



# GOBLIN INDIA LIMITED

1st Floor, Camex House, Stadium Commerce Road, Navrangpura, Ahmedabad - 380 009, Gujarat (INDIA)  
Phone : 079 - 28465080 E-mail : info@goblinindia.com Website: www.goblinindia.com  
CIN : U51100GJ1989PLC012165

**Date: 11/11/2023**

The Manager,  
**Department of Corporate Services,  
BSE Limited**  
25<sup>th</sup> Floor, P. J. Towers,  
Dalal Street, Fort,  
Mumbai - 400 001, Maharashtra.

**SUB: OUTCOME OF BOARD MEETING HELD ON SATURDAY, 11<sup>TH</sup> NOVEMBER, 2023**

**REF: GOBLIN INDIA LIMITED (BSE SCRIP CODE - 542850)**

Dear Sir / Ma'am,

Pursuant to provisions of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and with reference to the captioned subject, we wish to inform you that the Board of Directors of the Company at its meeting held today i.e. Saturday, 11<sup>th</sup> November, 2023, inter-alia, considered and approved the following business:

- a) Unaudited Standalone and Consolidated Financial Results of the company for the half year ended 30<sup>th</sup> September, 2023;
- b) Limited Review Reports (Standalone & Consolidated basis) for the half year ended 30<sup>th</sup> September, 2023;

The board meeting commenced at 5:00 p.m. and concluded at 07:00 p.m.

You are requested to kindly take the same on record.

**Thanking You,  
FOR, GOBLIN INDIA LIMITED**

**MANOJKUMAR J. CHOUKHANY  
MANAGING DIRECTOR  
DIN: 02313049**



TO,  
THE Board of directors  
GOBLIN INDIA LIMITED

**Limited Review Report on the standalone Financial Statements**

We have reviewed the accompanying unaudited standalone financial results of **GOBLIN INDIA LIMITED** ("the Company") for the period ended 30/09/2023, which comprise the Balance Sheet as at 30/09/2023, the Statement of Profit and Loss, the cash flow statement. This statement is the responsibility of the company's management and has been approved by the board of directors. Our responsibility is to issue a report on these financial statements based on our review.

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 perform the review to obtain moderate assurance as to whether the financial statements are free from material misstatement. 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.

Based on our review conducted as above nothing has come to our attention, save and except as mentioned in Emphasis on Matter Paragraph, that cause us to believe that the accompanying statements of unaudited financial results prepared in accordance with applicable accounting standard 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, as amended (the "Listing Regulations, 2015") including the manner in which it is to be disclosed, or that it contains any material misstatement.



## Emphasis on Matter Paragraph

We draw the attention to following matters included in unaudited financial statements for the six months period:

1. The company during the period has defaulted in repayment of the loan from Deutsche Bank. The total outstanding balance of the loan as on 30/09/2023 amounts to Rs. 55.43 Lakhs. Further, the company entered into a settlement with the leading banker in the financial year 2021-22 and converted the working capital loan and interest overdue thereon into a term loan which is repayable from August 2023.
2. The Company's Trade Receivables are carried in the Balance Sheet at Rs. 3,063.24 Lakhs, out of the same, Trade Receivables outstanding for more than two years. Management has assessed that; no adjustments are required for the carrying value of aforesaid balances which is not in accordance with the requirements of AS 29' Provisions, Contingent Liabilities and Contingent Assets'.

Our conclusion on the unaudited financial statement, included in the statement, is not modified in respect of these matters.

Date: 11/11/2023  
Place: Ahmedabad

**FOR O R MALOO & CO.**  
**(Chartered Accountants)**  
**Reg No. :135561W**



**CA OMKAR MALOO**  
**Partner**  
**M.No.: 044074**

**UDIN: 23044074BQWQCT1439 .**



# GOBLIN INDIA LIMITED

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CIN : U51100GJ1989PLC012165

**Statement of Standalone Unaudited Financial Statement for the Half-year ended 30th September, 2023**  
**Pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015**

(Rs. In Lakhs except EPS)

Sr. No.	Particulars	Half-Year Ended		Year Ended	
		2023-09-30	2023-03-31	2022-09-30	2023-03-31
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
I	Revenue from Operations	1418.42	1,401.55	1,221.41	2,622.96
II	Other Income	127.06	184.33	94.89	279.22
III	<b>Total Revenue (I + II)</b>	<b>1,545.48</b>	<b>1,585.88</b>	<b>1,316.30</b>	<b>2,902.18</b>
IV	<b>Expenses:</b>				
	Cost of Materials Consumed				
	Purchases of Stock in Trade	1343.33	1150.33	967.64	2,117.97
	Changes in Inventories of finished goods, work-in-progress and stock in trade	(202.94)	-41.30	127.95	86.65
	Employee benefits Expense	70.03	64.56	56.50	121.06
	Finance Costs	133.03	154.44	141.20	295.64
	Depreciation & amortisation expense	33.38	30.68	8.33	39.01
	Other Expenses	76.96	158.40	58.16	216.56
	<b>Total Expenses (IV)</b>	<b>1,453.79</b>	<b>1,517.11</b>	<b>1,359.78</b>	<b>2,876.89</b>
V	<b>Profit / (loss) before exceptional and extraordinary items and tax (III-IV)</b>	<b>91.69</b>	<b>68.77</b>	<b>-43.48</b>	<b>25.30</b>
VI	Add / (Less): Exceptional Items				
VII	<b>Profit / (loss) before extraordinary items and tax (V-VI)</b>	<b>91.69</b>	<b>68.77</b>	<b>-43.48</b>	<b>25.30</b>
VIII	Extraordinary items	-	43.91	70.56	114.47
IX	<b>Profit before tax (VII-VIII)</b>	<b>91.69</b>	<b>112.68</b>	<b>27.08</b>	<b>139.77</b>
X	<b>Tax Expense:</b>				
	(1) Current tax	-	-	-	-
	(2) Deferred tax	-	-10.92	-	-10.92
XI	<b>Profit (Loss) for the period from continuing operations (IX-X)</b>	<b>91.69</b>	<b>101.76</b>	<b>27.08</b>	<b>128.85</b>
XII	Profit/(loss) from discontinuing operations				
XIII	<b>Tax Expense of discontinuing operations</b>				
XIV	Profit/(loss) from Discontinuing operations (after tax )(XII-XIII)				
XV	<b>Net Profit / (Loss) for the period (XI+XIV)</b>	<b>91.69</b>	<b>101.76</b>	<b>27.08</b>	<b>128.85</b>
XVI	<b>Other Comprehensive Income (net of tax)</b>				
XVII	<b>Total Comprehensive Income for the period</b>	<b>91.69</b>	<b>101.76</b>	<b>27.08</b>	<b>128.85</b>
XVIII	<b>Earnings per Share</b>				
	(1) Basic	0.66	0.79	0.21	1.00
	(2) Diluted	0.66	0.79	0.21	1.00

Notes:-	
1	The above Unaudited Standalone Financial Results of the company for the half-year ended on September 30, 2023 as reviewed by the Audit Committee have been approved by Board of Directors at their meeting held on 10th November, 2023.
2	Figures for half year ended on 30.09.2023 and 30.09.2022 are the balancing figures between the audited figures in respect of the full financial year and unaudited figures of First half year of the Financial Year.
3	Previous period/year figures have been regrouped or reclassified wherever necessary.
4	The company does not have more than one reportable segment in terms of AS-17 Issued by ICAI hence segmentwise reporting is not applicable

Place : Ahmedabad  
Date : 11/11/2023



FOR, GOBLIN INDIA LIMITED

MANOJKUMAR J. CHOUKHANY  
MANAGING DIRECTOR  
DIN: 02313049



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## Statement of Unaudited Standalone Assets & Liabilities for the half year ended 30/09/2023 of Goblin India Limited

(Rs. In Lakhs)			
Sr. No.	Particular	As at 30/09/2023 (Unaudited)	As at 31/03/2023 (Audited)
	<b>Equity and Liabilities</b>		
1	<b>Shareholder's funds</b>		
	Share Capital	1381.89	1294.39
	Reserves & Surplus	2361.62	1674.53
	Money received against share warrants		
	<b>Total shareholder's fund</b>	<b>3743.51</b>	<b>2968.92</b>
	Share application money pending allotment	0	0
	Deferred government grants	0	0
	Minority Interest	0	0
2	<b>Non-current liabilities</b>		
	Long term borrowings	1667.38	1768.93
	Deferred tax liabilities (net)	0	0
	Foreign currency monetary item translation difference liability account	0	0
	Other long-term liabilities	0	0
	Long-term provisions	0	0
	<b>Total non-current liabilities</b>	<b>1667.38</b>	<b>1768.93</b>
3	<b>Current liabilities</b>		
	Short-term borrowings	588.67	699.79
	Trade Payables		
	(A) Total outstanding dues of micro enterprises and small enterprises	0	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	934.08	1065.05
	Other current liabilities	81.15	115.07
	Short-term provisions	56.70	85.99
	<b>Total current liabilities</b>	<b>1660.6</b>	<b>1965.90</b>
	<b>Total equity and liabilities</b>	<b>7071.49</b>	<b>6703.75</b>
	<b>Assets</b>		
1	<b>Non-current assets</b>		
(i)	<b>Fixed assets</b>		
	Tangible assets	427.93	429.04
	Producing properties	0	0
	Intangible assets	0	0
	Preproducing properties	0	0
	Tangible assets capital work-in-progress	0	0
	Intangible assets under development or work-in-progress	0	0
	<b>Total fixed assets</b>	<b>427.93</b>	<b>429.04</b>
(ii)	Non-current investments	330.19	329.19
(iii)	Deferred tax assets (net)	2.45	2.45
(iv)	Foreign currency monetary item translation difference asset account	0	0
(v)	Long-term loans and advances	0	0
(vi)	Other non-current assets	21.36	20.29
	<b>Total non-current assets</b>	<b>354.00</b>	<b>780.97</b>
2	<b>Current assets</b>		
	Current investments		0
	Inventories	1316.44	1113.49
	Trade receivables	3063.24	2946.61
	Cash and cash equivalents	10.68	13.68
	Bank balance other than cash and cash equivalents	0	0
	Short-term loans and advances	1700.26	1576.02
	Other current assets	198.94	272.98
	<b>Total current assets</b>	<b>6289.56</b>	<b>5922.78</b>
	<b>Total Assets</b>	<b>7071.49</b>	<b>6703.75</b>

Place : Ahmedabad  
Date : 11/11/2023



FOR, GOBLIN INDIA LIMITED

MANOJKUMAR J. CHOUKHANY  
MANAGING DIRECTOR  
DIN: 02313049



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## Statement of Unaudited Standalone Cash Flow for Half-Year Ended 30/09/2023 of Goblin India Limited

(In Rs. Lakhs)

Sr.No.	Particulars	Half Year Ended 30th September, 2023 (Unaudited)	Year Ended 31st March, 2023 (Audited)
<b>1</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	Net Profit (Loss) As per Profit & Loss Account	91.69	25.30
<b>A.</b>	<b>Tax and Extra-Ordinary Item</b>		
a)	Amt Transferred to Reserve	0.38	
b)	Income Tax		
c)	Deferred Tax		
	<b>Net Profit (Loss) before tax</b>	<b>92.07</b>	<b>25.30</b>
<b>B.</b>	<b>Adjustments for Non cash and Non Operating Items</b>		
a)	Depreciation	33.38	39.01
b)	Interest Expense	133.03	269.79
c)	Profit/(Loss) on Sales of Car	0.00	-23.76
	<b>Operating profit(loss) before working capital changes</b>	<b>258.48</b>	<b>310.34</b>
<b>C.</b>	<b>Changes in Working Capital</b>		
a)	Decrease/(Increase) in Inventory	-202.95	86.65
b)	Decrease/(Increase) in Trade Receivables	-116.63	
c)	Decrease/(Increase) in Other Current Assets	-50.20	-1236.68
d)	(Decrease)/Increase in Other Current liabilities	-194.18	861.64
e)	(Decrease)/Increase in Short Term Borrowings	-111.12	-1.34
f)	Decrease/(Increase) in Non Current Assets	-1.07	
	<b>Net Cash Flow before tax and extra ordinary item</b>	<b>-676.15</b>	<b>-289.72</b>
	Less: Direct Taxes Paid	0.00	-1.86
	Less: Extraordinary Items	0.00	-114.47
	<b>Net Cash Flow from Operating Activities</b>	<b>-417.67</b>	<b>136.95</b>
<b>2</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES:</b>		
a)	Acquisition/Sale of Fixed Assets	-32.26	-358.98
b)	Investment in Property		58.21
c)	Investment in shares of subsidiary	-1.00	
	<b>Net Cash Flow from Investing Activities</b>	<b>-33.26</b>	<b>-300.77</b>
<b>3</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES:</b>		
a)	Long Term Borrowing	-101.55	-115.73
b)	Interest and finance cost	-133.03	-269.79
c)	Shares Issued	682.50	550.00
d)	Earlier Year Tax Adjustment		
	<b>Net Cash Flow from Financing Activities</b>	<b>447.92</b>	<b>164.48</b>
	<b>Net Increase in Cash and Equivalent.</b>	<b>-3.01</b>	<b>0.66</b>
	<b>Cash And Cash Equivalents as at the Beginning of the year</b>	<b>13.69</b>	<b>13.03</b>
	<b>Cash And Cash Equivalents as at the Closing of the year</b>	<b>10.68</b>	<b>13.69</b>

Place : Ahmedabad  
Date : 11/11/2023



FOR, GOBLIN INDIA LIMITED

**MANOJKUMARI CHOUKHANY**  
MANAGING DIRECTOR  
DIN: 02313049



TO,  
THE Board of directors  
GOBLIN INDIA LIMITED

### Limited Review Report on the Consolidated Financial Statements

We have reviewed the accompanying unaudited consolidated financial results of **GOBLIN INDIA LIMITED** ("the Company") for the period ended 30/09/2023, which comprise the Consolidated Balance Sheet as at 30/09/2023, the Consolidated Statement of Profit and Loss, the consolidated cash flow statement. This statement is the responsibility of the company's management and has been approved by the board of directors. Our responsibility is to issue a report on these financial statements based on our review.

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 perform the review to obtain moderate assurance as to whether the financial statements are free from material misstatement. 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.

Based on our review conducted as above nothing has come to our attention, save and except as mentioned in Emphasis on Matter Paragraph, that cause us to believe that the accompanying statements of unaudited financial results prepared in accordance with applicable accounting standard 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, as amended (the "Listing Regulations, 2015") including the manner in which it is to be disclosed, or that it contains any material misstatement.

The statement includes the results of, wholly owned subsidiaries of Goblin India Limited and the same is based on the unaudited financial statement of the same.

Sr. No.	Name of Subsidiary
1.	Goblin France Limited
2.	GOBLIN INDUSTRIES (INDIA) PRIVATE LIMITED



## Emphasis on Matter Paragraph

We draw the attention to following matters included in unaudited financial statements for the six-month period:

1. The holding company during the period has defaulted in repayment of the represents Deutsche Bank. The total outstanding balance of the loan as on 30/09/2023 amounts to Rs. 55.43 Lakhs. Further, the company entered into a settlement with the leading banker in the financial year 2021-22 and converted the working capital loan and interest overdue thereon into a term loan which is repayable from August 2023.
2. The Company's Trade Receivables of the company are carried in the Balance Sheet at Rs. 3,192.49 Lakhs, out of the same, Trade Receivables of the holding company is outstanding for more than two years. Management has assessed that; no adjustments are required for the carrying value of aforesaid balances which is not in accordance with the requirements of AS 29' Provisions, Contingent Liabilities and Contingent Assets'.

Our conclusion on the unaudited financial statement, included in the statement, is not modified in respect of these matters.

Date: 11/11/2023  
Place: Ahmedabad

**FOR O R MALOO & CO.**  
**(Chartered Accountants)**  
Reg No. :135561W



**CA OMKAR MALOO**  
Partner  
M.No.: 044074



UDIN: 23044074BGWQCS4419.



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## Statement of Consolidated Unaudited Financial Results for the Half-year ended 30th September, 2023

(Rs. In Lakhs except EPS)

Sr. No.	Particulars	Half-Year Ended		Year Ended	
		2023-09-30 (Unaudited)	2023-03-31 (Audited)	2022-09-30 (Unaudited)	2023-03-31 (Audited)
I	Revenue from Operations	2201.78	1850.03	1775.23	3625.26
II	Other Income	127.06	184.23	94.99	279.22
	<b>Total Revenue (I + II)</b>	<b>2328.84</b>	<b>2034.26</b>	<b>1870.22</b>	<b>3904.48</b>
IV	<b>Expenses:</b>				
	Cost of Materials Consumed	0	0	0	0
	Purchases of Stock in Trade	1819.64	1373.49	1342.13	2715.62
	Changes in Inventories of finished goods, work-in-progress and stock in trade	(148.40)	-52.16	195.07	142.91
	Employee benefits Expense	141.92	134.05	117.28	251.33
	Finance Costs	133.41	154.51	141.38	295.89
	Depreciation & amortisation expense	33.41	30.72	8.37	39.09
	Other Expenses	226.45	255.69	138.67	394.36
	<b>Total Expenses (IV)</b>	<b>2206.43</b>	<b>1896.30</b>	<b>1942.90</b>	<b>3839.20</b>
V	<b>Profit / (loss) before exceptional and extraordinary items and tax (III-IV)</b>	<b>122.41</b>	<b>137.96</b>	<b>-72.68</b>	<b>65.28</b>
VI	Add / (Less): Exceptional Items				
VII	<b>Profit / (loss) before extraordinary items and tax (V-VI)</b>	<b>122.41</b>	<b>137.96</b>	<b>-72.68</b>	<b>65.28</b>
VIII	Extraordinary items	-	-43.91	-70.56	-114.47
IX	<b>Profit before tax (VII-VIII)</b>	<b>122.41</b>	<b>181.87</b>	<b>-2.12</b>	<b>179.75</b>
X	<b>Tax Expense:</b>				
	(1) Current tax				
	(2) Deferred tax	-	-10.89	0	-10.89
XI	<b>Profit (Loss) for the period from continuing operations (IX-X)</b>	<b>122.41</b>	<b>170.98</b>	<b>-2.12</b>	<b>168.86</b>
XII	Profit/(loss) from discontinuing operations	-	0	-	-
XIII	<b>Tax Expense of discontinuing operations</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>-</b>
XIV	<b>Profit/(loss) from Discontinuing operations (after tax )(XII-XIII)</b>	<b>122.41</b>	<b>170.98</b>	<b>-2.12</b>	<b>168.86</b>
XV	<b>Net Profit / (Loss) for the period (XI+XIV)</b>	<b>122.41</b>	<b>170.98</b>	<b>-2.12</b>	<b>168.86</b>
XVI	<b>Other Comprehensive Income (net of tax)</b>				
XVII	<b>Total Comprehensive Income for the period</b>				
XVIII	<b>Earnings per Share</b>				
	(1) Basic	0.09	1.32	-0.02	1.30
	(2) Diluted	0.09	1.32	-0.02	1.30
<b>Notes:-</b>					
1	The above unaudited consolidated Financial Results of the company for the half-year ended on September 30, 2023 as reviewed by the Audit Committee have been approved by Board of Directors at their meeting held on 10th November, 2023.				
2	Figures for half year ended on 30.09.2023 and 30.09.2022 are the balancing figures between the audited figures in respect of the full financial year and unaudited figures of First half year of the Financial Year.				
3	Previous period/year figures have been regrouped or reclassified wherever necessary.				
4	The company does not have more than one reportable segment in terms of AS-17 issued by ICAI hence segmentwise reporting is not applicable				

Place : Ahmedabad  
Date : 11/11/2023



FOR, GOBLIN INDIA LIMITED

MANOJKUMAR J. CHOUKHANY  
MANAGING DIRECTOR  
DIN: 02313049



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CIN : U51100GJ1989PLC012165

Statement of Unaudited Consolidated Assets & Liabilities for the half year ended 30/09/2023 of Goblin India Limited

Sr. No.	Particular	(Rs. In Lakhs)	
		As at 30/09/2023 (Unaudited)	As at 31/03/2023 (Audited)
<b>Equity and Liabilities</b>			
1	<b>Shareholder's funds</b>		
	Share Capital	1381.89	1,294.39
	Reserves & Surplus	2560.25	1,837.66
	Money received against share warrants		
	<b>Total shareholder's fund</b>	<b>3942.14</b>	<b>3,132.05</b>
	Share application money pending allotment	0	-
	Deferred government grants	0	-
	Minority Interest	0	-
2	<b>Non-current liabilities</b>		
	Long term borrowings	1873.48	1,999.71
	Deferred tax liabilities (net)	0	-
	Foreign currency monetary item translation difference liability account	0	-
	Other long-term liabilities	0	-
	Long-term provisions	0	-
	<b>Total non-current liabilities</b>	<b>1873.48</b>	<b>1,999.71</b>
3	<b>Current liabilities</b>		
	Short-term borrowings	588.67	699.79
	Trade Payables		
	(A) Total outstanding dues of micro enterprises and small enterprises		
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	1087.37	1,238.30
	Other current liabilities	87.35	127.31
	Short-term provisions	58.02	85.99
	<b>Total current liabilities</b>	<b>1821.41</b>	<b>2,151.40</b>
	<b>Total equity and liabilities</b>	<b>7637.03</b>	<b>7,283.16</b>
<b>Assets</b>			
1	<b>Non-current assests</b>		
(i)	<b>Fixed assets</b>		
	Tangible assets	428.46	429.54
	Producing properties	0	-
	Intangible assets	0	-
	Preproducing properties	0	-
	Tangible assets capital work-in-progress	0	-
	Intangible assets under development or work-in-progress	0	-
	<b>Total fixed assets</b>	<b>428.46</b>	<b>429.54</b>
(ii)	Non-current investments	250.00	250.00
(iii)	Deferred tax assets (net)	2.45	2.33
(iv)	Foreign currency monetary item translation difference asset account	0	-
(v)	Long-term loans and advances	0	-
(vi)	Other non-current assets	46.06	45.45
	<b>Total non-current assets</b>	<b>298.51</b>	<b>297.78</b>
		726.97	727.32
2	<b>Current assets</b>		
	Current investments	0	-
	Inventories	1788.28	1,639.86
	Trade receivables	3192.49	3,029.44
	Cash and cash equivalents	18.84	20.02
	Bank balance other than cash and cash equivalents		
	Short-term loans and advances	1700.26	1,593.52
	Other current assets	210.19	272.99
	<b>Total current assets</b>	<b>6910.06</b>	<b>6,555.83</b>
	<b>Total assets</b>	<b>7637.03</b>	<b>7,283.16</b>

Place : Ahmedabad  
Date : 11/11/2023

FOR, GOBLIN INDIA LIMITED  
MANOJKUMAR J. CHOUKHAN  
MANAGING DIRECTOR  
DIN: 02313049



# GOBLIN INDIA LIMITED

1st Floor, Camex House, Stadium Commerce Road, Navrangpura, Ahmedabad - 380 009. Gujarat (INDIA)  
Phone : 079 - 26465080 E-mail : info@goblinindia.com Website: www.goblinindia.com  
CIN : U51100GJ1989PLC012165

## Statement of Unaudited Consolidated Cash Flows for Half-Year Ended 30/09/2023 of Goblin India Limited

Sr.No.	Particulars	(Rs. In Lakhs)	
		Half Year Ended 30th September, 2023 (Unaudited)	Year Ended 31st March, 2023 (Audited)
<b>1</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	<b>Net Profit (Loss) As per Profit &amp; Loss Account</b>	<b>122.41</b>	<b>65.28</b>
<b>A.</b>	<b>Tax and Extra-Ordinary Item</b>		
a)	Amt Transferred to Reserve	5.06	
b)	Income Tax		
c)	Deferred Tax		
	<b>Net Profit (Loss) before tax</b>	<b>127.47</b>	<b>65.28</b>
<b>B.</b>	<b>Adjustments for Non cash and Non Operating Items</b>		
a)	Depreciation	33.41	39.09
b)	Interest Expense	133.41	269.79
c)	Loss/(Profit) on sale of car	0.00	-18.44
d)	Foreign Currency Translation Difference	0.00	-23.76
	<b>Operating profit(loss) before working capital changes</b>	<b>294.29</b>	<b>331.96</b>
<b>C.</b>	<b>Changes in Working Capital</b>		
a)	Decrease/(Increase) in Inventory	-148.42	142.91
b)	Decrease/(Increase) in Trade Receivables	-163.05	0.00
c)	Decrease/(Increase) in Other Current Assets	-43.94	-1285.07
d)	(Decrease)/Increase in Other Current liabilities	-218.87	867.26
e)	(Decrease)/Increase in Short Term Borrowings	-111.12	
f)	(Decrease)/Increase in non-current asset	-0.61	-2.73
	<b>Net Cash Flow before tax and extra ordinary item</b>	<b>-391.71</b>	<b>54.32</b>
	Less: Direct Taxes Paid	0.00	-1.86
	Less: Extraordinary Items	0.00	-114.47
	<b>Net Cash Flow from Operating Activities</b>	<b>-391.71</b>	<b>170.66</b>
<b>2</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES:</b>		
a)	Acquisition of Fixed Assets	-32.33	-358.98
b)	Investment in Property		58.21
c)	Investment in shares of subsidiary	0.00	0.00
	<b>Net Cash Flow from Investing Activities</b>	<b>-32.33</b>	<b>-300.77</b>
<b>3</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES:</b>		
a)	Proceeds from Long Term Borrowing	-126.23	-153.28
b)	Interest and finance cost	-133.41	-269.79
c)	Shares Issued	682.50	550.00
d)	Earlier Year Tax Adjustment		
e)	Earlier Year Adjustment		
	<b>Net Cash Flow from Financing Activities</b>	<b>422.86</b>	<b>126.93</b>
	<b>Net Increase in Cash and Equivalent.</b>	<b>-1.19</b>	<b>-3.19</b>
	<b>Cash And Cash Equivalents as at the Beginning of the year</b>	<b>20.02</b>	<b>23.21</b>
	<b>Cash And Cash Equivalents as at the Closing of the year</b>	<b>18.84</b>	<b>20.02</b>

Place : Ahmedabad  
Date : 11/11/2023



FOR, GOBLIN INDIA LIMITED

**MANOJKUMAR CHOUKHAN**  
MANAGING DIRECTOR  
DIN: 02313049