	61	-	-	61	-	-	79	16	-	95	-	-
	Deferred Tax	-	-	-	-	-	-	-	-	58	-	58	41
7	Net Profit/(Loss) after tax (5-6)	342	(718)	(965)	(376)	(3,859)	(3,687)	342	(703)	(1,079)	(361)	(4,813)	(4,028
8	Other Comprehensive Income (OCI)						1				(00.)	((
-	Items that will not be reclassified to profit or loss (Net of tax)	(14)	65	(74)	51	(111)	(111)	(14)	65	(73)	51	(110)	(47
9	Total comprehensive income (7+8)	328	(653)	(1,039)	(325)	(3,970)			(638)	(1,152)	(310)		(4,075
10	Total comprehensive income for the quarter / halt year /year		(((/	(01110)			(000)	(1110-)	(0.0)	(1/20)	(4,676
	Owners of the Company	328	(653)	(1,039)	(325)	(3,970)	(3,798)	325	(645)	(1,154)	(320)	(4,870)	(4,138
	Non controlling interests	-	-	-	-	-	-	3	7	2	10	(53)	63
11	Paid-up Equity Share Capital (Face Value Rs. 10/- per share)	18,614	18,214	17,814	18,614	17,814	18,214	18,614	18,214	17,814	18,614	17,814	18,214
12	Earnings Per Share (EPS) *												
	a) Basic EPS (in Rs.) (Not annualized)	0.19	(0.40)	(0.55)	(0.21)	(2,17)	(2.05)	0.19	(0.39)	(0.61)	(0.20)	(2.67)	(2.27
	b) Diluted EPS (in Rs.) (Not annualized)	0.19	(0.39)	(0.54)	(0.20)	(2.16)		0.19	(0.38)	US SOL	sociaties 20	(2.66)	(2.2)
		0.17	(0.07)	(0.54)	(0.20)	(2.10)	account of a local division of the	0.19	(0.56)	ANT?		(2.00)	(2.2)
	* Basic and diluted EPS for all periods except for the year ended March 31, 2021 are not annualised					Here	- 2			anne	10 1 1 St)	

Vascon Engineers Limited CIN: L70100PN1986PLC175750

Segment wise Revenue, Results, Assets and Liabilities

Particulars	STANDALONE						CONSOLIDATED					
	Quarter Ended			Half Year		Year Ended	Quarter Ended		d	Half Year		Year Ended
	30th Sep, 2021	30th June, 2021	30th Sep, 2020	30th Sep, 2021	and the second sec	31st March, 2021	30th Sep, 2021	30th June, 2021	30th Sep, 2020	30th Sep, 2021	30th Sep, 2020	31st March, 2021
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Segment Revenue												
EPC (Engineering, Procurement and Construction)	10,110	7,488	5,992	17,598	9,181	29,733	10,110	7,488	5,992	17,598	9,181	29,73
Real Estate Development	1,672	- 18	2,944	1,690	2,989	5,990	1,008	61	2,987	1,069	3,061	6,10
Manufacturing & BMS (Building Management System)	-	-	-	-	-	-	4,169	3,621	2,971	7,790	4,043	15,05
Total	11,782	7,506	8,936	19,288	12,170	35,723	15,287	11,170	11,950	26,457	16,285	50,88
Less: Inter-Segment Revenue	-	-	-	-	-	-	1 -	(8)	-	(8)	-	(200
Net Sales/Income from operations	11,782	7,506	8,936	19,288	12,170	35,723	15,287	11,162	11,950	26,449	16,285	50,688
2. Segment Results			1									
EPC (Engineering, Procurement and Construction)	955	855	758	1,810	(683)	2,056	955	855	719	1,810	(683)	2,05
Real Estate Development	616	(114)	(192)	502	(257)	(473)	614	(117)	(315)	497	(642)	
Manufacturing & BMS (Building Management System)	010	(114)	(1/2)	-	(207)	(4/0)	110	118	156	228	(135)	
Subtotal	1,571	741	566	2,312	(940)	1,583	1,679	856	560	2,535	(1,460)	
Less: Finance Cost	(568)	(585)	(574)	(1,153)	(1,259)	(2,451)	(644)	(636)	(653)	(1,280)	(1,418)	(2,68
Other unallocable expenditure net off unallocable income	(600)	(874)	(957)	(1,474)	(1,660)	(2,819)	(614)	(907)	(928)	(1,521)	(1,877)	(2,99:
Total Profit before Tax	403	(718)	(965)	(315)	(3,859)	(3,687)	421	(687)	(1,021)	(266)	(4,755)	(3,987
3. Segment Assets and Liabilities										-		-
Segments Assets	-											
EPC (Engineering, Procurement and Construction)	44,490	42,085	35,342	44,490	35,342	41,096	43,868	41,360	34,652	43,868	34,652	40,653
Real Estate Development	65,863	64,250	68,112	65,863	68,112	63,831	68,710	67,216	71,110	68,710	71,110	66,79
Manufacturing & BMS (Building Management System)	-	-		-	-	-	14,649	14,171	13,057	14,649	13,057	13,47
Unallocable	19,653	20,279	21,417	19,653	21,417	19,475	11,211	11,745	12,906	11,211	12,906	11,07
Total	130,006	126,614	124,871	130,006	124,871	124,402	138,438	134,492	131,725	138,438	131,725	131,997
Segments Liabilities	02.044	10.054	10.0/0	00.044	10.0/0	10.007	00.011	10.054	10.010	00.011	10.010	10.00
EPC (Engineering, Procurement and Construction)	23,844 28,637	19,356 28,532	18,060 27,926	23,844 28,637	18,060 27,926	18,227	23,844	19,356	18,060	23,844	18,060	18,22
Real Estate Development	20,037					26,702	28,678	28,642	28,037	28,678	28,037	26,91
Manufacturing & BMS (Building Management System)	7 000	-	-	7 000	-	10.051	5,202	5,481	5,277	5,202	5,277	5,32
Unallocable Total	7,822	9,801 57,689	10,110 56,096	7,822	10,110 56,096	10,051 54,980	9,912 67,636	11,584 65,063	11,642 63,016	9,912	11,642 63,016	11,613 62,081
IVINI	00,303	57,007	50,070	00,000	50,070	54,750	07,030	05,083	03,010	a Tannan	03,010	02,08



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Regn. N 1099831

Zo21 Zo21 <thzd2< th=""> Zo21 Zo21 Z</thzd2<>	Particulars	STAND	DALONE	(Rs in Lakhs CONSOLIDATED			
2021 2021 <th< th=""><th></th><th>A</th><th>s At</th><th colspan="3">As At</th></th<>		A	s At	As At			
Assets Image: Control operation of the control operation operatioperation operation operation operation operation op					31st March 2021		
Non Current Assets 2.662 2.473 5.640 5.400 Copietly (Plant and Equipment Copietly (and fragment) 1.559 1.59 1.599 1.59 1.599 1.59 1.59 1.59 1.59 1.59 1.59 1.595		(Unaudited)	(Audited)	(Unaudited)	(Audited)		
Property, Pantal and Equipment 2,662 2,473 5,440 5,440 Capital work-in-progress 1,559 1,559 1,599 1,599 1,599 Coorbit on Consolication - - 2,261 2,261 2,261 Other Introgible casels 4 4 4 1 1 Financial Assets 3 3 359 79 19 Financial Assets 16,888 16,889 7,749 7,77 100 - 362 33 0.65 66 10.06 100 - 675 67 <td< td=""><td>Assets</td><td></td><td></td><td></td><td></td></td<>	Assets						
Copinal work-in-progress investment Property 1 - 1 - 1 - 1 - 1 59 1.59	Non Current Assets						
Copinal work-in-progress investment Property 1 - 1 - 1 - 1 - 1 59 1.59	Property Plant and Equipment	2442	2 473	5 440	5 401		
Investment Property GoodWill on Consolidation 1.59 1.599 1.599 1.590 1.590 1.590 2.661 2.66 Other Introgible casets 33 34 557 19 Right of Use Assets 33 34 557 19 Investments 16.888 16.889 7.749 7.79 Loars 100 - 362 33 Others Financial Assets 9,643 9,798 9,966 10.06 Investments 10.01 - - 675 67 Other Non Current Assets 1.610 1.001 1.025 1.881 2.498 1.82 Financial Assets 34.058 33.503 32.854 31.67 Carrent Assets 1.641 15.89 1.845 2.75 5.70 6.77 Financial Assets 1.362 1.881 2.75 3.877 2.75 1.881 2.75 Financial Assets 1.450 1.881 2.708 3.877 2.792 Carr		2,002	2,4/0	3,040	5,401		
Goodwill on Consolidation - - 2.64 2.66 Other Intongible assets 33 3.4 597 19 Financial Assets 33 3.4 597 19 Investments 16.888 16.889 7.749 7.79 Loans 102 - 3.62 3.53 Others Financial Assets 9.663 9.78 9.966 10.06 Deferred Tax Asset (Net) 1.101 1.025 1.132 1.05 Deferred Tax Asset (Net) - - 6.75 6.76 Other Non Current Assets 3.40.58 33.503 32.854 31.89 Investments 1.354 313 354 313 354 318 2.75 Bank balances 3.362 3.088 2.668 6.732 6.701 6.76 Others Financial Assets 7.46 1.986 2.242 1.88.31 2.55 Bank balances 3.642 2.703 3.877 2.25 1.030 3.84 1.31.		1.559	1.599	1.559	1.599		
Other Introngible assets 4 4 4 14 11 Sight of Use Assets 33 34 597 19 Financial Assets 16.888 16.889 7.749 7.79 Loars 102 - 322 33 Others Financial Assets 9.663 9.778 9.966 10.06 Comen Tax Asset (net) 1.101 1.025 1.132 1.05 Other Non Current Assets 2.045 1.681 2.449 1.87 Current Assets 1.46 1.33 354 31.3 354 31.97 Investments 3.45 31.3 354 31.3 354 31.97 Investments 3.45 1.456 1.980 4.4.83 4.078 46.967 45.922 Investments 3.45 31.3 354 31.3 354 31.97 1.469 18.81 2.275 1.676 0.670 1.686 6.732 6.701 6.76 0.670 0.680 6.732 <td< td=""><td></td><td>-</td><td>-</td><td></td><td>2,661</td></td<>		-	-		2,661		
Right of Use Assets 33 34 597 19 Financial Assets 16.888 16.889 7.749 7.79 Loans 102 - 322 33 Others Financial Assets 9,663 9,784 9,966 10.02 Deferred Tax Assets (Net) 1,101 1.025 1.132 1.05 Other Non Current Assets 7.49 7.79 6.76 67 Other Non Current Assets 7.408 7.49 1.87 1.48 2.498 1.87 Current Assets Total Non Current Assets 3.3503 32.845 31.697 1.87 Financial Assets 11.589 11.459 1.436 1.81 2.45 Investments 3.342 3.354 3.31 3.54 3.18 2.55 Investments 3.342 3.346 2.2085 5.101 5.29 1.6.41 1.6.41 1.6.41 1.6.41 1.6.41 1.6.41 1.6.41 1.6.41 1.6.41 1.6.41 1.6.41 1.6.41 1		4	4		18		
Enancial Assets 16,888 16,889 7,749 7,79 Loans 102 - 342 33 Others Financial Assets 9,663 9,778 9,966 10.06 Income Tax Assets (net) 1,101 1.022 - 675 67 Other Non Current Assets 2045 1,681 2,485 1,82 1,82 Current Assets Total Non Current Assets 34,058 33,503 32,854 31,69 Financial Assets 1,859 11,459 14,149 16,131 16,413 Investments 3,54 313 3,54 313 1,459 11,459 11,459 11,459 16,813 1,275 Bank balances 3,622 3,855 5,101 5,235 100,35 10,364 1,849 16,139 16,413 18,414 18,514 18,312 15,525 100,305 100,305 100,305 100,305 100,305 100,305 100,305 100,305 100,305 100,305 100,305 100,305					193		
Investments 16,888 16,889 7,749 7,79 Loans 102 - 342 35 Oftens Financial Assets 9,663 9,794 10,25 1,132 1,05 Defered Tax Asset (Net) 1,101 1,025 1,132 1,05 1,132 1,05 Other Non Current Assets 2,045 1,681 2,498 1,87 Current Assets 1,001 1,025 1,133 1,67 Current Assets 1,468 44,083 44,078 46,967 45,92 Investments 354 313 354 313 354 316 Investments 3,462 3,855 5,101 5,29 1,648 2,75 Bank balances 3,462 3,855 1,881 2,75 1,456 1,936 1,841 2,75 Bank balances 3,462 3,855 5,101 5,29 1,030 Other Sinancial Assets 1,456 1,936 4,242 1,92 1,861 1,812	0						
Loans 102 - 3.82 3.3 Others Financial Assets (net) 1.101 1.022 1.132 1.035 Deferred Tax Asset (net) - - 6.75 6.7 Other Non Current Assets 2.404 1.481 1.87 Inventories 34.058 33.503 32.854 31.47 Investments 354 313 354 313 Investments 354 313 354 313 Trade Receivables 11.589 11.456 16.19 16.41 Cash and cash equivalents 1.456 1.7936 1.88 2.75 Bank balances 3.422 3.344 2.708 3.877 2.929 Others Financial Assets 7.788 90.897 105.582 100.30 1004 Others Financial Assets 130.006 124.402 138.436 131.997 Equity and Liabilities 1.30.006 124.402 138.436 131.997 Equity and Liabilities - - 1.010 <		16.888	16.889	7,749	7,792		
Others Financial Assets Income Tax Assets (net) 9,663 9,778 9,966 10.06 Deferred Tax Assets (net) 1,025 1,132 1,035 Other Non Current Assets 34.058 33,503 32,854 31,497 Current Assets 1,681 2,248 1,881 2,498 1,881 Investments 34,058 33,503 32,854 31,497 Investments 354 313 354 32,855 Investments 1,459 11,434 61,197 16,411 Cash and cash equivalents 3,462 3,865 5,101 5,259 Loans 6,680 6,732 6,701 6,766 Other Current Assets 3,864 2,708 3,877 2,955 Total Current Assets 130,006 124,402 138,436 131,972 Equity and Liabilities 130,006 124,402 138,436 131,972 Equity and Liabilities - - 1,010 1,000 Non Current Liabilities - -			-	362	359		
Income Tax Assets (net) Deferred Tax Asset (net) Current Assets Total Non Current Assets Total Non Current Assets Table Non Current Labilities Table N			9,798		10,068		
Defered Tax Asset (Nef) - - - 675 677 Other Non Current Assets Total Non Current Assets 34,058 33,803 32,884 31,897 Current Assets 44,683 44,078 46,967 45,22 Financial Assets 354 313 354 313 Investments 354 11,589 11,469 16,139 16,411 Cash and cash equivalents 1,456 1,936 1,821 2,983 18,81 2,755 Bank balances 3,242 3,836 2,708 3,877 2,955 Loans 5,748 90,899 105,582 100,300 Other Strancial Assets 130,006 124,402 138,436 131,977 Equity and Liabilities 130,006 124,402 138,436 131,977 Equity Share Capital 18,614 18,214 18,614 18,214 Other Faulty 51,698 51,700 51,598 51,700 Equity Share Capital 18,614 18,214 18,614					1.053		
Other Non Current Assets 2.045 1.681 2.498 1.87 Current Assets 34.058 33.503 32.854 31.69 Current Assets 34.058 33.503 32.854 31.69 Current Assets 44.683 44.078 46.967 45.92 Investments 354 313 354 313 Trade Receivables 11.589 11.456 1.793 1.881 2.755 Bank bolances 3.622 3.855 5.101 5.255 10.675 6.680 6.732 6.701 6.752 Others Financial Assets 7.040 2.42.81 19.808 2.45.52 100.305 Other Current Assets 7.059, 748 90.897 105.582 100.305 Equity And Labilities 130.006 124.402 138.436 131.97 Equity And Labilities - - 1.010 1.000 Non Current Labilities - - 1.010 1.000 Non Current Labilities - - 1.010		-	-		675		
Total Non Current Assets 34,058 33,503 32,854 31,69 Current Assets 10,058 33,503 32,854 31,69 Financial Assets 11,589 11,456 46,967 45,92 Investments 13,589 11,456 1,881 2,75 Bank bolances 3,622 3,855 5,101 5,75 Loans 6,680 6,732 6,701 6,762 Other Sinancial Assets 2,708 3,347 2,255 Dons 3,346 2,708 3,347 2,255 Other Current Assets 7010,582 100,300 124,402 138,436 131,997 Equity and Liabilities 70,203 69,703 59,748 90,899 105,582 100,300 Fequity and Liabilities 130,006 124,402 138,436 131,997 Equity antibulable to owners of the Company 69,703 69,703 69,422 70,203 69,911 Non Current Liabilities - - 1,010 1,000 Non		2,045	1,681	2,498	1,874		
Inventories 44,683 44,078 44,076 45,927 Financial Assets 11,589 11,469 16,139 16,41 Cash and cash equivalents 11,656 1,936 1,81 2,75 Bank balances 3,622 3,855 5,101 5,255 Loans 6,680 6,732 6,762 6,762 6,762 100,307 Other Financial Assets 24,218 19,808 24,562 19,922 3,867 2,955 Other Current Assets 27,08 3,877 2,955 100,300 1041 Assets 130,006 124,402 138,436 131,977 Equity and Liabilities 24,661 130,006 124,402 138,436 131,977 Equity and Liabilities 10,006 124,402 138,436 131,977 Equity and Liabilities 11,008 1,000 1,000 1,000 Non Controlling Interest - - 1,010 1,000 Non Current Liabilities - - 3,33 - <t< td=""><td>Total Non Current Assets</td><td>34,058</td><td>33,503</td><td>32,854</td><td>31,693</td></t<>	Total Non Current Assets	34,058	33,503	32,854	31,693		
Financial Assets 354 313 354 313 Investments 354 313 354 313 Trade Receivables 11,589 11,449 16,139 16,41 Cash and cash equivalents 3,642 3,855 5,101 5,259 Bank balances 3,642 3,855 5,101 5,259 Others Financial Assets 24,218 19,808 24,562 19,922 Other Current Assets 25,748 90,899 105,582 100,300 Total Assets 130,006 124,402 138,436 131,997 Equity And Liabilities 130,006	Current Assets						
Investments 354 313 354 313 Trade Receivables 11,599 11,459 15,139 16,41 Cash and cash equivalents 1,456 1,936 1,881 2,255 Bank balances 3,622 3,855 5,101 5,255 Loarts 6,680 6,732 6,701 6,660 Other Financial Assets 3,346 2,708 3,877 2,955 Other Current Assets 95,948 90,899 105,582 100,300 Total Assets 130,006 124,402 138,436 131,997 Equity and Liabilities 18,614 18,214 18,614 18,214 Cash and Same Capital 18,614 18,214 18,614 18,214 Other Equity 51,089 51,208 51,589 51,700 Equity attributable to owners of the Company 69,703 69,422 70,203 69,914 Non Current Liabilities - - 1,010 1,000 Non Current Liabilities - - 1,	Inventories	44,683	44,078	46,967	45,925		
Trade Receivables 11,589 11,469 16,139 16,41 Cash and cash equivalents 3,452 3,855 5,101 5,255 Bank bolances 3,222 6,800 6,732 6,701 6,76 Others Financial Assets 24,218 19,808 24,562 19,922 Other Current Assets 7001 Current Assets 95,948 90,899 105,582 100,300 Total Assets 130,006 124,402 138,436 131,997 Equity and Liabilities 18,614 18,214 18,614 18,214 Cay and Capital 18,614 18,214 18,614 18,214 Other Equity 51,089 51,208 51,589 51,700 Equity And Cabilities - - 1,010 1,000 Non Controlling Interest - - 1,010 1,000 Non Current Liabilities - 3 2,544 1,733 Other Equity 51,208 51,589 51,700 Borrowings 4,675 4,317 <td>Financial Assets</td> <td></td> <td></td> <td></td> <td></td>	Financial Assets						
Cash and cash equivalents Bank balances 1,456 1,936 1,881 2,75 Bank balances 3,622 3,855 5,101 5,251 Others Financial Assets 24,218 19,808 24,562 19,922 Other Current Assets 95,948 90,899 105,582 100,300 Total Assets 130,006 124,402 138,436 131,991 Equity and Liabilities 130,006 124,402 138,436 131,991 Equity and Liabilities 18,614 18,214 18,614 18,214 Equity Share Capital 18,614 18,214 18,614 18,214 Cher Current Liabilities - - 1,010 1,000 Non Controlling Interest - - 3,324 1,733 2,544 1,738 Dither Liabiliti	Investments	354	313	354	313		
Bank balances Loans 3,622 3,855 5,101 5,251 Others Financial Assets 6,680 6,732 6,701 6,763 Other Current Assets 7010 24,218 19,808 24,522 19,922 Other Current Assets 95,948 90,879 105,582 100,300 Total Assets 130,006 124,402 138,436 131,997 Equity and Liabilities 51,589 51,700 51,208 51,589 51,700 Equity and Liabilities 51,089 51,208 51,589 51,700 69,910 Non Controlling Inferest - - 1,010 1,000 1,000 Non Current Liabilities - - 3,32 2,544 1,738 2,544 1,738 Other financicil liabilities<	Trade Receivables	11,589	11,469	16,139	16,417		
Loans Others Financial Assets 6,680 6,732 6,701 6,760 Others Financial Assets 19,808 24,522 19,908 24,522 19,908 24,522 100,307 Total Assets Total Current Assets 95,948 90,899 105,582 100,300 Total Assets 130,006 124,402 138,436 131,997 Equity And Liabilities 18,614 18,214 18,614 18,214 Equity Share Capital Other Equity 18,614 18,214 18,614 18,214 Controlling Interest - - 1,010 1,000 Non Controlling Interest - - 1,010 1,000 Non Controlling Interest - - 1,010 1,000 Non Current Liabilities - - 3 - - - 1,010 1,000 Non Current Liabilities - - - 1,010 1,000 - - - - - - - - - -	Cash and cash equivalents	1,456	1,936	1,881	2,754		
Others Financial Assets 24.218 19.808 24.562 19.922 Other Current Assets 75.948 90.899 105.582 100.300 Total Assets 130.006 124.402 138.436 131.997 Equity and Llabilities 18.614 18.214 18.614 18.214 18.614 18.214 Cher Equity 51.089 51.208 51.208 51.700 69.703 69.703 69.703 69.703 69.703 69.710 1.000 Non Controlling Interest - - 1.010 1.000 1.000 Non Current Llabilities 4.675 4.319 4.681 4.266 Current Llabilities 2.544 1.738 2.544 1.738 Other Llabilities 2.544 1.738 2.544 1.738 Current Llabilities 8.959 7.375 11.037 8.986 Enancial Liabilities 8.959 7.375 11.037 8.986 Lease Liability 45 87 229 15 Tod	Bank balances	3,622	3,855	5,101	5,250		
Other Current Assets 3.346 2.708 3.877 2.95 Total Assets 95,948 90.899 105,582 100.30 Total Assets 130,006 124,402 138,436 131,997 Equity and Llabilities 186,614 188,214 188,614 182,214 Equity Share Capital 188,614 188,214 188,614 182,214 Other Equity Scale Capital 186,614 188,214 188,614 182,214 Collect Current Scale	Loans	6,680	6,732	6,701	6,766		
Total Current Assets 95,948 90,899 105,582 100,302 Total Assets 130,006 124,402 138,436 131,992 Equity and Liabilities 18,614 18,214 18,614 18,214 Equity and Liabilities 18,614 18,214 18,614 18,217 Equity Share Capital 18,614 18,214 18,614 18,217 Cher Equity 51,208 51,208 51,208 51,208 Equity attributable to owners of the Company 69,703 69,422 70,203 69,910 Non Controlling Interest - - 1,010 1,000 Non Current Liabilities 4,675 4,319 4,681 4,265 Lease Liabilities 2,544 1,738 2,544 1,733 2,544 Other financial liabilities 2,544 1,733 2,544 1,733 Barrowings 8,959 7,375 11,037 8,986 Lease Liability 45 87 229 15 Total Non Current Liabilitities	Others Financial Assets	24,218	19,808	24,562	19,925		
Total Assets 130,006 124,402 138,436 131,991 Equity and Liabilities Image: Comparison of the Company Image: Company Im	Other Current Assets	3,346	2,708	3,877	2,954		
Equity and Liabilities Image: Stress of the Company Image: Stress of the Company <thimage: company<="" of="" stress="" th="" the=""> Image:</thimage:>	Total Current Assets	95,948	90,899	105,582	100,304		
Equity 18,614 18,614 18,214 18,614 18,210 Other Equity 51,089 51,208 51,589 51,700 Equity attributable to owners of the Company 69,703 69,422 70,203 69,910 Non Controlling Interest - - 1,010 1,000 Non Current Labilities - - 1,010 1,000 Other financial liabilities 4,675 4,319 4,681 4,266 Lease Liability 74 17 491 4 Other Liabilities 2,544 1,738 2,544 1,738 Financial Liabilities - - 3 6,074 7,719 6,049 Lease Liability 45 87 229 157 15,037 8,986 2,044 2,7247	Total Assets	130,006	124,402	138,436	131,997		
Equity Share Capital 18,614 18,214 18,614 18,214 18,614 18,214 Other Equity 51,089 51,208 51,589 51,700 Equity attributable to owners of the Company 69,703 69,422 70,203 69,910 Non Controlling Interest - - 1,010 1,000 Non Courtent Liabilities - - 1,010 1,000 Non Courtent Liabilities - - 1,010 1,000 Non Courtent Liabilities - - - 1,010 1,000 Non Courtent Liabilities - - - 1,010 1,000 Non Courtent Liabilities -	Equity and Liabilities						
Equity Share Capital 18,614 18,214 18,614 18,214 18,614 18,214 Other Equity 51,089 51,208 51,589 51,700 Equity attributable to owners of the Company 69,703 69,422 70,203 69,910 Non Controlling Interest - - 1,010 1,000 Non Courtent Liabilities - - 1,010 1,000 Non Courtent Liabilities - - 1,010 1,000 Non Courtent Liabilities - - - 1,010 1,000 Non Courtent Liabilities - - - 1,010 1,000 Non Courtent Liabilities -	Equity						
Other Equity 51,089 51,208 51,589 51,702 Equity attributable to owners of the Company 69,703 69,422 70,203 69,910 Non Controlling Interest - - 1,010 1,000 Non Controlling Interest - - 1,010 1,000 Non Current Liabilities - - 1,010 1,000 Borrowings 4,675 4,319 4,681 4,265 Lease Liabilities - - 3 - - 3 - - 3 - - - 3 -		18,614	18,214	18,614	18,214		
Equity attributable to owners of the Company 69,703 69,422 70,203 69,910 Non Controlling Interest - - 1,010 1,000 Non Current Liabilities - - 1,010 1,000 Non Current Liabilities - - 1,010 1,000 Non Current Liabilities 4,675 4,319 4,681 4,265 Lease Liability 74 17 491 4 Other financial liabilities - - 3 - Other Liabilities - - 3 - - 3 - Current Liabilities - - 3 - - 3 - <td></td> <td>51,089</td> <td>51,208</td> <td>51,589</td> <td>51,702</td>		51,089	51,208	51,589	51,702		
Non Current Liabilities 4.675 4.319 4.681 4.265 Borrowings 4.675 4.319 4.681 4.265 Lease Liabilities 74 17 491 4 Other financial liabilities 2.544 1.738 2.544 1.738 Other Liabilities - - 3 - - 3 - - 3 - - 3 - - 3 - - 3 - - 3 - - 3 - - - 3 - - - 3 - - - 3 - - - 3 - - - 3 - - - 3 - - - 3 - - - 3 - - - - - 3 - - - 3 - - - - - - - - -	Equity attributable to owners of the Company				69,916		
Financial Liabilities 4,675 4,319 4,681 4,265 Borrowings 4,675 4,319 4,681 4,265 Lease Liability 74 17 491 4 Other financial liabilities 2,544 1,738 2,544 1,738 Other Liabilities - - 3 3 Other Liabilities 7,293 6,074 7,719 6,049 Current Liabilities - - 3 3 Financial Liabilities - - 3 3 Current Liabilities - - 3 3 Borrowings 8,959 7,375 11,037 8,986 Lease Liability 45 87 229 151 Trade Payables 45 87 229 151 Total outstanding Dues of Creditors other than Micro 25,035 21,464 27,247 24,045 Enterprises and Small Enterprise 5,890 9,097 5,632 8,833 Other Current Liabilities 2,037 1,736 2,596 2,233 Other C	Non Controlling Interest	-		1,010	1,000		
Financial Liabilities 4,675 4,319 4,681 4,265 Borrowings 4,675 4,319 4,681 4,265 Lease Liability 74 17 491 4 Other financial liabilities 2,544 1,738 2,544 1,738 Other Liabilities - - 3 3 Other Liabilities 7,293 6,074 7,719 6,049 Current Liabilities - - 3 3 Financial Liabilities - - 3 3 Current Liabilities - - 3 3 Borrowings 8,959 7,375 11,037 8,986 Lease Liability 45 87 229 151 Trade Payables 45 87 229 151 Total outstanding Dues of Creditors other than Micro 25,035 21,464 27,247 24,045 Enterprises and Small Enterprise 5,890 9,097 5,632 8,833 Other Current Liabilities 2,037 1,736 2,596 2,233 Other C	Non Connect Link Million			1			
Borrowings 4,675 4,319 4,681 4,265 Lease Liability 74 17 491 4 Other financial liabilities 2,544 1,738 2,544 1,738 Other Liabilities - - 3 - Total Non Current Liabilities - - 3 - Current Liabilities 7,293 6,074 7,719 6,049 Einancial Liabilities - - 3 - - 3 - - - 3 - - - 3 - - - 3 - - - 3 - <				100.00			
Lease Liability 74 17 491 4 Other financial liabilities 2,544 1,738 2,544 1,738 Other Liabilities - - 3 3 Current Liabilities 7,293 6,074 7,719 6,049 Current Liabilities 7,293 6,074 7,719 6,049 Financial Liabilities 8,959 7,375 11,037 8,986 Lease Liability 45 87 229 151 Trade Payables 2 24 161 62 Total outstanding Dues of MSME 2 24 161 62 Total outstanding Dues of Creditors other than Micro 25,035 21,464 27,247 24,045 Enterprises and Small Enterprise 5,890 9,097 5,632 8,833 Other financial liabilities 5,890 9,097 5,632 8,833 Provisions 2037 1,736 2,596 2,233 Other Current Liabilities 53,010 48,906 59,504 55,033		4 675	4319	4 681	4 267		
Other financial liabilities 2.544 1.738 2.544 1.738 Other Liabilities Total Non Current Liabilities - - 3 3 Current Liabilities 7,293 6,074 7,719 6,049 Current Liabilities 7,293 6,074 7,719 6,049 Financial Liabilities 8,959 7,375 11,037 8,986 Lease Liability 45 87 229 151 Trade Payables 2 24 161 62 Total outstanding Dues of MSME 2 24 161 62 Total outstanding Dues of Creditors other than Micro 25,035 21,464 27,247 24,049 Other financial liabilities 5,890 9,097 5,632 8,833 Provisions 2,037 1,736 2,596 2,233 Other Current Liabilities 53,010 48,906 59,504 55,033							
Other Liabilities - - 3 Current Liabilities 7,293 6,074 7,719 6,045 Financial Liabilities 8,959 7,375 11,037 8,986 Borrowings 8,959 7,375 11,037 8,986 Lease Liability 45 87 229 151 Trade Payables 2 24 161 67 Total outstanding Dues of MSME 2 24 161 67 Total outstanding Dues of Creditors other than Micro 25,035 21,464 27,247 24,045 Other financial liabilities 5,890 9,097 5,632 8,833 Provisions 2,037 1,736 2,596 2,233 Other Current Liabilities 53,010 48,906 59,504 55,033							
Total Non Current Liabilities7,2936,0747,7196,045Current Liabilities8,9597,37511,0378,986Borrowings8,9597,37511,0378,986Lease Liability4587229151Trade Payables22416162Total outstanding Dues of MSME22416162Total outstanding Dues of Creditors other than Micro25,03521,46427,24724,044Enterprises and Small Enterprise5,8909,0975,6328,832Other financial liabilities5,8909,0975,6328,832Provisions2,0371,7362,5962,233Other Current Liabilities53,01048,90659,50455,033		2,544	-		3		
Financial Liabilities 8,959 7,375 11,037 8,986 Borrowings 8,959 7,375 11,037 8,986 Lease Liability 45 87 229 157 Trade Payables 2 24 161 62 Total outstanding Dues of MSME 2 24 161 62 Total outstanding Dues of Creditors other than Micro 25,035 21,464 27,247 24,044 Enterprises and Small Enterprise 5,890 9,097 5,632 8,832 Other financial liabilities 5,890 9,097 5,632 8,832 Provisions 2,037 1,736 2,596 2,233 Other Current Liabilities 11,042 9,123 12,602 10,714		7,293	6,074		6,049		
Financial Liabilities 8,959 7,375 11,037 8,986 Borrowings 8,959 7,375 11,037 8,986 Lease Liability 45 87 229 157 Trade Payables 2 24 161 62 Total outstanding Dues of MSME 2 24 161 62 Total outstanding Dues of Creditors other than Micro 25,035 21,464 27,247 24,044 Enterprises and Small Enterprise 5,890 9,097 5,632 8,832 Other financial liabilities 5,890 9,097 5,632 8,832 Provisions 2,037 1,736 2,596 2,233 Other Current Liabilities 11,042 9,123 12,602 10,714							
Borrowings 8,959 7,375 11,037 8,986 Lease Liability 45 87 229 157 Trade Payables 2 24 161 62 Total outstanding Dues of MSME 2 24 161 62 Total outstanding Dues of Creditors other than Micro 25,035 21,464 27,247 24,044 Enterprises and Small Enterprise 5,890 9,097 5,632 8,832 Other financial liabilities 5,890 9,097 5,632 8,832 Provisions 2,037 1,736 2,596 2,233 Other Current Liabilities 53,010 48,906 59,504 55,033		-					
Lease Liability 45 87 229 15 Trade Payables 7 2 24 161 65 Total outstanding Dues of MSME 2 24 161 65 Total outstanding Dues of Creditors other than Micro 25,035 21,464 27,247 24,044 Enterprises and Small Enterprise 5,890 9,097 5,632 8,833 Other financial liabilities 5,890 9,097 5,632 8,833 Other Current Liabilities 5,890 9,097 5,632 8,833 Other Current Liabilities 53,010 48,906 59,504 55,033		0.050	7 275	11.027	0.004		
Trade Payables 2 24 161 66 Total outstanding Dues of MSME 2 24 161 66 Total outstanding Dues of Creditors other than Micro 25,035 21,464 27,247 24,045 Enterprises and Small Enterprise 5,890 9,097 5,632 8,833 Other financial liabilities 5,890 9,097 5,632 8,833 Provisions 2,037 1,736 2,596 2,233 Other Current Liabilities 53,010 48,906 59,504 55,033	-						
Total outstanding Dues of MSME 2 24 161 62 Total outstanding Dues of Creditors other than Micro Enterprises and Small Enterprise 25,035 21,464 27,247 24,044 Other financial liabilities 5,890 9,097 5,632 8,833 Provisions 2,037 1,736 2,596 2,233 Other Current Liabilities 11,042 9,123 12,602 10,714		40	0/	227	151		
Total outstanding Dues of Creditors other than Micro 25,035 21,464 27,247 24,045 Enterprises and Small Enterprise 5,890 9,097 5,632 8,833 Other financial liabilities 5,890 9,097 5,632 8,833 Provisions 2,037 1,736 2,596 2,233 Other Current Liabilities 11,042 9,123 12,602 10,714		2	24	161	6		
Enterprises and Small Enterprise 5,890 9,097 5,632 8,833 Other financial liabilities 5,890 9,097 5,632 8,833 Provisions 2,037 1,736 2,596 2,233 Other Current Liabilities 11,042 9,123 12,602 10,714 Total Current Liabilities 53,010 48,906 59,504 55,033							
Other financial liabilities 5,890 9,097 5,632 8,833 Provisions 2,037 1,736 2,596 2,233 Other Current Liabilities 11,042 9,123 12,602 10,716 Total Current Liabilities 53,010 48,906 59,504 55,033		20,000	21,404	21,241	24,04)		
Provisions 2,037 1,736 2,596 2,233 Other Current Liabilities 11,042 9,123 12,602 10,716 Total Current Liabilities 53,010 48,906 59,504 55,033		5 890	9.097	5 632	8 834		
Other Current Liabilities 11,042 9,123 12,602 10,714 Total Current Liabilities 53,010 48,906 59,504 55,033							
Total Current Liabilities 53,010 48,906 59,504 55,032							
					55,032		





Standalone Cash Flow Statement		
Particulars	For the year Half year ended Sep 30, 2021	(Rs in Lak) For the year Half ye ended Sep 30, 2020
	(Unaudited)	(Unaudited)
Cash flows from operating activities		
Profit / (Loss) before tax for the year	(315)	(3,85
Adjustments for:	(515)	(0)00
Finance costs	1,153	1,25
Dividends received from Joint Venture/ shares	(13)	(1)
(Gain)/ loss on Sale of Assets	(12)	(1:
Depreciation	248	37
Interest received	(239)	(2)
	206	14
Expense recognised in respect of equity-settled share-based payments	(8)	1,50
Provision for doubtful debts and advances		
Provision / Creditors no longer required written back	(167)	(1
Gain / (loss) on investments carried at fair value	1	
Dividend received on investments carried at fair value through profit or lo		
Commision (Net)	30	
Miscellaneous income	-	(2
	883	(1,24
Movements in working capital:		
(Increase)/decrease in trade and other receivables	582	83
(Increase)/decrease in amounts due from customers under construction	(4,336)	(3,80
(Increase)/decrease in inventories	(55)	1,97
(Increase)/decrease in other financial assets	106	(14
(Increase)/decrease in Financial asset Loans	(50)	((
(Increase)/decrease in other current and non current assets	(1,002)	(2)
Increase/(decrease) in other liabilities	2,402	(34
Increase/(decrease) in trade and other payables	3,699	1,8:
Increase/(decrease) in provisions	352	
Cash generated from operations	2,581	(1,2)
Income tax (refund) / paid	(137)	47
Net cash generated by operating activities	2,444	(74
Cash flows from investing activities		
Purchase of fixed assets including work in progress	(418)	(1)
Proceeds from disposal of Fixed assets	32	1:
Dividends received from Joint Venture /Shares	13	1
Proceeds on redemption / (Investment) of Liquid Mutual Fund	(41)	1,44
Investment in Fixed deposits with Banks	153	-
(Payment) /Proceeds from Investment	1	
Net cash (used in)/generated by investing activities	(260)	1,69
	1.00	
Cash flows from financing activities	400	
Proceeds from issue of Equity Shares	400	14
Repayment of borrowings	(2,120)	(1)
Proceeds from borrowings	740	20
Interest received	244	28
Finance cost including capitalized to qualifying assets	(1,983)	(1,65
Net cash used in financing activities	(2,719)	(1,34
Not increase in each and each equivalents	(535)	(39
Net increase in cash and cash equivalents	1,876	1,8
Cash and cash equivalents at the beginning of the year	1,0/0	
Cash and cash equivalents at the end of the year	1,341	1,46





	For the year Half year	(Rs in Lakhs) For the Half year
PARTICULARS	ended Sep 30, 2021 (Unaudited)	ended 30th Sept , 2020 (Unaudited)
A CASH FLOW FROM OPERATING ACTIVITIES	(Unaddiced)	(onaddiced)
Profit before Taxation	(266)	(4,755
Adjustments for :-		
- Depreciation / amortisation expenses	515	600
- Finance Cost	1,280	1,418
- Dividend Received From Joint Venture	(13)	
- Dividend & (Gain) / loss on investments carried at FVTPL	-	(7
 Net Expense recognised in respect of equity-settled share-based 	206	149
payments	200	149
- Interest income	(283)	(297
- Provision for doubtful debt and advances	(8)	1,926
- Bad debts and other receivables, loans and advances written off	4	1
- Provision no longer required written back	(168)	(154
- Share of Profits from Joint Venture	-	42
 Net loss (gain) arising on financial Liabilities designated as at FVTPL 	1	
 (Profit) Loss on Sale of Property, Plant & Equipment (net) 	(12)	(110
Operating Profit before working capital changes	1,256	(1,187
Adjustments for (increase)/ decrease in operating assets		
Inventories before capitalisation of borrowing cost	(493)	1,942
Trade receivables	282	1,267
Amount due from / to Customer	(3,862)	(3,789
Loans (Current & Non Current)	63	(47
Others Financial Assets (Current & Non Current)	79	333
Other assets (Current & Non Current)	(1,547)	(262)
Adjustments for (increase)/ decrease in operating liabilities		
Current trade payables	3,465	1,608
Provisions	428	(125
Other liabilities (Current & Non Current)	2,695	(359
Cash generated from operations	2,365	(620)
Income tax (paid) / refund received	(189)	920
Net Cash flow from operating activities	2,176	300
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of fixed assets including capital work in progress	(965)	(176
Dividend received	13	-
Proceeds on disposal of fixed assets	49	110
Payments / Proceeds from Investments	42	181
Investments / Proceeds from fixed deposits with banks	73	(348)
Investments / Proceeds from liquid mutual funds	(41)	1,482
Net Cash genereated / (used) in investing activities	(829)	1,249
C CASH FLOW FROM FINANCING ACTIVITIES		
Proceed from issue of Equity shares	400	
Repayment of borrowing	(1,594)	(943
Proceeds from borrowing	740	709
Interest Income received	283	297
Finance cost including capitalised to qualifying assets	(2,104)	(1,791
Net Cash genereated / (used) in financing activities	(2,275)	(1,728
D NET CASH INFLOW / (OUTFLOW) (A+B+C)	(928)	(179
Cash and cash aquivalants at the heripping of the year	2 604	2 200
Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of the year	2,694 1,766	2,300 2,121





Notes:

1. The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on November 01, 2021. The Statutory Auditors of the Company have carried out a Limited Review and expressed a qualified opinion in Consolidated Financial Statements for the quarter ended and half year ended September 30, 2021.

2. These results have been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.

3. The Group has reported segment information as per Indian Accounting Standard 108 "Operating Segments" (Ind AS 108) read with SEBI circular dated 5th July, 2016. The identification of operating segments is consistent with performance assessment and resource allocation by the Chief Operating Decision Maker (CODM). The Company's Chief Operating Decision Maker (CODM) is CEO and Managing Director. Primary reporting business segments are as follows:

a) Engineering, Procurement and Construction (EPC)

b) Real Estate Development

c) Manufacturing and BMS (Building Management System)

4. The Group has considered the possible effects that may result from the pandemic relating to COVID-19 on the carrying amounts of receivables, unbilled revenues, goodwill and intangible assets. In developing the assumptions relating to the possible future uncertainties in the global economic conditions because of this pandemic, the Group, as at the date of approval of these financial statements has used internal and external sources of information including credit reports and related information, economic forecasts and consensus estimates from market sources on the expected future performance of the Group. The Group has performed sensitivity analysis on the assumptions used and based on current estimates expects the carrying amount of these assets will be recovered. The impact of COVID-19 on the Group's financial statements may differ from that estimated as at the date of approval of these consolidated financial statements.

5. The Company renegotiated the terms with debenture holders of Zero coupon, rupee denominated unrated unlisted secured non-convertible debentures and agreed for payment of ₹ 164 lakhs on September 2021 instead of June 2021. During the current quarter Company has repaid ₹ 164 lakhs to the debebture holders.

6. In the Extraordinary General Meeting held on September 09, 2021, shareholders of the company have approved the preferential allotment of 31,180,396 equity shares to the Group of investor & Promoters. Accordingly, the fund has been raised through this allotment of equity share on 8th October 2021, at an issue price of Rs. 22.45 per share.

7. The figures for the corresponding period / year have been regrouped and rearranged wherever necessary to make them comparable.

Place : Pune

Date: November 01, 2021



By Order of the Board of Directors

Siddharth Vasudevar Managing Director

