

INDSOYA LIMITED

Regd. Off: 1111-A Raheja Chambers, 213, Nariman Point, Mumbai – 400021

Tel No.: (022) 22852796-97-99, E-mail: info@indsoya.com

website: www.indsoya.com

CIN: L67120MH1980PLC023332

Date: November 11th, 2021

To,
Bombay Stock Exchange Limited
The Corporate Relationship Department
P.J. Towers, 1st Floor,
Dalal Street,
Mumbai – 400 001

Ref: Indsoya Limited (Scrip Code – BSE 503639)

Sub: Submission of Un-Audited Financials Results for the Quarter and half year ended 30th September, 2021.

Dear Sir/ Ma'am,

In terms of Regulations 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulation"). We wish to inform you that the Board of Directors at its meeting held on 11th November, 2021 have inter-alia:

1. Approved Standalone Un-Audited financial results of the Company for quarter and half year ended September 30, 2021 which has been approved and taken on record at the meeting.

Accordingly we are enclosing:

1. Approved Standalone Un-Audited Financial Results for the quarter and half year ended September 30, 2021.
2. Auditor's Report on Standalone financial results of the Company for the quarter and half year ended September 30, 2021, issued by Statutory Auditor, M/s. Bhatler & Paliwal, Chartered Accountants.

The meeting of the Board of Directors commenced at 03:30 PM and concluded at 04:15 P.M.

Kindly take the same on record and acknowledge receipt.

Thanks and Regards,
For **INDSOYA LIMITED**


Shivkumar Valsity
Company Secretary

A45528

CC:

To,
DSE ESTATES LIMITED (Formerly known as Delhi Stock Exchange Limited),
DSE House, 3/1, Asaf Ali Rd.
New Delhi – 110002



BHATTER & PALIWAL

CHARTERED ACCOUNTANTS

212, 2nd Floor, Kimatrai Building, 77-79, Maharshi Karve Marg, Marine Lines,
Mumbai - 400 002. • Tel.: +91-22-22064723 • Fax : +91-22-22093317
E-mail : bhatrandassociates@gmail.com / bhatrandpaliwal@gmail.com

PARTNER
CA. GOPAL BHATTER
B.Com. (Hons.), FCA, CS

CA. RAMESH PALIWAL
B.Com. (Hons.), ACA, CS

CA. PAWAN BHATTER
B.Com.; ACA, CS

Limited Review Report

The Board of Directors of Indsoya Limited, Mumbai

1. We have reviewed the accompanying statement of unaudited financial results of Indsoya Limited (the "Company") for the quarter and half year ended 30th September 2021 (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 "Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (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 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with the applicable Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013, read with relevant rules issued thereunder 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 Obligation and Disclosure Requirements) Regulation, 2015, read with SEBI Circular No 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.
5. **Emphasis of Matter**
We draw your attention to Note No 3 dealing with uncertainties thrown up as a consequence of COVID19 pandemic, management's assessment of impact on financial reporting and future operations of the company and remedial measure put in place to mitigate adverse effects. However, the actual impact of COVID -19 on financial statements may differ from that estimated.

Our conclusion is not modified in respect of this matter.

FOR BHATTER & PALIWAL

Chartered Accountants

FRN: 131411W

GOPAL

BHATTER

Gopal Bhatler

(Partner)

Membership No . 411226

UDIN: 21411226AAAAGL9421

Digitally signed by
GOPAL BHATTER
Date: 2021.11.11
14:26:50 +05'30'



Place: Mumbai

Date: November 11, 2021

Statement of Standalone Unaudited Financial Results For The Quarter Ended as on 30th September , 2021

(Rs. In Lakhs except per share data)

Particulars	Quarter Ended			Year to Date	Year to Date	Year Ended
	30.09.2021	30.06.2021	30.09.2020	figures for	figures for	
	Unaudited	Unaudited	Unaudited	current period	previous	
	30.09.2021	30.06.2021	30.09.2020	ended	year ended	31.03.2021
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Income from Operations	27.34	29.96	136.02	57.30	235.59	457.66
2. Other Income	2.70	3.69	3.40	6.39	6.51	13.60
3.Total Revenue (1+2)	30.04	33.65	139.42	63.69	242.10	471.26
4. Expenses						
(a) Cost of materials consumed	-	-	-	-	-	-
(b) Purchases of stock -in-trade	24.67	26.69	132.42	51.36	219.55	434.26
(c) Changes in inventories of finished goods	-	-	-	-	-	-
(d) Work -in -process and stock -in -trade	-	-	-	-	-	-
(e) Employee benefits expense	0.75	0.75	0.65	1.50	1.10	2.87
(f) Finance Costs	-	-	-	-	-	-
(g) Depreciation and amortisation expense	-	-	-	-	-	-
(f) Other expenses	1.22	4.17	0.24	5.39	4.25	6.82
Total Expenses	26.64	31.61	133.31	58.25	224.90	443.95
5. Profit / (Loss) before Exceptional & Extra ordinary items and Tax (3-4)	3.40	2.04	6.11	5.44	17.20	27.31
6. Exceptional items	-	-	-	-	-	-
7. Profit / (Loss) before Extra ordinary items and Tax (5-6)	3.40	2.04	6.11	5.44	17.20	27.31
8. Extraordinary Items	-	-	-	-	-	-
9. Profit / (Loss) before Tax (7-8)	3.40	2.04	6.11	5.44	17.20	27.31
10. Tax expense						
Current	0.90	0.45	1.45	1.35	4.30	6.26
Deferred	-	-	-	-	-	-
11.Profit after Tax from Continuing Operation (9-10)	2.50	1.59	4.66	4.09	12.90	21.05
12.Profit / (Loss) after Tax from discontinuing operations	-	-	-	-	-	-
13.Tax Expenses of discontinuing operations	-	-	-	-	-	-
14.Profit / (Loss) after Tax from discontinuing operations (12-13)	-	-	-	-	-	-
15. Net Profit after Tax (11+14)	2.50	1.59	4.66	4.09	12.90	21.05
16.Other Comprehensive Income						
A. Items that will not be reclassified to profit or loss	-	-	-	-	-	-
B. Items that will be reclassified to profit or loss	-	-	-	-	-	-
Total Other Comprehensive Income (16 A+ 16B)	-	-	-	-	-	-
17.Total Comprehensive Income (15+16)	2.50	1.59	4.66	4.09	12.90	21.05
18.Paid-up Equity Share Capital (Face Value of Rs. 10 each)	20.00	20.00	20.00	20.00	20.00	20.00
19.Other equity						92.96
20.Earnings per equity share (Face Value of Rs. 10 each) (not annualized) (Rs.)						
(a) Basic	1.25	0.80	2.33	2.05	6.45	10.53
(b) Diluted	1.25	0.80	2.33	2.05	6.45	10.53

Notes:

1.The Unaudited Standard Financial Result were reviewed by the Audit Committee and approved at the meeting of the Board of Directors of the Company at its meeting held on 11 th November , 2021

2. Statutory Auditors have carried out a Limited Review of the above results. There are no qualification in the limited review report.

3. The spread of COVID 19 pandemic across the globe and the consequent remedial measures against the virus taken by the various countries and the Indian Government are having impact on the operations of the various economies, all of which has led to substantial contraction of demand.

In view of the above pandemic, its impact on the company's operations has not been considered material and the Company will continue to closely monitor any material changes to future economic conditions and update same.

4. Previous period / year figures have been regrouped / reclassified wherever found necessary, to conform to current period / year classification.

Place: Mumbai

Date :11th November 2021

For INDSOYA LIMITED

K C DAWDA

Director

DIN: 01744419



INDSOYA LIMITED

Registered office : 1111A, Raheja Chambers, 231, Nariman Point Mumbai-400 021

Tel No. 022-22852796 Email ID. info@indsoya.in Website: WWW.indsoya .com

CIN: L67120MH1980PLC023332

(Rs. In Lacs)

STATEMENT OF ASSETS AND LIABILITIES

Standalone

	As at 30.09.2021	As at 30.09.2020	As at 31.03.2021
	(Unaudited)	(Unaudited)	(Audited)
ASSETS			
Non Current Assets			
Property, Plant & Equipments	0.03	0.03	0.03
Financial Assets			
Investment	-	-	-
Other Non-Current Assets			
Income Tax Asset (Net of Provisions)	2.61	-	1.05
Total Non Current Assets	2.64	0.03	1.08
Current Assets			
Inventories			
	-	-	-
Financial Assets			
Cash and Cash Equivalents	6.69	3.77	7.65
Others Financial assets	108.73	104.10	105.67
Total Current Assets	115.42	107.87	113.32
Total Assets	118.06	107.90	114.40
EQUITY AND LIABILITIES			
Equity			
Equity Share Capital	20.00	20.00	20.00
Other equity	97.05	84.81	92.96
	117.05	104.81	112.96
Non current Liabilities			
Other Non Current Liabilities	-	-	-
Provisions	0.29	2.60	0.29
Total Non Current Liabilities	-	-	-
Current Liabilities			
Financial Liabilities			
Trade Payable	0.72	0.49	1.11
Other financial liabilities	-	-	0.04
Total Current Liabilities	0.72	0.49	1.15
Total Equity & Liabilities	118.06	107.90	114.40

Place : MUMBAI

Date: 11th November 2021

For INDSOYA LIMITED

K C DAWDA
Director
DIN: 01744419



INDSOYA LIMITED**Statement of Cash Flow for the half year ended September 30,2021**

	Rs in Lacs	
	HALF YEAR ENDED	
	30.09.2021	30.09.2020
	<u>Unaudited</u>	<u>Unaudited</u>
	Rs.	Rs.
A. Cash Flow from Operating Activities		
Net Profit before tax and extraordinary items	5.44	17.20
Adjusted for :-		
Depreciation	0.00	0.00
Operating Profit before working Capital changes	5.44	17.20
Adjusted for changes in working capital :-		
Others Financial assets	-3.06	-14.68
Others Non current assets	-1.56	1.04
Others Non current liabilities	0.00	2.51
Current Liabilities	-0.43	-9.88
Cash generated from operations	0.39	-3.81
Less:- Direct tax paid/(Refund)	1.35	4.30
Cash Flow before extraordinary items	-0.96	-8.11
Net Cash inflow /(used) from Operating Activities (A)	-0.96	-8.11
B. Cash Flow from Investing Activities		
Purchase / Sale of Investments (net)	0.00	0.00
Purchase / Sale of assets	0.00	0.00
Net Cash inflow /(used) in Investing Activities (B)	0.00	0.00
C. Cash Flow from Financing Activities		
Short term loans	0.00	0.00
Net Cash inflow / (used) in Financing Activities (C)	0.00	0.00
D. NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	-0.96	-8.11
Opening Balance of Cash and Cash Equivalents	7.65	11.88
Closing Balance of Cash and Cash Equivalents	6.69	3.77

Place : MUMBAI

Date: 11th November 2021



For INDSOYA LIMITED

K C DAWDA

Director

DIN: 01744419

