



Jiya Eco Product Limited

Office: F-11, Ruturaj Complex, Crescent Road, Bhavnagar 364001

We Support:



CIN NO: L01111GJ2011PLC068414

GST IN: 24AACGJ7441B1Z0

Date: 18th December, 2020

To,
Dept. of Corporate Services,
BSE Limited
25th Floor, Phiroze Jeejeebhoy Tower,
Dalal Street, Fort,
Mumbai – 400 001

Dear Sir/ Madam,

Scrip Code: 539225; Security ID: JIYAECO; ISIN: INE023S01016

Sub: Submission of Standalone and Consolidated Unaudited Financial Results for the quarter and half year ended on 30th September, 2020

Please take note that the Board of Directors of the Company at its meeting held on 18th December, 2020, approved the Standalone and Consolidated Unaudited Financial Results for the quarter and half year ended on 30th September, 2020.

In terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the following:

1. Standalone and Consolidated Unaudited Financial Results for the quarter and half yearended on 30th September, 2020 along with the Statements of Assets and Liabilities and Cash Flow Statement.
2. Limited Review Report as given by the Statutory Auditors on the Standalone and Consolidated Unaudited Financial Results for the quarter and half year ended on 30th September, 2020.

The meeting of Board of Directors of the Company commenced at 12:30 P.M and the meeting concluded at 3:30 p.m.

Kindly take the same on record.

Thanking You,

Yours Faithfully,

For, JIYA ECO-PRODUCTS LIMITED

Y. C. Patel

YOGESH C. PATEL (DIN: 05147701)
MANAGING DIRECTOR

Encl: As above





PHILIP FERNANDES & CO.

Chartered Accountants

Limited Review Report -Standalone Financial Results

To
The Board of Directors
Jiya Eco-Products Limited

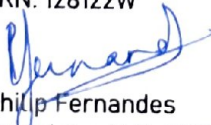
We have reviewed the accompanying statement of unaudited standalone financial results of Jiya Eco-Products Limited ("the Company") for the quarter/half year ended September 30, 2020 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Regulation"), read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 ("the Circular").

The preparation of the Statement 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 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 and the Circular, which is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.

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. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Philip Fernandes & Co.
Chartered Accountants
FRN: 128122W


Philip Fernandes
Proprietor M.No.125960
Ahmedabad, December 18, 2020
UDIN:20125960AAAAABV2858



Jiya Eco-Products Limited

CIN : L01111GJ2011PLC068414

Regd. Office: Survey No. 202/2/1, Navagam (G), Taluka Vallabhipur Bhavnagar - 364313

Website: www.jiyaeco.com; Email:cs@jiyaeco.in

Statement of Standalone Unaudited results for the quarter and half year ended September 30, 2020

Part I		(Rs. in lakhs, except per equity share data)					
		Quarter Ended			Cumulative		Year Ended
	Particulars	30.09.2020 Unaudited	30.06.2020 Unaudited	30.09.2019 Unaudited	30.09.2020 Unaudited	30.09.2019 Unaudited	31.03.2020 Audited
1	Revenue from operations	(1,880.88)	(2,067.39)	5,022.38	(3,948.27)	9,987.74	7,661.71
	Other income, net	0.00	0.00	0.65	0.00	0.65	5.90
	Total income (1)	(1,880.88)	(2,067.39)	5,023.03	(3,948.27)	9,988.39	7,667.61
2	Expenses						
	Cost of Raw Materials consumed	(1,996.63)	(783.68)	3,843.31	(2,780.32)	7,727.66	5,838.27
	Changes in Inventories Finished Goods, Work-in-progress and stock-in-trade	0.46	(1,348.01)	96.68	(1,347.55)	54.31	58.68
	Employee benefits expense	0.77	1.86	24.10	2.64	49.47	80.55
	Depreciation and amortization expense	32.50	27.96	34.01	60.46	68.89	134.35
	Finance costs	24.15	4.37	53.08	28.52	111.00	321.01
	Other expenses	23.66	11.63	351.94	35.30	753.68	1,124.86
	Total Expenditure (2)	(1,915.09)	(2,085.87)	4,403.12	(4,000.95)	8,765.01	7,557.72
3	Profit/(Loss) before tax (1-2)	34.21	18.48	619.91	52.68	1,223.38	109.89
4	Tax expense:	8.04	4.10	175.59	12.13	345.64	239.27
5	(i) Current tax	8.55	4.62	175.59	13.17	346.52	38.37
6	(ii) Deferred tax	(0.51)	(0.52)	-	(1.04)	(0.88)	(2.08)
7	(iii) Income Tax related to earlier years	-	-	-	-	-	48.93
8	(iv) Interest on Income Tax	-	-	-	-	-	154.05
9	Profit/(Loss) for the period(3-4)	26.17	14.38	444.32	40.55	877.74	(129.38)
	Other comprehensive income						
i	Items that will not be reclassified subsequently to profit or loss	-	-	-	-	-	-
ii	Remeasurement of the net defined benefit liability / asset, net	-	-	-	-	-	(0.39)
iii	Equity instruments through other comprehensive income, net	-	-	-	-	-	-
iv	Items that will be reclassified subsequently to profit or loss	-	-	-	-	-	-
v	Fair value changes on derivatives designated as cash flow hedges, net	-	-	-	-	-	-
vi	Fair value changes on investments, net	-	-	-	-	-	-
10	Total other comprehensive income/ (loss), net of tax	-	-	-	-	-	(0.39)
	Total comprehensive income for the period (9+10)	-	14.38	-	-	-	(129.77)
11	Paid-up share capital (par value ₹10/- each fully paid)	3,007.33	3,007.33	3,007.33	3,007.33	3,007.33	3,007.33
12	Other Equity*	-	-	-	-	-	3,792.70
i	Earnings per equity share (for continuing operation) (par value ₹10 /- each)						
	Basic (₹)	0.09	0.05	1.48	0.13	2.92	(0.43)
	Diluted (₹)	0.09	0.05	1.48	0.13	2.92	(0.43)
ii	Earnings per equity share (for discontinued operation) (par value ₹10 /- each)						
	Basic (₹)	-	-	-	-	-	-
	Diluted (₹)	-	-	-	-	-	-


JIYA ECO PRODUCTS LIMITED

Y.C. Patel
DIRECTOR

Notes:

1. The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 18th December, 2020, and are published in accordance with the SEBI (LODR) Regulations, 2015.
2. As the Company has only one business segment, disclosure under Accounting Standard 17 on "Segment Reporting" issued by the Institute of Chartered Accountants of India is not applicable.
3. During the quarter ended on September 30, 2020, agricultural waste of Rs.23.95/ Crs. been returned by various customers owing to quality issues. The company has further returned the materials of Rs.20.13/-Crs. to the vendors from whom it had purchased the raw material. Hence sales return and purchase returns exceed the sales and purchases during the quarter ended results for September 30, 2020, which has resulted in negative figures for sales and purchases for the quarter ended results for September 30, 2020.
4. For the quarter ended 30-09-2020 interest on Income tax of Rs. 0.30 Cr. relating to additional interest not provided on undisputed income tax dues outstanding for the financial year 2017-18 and Financial year 2018-19.
5. Trade Receivables", "Trade Payable", "Advance from Customers", Advances Recoverable in Cash or Kind", "Advance to suppliers and other parties" are subject to confirmation / reconciliation. The Balance with revenue authorities are subject to final assessment order and/or submission of returns. Confirmation for balances of unsecured loans to the extent of Rs. 1.75/- Crs. pertaining to ten lenders consisting of non-Banking financial Companies (NBFC) were not made available by the company. The company has made efforts to connect with various NBFC's to get the confirmations for outstanding balances but due to COVID-19 pandemic the same could not be procured. The interest on such lenders have hence been provided on equated monthly instalment charts originally issued by the lenders. The provisioning of interest in respect of such lenders where confirmations could not be made available, the interest for overdue period would remain unprovided. However, the amount doesn't seem material enough to qualify our opinion.

For, Jiya Eco-Products Limited


YOGESH C. PATEL (DIN: 05147701)
Managing Director

Place: Bhavnagar

Date: 18.12.2020



Jiya Eco Products Limited

Statement of Standalone Assets and Liabilities for the half year ended on 30th September, 2020

(Rs. In lakhs)

Particulars		Note	For the period ended on 30.09.2020	For the period ended on 31.03.2020
			Unaudited	Audited
ASSETS				
NON-CURRENT ASSETS				
(a) Property, plant and equipment	7		891.73	1,092.30
Capital work-in-progress			140.11	-
(b) Financial assets			-	-
(i) Investments	8		283.40	283.40
(ii) Trade receivables	9		5,138.88	7,394.14
(c) Other non current assets	10		215.68	216.27
Total Non- Current Assets			6,669.80	8,986.11
CURRENT ASSETS				
(a) Inventories	11		1,489.13	150.59
(b) Financial assets				
(i) Trade receivables	9		5,436.37	7,415.52
(ii) Cash and cash equivalents	12		5.54	3.11
(c) Other current assets	10		62.22	64.49
Total Current Assets			6,993.26	7,633.71
TOTAL ASSETS			13,663.06	16,619.82
EQUITY AND LIABILITIES				
EQUITY				
(a) Equity share capital	13		3,007.33	3,007.33
(b) Other equity	14		3,833.25	3,792.70
			6,840.58	6,800.03
LIABILITIES				
NON-CURRENT LIABILITIES				
(a) Financial liabilities				
(i) Borrowings	15		648.28	666.79
(ii) Trade payables			-	-
(A) total outstanding dues of micro enterprises and small enterprises; and			11.12	-
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.			2,112.80	-
(iii) Other financial liabilities	16		1.11	1.11
(b) Provisions	17		28.39	28.38
(c) Deferred tax liabilities (net)	18		26.57	27.61
Total Non- Current Liabilities			2,828.27	723.89
CURRENT LIABILITIES				
(a) Financial liabilities				
(i) Borrowings	15		953.35	980.67
(ii) Trade payables	19		-	6,557.10
(A) total outstanding dues of micro enterprises and small enterprises; and			5.53	-
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.			1,329.87	-
(iii) Other Financial liabilities	16		457.33	410.46
(b) Provisions	17		214.00	126.74
(c) Current tax liabilities	20		1,034.13	1,020.93
Total Current Liabilities			3,994.21	9,095.90
TOTAL EQUITY AND LIABILITIES			13,663.06	16,619.82

JIYA ECO PRODUCTS LIMITED

Y. C. Patel
DIRECTOR

Jiya Eco Products Limited			
Standalone Cash Flow Statement for the Half Year Ended on 30th September, 2020			
	Particulars	As on 30.09.2020	As on 31.03.2020
(A)	Cash flow from operating activities		
	Profit/(loss) before tax	52.68	109.89
	Adjusted for :		
	Depreciation and amortisation expense	60.46	134.35
	Interest income	-	(0.26)
	Finance cost	28.52	321.01
	Employee benefit expense	-	(0.39)
		141.66	564.60
	Operating profit/(loss) before working capital changes		
	Adjusted for :		
	(Increase)/Decrease in trade receivables	4,234.41	(4,385.50)
	(Increase)/Decrease in inventories	(1,338.55)	499.86
	(Increase)/Decrease in other assets- current	2.27	144.64
	(Increase)/Decrease in other assets- non current	0.59	65.30
	Increase/(Decrease) in trade payables-non current	2,123.92	
	Increase/(Decrease) in trade payables-current	(5,221.70)	3,644.44
	Increase/(Decrease) in other non current liabilities	13.20	109.20
	(Increase)/Decrease in Other financial Liabilities	46.87	(34.84)
	current	-	0.07
	Increase/(Decrease) in provisions - Non Current	-	6.36
	Increase/(Decrease) in provisions	87.26	80.22
		(51.72)	129.74
	Cash generated from operations	89.94	694.34
	Net Income taxes (paid) / refunds	(13.17)	(241.34)
	Net cash from operating activities	76.77	452.99
(B)	Cash flow from investing activities		
	Capital expenditure on property, plant and equipments including capital advances	-	(0.21)
	Purchases of investments	-	-
	Interest received	-	0.26
	Net cash used in investing activities	-	0.06
(C)	Cash flow from financing activities		
	Bonus Issue of shares		
	Amount received on Share Warrant	-	
	(Repayment)/Proceeds from long-term borrowings	(18.51)	(237.16)
	(Repayment)/Proceeds from short term borrowings	(27.32)	176.17
	Dividends paid to companys's shareholders	-	(72.73)
	Interest and finance charges paid	(28.52)	(321.01)
	Net cash used in financing activities	(74.34)	(454.74)
	Net (decrease) / increase in cash and cash equivalents	2.42	(1.69)
	Cash and cash equivalents as at the beginning of the year	3.11	4.80
	Cash and cash equivalents as at the end of the year	5.54	3.11

JIYA ECO PRODUCTS LIMITED

Y. C. Patel
DIRECTOR



PHILIP FERNANDES & CO.

Chartered Accountants

Limited Review Report- Consolidated Financial Results

To
The Board of Directors
Jiya Eco-Products Limited

We have reviewed the accompanying statement of Unaudited Consolidated Financial Results of Jiya Eco-Products Limited ("the Company") comprising its Subsidiaries (together referred to as "the Group"), for the quarter/half year ended September 30, 2020 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the regulation") read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 ("the Circular").

The preparation of the Statement 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 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 and the Circular, which is the responsibility of the Company's Management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.

The Statement includes the results of following entities (wholly owned subsidiaries):

- i) Jiya Eco India Limited
- ii) Jiya Eco (Gandhidham) Private Limited.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Engagements to Review of Interim Financial Information Performed by the Independent Auditor of the Entity issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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

For Philip Fernandes & Co.
Chartered Accountants
FRN: 128122W

Philip Fernandes
Proprietor M.No.125960
Ahmedabad, December 18, 2020
UDIN: 20125960AAAABV2858



Jiya Eco-Products Limited							
CIN : L01111GJ2011PLC068414							
Regd. Office: Survey No. 202/2/1, Navagam (G), Taluka Vallabhipur Bhavnagar - 364313							
Website: www.jiyaeco.com							
Statement of Consolidated Unaudited results for the quarter and half year ended on September 30, 2020							
Part I	(in ₹ lakhs, except per equity share data)						
		Quarter Ended on			Cumulative		Year Ended
	Particulars	30.09.2020 Unaudited	30.06.2020 Unaudited	30.09.2019 Unaudited	30.09.2020 Unaudited	30.09.2019 Unaudited	31.03.2020 Audited
1	Revenue from operations	-1,757.76	-2147.49	5,487.91	-3,905.26	10,738.60	8,354.77
	Other income, net	0.00	0.00	0.65	0.00	8.44	13.69
	Total income (1)	-1757.76	-2,147.49	5,488.56	-3,905.26	10,747.04	8,368.46
2	Expenses						
	Cost of Raw Materials consumed	-1996.63	-783.69	3,843.31	-2,780.32	7,727.66	5,838.27
	Purchase of stock-in-trade			2.65		2.65	
	Changes in Inventories Finished Goods, Work - in-progress and stock-in-trade	100.86	-1437.04	407.06	-1,336.18	488.47	517.12
	Employee benefits expense	2.90	3.24	29.88	6.14	60.19	99.83
	Depreciation and amortization expense	36.72	33.21	39.18	69.94	84.54	155.41
	Finance costs	25.25	4.92	54.79	30.17	114.09	328.32
	Other expenses	39.14	14.48	355.16	53.61	767.60	1,148.31
	Total expenditure (2)	-1791.76	-2,164.88	4,732.03	-3,956.64	9,245.20	8,087.27
3	Profit/(Loss) before tax (1-2)	34.00	17.39	756.53	51.38	1,501.84	281.19
4	Tax expense:	10.87	4.10	214.30	14.97	422.74	
5	(i) Current tax	8.55	4.62	214.30	13.17	423.47	83.33
6	(ii) Deferred tax	2.32	-0.52	0.00	1.80	-0.73	3.60
7	(iii) Income Tax related to earlier years	0.00	0.00	0.00	0.00	0.00	49.14
8	(iv) Interest on Income Tax	0.00	0.00	0.00	0.00	0.00	205.46
9	Profit/(Loss) for the period (3-4)	23.12	13.29	542.23	36.41	1,079.10	-60.34
	Other comprehensive income						
i	Items that will not be reclassified subsequently to profit or loss	-	-	-	-	-	-
ii	Remeasurement of the net defined benefit liability / asset, net	-	-	-	-	-	-0.39
iii	Equity instruments through other comprehensive income, net	-	-	-	-	-	-
iv	Items that will be reclassified subsequently to profit or loss	-	-	-	-	-	-
v	Fair value changes on derivatives designated as cash flow hedges, net	-	-	-	-	-	-
vi	Fair value changes on investments, net	-	-	-	-	-	-
10	Total other comprehensive income/ (loss), net of tax	0.00	0.00	0.00	0.00	0.00	-0.39
	Total comprehensive income for the period	23.12	13.29	542.23	36.41	1,079.10	-60.73
11	Paid-up share capital (par value ₹10/- each fully paid)	3,007.33	3,007.33	3,007.33	3,007.33	3,007.33	3,007.33
12	Other Equity*	-	-	5,615.66	-	-	4,403.10
i	Earnings per equity share (for continuing operations) (par value ₹10 /- each)						
	Basic (₹)	0.08	0.04	1.80	0.12	3.59	-0.21
	Diluted (₹)	0.08	0.04	1.80	0.12	3.59	-0.21
ii	Earnings per equity share (for discontinued operations) (par value ₹10 /- each)						
	Basic (₹)	0.00	0.00	0.00	0.00	0.00	0.00
	Diluted (₹)	0.00	0.00	0.00	0.00	0.00	0.00

JIYA ECO PRODUCTS LIMITED

V. C. Patel
DIRECTOR

Notes:

1. The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 18th December, 2020, and are published in accordance with the SEBI (LODR) Regulations, 2015.
2. As the Company has only one business segment, disclosure under Accounting Standard 17 on "Segment Reporting" issued by the Institute of Chartered Accountants of India is not applicable.
3. During the quarter ended on September 30, 2020, agricultural waste of Rs.23.95/ Crs. been returned by various customers owing to quality issues. The company has further returned the materials of Rs.20.13/-Crs. to the vendors from whom it had purchased the raw material. Hence sales return and purchase returns exceed the sales and purchases during the quarter ended results for September 30, 2020, which has resulted in negative figures for sales and purchases for the quarter ended results for September 30, 2020.
4. For the quarter ended 30-09-2020 interest on Income tax of Rs. 0.41 Cr. relating to additional interest not provided on undisputed income tax dues outstanding for the financial year 2017-18 and Financial year 2018-19.
5. Trade Receivables", "Trade Payable", "Advance from Customers", Advances Recoverable in Cash or Kind", 'Advance to suppliers and other parties" are subject to confirmation / reconciliation. The Balance with revenue authorities are subject to final assessment order and/or submission of returns. Confirmation for balances of unsecured loans to the extent of Rs. 1.75/- Crs. pertaining to ten lenders consisting of non-Banking financial Companies (NBFC) were not made available by the company. The company has made efforts to connect with various NBFC's to get the confirmations for outstanding balances but due to COVID-19 pandemic the same could not be procured. The interest on such lenders have hence been provided on equated monthly instalment charts originally issued by the lenders. The provisioning of interest in respect of such lenders were confirmations could not be made available, the interest for overdue period would remain unprovided. However, the amount doesn't seem material enough to qualify our opinion.

Place: Bhavnagar
Date: 18.12.2020

For, Jiya Eco-Products Limited

Y. C. Patel
YOGESH C. PATEL (DIN: 05147701)
MANAGING DIRECTOR



Jiya Eco Products Limited			
Statement of Consolidated Cash Flow Statement for the half year ended on 30th September, 2020			
(in ₹ lakhs)			
	Particulars	For the period ended on 30.09.2020	For the Period ended on 31.03.2020
(A)	Cash flow from operating activities		
	Profit/(loss) before tax	51.39	281.19
	Adjusted for :		
	Depreciation and amortisation expense	69.94	155.41
	Interest income	(0.00)	(0.26)
	Finance cost	30.17	328.32
	Employee benefit expense	-	(0.39)
		151.49	764.27
	Adjusted for :		
	(Increase)/Decrease in trade receivables	4,407.57	(4,925.22)
	(Increase)/Decrease in inventories	(1,327.18)	958.30
	(Increase)/Decrease in other assets- current	(14.52)	166.30
	(Increase)/Decrease in other assets- non current	0.59	(1.57)
	Increase/(Decrease) in trade payables-Non Current	2,231.03	-
	Increase/(Decrease) in trade payables-Current	(5,445.65)	3,639.19
	Increase/(Decrease) in other non current liabilities	-	205.78
	(Increase)/Decrease in Other financial Liabilities	41.56	(17.78)
	(Increase)/Decrease in Other financial Liabilities non current	0.41	(1.48)
	Increase/(Decrease) in provisions - Non Current	-	6.36
	Increase/(Decrease) in provisions	78.48	89.80
	Increase/(Decrease) in Long term provisions	-	-
		(27.71)	119.67
	Cash generated from operations	123.78	883.93
	Net Income taxes (paid) / refunds	0.03	(337.93)
	Net cash from operating activities	123.81	546.01
(B)	Cash flow from investing activities		
	Capital expenditure on property, plant and equipments including capital advances	(18.36)	(65.74)
	Interest received	0.00	0
	Net cash used in investing activities	(18.35)	(65.47)
(C)	Cash flow from financing activities		
	(Repayment)/Proceeds from long-term borrowings	(32.00)	(260.76)
	(Repayment)/Proceeds from short term borrowings	(27.32)	176.17
	Dividends paid to companys's shareholders	-	(72.73)
	Interest and finance charges paid	(30.17)	(328)
	Net cash used in financing activities	(89.49)	(485.65)
	Net (decrease) / increase in cash and cash equivalents	15.96	(5.11)
	Cash and cash equivalents as at the beginning of the year	7.81	12.92
	Cash and cash equivalents as at the end of the year	23.77	7.81

JIYA ECO PRODUCTS LIMITED

M. C. Patel
DIRECTOR

Jiya Eco Products Limited

Statement of Consolidated Assets and Liabilities for the half year ended on 30th September, 2020

(Rs. In lakhs)

Particulars		Note	For the period ended on 30.09.2020	For the period ended on 31.03.2020
			Unaudited	Audited
ASSETS				
NON-CURRENT ASSETS				
(a)	Property, plant and equipment	7	1,457.90	1,509.48
	Capital work-in-progress		-	-
(b)	Financial assets			
	(i) Investments		-	-
	(ii) Trade receivables		6,316.58	8,110.86
(c)	Other non current assets	8	208.93	209.52
	Total Non- Current Assets		7,983.41	9,829.86
CURRENT ASSETS				
(a)	Inventories	10	1,508.79	181.61
(b)	Financial assets			
	(i) Trade receivables	11	5,335.69	7,948.98
	(ii) Cash and cash equivalents	12	23.77	7.81
(c)	Other current assets	8	94.43	79.91
	Total Current Assets		6,962.68	8,218.31
	TOTAL ASSETS		14,946.09	18,048.17
EQUITY AND LIABILITIES				
EQUITY				
(a)	Equity share capital	13	3,007.33	3,007.33
(b)	Other equity	14	4,439.51	4,403.10
			7,446.84	7,410.43
LIABILITIES				
NON-CURRENT LIABILITIES				
(a)	Financial liabilities			
	(i) Borrowings	15	809.36	841.36
	(ii) Trade payables	19	-	-
	(A) total outstanding dues of micro enterprises and small enterprises; and		27.76	-
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises.		2,203.27	-
	(iii) Other financial liabilities	16	9.00	8.58
(b)	Provisions	17	28.38	28.38
(c)	Deferred tax liabilities (net)	18	43.96	42.16
	Total Non- Current Liabilities		3,121.73	920.48
CURRENT LIABILITIES				
(a)	Financial liabilities			
	(i) Borrowings	15	953.35	980.67
	(ii) Trade payables	19	-	-
	(A) total outstanding dues of micro enterprises and small enterprises; and		8.41	-
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises.		1,329.87	6,783.93
	(iii) Other Financial liabilities	16	498.89	457.33
(b)	Provisions	17	226.65	148.18
(c)	Current tax liabilities	20	1,360.35	1,347.15
	Total Current Liabilities		4,377.52	9,717.26
	TOTAL EQUITY AND LIABILITIES		14,946.09	18,048.17

JIYA ECO PRODUCTS LIMITED

M. C. Patel
DIRECTOR