

November 14, 2022

CIN No.: L15142DL1974PLC007349 405, Deepali Building, 92, Nehru Place New Delhi - 110019, India t: +91-41889999 f: +91-46597994 e: corporate@modinaturals.com www.modinaturals.com

The Manager (Department of Corporate Services) **BSE Limited** P. J. Towers, Dalal Street, Fort, Mumbai - 400 001 Through BSE Listing Centre **Scrip Code:** 519003

Dear Sir / Madam,

Sub: Intimation of Outcome of Board Meeting held today, 14th November 2022: Unaudited Financial Results (Standalone and Consolidated) for the quarter ended September 30, 2022

Pursuant to Regulation 30 read with Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("**SEBI LODR Regulations**"), we wish to inform you that the Board of Directors of the Company at its meeting held today, 14th November 2022, inter alia, considered and approved the Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter and half year ended September 30, 2022 and took on record the Limited Review Report from the Statutory Auditors of the Company thereon.

As required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclosed a copy of the Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter and half year ended September 30, 2022, along with the Limited Review Report thereon.

The meeting of the Board of Directors of the Company commenced at 3:15 pm and concluded at 5:30 pm.

This is for your kind information and records please.

Thanking you!

Yours Faithfully, for **MODI NATURALS LIMITED**

Ankit AgarwalCompany Secretary
A23445

Encl: A/a

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

TO THE BOARD OF DIRECTORS OF MODI NATURALS LIMITED

- 1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of MODI NATURALS LIMITED (the "Company"), for the quarter ended September 30, 2022 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 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 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 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 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). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
- 4. Based on our review conducted as stated in paragraph 3 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 aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, 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, including the manner inwhich it is to be disclosed, or that it contains any material misstatement.

For K. K. JAIN & CO. Chartered Accountants FRNo. 02465N

> (Simmi Jain) Partner

M.No. 086496

UDIN: 22086496BDAFEZ3197

Place: New Delhi Date: 14.11.2022

MODI NATURALS LIMITED

Regd. Office: 405, Deepall Building, 92, Nehru Place, New Delhi-110019 (CIN: L15142DL1974PLC007349), Tel: 011-41889999, E-mail: cs.mnl@modinaturals.org, Website: www.mod Statement of Standalone Unaudited Financial Results for the Quarter and Half Year ended 30-09-2022

ART	1:				(*	Lakhs, Unless C	therwise States
-				Stan	dalone		
	Particulars		Quarter Ended			r Ended	Year Ended
			30/06/2022	30/09/2021	30/09/2022	30/09/2021	31/03/2022
	(Refer Notes Below)	30/09/2022 (Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
T	Revenue from Operations	9336.03	10011.22	11374.47	19347.25	22682.26	47430.3
II	Other Income	17.93	45.04	12.66	62.97	13.39	131.4
111	Total Income (I+II)		10056.26	11387.13	19410.22	22695.65	47561.7
IV	Expenses				manufacture and the state of th		
	(a) Cost of materials consumed	5296,40	7022.59	6668.96	12318.99	14736.62	38075.6
	(b) Purchases of stock-in-trade	114.27	38.93	1.34	153.20	3.21	76.7
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	2049.75	867.63	2376.47	2917.38	3217.86	(763.79
	(d) Employee benefits expense	600.28	567.89	585.61	1168.17	1136.06	2240.6
-	(e) Finance costs	64.93	119,69	9.32	184.62	70.81	180.57
gan yake min	(f) Depreciation and amortisation expense	38.05	37.75	37.29	75.80	74.57	142.06
	(g) Other expenses	1088.72	1052.87	1305.30	2141.59	2560.41	6311.00
ori audienta des	Total Expenses (IV)	9252.40	9707.35	10984.29	18959.75	21799.54	46262.77
V	Profit / (Loss) before exceptional items and tax (III-IV)	101.56	348.91	402.84	450.47	896.11	1298.99
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit before tax (V-VI)	101.56	348.91	402.84	450.47	896.11	1298.99
VIII		101.00					and the financial configuration in the Configuratio
tales and the same of the same	(a) Current Tax	25.00	88.00	103.45	. 113.00	230.11	415.00
	(b) Deferred Tax	.0.00	0.00	0.00	0.00	0.00	(56.19)
IX	Profit/ (Loss) for the period (VII - VIII)	76.56	260.91	299.39	337.47	666.00	940.18
X	Other Comprehensive Income		200.01	200.00	507.47	000.00	,540.10
A.	(i). Items that will not be reclassified to profit or loss	(0.50)	(0.50)	0.50	(1,00)	1.50	(2.15)
	(ii). Income tax relating to items that will not be reclassified to profit or loss			many man or construction of the construction o		1.30	(2.13)
В.	(i). Items that will be reclassified to profit or loss	-					
	(ii). Income tax relating to items that will be reclassified to profit or loss						-
******	Other comprehensive income for the period	0.00	(0.50)	0.50	(1.00)	1.50	(2.15)
XI	Total Comprehensive Income for the period (IX +X)	76.06	260.41	299.89	336.47	667.50	938.03
XII	Paid up equity share capital (Face value Rs. 10/- per share)	1265.64	1265.64	1265.64	1265,64	1265.64	1265.64
XIII	Other Equity excluding revaluation reserves					1200.04	6458.31
XIV	Earnings Per Share (EPS)		hara Kilipiana Wilipiana di piananingga ka	THE PROPERTY OF THE PROPERTY O	amain and a second		0438.31
	a) Basic (Rs.)	0.60	2.06	2.37	2.66	5.27	7.41
	b) Diluted (Rs.)	0.60	2.06	2.37	2.66	5.27	7.41

NOTES :

- The above standalone results were reviewed by the Audit Committee and were approved by the Board of Directors in their respective meetings held on 14th November, 2022. The Statutory Auditors have carrid out audit of the above standalone financial results for the quarter ended 30th September 2022.
- The above standalone results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015, as amended, prescribed under Section 133 of the Companies Act 2013 and other recognised accounting practices and policies to the extent applicable.
- The Company' business primarily falls within single business segment i.e. manufacturing and distribution of Edible Oils' in terms of Indian Accounting Standards 108' Operating Segment' and hence no additional disclosures are being furnished.
- The Statement of Assets and Liabilities as at 30.09.2022 as required under regulation 33(3)(f) of SEBI (LODR) Regulations 2015 is enclosed as Annexure-I.
- The previous periods' figures have been regrouped and reclassified wherever considered necessary to make them comparable with the current periods' figures.

For Modi Naturals Limited

Place : New Delhi Date: 14/11/2022





whillook Anil Modi **Managing Director** DIN: 00187078

STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 30th S		(₹ Lakh
	As at	· As at
Particulars	30.09.2022	31.03.2022
	(Unaudited)	(Audited)
ASSETS		
1 Non-Current assets	4 000 07	2,074.1
(a) Property, Plant and Equipment	1,998.87 6.76	2,014.
(b) Capital work-in-progress	1.36	1.5
(c) Other Intangible assets	1.30	
(d) Financial Assets	2,000.00	1,500.0
(i) Investment in Subsidiary and associates	35.06	35.0
(ii) Trade receivables	-	-
(iii) Loans and Advances	98.98	133.4
(e) Other non-current assets Total Non Current Assets	4,141.03	3,744.2
	4,895.19	9,389.8
(a) Inventories (b) Financial Assets		The state of the s
(i) Trade receivables	2,496.38	1,899.6
(ii) Cash and cash equivalents	1,695.25	15.8
(iii) Loans and Advances	•	-
(iv) Bank balances other than(ii) above	126.65	36.4
(c) Other current assets	1,101.14	1,432.8
Total Current Assets	10,314.61	12,774.5
Total Assets	14,455.64	16,518.74
EQUITY AND LIABILITIES		
Equity		,
(a) Equity Share capital	1,265.64	1,265.64
(b) Other Equity	6,794.78	6,458.31
(c) Money received Against Convertible Warrants	336.38	
Total Equity	8,396.80	7,723.95
LIABILITIES		
Non-Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	34.03	38.57
(ii) Trade payables	•	
(A) total outstanding dues of micro enterprises and small enterprises; and		-
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	35.51	34.40
(iii) Other financial liabilities	58.00	58.00
(b) Provisions	180.05	155.05
(c) Deferred tax liabilities (Net)	231.96	231.96
Total Non-current liabilities	539.55	517.98
Current liabilities		
(a) Financial Liabilities		· ·
(i) Borrowings	3,171.41	5,057.19
(ii) Trade payables	-	
(A) total outstanding dues of micro enterprises and small enterprises; and		-
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	717.06	1,220.06
(b) Other current liabilities	1,060.85	1,559.90
(c) Provisions	463.79	105.14
(d) Current Tax Liabilities (Net)	106.18	334.52
Total Current liabilities	5,519.29	8,276.81
Total Liabilities	6,058.84	8,794.79
Total Equity and Liabilities	14,455.64	16,518.74





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MODI NATURALS LIMITED STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th SEPTEMBER, 2022 (₹ Lakhs)

Half Year Ended Half Year Ended 30.09.2021 30.09.2022 (A) CASH FLOW FROM OPERATING ACTIVITIES: 896.11 450.47 **Profit before Taxation** Adjustments to reconcile profit and loss to net cash provided by operating activities: 74.57 75.80 Depreciation (12.52)Foreign exchange fluctuation (21.66)79.58 Deferred revenue expenses written off 61.64 21.50 **Provision for Gratuity** 24.00 (0.25)Profit(-)/loss on sale of assets (net) (4.77)221.38 58.50 299.45 164.44 Interest expenses 1,117,49 749.92 Operating profit before working Capital changes Net change in: 178.31 (292.22)Trade and other receivable 3228.70 4494.61 Inventories 2,929.10 (477.91)3,566.66 (635.73)Trade payables 4,046.59 4,316.58 Cash generated from operations (58.50)(149.34)Interest paid (302.54)(341.34)Direct taxes paid (Net of Refund) 3,685.55 3,825.90 Cash flow before extra ordinary items Extra ordinary items (net) 3,685.55 3,825.90 (A) Net cash from operating activities (B) CASH FLOW FROM INVESTING ACTIVITIES: (135.76)(7.76)Payment for purchase of property, plant and equipment (2.43)(90.25)Proceeds from Bank Deposits 1.25 5.43 Proceeds from disposal of property, plant and equipment (500.00)Investment in Subsidiary (592.58)(136.94)Net cash used in investing activities (B) (C) CASH FLOW FROM FINANCING ACTIVITIES: 336.38 Money received against share warrants (1,890.31)(1,810.53)Borrowings (net) (1,553.93)Net Cash generated from financing activities (C) (1,810.53)Net change in cash and cash equivalents (A+B+C) 1,679.39 1738.08 Cash and cash equivalents at the beginning of the year 15.86 41.95 Cash and cash equivalents at the end of the year 1,695.25 1,780.03 1,679.39 1738.08 Net increase/decrease(-) as disclosed above

Note: the above standalone Cash Flow Statement has been prepared under Indirect Method as prescribed under Ind-AS 7. 'Statement of Cashflow'

05, Doepali Buildi

92, Nehru Place

Place: New Delhi Date: 14.11.2022

For Modi Naturals Limited

Anil Modi Managing Director

DIN: 00187078



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INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF CONSOLIDATED FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF MODI NATURALS LIMITED

- 1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of MODI NATURALS LIMITED (the "Company" or "Parent") and its subsidiary (the Parent and its subsidiary together referred to as the "Group"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, 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 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 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). A review of Interim financial information consists of making inquiries, primarily of Parent's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

- 4. The Statement includes the results of its one subsidiary company named Modi Biotech Private Limited (100% Holding)
- 5. Based on our review conducted and procedures stated in paragraph 3 above and based on be considerations of the review report of other auditor referred to in paragraph six below, nothing has come to our attention that causes us to believe that the accompanying Statement of Consolidated Unaudited Financial Results, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, 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, including the manner in which it is to be disclosed, or that it contains any material misstatement.



6. We did not review the financial results of its subsidiary company included in the consolidated unaudited financial results, whose financial results reflect total revenues of Nil; total net loss after tax and total comprehensive loss of 0.13 lakhs for the total assets of Rs.5,395.40 lakhs quarter ended September 30, 2022, as considered in the Statement. These financial results have been reviewed by other auditor whose report has been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiary, is based solely on the reports of the other auditor and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of this matter.

For K. K. JAIN & CO. Chartered Accountants FRNo. 02465N

Stami

(Simmi Jain)

Partner M.No. 086496

UDIN: 22086496BDAGKL9296

Place: New Delhi Date: 14.11.2022

MODI NATURALS LIMITED

Regd. Office: 405, Deepall Building, 92, Nehru Place, New Delhi-110019 (CIN: L15142DL1974PLC007349), Tel: 011-41889999, E-mail: cs.mnl@modinaturals.org, Website: www.modinaturals.com, Statement of Consolidated Unaudited Financial Results for the Quarter and Half Year ended 30-09-2022

ARTI						hs, Unless Othe	rwise Stated)
				Consol			
	Particulars		Quarter Ended		Half Year Ended		Year Ended
-			30/06/2022	30/09/2021	30/09/2022	30/09/2021	31/03/2022
	(Refer Notes Below)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from Operations	9336.03	10011.22	11374.47	19347.25	22682.26	47430.32
II	Other Income	17.03	45.04	12.66	62.97	13.39	131,44
III	Total Income (I+II)	9353.96	10056.26	11387.13	19410.22	22695.65	47561.76
IV	Expenses	Parties and the second second second	***************************************	20 - 20 - 20 - 20 - 20 - 20 - 20 - 20 -	4		
	(a) Cost of materials consumed	5296.40	7022,59	6668,96	12318.99	14736.62	38075.61
and the factors and	(b) Purchases of stock-in-trade	114.27	38.93	1.34	153,20	3.21	76.71
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	2049.75	867.63	2376.47	2917.38	3217.86	(763.79)
	(d) Employee benefits expense	600.28	567.89	585.61	1168.17	1136.06	2240.61
	(e) Finance costs	64.93	119.69	9.32	184.62	70.81	180.57
	(f) Depreciation and amortisation expense	38.18	37.88	37.29	76.06	74.57	142.16
	(g) Other expenses	1088.72	1052.87	1308.39	2141.59	2563.52	6314.66
	Total Expenses (IV)	9252.53	9707.48	10987.38	18960.01	21802.65	46266.53
٧	Profit / (Loss) before exceptional items and tax (III-IV)	101.43	348.78	399.75	450,21	893.00	1295.23
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit before tax (V-VI)	101.43	348.78	399.75	450.21	893,00	1295.23
VIII	Tax Expense						
	(a) Current Tax	25.00	88.00	103.45	113.00	230.11	415.00
Mag of Action	(b) Deferred Tax	0.00	0.00	0.00	0.00	0,00	(56.30)
IX	Profit (Loss) for the period (VII - VIII)	76.43	260.78	296,30	337.21	662.89	936.53
x	Other Comprehensive Income						
A.	(i). Items that will not be reclassified to profit or loss	(0.50	(0.50	0.50	(1.00)	1.50	(2.15)
-	(ii). Income tax relating to items that will not be reclassified to profit or loss				And the second s		Market Title of Title
В.	(i) Items that will be reclassified to profit or loss			and the second second second second second	AND THE PERSON OF THE PERSON OF THE PERSON OF		A STATUS OF STATE OF
	(ii). Income tax relating to items that will be reclassified to profit or loss	170	ng da canata an ann ann an an an an	A CONTRACTOR OF THE PARTY OF TH		The Residence of the State of t	
-	Other comprehensive income for the period	(0.50	(0.50	0.50	(1.00	1.50	(2.15
XI	Total Comprehensive Income for the period (IX +X)	75.9	3 260.2	8 296.8	338.2	664.39	934.31
XII	Paid up equity share capital (Face value Rs. 10/- per share)	1265.6	4 1265.6	4 1265.6	1265.6	1285.64	1265.6
XIII	The state of the s	Man party to the control factor	-	make recognise to the control of the	errore and the second second second second	The street street special is to the	6454.6
XIV	The state of the s	production and the little 1 (in the protection to the	and the same of th		1	1	
-	a) Basic (Rs.)	0.6	0 2.0	6 2.3	5 2.6	6 5.2	5 7.3
	b) Diluted (Rs.)	0.6	0 2.0	06 2.3	5 2.6	6 5.2	5 7.3

NOTES:

- The above consolidated results were reviewed by the Audit Committee and were approved by the Board of Directors in their respective meetings held on 14th November, 2022. The Statutory Auditors have carrid out audit of the above consolidated results for the quarter ended 30th September 2022.
- The above consolidated results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015, as amended, prescribed under Section 133 of the Companies Act 2013 and other recognised accounting practices and policies to the extent applicable.
- The Statement of Assets and Liabilities as at 30.09,2022 as required under regulation 33(3)(f) of SEBI (LODR) Regulations 2015 is enclosed as Annexure-I. The previous periods' figures have been regrouped and reclassified wherever considered necessary to make them comparable with the current periods' figures.

For Modi Naturals Limited

Place : New Delhi Date: 14/11/2022





Managing Director DIN: 00187078

As at As at 30.09.2022 31.03.209	CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 30th SEPT		(₹ Laki
ASSETS Non-Current assets (a) Property, Plant and Equipment (b) Capilat work-in-progress 2,552 63 (c) Other Intangible assets (f) Financial Assets (ii) Irose receivables (iii) Loans and Advances (g) Other on-current assets (iii) Trade receivables (iii) Loans and Advances (g) Other on-current assets (g) Financial Assets (g) Financial Assets (g) Financial Assets (g) Other on-current assets (g) Other on-current assets (g) Financial Assets (g) Cash and acash equivalents (g) Cash and cash equivalents (g) Cash Assets (h) Financial Liabilities	Postleutere	As at	
ASSETS	Particulars	ACCUPATION THE PROPERTY OF THE PARTY PARTY PROPERTY OF THE PARTY P	31.03.2022 (Audited)
Non-Current assets	ASSETS	(Ondadison)	(ridditod)
(a) Property, Plant and Equipment 2,517.70 2,5 (b) Capilal work-in-progress 2,852.63 (d) Capilal work-in-progress 1,76 (d) Financial Assets 1,76 (d) Financial Assets 1,76 (e) Other Intangible assets 1,76 (f) Financial Assets 1,562.35 7,70 (e) Other non-current assets 1,562.35 7,70 (e) Other non-current assets 1,562.35 7,70 Current assets 1,562.35 7,70 Current assets 1,562.35 7,70 Current assets 1,562.35 7,70 Current assets 1,562.35 7,70 (b) Financial Assets 1,702.89 44 (ii) Loans and Advances 1,702.89 44 (iii) Loans and Advances 1,702.89 1,403 (iii) Coher current assets 1,851.43 13,202 (iii) Other current assets 1,851.43 13,202 (iii) Other Equity 1,265.64 1,28 (iii) Total Assets 1,285.64 1,28 (iii) Total Assets 1,285.64 1,28 (iii) Total Current liabilities 1,285.44 1,28 (iii) Total Louistanding dues of micro enterprises and small enterprises, and 1,285.44 1,28 (iii) Total payables 1,285.45			
(i) Capital work-in-progress 2,852.63 (c) Other Intangible assets 1.76 (d) Financial Assets 1.76 (d) Financial Assets 1.76 (e) Financial Assets 1.76 (e) Financial Assets 1.76 (e) Financial Assets 1.76 (e) Other non-current assets 35.06 3.76 (e) Other non-current assets 35.06 3.77 (e) Financial Assets 3.77 (e) Financial Assets 3.77 (e) Financial Liabilities 5.77 (e) Financial Liabilities 6.77 (e) Financial Liab		2.517.70	2,576
Ci Ci Other Intangible assets 1.76			
(i) Trade receivables 35.06			1
(i) Investment in Subsidiary and associates 35.06 3.06 (iii) Loans and Advances 1,592.35 7/1 7/2			
(iii) Loans and Advances (iii) Trade receivables (iii) Loans and Advances (iv) Financial Assets (iv) Trade receivables (iv) Bank balances other than(ii) above (iv) Bank balances other than(iii) above (iv) Comment assets (iv) Bank balances other than(iii) above (iv) Bank balances other than than than than than than than than		- 1	
(e) Other non-current assets Current assets (la) Inventories (la) Invento	(ii) Trade receivables	35.06	. 35
(e) Other non-current assets		-	
Current assets 6,999.50 3,3':		1.592.35	702
Current assets (a) Inventories (b) Financial Assets (b) Financial Assets (f) Financial Assets (f) Financial Assets (f) Trade receivables (f) Financial Assets (f) Financial Fina			3,315
(a) Inventories (b) Financial Assets (i) Trade receivables (ii) Cash and cash equivalents (iii) Loans and Advances (iv) Bank balances other than(ii) above (iv) Bank balances other than(iii) above (iv) Bank balances (iv) B		0,000.00	
D) Financial Assets 2,496.38 1,85 1,000 1,702.89 44 1,702.89 44 1,702.89 44 1,702.89 44 1,702.89 44 1,702.89 44 1,702.89 44 1,702.89 44 1,702.89 44 1,702.89 1,70		4.895.19	9,389
(ii) Trade receivables (iii) Cash and cash equivalents (iii) Loans and Advances (iv) Bank balances other than(ii) above (iv) Bank balances other than(ii) above (c) Other current assets (vi) Bank balances other than(iii) above (c) Other current assets (d) Total Current Assets (e) Total Current Assets (f) Total Current Assets (g) Total Equity (g) Total Equity (g) Total Assets (g) Total Equity (g)		The second secon	A CONTRACTOR OF THE PARTY OF TH
(ii) Cash and cash equivalents (iii) Loans and Advances (iv) Bank balances other than(ii) above (iv) Bank balances other than(iii) above (iv) Gold bank balances other than micro enterprises and small enterprises (iv) Gold bank balances other than micro enterprises and small enterprises (iv) Gold outstanding dues of creditors other than micro enterprises and small enterprises (iv) Gold outstanding dues of micro enterprises and small enterprises (iv) Gold outstanding dues of creditors other than micro enterprises and small enterprises (iv) Gold outstanding dues of creditors other than micro enterprises and small enterprises (iv) Gold outstanding dues of creditors other than micro enterprises and small enterprises (iv) Gold outstanding dues of creditors other than micro enterprises and small enterprises (iv) Gold outstanding dues of creditors other than micro enterprises and small enterprises (iv) Gold outstanding dues of creditors other than micro enterprises and small enterprises (iv) Gold outstanding dues of creditors other than micro enterprises and small enterprises (iv) Gold outstanding dues of creditors other than micro enterprises and small enterprises (iv) Gold outstanding dues of creditors other than micro enterprises and small enterprises (iv) Gold outstanding		2.496.38	1,899
(iii) Loans and Advances (iv) Bank balances other than(ii) above (c) Other current assets (c) Other current assets (c) Other current assets (c) Other current assets (d) Bank balances other than(ii) above (e) Other current assets (f) Bank balances other than (ii) above (g) Equity AND LIABILITIES (g) Equity Share capital (g) Equity Share capital (g) Equity Share capital (g) Other Equity (g) Equi		The second secon	444
(iv) Bank balances other than(ii) above (c) Other current assets 1,630.32 1,43 13,20 1,630.32 1,43 13,20 1,630.32 1,43 13,20 1,630.32 1,630.32 1,630 1,650 1			and the second second
C) Other current assets		126 65	36
Total Current Assets 10,851.43 13,20			1,438
EQUITY AND LIABILITIES Total Assets 17,850.93 16,52			13,208
EQUITY AND LIABILITIES	TO SECURITY OF THE PROPERTY OF		
Squity (a) Equity Share capital 1,265.64 1,26 1,		17,000.00	10,020
(a) Equity Share capital (b) Other Equity (c) Money received Against Convertible Warrants 336.38 Common Total Equity Received Against Convertible Warrants Received Against Received Again	1 Faulty	and the substitution of th	
(b) Other Equity		1 265 64	1 265
Column March Mar		a management of the second	CONTRACTOR
Clabilities			0,434.
LIABILITIES Non-Current liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade payables (A) total outstanding dues of micro enterprises and small enterprises; and (B) total outstanding dues of creditors other than micro enterprises and small enterprises (iii) Other financial liabilities (b) Provisions (c) Deferred tax liabilities (Net) Current liabilities (a) Financial Liabilities (b) Borrowings (ii) Trade payables (A) total outstanding dues of micro enterprises and small enterprises; and (B) total outstanding dues of micro enterprises and small enterprises; and (B) total outstanding dues of creditors other than micro enterprises and small enterprises (C) Provisions (D) Other current liabilities (D) Other current liabilities (E) Other current liabilities (I) Other c			7 720
Non-Current liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade payables (A) total outstanding dues of micro enterprises and small enterprises; and (B) total outstanding dues of creditors other than micro enterprises and small enterprises (iii) Other financial liabilities (b) Provisions (c) Deferred tax liabilities (Net) Current liabilities (a) Financial Liabilities (b) Provisions (ii) Trade payables (iii) Trade payables (iii) Trade payables (iii) Other financial liabilities (b) Other current liabilities (c) Deferred tax liabilities (d) total outstanding dues of micro enterprises and small enterprises; and (e) total outstanding dues of creditors other than micro enterprises and small enterprises (iii) Other Financial liabilities (b) Other current liabilities (c) Provisions (d) Current Tax Liabilities (Net) Total Current liabilities 5,535.68 8,28 Total Llabilities 3,416.95 3,416.95 3,416.95 3,416.95 3,416.95 3,416.95 3,416.95 3,416.95 3,416.95 3,416.95 3,416.95 4,50 5,05 3,171.41 5,05 4,		0,352.05	1,120.
(a) Financial Liabilities (i) Borrowings (ii) Trade payables (A) total outstanding dues of micro enterprises and small enterprises, and (B) total outstanding dues of creditors other than micro enterprises and small enterprises (iii) Other financial liabilities (b) Provisions (c) Deferred tax liabilities (Net) Current liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade payables (A) total outstanding dues of micro enterprises and small enterprises; and (B) total outstanding dues of creditors other than micro enterprises; and (B) total outstanding dues of creditors other than micro enterprises and small enterprises (iii) Other Financial liabilities (b) Other current liabilities (c) Provisions (d) Current Tax Liabilities (Net) Total Current liabilities 5,535.68 8,28 Total Liabilities 5,535.68 8,28 Total Liabilities 5,535.68 8,28			
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(A) total outstanding dues of micro enterprises and small enterprises; and (B) total outstanding dues of creditors other than micro enterprises and small enterprises (iii) Other financial liabilities (b) Provisions (c) Deferred tax liabilities (Net) Total Non-current liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade payables (ii) Trade payables (iii) Other financial liabilities (B) total outstanding dues of micro enterprises and small enterprises; and (B) total outstanding dues of creditors other than micro enterprises and small enterprises (b) Other current liabilities (c) Provisions (d) Current Tax Liabilities (Net) Total Current liabilities 5,535.68 8,28 Total Liabilities 9,458.04 8,80		3,410.93	30
(B) total outstanding dues of creditors other than micro enterprises and small enterprises (iii) Other financial liabilities (b) Provisions (c) Deferred tax liabilities (Net) Total Non-current liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade payables (ii) Trade payables (A) total outstanding dues of micro enterprises and small enterprises; and (B) total outstanding dues of creditors other than micro enterprises and small enterprises (iii) Other Financial liabilities (b) Other current liabilities (c) Provisions (d) Current Tax Liabilities (Net) Total Current liabilities 5,535.68 8,28 Total Llabilities 9,458.04 8,80	(ii) Trade payables		
(iii) Other financial liabilities 58.00 5 (b) Provisions 180.05 15 (c) Deferred tax liabilities (Net) 231.85 23	(A) total outstanding dues of micro enterprises and small enterprises, and	25 E4	· · · · · · · · · · · · · · · · · · ·
(b) Provisions 180.05 15 (c) Deferred tax liabilities (Net) 231.85 23 Total Non-current liabilities 3,922.36 51 Current liabilities (a) Financial Liabilities 3,171.41 5,05 (ii) Borrowings 3,171.41 5,05 (iii) Trade payables - - (A) total outstanding dues of micro enterprises and small enterprises; and 722.27 1,22 (iii) Other Financial liabilities 6.61 - (b) Other current liabilities 1,065.42 1,56 (c) Provisions 463.79 10 (d) Current Tax Liabilities (Net) 106.18 33 Total Current liabilities 5,535.68 8,28 Total Llabilities 9,458.04 8,80	(B) total outstanding dues of creditors other trian micro enterprises and small enterprises		forces and the selection of the second of the second
Cc Deferred tax liabilities (Net) 231.85 23 23 23 23 23 23 23 2		The representation of the state	58.
Total Non-current liabilities 3,922.36 51			
Current liabilities [a) Financial Liabilities (i) Borrowings (ii) Trade payables (iii) Trade payables (iii) Other lourstanding dues of micro enterprises and small enterprises; and (B) total outstanding dues of creditors other than micro enterprises and small enterprises (iii) Other Financial liabilities (b) Other current liabilities (c) Provisions (d) Current Tax Liabilities (Net) Total Current liabilities 5,535.68 8,28 Total Llabilities 9,458.04 8,80			
(a) Financial Liabilities (i) Borrowings (ii) Trade payables (iii) Trade payables (iv) A) total outstanding dues of micro enterprises and small enterprises; and (B) total outstanding dues of creditors other than micro enterprises and small enterprises (iii) Other Financial liabilities (b) Other current liabilities (c) Provisions (d) Current Tax Liabilities (Net) Total Current liabilities 5,535.68 8,286 Total Llabilities 9,458.04 8,80		3,922.36	517.
(i) Borrowings 3,171.41 5,05 (ii) Trade payables - '(A) total outstanding dues of micro enterprises and small enterprises; and - (B) total outstanding dues of creditors other than micro enterprises and small enterprises 722.27 1,22 (iii) Other Financial liabilities 6.61 - (b) Other current liabilities 1,065.42 1,56 (c) Provisions 463.79 10 (d) Current Tax Liabilities (Net) Total Current liabilities 5,535.68 8,28 Total Llabilities 9,458.04 8,80	The state of the s		Marking days of the control of the c
(ii) Trade payables '(A) total outstanding dues of micro enterprises and small enterprises; and (B) total outstanding dues of creditors other than micro enterprises and small enterprises (iii) Other Financial liabilities (b) Other current liabilities (c) Provisions (d) Current Tax Liabilities (Net) Total Current liabilities 5,535.68 722.27 1,22 1,22 1,26 1,065.42 1,56 1,065.42 1,065.42 1,066.18 33 Total Liabilities 7,535.68 8,28 Total Liabilities 9,458.04 8,80		or the state out the contract of the section of the	
(A) total outstanding dues of micro enterprises and small enterprises; and (B) total outstanding dues of creditors other than micro enterprises and small enterprises (iii) Other Financial liabilities (b) Other current liabilities (c) Provisions (d) Current Tax Liabilities (Net) Total Current liabilities (Net) Total Liabilities (Net) 1,22 1,22 1,26 1,56 1,065,42 1,56 106,18 33 Total Liabilities (Net) Total Liabilities (Net) 8,80		3,1/1.41	5,057.
(B) total outstanding dues of creditors other than micro enterprises and small enterprises 722.27 1,22 (iii) Other Financial liabilities 6.61 (b) Other current liabilities 1,065.42 1,56 (c) Provisions 463.79 10 (d) Current Tax Liabilities (Net) 106.18 33 Total Current liabilities 5,535.68 8,28 Total Llabilities 9,458.04 8,80	(ii) Trade payables	-	
(iii) Other Financial liabilities 6.61 (b) Other current liabilities 1,065.42 1,56. (c) Provisions 463.79 10. (d) Current Tax Liabilities (Net) 106.18 33. Total Current liabilities 5,535.68 8,28. Total Liabilities 9,458.04 8,80.	(A) total outstanding dues of micro enterprises and small enterprises; and	tarre introducer shall go talout them, to the obtains a continue to a section of	-
(b) Other current liabilities 1,065.42 1,56 (c) Provisions 463.79 10 (d) Current Tax Liabilities (Net) 106.18 33 Total Current liabilities 5,535.68 8,28 Total Liabilities 9,458.04 8,80		A SECURE OF THE PROPERTY OF TH	1,223.
(c) Provisions 463.79 10 (d) Current Tax Liabilities (Net) 106.18 33 Total Current liabilities 5,535.68 8,28 Total Liabilities 9,458.04 8,80	(iii) Other Financial liabilities	6.61	2.
(c) Provisions 463.79 10 (d) Current Tax Liabilities (Net) 106.18 33 Total Current liabilities 5,535.68 8,28 Total Liabilities 9,458.04 8,80	(b) Other current liabilities	1,065.42	1,562.
(d) Current Tax Liabilities (Net) 106.18 33 Total Current liabilities 5,535.68 8,28 Total Liabilities 9,458.04 8,80			105.
Total Current liabilities 5,535.68 8,28 Total Liabilities 9,458.04 8,80	(d) Current Tax Liabilities (Net)		334.
Total Liabilities 9,458.04 8,80			
The state of the s			
	Total Equity and Liabilities	17,850.93	16,523.







MODI NATURALS LIMITED CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th SEPTEMBER, 2022 (₹ Lakhs) Half Year Ended Half Year Ended 30.09.2021 30.09.2022 CASH FLOW FROM OPERATING ACTIVITIES: 893.00 **Profit before Taxation** 450.21 Adjustments to reconcile profit and loss to net cash provided by operating activities : Depreciation 76.06 74.57 Foreign exchange fluctuation (21.66)(12.52)Deferred revenue expenses written off 79.58 61.64 **Provision for Gratuity** 24.00 21.50 Profit(-)/loss on sale of assets (net) (0.25)(4.77)221.38 Interest expenses 164.44 299.71 58.50 1,114.38 Operating profit before working Capital changes 749.92 Net change in: Trade and other receivable (2,486.90)178.31 Inventories 4494.61 3228.70 Trade payables (628.11)1,379.60 (474.80)2.932.21 Cash generated from operations 2,129.52 4,046.59 (58.50)(149.34)Interest paid Direct taxes paid (Net of Refund) (341.34)(302.54)Cash flow before extra ordinary items 1,638.84 3,685.55 Extra ordinary items (net) Net cash from operating activities (A) 1,638.84 3,685.55 (B) CASH FLOW FROM INVESTING ACTIVITIES: Payment for purchase of property, plant and equipment (2,870.61)(135.76)Proceeds from Bank Deposits (90.25)(2.43)Proceeds from disposal of property, plant and equipment 5.43 1.25 Capital Advances 746.38 Net cash used in investing activities (2,209.05)(B) (136.94)(C) CASH FLOW FROM FINANCING ACTIVITIES: Proceeds from issue of share capital 1.00 Money received against share warrants 336.38 Borrowings (net) 1,492.61 (1,810.48)Net Cash generated from financing activities 1,828.99 (1,809.48)Net change in cash and cash equivalents (A+B+C) 1,258.78 1739.13 Cash and cash equivalents at the beginning of the year 444.11 41.95 Cash and cash equivalents at the end of the year 1,702.89 1,781.08 Net increase/decrease(-) as disclosed above 1,258.78 1739.13

Note: the above standalone Cash Flow Statement has been prepared under Indirect Method as prescribed under Ind-AS 7, 'Statement of Cashflow'

Place : New Delhi Date : 14.11.2022



For Modi Naturals Limited

Anii Modi Managing Director DIN: 00187078



