

EL FORGE LIMITED

Regd.Off: No.1A, Sriperumbudur High Road (Via) Singaperumal Koil Appur Village, Kattangulathur Onrium, Chengalpettu District 603204 Phone: (044) 47112500 Fax: (044) 47112523 E-Mail: edf@elforge.com Corporate Office: 21C, A.R.K.Colony, Eldams Road, Alwarpet, Chennai 600018 Ph (044) 24334010

Web Site: http://www.elforge.com CIN: L34103TN1934PLC000669

Ref: EFL/BSE/1102/21

11th February, 2021

The DSC-CRD

Bombay Stock Exchange Ltd Phiroze Jee Jee Bhoy Towers Dalal Street Mumbai 400 001

Dear Sir,

Sub: Outcome of Board Meeting Ref: Our Company Code No.531144

Pursuant to Regulation 33 & 47 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation 2015, please find enclosed herewith

- 1. Copy of Standalone Financial Results of the Company by the Audit Committee for the Quarter and Nine Months Ended 31/12/2020, duly approved and taken on record by the Board of Directors at their meeting held today ie. 11th February, 2021 along with Extract of Results to be published in newspaper.
- 2. Copy of Limited Review Report on the aforesaid Results form the Auditors of the Company placed before the Board of Directors of the Company at their meeting held today.
- 3. The un-audited financial results (standalone) will be uploaded on the website of the company at www.elforge.com.
- 4. The extract of the Unaudited Financial Results (standalone) will be published in newspaper, ie., TRINITY MIRROR and MAKKAL KURAL in the format prescribed.
- 5. The meeting of the Board of Directors commenced at 11:30am and concluded at 13:35pm.
- 6. We request you to take the above on record and note the compliance under above referred regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI LODR).

Thanking you, Yours faithfully,

For EL FORGE LIMITED

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Company Secretary & Compliance Officer



Flat No. 1,2, Kamala Arcade. 669, Mount Road, Thousand Lights, Chennai 600006 Ph: 044-28291328, 9840145586 Email: lmaishere@gmail.com

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

To

The Board of Directors EL Forge Limited No 1A, Sriperumbudur High Road, Kattangulathur Onrium, Kancheepuram District - 603 204

- We have reviewed the unaudited financial results of EL Forge Limited (the "Company") for the Quarter and Nine Months ended December 31, 2020 which are included in the accompanying 'Statement of Unaudited Financial Results for the Quarter and Nine Months ended December 31, 2020'. The Statement has been prepared by the Company's management pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations, 2015") and SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.
- 2. The Statement is the responsibility of the Company's management and has been approved by its board of directors. This Statement 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 there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
- 3. We conducted our review 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.
- 4. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
- 5. We draw attention to the following matters:
 - Non provision of loss or gains on account of Actuarial Valuation, as required by the Indian Accounting Standards, namely, Employees Benefit, as per Ind AS 19 due to non payment of contribution to Employees Gratuity Plan agreed upon with Life Insurance Corporation of India.
- ii. Moneys due to statutory authorities, as ascertained by the management, have been provided fully. Any difference between the amount provided and amount demanded by the statutory authorities shall be accounted in the year of request of demand.



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- iii. The amounts due to a few Creditors, who had filed cases against the Company, before The National Company Law Tribunal, under the Companies Act, 2013 for recovery of their dues, have been settled with them based on the written memorandum of understanding executed with them by the company and subjected to fulfilment of terms and conditions, contained therein.
- iv. The Company has paid all the fixed deposits which have matured and claimed except Rs. 58.50 Lacs as at December 31, 2020, since the amount is due for payment, the same has been included and/or shown under the grouping current liabilities.
- v. Shakespeare Forgings Ltd (SFL), a Company incorporated in United Kingdom (UK) was a wholly owned subsidiary (WOS) of the Company. During the Financial year 2014-15, the UK based wholly owned subsidiary (WOS) of the Company has ceased to be 100% foreign subsidiary (with effect from February 2015) and has become as Associate Company (in UK) concern with the meaning of the Companies Act, 2013. However, consolidation of the Financial Statements (Financial Results) has not been prepared, since the Company does not, in the opinion of the management, have any significant control over the affairs and operations of SFL. Accordingly, the loss or profit relating to the aforesaid SFL was not accounted in the books of the Company. The diminution, if any, in value of investment is also not provided in the books of accounts.
- vi. The option to exercise conversion of preferential share to equity shares has not been received by the company.
- 6. Subject to observations made in the aforesaid paragraph and based on our review conducted as above, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with Ind AS and other recognised accounting practices and policies, and has not disclosed the information required to be disclosed in terms of Regulation 33 of the (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI circular CIR/ CFD/ FAC/ 62/ 2016 dated July 5, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For L Mukundan and Associates Chartered Accountants Firm Registration No: 010283S

Digitally signed L.MUKUNDAN UNDAN Date: 2021.02.11 12:09:25 +05'30'

L Mukundan Partner M No. 204372

UDIN: 21204372AAAAAT4236

Place : Chennai

Date

: 11th February 2021

ELFORGE

EL FORGE LIMITED

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Reg.office: 1A, Sriperumbudur High Road (Via) Singaperumal Koil, Appur Village, Kattangulathur Onrium, kancheepuram 603204 Phone: (044) 47112500 Telefax (044) 47112523 E Mail : edf@elforge.com CIN: L34103TN1934PLC000669 Corporate Office: Door No.21C, A.R.K Colony, Eldams Road, Alwarpet, Chennai - 600018.

Phone: (044) 24334010/11 E Mail: edf@elforge.com

EXTRACTS OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31-12-2020

(All amounts are in Indian Rupees lakhs except earning per equity share data)

| | | | | (All amount | s are in indian kupees i | An amounts are in indian rupees takns except earning per equity snare data) | equity snare data) |
|------|------------------------------------------------------------------------|-------------------------------------------------|--------------------------------------------------|-------------------------------------------------|-----------------------------------------------------|-----------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| S.No | o Particulars | Quarter ended December 31, 2020 Unaudited | Quarter ended September 30, 2020 Unaudited | Quarter ended December 31, 2019 Unaudited | Nine months ended December 31, 2020 Unaudited | Nine months ended December 31, 2019 Unaudited | Year ended March 31, 2020 Audited |
| - | Total Income from operations (net) | 849.25 | 593.52 | 577.90 | 1,589.21 | 2,692.32 | 3,285.70 |
| 2 | Net Profit / (Loss) from ordinary activities after tax | (146,47) | (160.28) | (271,89) | (566.38) | (649.29) | (888.33) |
| 3 | Net Profit / (Loss) for the period after tax (after exceptional items) | (146.47) | (160.28) | 678.62 | (566.38) | 300.08 | 61.04 |
| 4 | Paid-up equity share capital (face value of the share Rs. 10/- each) | 2,032.43 | 2,032.43 | 2,032.43 | 2,032.43 | 2,032.43 | 2,032.43 |
| ς, | Reserves excluding Revaluation Reserve as per balance sheet | (9,042.45) | (8,895.98) | (8,237.03) | (9,042.45) | (8,237.03) | (8,476.07) |
| 9 | Earning Per Share in Rs. before exceptional items (Not Annualised) | | | | | | |
| | Basic | (0.72) | (67.0) | (1.34) | (2.79) | (3.19) | (4.37) |
| | Diluted | (0.72) | (0.79) | (1.34) | (2.79) | (3.19) | (4.37) |
| 7 | Earning Per Share in Rs. after extceptional items (Not Annualised) | | | | | | |
| | Basic | (0.72) | (67.0) | 3.34 | (2.79) | 1.48 | 0.30 |
| | Diluted | (0.72) | (0.79) | 3.34 | (2.79) | 1.48 | 0.30 |
| | | | | | | | Manager and the second |

Notes:

The above is an extract of the detailed format of unaudited financial results for the quarter ended December 31, 2020 filed with the stock echange under Regulation 33 of the SEBI(Listing and Obligations and Disclosure Requirements) Regulations 2015. The full format of the said results are available on the website of BSE Limited (www.bseindia.com) and on the Company's website www.elforge.com.

The Company operations for the nine months ended December 31, 2020 and quarter ended December 31, 2020 may not be compared with the corresponding previous year figure due to lockdown announced by the Governmant, due to global pandemic, namely COVID-19

The above results, duly reviewed by Audit Committee, have been approved by the Board of Directors in this meeting held on February 11, 2021.

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For and on behalf of the Board

K.V. RAMACHANDRAN VICE CHAIRMAN AND MANAGING DIRECTOR

DIN: 00322331

Place: Chennal Date: 11/02/2021



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Corporate Office: Door No.21C, A.R.K Colony, Eldams Road, Alwarpet, Chennai – 600018.

Phone: (044) 24334010/11 E Mail : edf@elforge.com

Unaudited Standalone Financial Results for the Quarter and Nine Months ended December 31, 2020 (Prepared in Compliance with Indian Accounting Standards - IND AS)

(All amounts are in Indian Rupees lakhs except earning per equity share data)

| | | | 1 | | and except carriing p | or oquity share duta) |
|-----------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|--------------------------------------------------|-------------------------------------------------|-----------------------------------------------------|-----------------------------------------------------|-----------------------------------------|
| Particulars | Quarter ended December 31, 2020 Unaudited | Quarter ended September 30, 2020 Unaudited | Quarter ended December 31, 2019 Unaudited | Nine months ended December 31, 2020 Unaudited | Nine months ended December 31, 2019 Unaudited | Year ended March 31, 2020 Audited |
| Income | | | | | | |
| Revenue from operations | 844.37 | 587.21 | 576.95 | 1,574.24 | 2,688.09 | 3,280.33 |
| Other income | 4.88 | 6.31 | 0.95 | 14.97 | 4.23 | 5.37 |
| Total Income | 849.25 | 593.52 | 577.90 | 1,589.21 | 2,692.32 | 3,285.70 |
| Expenses | | | | | | |
| Cost of materials and services consumed | 485.82 | 295.51 | 297.72 | 859.66 | 1,454.31 | 1,778.06 |
| Changes in inventories of finished goods, stock-in-trade and work-in- progress | (40.75) | 19.62 | 20.94 | (1.29) | 102.28 | 83.87 |
| | 445.07 | 315.13 | 318.66 | 858.37 | 1,556.59 | 1,861.93 |
| Employee benefits expense | 153.45 | 116.14 | 179.68 | 344.33 | 564.42 | 744.00 |
| Finance costs | 3.63 | (1.29) | 4.86 | 5.46 | 15.65 | 19.87 |
| Depreciation and amortisation expense | 152.63 | 152.64 | 164.46 | 457.90 | 493.40 | 658.50 |
| Other expenses | 240.93 | 171.18 | 182.13 | 489.52 | 711.55 | 889.73 |
| Total Expenses | 995.72 | 753.80 | 849.79 | 2,155.58 | 3,341.61 | 4,174.03 |
| Profit/ (Loss) before exchange gain/ (loss) on swap contracts, exceptional items and tax | (146.47) | (160.28) | (271.89) | (566.38) | (649.29) | (888.33) |
| Exchange gain/ (loss) on swap contracts | | | ,,, | | | |
| Profit/ (Loss) before exceptional items and tax | (146.47) | (160.28) | (271.89) | (566.38) | (649.29) | (888.33) |
| Exceptional Items | <u>.</u> | | (950.51) | | (949.37) | (949.37) |
| Profit/ (Loss) before tax | (146.47) | (160.28) | 678.62 | (566.38) | 300.08 | 61.04 |
| Tax expense: | | | | | | |
| (a) Current tax expense | | | | | | |
| (e) Deferred Tax | | | | | | |
| Tax expense | - | | - | - | - | - |
| Net profit/(Loss) for the period | (146.47) | (160.28) | 678.62 | (566.38) | 300.08 | 61.04 |
| Other Comprehensive Income | | | | | | |
| A (i) Items that will not be reclassified to Profit or Loss | | | | | | |
| Remeasurement of Defined Benefit Plans | | | 5000 | | | |
| Tax on the same | | | | | | |
| (ii) Income tax relating to items that will not be reclassified to Profit or Loss | | 2 | | | | |
| Total Other Comprehensive Income | | - | - | - | - | - |
| Total Comprehensive Income | (146.47) | (160.28) | 678.62 | (566.38) | 300.08 | 61.04 |
| Paid of equity share capital (Face Value of the share of Rs.10/- each)- Absolute value | 2,03,24,304 | 2,03,24,304 | 2,03,24,304 | 2,03,24,304 | 2,03,24,304 | 2,03,24,304 |
| Earning Per Share (Rs.) - Basic and Diluted [Net Profit/(loss) for the period after tax/Weighted average number of equity shares] | (0.72) | (0.79) | 3.34 | (2.79) | 1.48 | 0.30 |
| 5 | [Not annualised] | [Not annualised] | [Not annualised] | [Not annualised] | [Not annualised] | [Annualised] |

Notes

- 1. The above unaudited standalone financial results for the quarter ended December 31, 2020 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on February 11, 2021.
- 2. These financial results have been prepared in accordance with Indian Accounting Standard ('Ind As') prescribed under section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI circular dated July 5, 2016.
- 3. The Company has considered the possible effects that may results from the pandemic relating to COVID-19 on the carrying amounts of receivables. In developing the assumptions relating to the possible future uncertainties in the global economic conditions because of this pandemic, the Company, as on the date of approval of these financial statement has used internal and external sources of information including credits report and related information and economic forecasts. The Company has performed sensitivity analysis on the assumptions used and based on current estimates expects that carrying amount of receivables will be recovered. The impact of COVID-19 on the Company's financial statements may differ from that estimated as at the date of approval of these financial statements.

4. Segment Wise Revenue, based on review of Chief Operating Decision Maker of the Companies review of operations internally.

The Company has two business segment (1) Manufacture and Sale of Steel forgings, (2) Land and Development described as "Other Operating Income". The Company has disclosed the

| Particulars | Quarter ended December 31, 2020 Unaudited | Quarter ended September 30, 2020 Unaudited | Quarter ended December 31, | Nine months ended December 31, 2020 Unaudited | Nine months ended December | Year ended March 31, 2020 Audited |
|-------------------------------------------------------|-------------------------------------------------|--------------------------------------------------|-------------------------------|-----------------------------------------------------|----------------------------|-----------------------------------------|
| Segment Revenue | | | Rs. | in Lakhs | | |
| Forgings Land Income | 849.25 | 593.52 | 577.90 | 1,589.21 | 2,692.32 | 3,285.70 |
| Total Revenue | 849.25 | 593.52 | 577.90 | 1,589.21 | 2,692.32 | 3,285.70 |
| Segment Results Profit/(Loss) on forgings Land Income | (146.47) | (160.28) | 678.62 | (566.38) | 300.08 | 61.04 |
| Net Profit / Loss | (146.47) | (160.28) | 678.62 | (566.38) | 300.08 | 61.04 |

5. Previous period figures have been regrouped / reclassified, wherever necessary, to conform to the current period classification / presentation.

6. Number of complaints from share holders received during the quarter NIL and disposed off during the quarter NIL.

7. The Company operations for the nine months ended December 31, 2020 and quarter ended December 31, 2020 may not be compared with the corresponding previous year figure due to lockdown annouced by the Government, due to global pandemic, namely COVID-19

Place : Chennai

Date: 11-02-2021

For and on behalf of the Board

K.V. RAMACHANDRAN

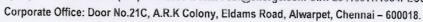
VICE CHAIRMAN AND MANAGING DIRECTOR

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DIN: 00322331

EL FORGE LIMITED

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Phone: (044) 24334010/11 E Mail: edf@elforge.com Unaudited Standalone financial position as at December 31, 2020 (Prepared in Compliance with Indian Accounting Standards - IND AS)

| | | (All amounts are in Indian Rupees | |
|---------------------------------------|----------|-----------------------------------|-------------------------|
| Balance Sheet as at December 31, 2020 | Note No. | As at December 31, 2020 | As at March 31, 2020 |
| Particulars | | Rs | Rs |
| ASSETS | | | |
| Non-current assets | | | |
| Property, plant and equipment | 1.1 | 3,005.94 | 3,457.3 |
| Capital work-in-progress | 1.1 | 316.04 | 307.1 |
| Financial Assets | | 010.01 | 307.1 |
| (i) Investments | 1.2 | 373.84 | 373.8 |
| (iv) Others | 1.3 | 70.27 | 92.0 |
| Other non-current assets | 1.4 | 11.28 | 7.7 |
| | | 3,777.38 | 4,238.2 |
| Current assets | | | 1,200.2 |
| Inventories | 1.5 | 1,418.18 | 1,414.6 |
| Financial Assets | | ,,,,,,,,, | 111111 |
| (ii) Trade Receivables | 1.6 | 142.09 | 328.1 |
| (iii) Cash and cash equivalents | 1.7 | 4.96 | 18.4 |
| Other Current Assets | 1.8 | 138.69 | 148.3 |
| | | 1,703.92 | 1,909.6 |
| Total Assets | | 5,481.30 | 6,147.8 |
| EQUITY AND LIABILITIES | | | |
| Equity | | | |
| Equity Share capital | 1.09 | 2,032.43 | 2,032.4 |
| Other Equity | 1.10 | (7,823.41) | (7,257.0 |
| Liabilities | 1.10 | (5,790.98) | (5,224.6 |
| Non-current liabilities | | (5,750.50) | (3,224.0 |
| Financial Liabilities | | | |
| (i) Borrowings | 1.11 | 1,211.12 | 1,211.1 |
| | 1.11 | 1,211.12 | 1,211.1 |
| Current liabilities | | 1,211.12 | 1,211.1 |
| Financial Liabilities | | | |
| (i) Borrowings | 1.12 | 743.23 | 619.7 |
| (ii) Trade Payables | 1.13 | 8,303.17 | 8,636.2 |
| (iii) Other financial liabilities | 1.14 | 527.81 | 513.8 |
| Other current liabilities | 1.15 | 267.99 | 181.5 |
| Provisions | 1.16 | 218.95 | 209.9 |
| Current Tax Liabilities (Net) | 1.17 | 210.00 | 200.0 |
| | | 10,061.15 | 10,161.3 |
| Total Equity and Liabilities | | 5,481.30 | 6,147.8 |

The disclosure is an extract of the audited Balance Sheet as at December 31, 2020 and March 31, 2020 prepared in compliance with the Indian Accounting Standards (Ind-AS).

BSE LTD **ACKNOWLEDGEMENT**

Acknowledgement No : 1102202101443833

Date & Time: 11/02/2021 01:44:38 PM

Scrip Code

: 531144

Entity Name

: EL FORGE LIMITED

Compliance Type

: Regulation 33 - Financial Results

Quarter / Period

: 31/12/2020

Mode

: E-Filing

| General information about company | | | | |
|--------------------------------------------------------------------------------------------------------------|------------------|--|--|--|
| Scrip code | 531144 | | | |
| NSE Symbol | | | | |
| MSEI Symbol | | | | |
| ISIN* | INE158F01017 | | | |
| Name of company | EL FORGE LIMITEI | | | |
| Type of company | | | | |
| Class of security | Equity | | | |
| Date of start of financial year | 01-04-2020 | | | |
| Date of end of financial year | 31-03-2021 | | | |
| Date of board meeting when results were approved | 11-02-2021 | | | |
| Date on which prior intimation of the meeting for considering financial results was informed to the exchange | 06-02-2021 | | | |
| Description of presentation currency | INR | | | |
| Level of rounding used in financial results | Lakhs | | | |
| Reporting Quarter | Third quarter | | | |
| Nature of report standalone or consolidated | Standalone | | | |
| Whether results are audited or unaudited | Unaudited | | | |
| Segment Reporting | Multi segment | | | |
| Description of single segment | | | | |
| Start date and time of board meeting | 11-02-2021 11:30 | | | |
| End date and time of board meeting | 11-02-2021 13:35 | | | |
| Whether cash flow statement is applicable on company | | | | |
| Type of cash flow statement | | | | |
| Declaration of unmodified opinion or statement on impact of audit qualification | Not applicable | | | |

| | Financial | Results – Ind-AS | |
|-----------|--------------------------------------------------------------------------------------------------------------|---------------------------------------|------------------------------------------------------------|
| | Particulars | 3 months/ 6 months ended (dd-mm-yyyy) | Year to date figures for current period ended (dd-mm-yyyy) |
| Α | Date of start of reporting period | 01-10-2020 | 01-04-2020 |
| В | Date of end of reporting period | 31-12-2020 | 31-12-2020 |
| C | Whether results are audited or unaudited | Unaudited | Unaudited |
| D | Nature of report standalone or consolidated | Standalone | Standalone |
| Part I | Blue color marked fields are non-mandatory. For Consmonths ended, in such case zero shall be inserted in the | solidated Results, if the compa | nny has no figures for 3 months / 6 |
| 1 | Income | | |
| | Revenue from operations | 844.37 | 1574.24 |
| | Other income | 4.88 | 14.97 |
| | Total income | 849.25 | 1589.21 |
| 2 | Expenses | | |
| (a) | Cost of materials consumed | 485.82 | 859.66 |
| (b) | Purchases of stock-in-trade | 0 | 0 |
| (c) | Changes in inventories of finished goods, work-in- progress and stock-in-trade | -40.75 | -1.29 |
| (d) | Employee benefit expense | 153.45 | 344.33 |
| (e) | Finance costs | 3.63 | 5.46 |
| (f) | Depreciation, depletion and amortisation expense | 152.63 | 457.9 |
| (f) | Other Expenses | | |
| 1 | Comsumption of stores and spare parts | 18.771 | 33.498 |
| 2 | Power & Fuel | 122.321 | 253.616 |
| 3 | Job Charges | 3.18 | 11.154 |
| 4 | Reparis & Maintenance-Buildings | 0 | 0.19 |
| 5 | Reparis & Maintenance-Machinery | 22.93 | 35.357 |
| 6 | Reparis & Maintenance-Others | 10.895 | 21.947 |
| 7 | Payment to Auditors | 0.89 | 2.262 |
| 8 | Insurance | 1.842 | 7.019 |
| 9 | Printing and Stationery | 0.907 | 1.829 |
| 10 | Miscellaneous Expenses | 59.2 | 122.651 |
| | Total other expenses | 240.936 | 489.523 |
| | Total expenses | 995.716 | 2155.583 |

| | Financial Results – | Ind-AS | |
|-----------|------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|------------------------------------------------------------|
| | Particulars | 3 months/ 6 months ended (dd-mm-yyyy) | Year to date figures for current period ended (dd-mm-yyyy) |
| A | Date of start of reporting period | 01-10-2020 | 01-04-2020 |
| В | Date of end of reporting period | 31-12-2020 | 31-12-2020 |
| С | Whether results are audited or unaudited | Unaudited | Unaudited |
| D | Nature of report standalone or consolidated | Standalone | Standalone |
| Part I | Blue color marked fields are non-mandatory. For Consolidated Remonths ended, in such case zero shall be inserted in the said colum | sults, if the company has n, | no figures for 3 months / 6 |
| 3 | Total profit before exceptional items and tax | -146.466 | -566.373 |
| 4 | Exceptional items | 0 | 0 |
| 5 | Total profit before tax | -146.466 | -566,373 |
| 7 | Tax expense | | |
| 8 | Current tax | 0 | 0 |
| 9 | Deferred tax | 0 | 0 |
| 10 | Total tax expenses | 0 | 0 |
| 11 | Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement | 0 | 0 |
| 14 | Net Profit Loss for the period from continuing operations | -146.466 | -566.373 |
| 15 | Profit (loss) from discontinued operations before tax | 0 | 0 |
| 16 | Tax expense of discontinued operations | 0 | 0 |
| 17 | Net profit (loss) from discontinued operation after tax | 0 | 0 |
| 19 | Share of profit (loss) of associates and joint ventures accounted for using equity method | 0 | 0 |
| 21 | Total profit (loss) for period | -146.466 | -566.373 |

| | Financ | ial Results – Ind-AS | |
|---|------------------------------------------------------------------------------|------------------------------------------|-------------------------------------------------------------|
| | Particulars | 3 months/ 6 month ended (dd- mm-yyyy) | Year to date figures for current period ended (dd-nim-yyyy) |
| A | Date of start of reporting period | 01-10-2020 | 01-04-2020 |
| В | Date of end of reporting period | 31-12-2020 | 31-12-2020 |
| C | Whether results are audited or unaudited | Unaudited | Unaudited |
| D | Nature of report standalone or consolidated | Standalone | Standalone |
| | Other comprehensive income [Abstract] | | |
| 1 | Amount of items that will not be reclassified to profit a | nd loss | |
| | Total Amount of items that will not be reclassified to profit and loss | | |
| 2 | Income tax relating to items that will not be reclassified to profit or loss | 0 | 0 |
| 3 | Amount of items that will be reclassified to profit and I | oss | |
| | Total Amount of items that will be reclassified to profit and loss | | |
| 4 | Income tax relating to items that will be reclassified to profit or loss | 0 | 0 |
| 5 | Total Other comprehensive income | 0 | 0 |

| | Financial Resu | lts – Ind-AS | | | | |
|-----------|-----------------------------------------------------------------------------------------------------------------------------|---------------------------------------|------------------------------------------------------------|--|--|--|
| | Particulars | 3 months/ 6 months ended (dd-mm-yyyy) | Year to date figures for current period ended (dd-mm-yyyy) | | | |
| Α | Date of start of reporting period | 01-10-2020 | 01-04-2020 | | | |
| В | Date of end of reporting period | 31-12-2020 | 31-12-2020 | | | |
| C | Whether results are audited or unaudited | Unaudited | Unaudited | | | |
| D | Nature of report standalone or consolidated | Standalone | Standalone | | | |
| Part 1 | Blue color marked fields are non-mandatory. For Consolidate months ended, in such case zero shall be inserted in the said c | ed Results, if the company l | has no figures for 3 months / 6 | | | |
| 23 | Total Comprehensive Income for the period | -146.466 | -566.373 | | | |
| 24 | Total profit or loss, attributable to | | | | | |
| | Profit or loss, attributable to owners of parent | | | | | |
| | Total profit or loss, attributable to non-controlling interests | | | | | |
| 25 | Total Comprehensive income for the period attributable to | | | | | |
| | Comprehensive income for the period attributable to owners of parent | 0 | 0 | | | |
| | Total comprehensive income for the period attributable to owners of parent non-controlling interests | 0 | 0 | | | |
| 26 | Details of equity share capital | | | | | |
| | Paid-up equity share capital | 2032.43 | 2032.43 | | | |
| | Face value of equity share capital | 10 | 10 | | | |
| 27 | Details of debt securities | | | | | |
| 28 | Reserves excluding revaluation reserve | | | | | |
| 29 | Earnings per share | | | | | |
| i | Earnings per equity share for continuing operations | | | | | |
| | Basic earnings (loss) per share from continuing operations | -0.72 | -2.79 | | | |
| | Diluted earnings (loss) per share from continuing operations | -0.72 | -2.79 | | | |
| ii | Earnings per equity share for discontinued operations | | | | | |
| | Basic earnings (loss) per share from discontinued operations | 0 | 0 | | | |
| | Diluted earnings (loss) per share from discontinued operations | 0 | 0 | | | |
| ii | Earnings per equity share | | | | | |
| | Basic earnings (loss) per share from continuing and discontinued operations | -0.72 | -2.79 | | | |
| | Diluted carnings (loss) per share from continuing and discontinued operations | -0.72 | -2.79 | | | |
| 30 | Debt equity ratio | | | | | |
| 31 | Debt service coverage ratio | | | | | |
| 32 | Interest service coverage ratio | | | | | |
| 33 | Disclosure of notes on financial results | | - | | | |

| | Particulars | 3 months/ 6 month ended (dd- mm-yyyy) | Year to date figures for current period ended (dd mm-yyyy) |
|---|-----------------------------------------------------------------|------------------------------------------|---------------------------------------------------------------|
| | Date of start of reporting period | 01-10-2020 | 01-04-2020 |
| | Date of end of reporting period | 31-12-2020 | 31-12-2020 |
| | Whether accounts are audited or unaudited | Unaudited | Unaudited |
| | Nature of report standalone or consolidated | Standalone | Standalone |
| 1 | Segment Revenue (Income) | | |
| | (net salc/income from each segment should be disclo | sed) | |
| 1 | Forgings | 849.25 | 1589,2 |
| 2 | Land Income | 0 | |
| 3 | Profit/Loss on forgings | 0 | |
| | Total Segment Revenue | 849.25 | 1589.2 |
| | Less: Inter segment revenue | | |
| | Revenue from operations | 849.25 | 1589.2 |
| 2 | Segment Result | | |
| _ | Profit (+) / Loss (-) before tax and interest from each | segment | |
| 1 | Forgings | 0 | |
| 2 | Land Income | 0 | |
| 3 | Profit/Loss on forgings | -146.47 | -566.3 |
| | Total Profit before tax | -146.47 | -566,3 |
| | i. Finance cost | | |
| | ii. Other Unallocable Expenditure net off Unallocable income | | |
| | Profit before tax | -146.47 | -566.3 |
| 3 | (Segment Asset - Segment Liabilities) | | |
| | Segment Asset | | |
| l | Forgings | 4350.14 | 4350.1 |
| 2 | Land Income | 1131.16 | 1131.1 |
| 3 | Profit/Loss on forgings | 0 | |
| | Total Segment Asset | 5481.3 | 5481 |
| | Un-allocable Assets | | |
| | Net Segment Asset | 5481.3 | 5481 |
| 4 | Segment Liabilities | | |
| | Segment Liabilities | | |
| 1 | Forgings | 5481.3 | 5481. |
| 2 | Land Income | 0 | |
| 3 | Profit/Loss on forgings | 0 | |
| | Total Segment Liabilities | 5481.3 | 5481. |
| | Un-allocable Liabilities | | |
| | Net Segment Liabilities | 5481.3 | 5481 |