MUKAT PIPES LIMITED

AN ISO 9001-2008 COMPANY

Manufacturers of Large Diameter SAW Pipes

-Longitudinal Welded -Spiral Welded

Correspondence Address :-Rajpura- Patiala Road, Rajpura - 140 401 (Punjab)

Phone : +91 1762-225040, 325498 Fax : +91 1762-222390

e-mail : mukat@mukatpipes.com mukatpipes@gmail.com

Website: www.mukatpipes.com CIN No.: L27200MH1987PLC044407

REF/MPL/2022/263

Date:10/11/2022

To,

Listing Dept.
BSE Ltd.,
PhirozeJeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001.

Dear Sir,

Ref: Stock Code - 523832 MUKAT PIPES LIMITED

Sub: Submission of Documents under Regulation 33 for the Quarter & Half year ended 30thSeptember, 2022.

As required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), we are enclosing herewith following documents for the Quarter and Half year ended 30thSeptember, 2022 for your reference and records.

1. Unaudited Financial Results for the Quarter & Half year ended 30thSeptember, 2022.

2. Limited Review Report.

Please take the same on your records.

Thanking you,

Yours faithfully,

FOR MUKAT PIPES LIMITED

DIRECTOR

DIN: 01239483

Address - Patiala Road, Rajpura-140 401, Punjab.

Encl. as above



MUKAT PIPES LIMITED

CIN: L27200MH1987PLC044407

Regd. Office: Flat No. 39, Parag Apartments, 7th Floor, J.P. Road, Versova, Andheri (West) Mumbai - 400061 Email: mukatpipes@gmail.com Website: www.mukatpipes.com

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2022

Particulars On 30.09.2022 On 30.09.2021 On 30.09.2021 On 30.09.2021 On 30.09.2021 On 30.09.2021 On 30.09.2021 On 30.09.2022 On 30.09.2021 On 30.09.2022								(Rs. in Lacs)
Revenue from operations South State Committee			Quarter ended	Quarter ended	170		Year to date	Year Ended
Name	1	Particulars	on 30.09.2022				figures as on	31.03.2022
Revenue from operations	1			30.06.2022	30.09.2021	30.09.2022	30.09.2021	
Revenue from operations	\vdash							
II Other income	_		Unaudited	Uaudited	Unaudited	Unaudited	Unaudited	Audited
II Other income	Ι,	Description Community						11
III Total Revenue (1-II) 76.50 76.50 12.50 79.52 655.03 655				1000000	153.41	124.35	283.37	612.17
IV Expenses 0.77 0.80 10.02.2 144.27 30.6.21 655.03		ALL CONTROL OF A C	9.96	9.96	12.88	19.92	22.84	42.86
a Cest of materials consumed b Purchases of stock-in-trade c Changes in inventories of finished goods, work-in-progress and stock-in-trade c Changes in inventories of finished goods, work-in-progress and stock-in-trade d Employee benefit expense 23.41 21.15 22.37 44.56 47.21 22.26 Employee benefit expense 3.36 3.68 3.52 3.00 7.20 6.50 14.15 6.65 6.66 13.15 8 Other expenses 43.62 21.75 25.96 65.37 14.11 76.97 15.01 15.02 15.03 15	0.000	3. d)	67.77	76.50	166.29	144.27	306.21	655.03
b Purchases of stock-in-trade Changes in inventories of finished goods, work-in-progress and stock-in-trade Changes in inventories of finished goods, work-in-progress and stock-in-trade d Employee benefit expense								
Description of stock-in-trade 0.00 0.0			17.40	38.11	111.63	55.51	247.44	443.19
Changes in inventories of finished goods, work-in-progress and stock-in-trade (0.90)	b		0.00	0.00	0.00	0.00		
d Employee benefit expense 23.41 21.15 22.77 44.56 47.21 92.21 e Finance costs 3.68 3.52 3.00 7.20 6.50 14.15 Depreciation, depletion and amortisation expense 3.36 3.29 3.41 6.65 6.66 13.15 g Other expenses 43.62 21.75 25.96 65.37 44.11 76.97 Total expense 99.57 88.61 182.02 179.18 329.18 666.38 U	С							
d Employee benefit expense 23.41 21.15 22.27 43.56 47.21 39.21 Finance costs 3.68 3.52 3.00 7.20 6.50 141.51 Other expense 43.62 21.75 23.96 65.77 44.11 76.97 Total expense 90.57 88.61 182.02 179.18 33.91.8 Other exceptional items and ux (III-V) (22.80) (12.11) (15.73) (34.91) (22.97) (11.50) Other of motion for tax in earlier year written off Other compense 70.50 70.50 Other compense 70.50 70.50			(0.90)	0.79	15.65	(0.11)	(22.74)	26.86
Finance costs 3.68 3.52 3.00 7.20 6.50 14.15	d	Employee benefit expense	23.41					
Exception and amortisation expense 3.36 3.29 3.41 6.66 6.66 13.15	e	Finance costs	3.68				754,650	
Section Comprehense Comp	f	Depreciation, depletion and amortisation expense		500000	1000000			
Total expenses 90.57 88.61 182.02 179.18 323.18 666.53	g		55.55			The state of the s		
V. Profit before exceptional items and tax (III-IV) (22.80) (12.11) (15.73) (34.91) (22.97) (11.50) VI. Exceptional items (0.00		Total expenses						
items and tax (III-V) VI. Exceptional items O.00 O.	V.		30.37	00.01	182.02	1/9.18	329.18	666.53
VI Exceptional items			(22.80)	(12.11)	/15 73\	(24.04)	(00.00)	
VII	VI.				1.5	200		
Tax expense :	1995							
(1) Current tax (2) Excess Provision for tax in earlier year written off (3) Deferred tax Profit/(loss) for the period from continuing operation (VII-VIII) X Profit/(loss) from discontinued operations before tax. Tax expense of discontinued operations XII Profit/(loss) from discontinued operation (X-XI) after tax XIII Profit/(loss) from the seriod (IX-XII) Profit/(loss) from the seriod (IX-XII) Profit/(loss) from the period (IX-XII) VIV Other Comprehensive Income net of taxes A(i) Item that will not be reclassified to profit or loss (ii) Income tax relating to item that will be reclassified to profit or loss (ii) Income tax relating to item that will be reclassified to profit or loss (ii) Income tax relating to item that will be reclassified to profit or loss (ii) Income tax relating to item that will be reclassified to profit or loss (iii) Income tax relating to item that will be reclassified to profit or loss (iv) Income tax relating to item that will be reclassified to profit or loss (iv) Income tax relating to item that will be reclassified to profit or loss (iv) Income tax relating to item that will be reclassified to profit or loss (iv) Income tax relating to item that will be reclassified to profit or loss (iv) Income tax relating to item that will be reclassified to profit or loss (iv) Income tax relating to item that will be reclassified to profit or loss (iv) Income tax relating to item that will be reclassified to profit or loss (iv) Income tax relating to item that will be reclassified to profit or loss (iv) Income tax relating to item that will be reclassified to profit or loss (iv) Income tax relating to item that will be reclassified to profit or loss (iv) Income tax relating to item that will be reclassified to profit or loss (iv) Income tax relating to item that will be reclassified to profit or loss (iv) Income tax relating to item that will be reclassified to profit or loss (iv) Income tax relating to item that will be reclassified to profit or loss (iv) Income ta			(22.80)	(12.11)	(15.73)	(34.91)	(22.97)	(11.50)
(2) Excess Provision for tax in earlier year written off (3) Deferred tax X Profit/(Loss) for the period from continuing operation (VII-VIII) (22.80) (12.11) (15.73) (34.91) (22.97) (11.50) X Profit/(Loss) from discontinued operations before tax. XI TAX expense of discontinued operations before tax. XII Profit/(loss) for m discontinued operation (X-XI) after tax XIII Profit/(loss) for the period (IX-XII) (22.80) (12.11) (15.73) (34.91) (22.97) (11.50) XVI Other Comprehensive Income net of taxes A(i) Item that will not be reclassified to profit or loss (ii) Income tax relating to item that will not be reclassified to profit or loss (ii) Income tax relating to item that will one be reclassified to profit or loss (ii) Income tax relating to item that will be reclassified to profit or loss (iii) Income tax relating to item that will be reclassified to profit or loss (iii) Income tax relating to item that will be reclassified to profit or loss (iii) Income tax relating to item that will be reclassified to profit or loss (iii) Income tax relating to item that will be reclassified to profit or loss (iii) Income tax relating to item that will be reclassified to profit or loss (iii) Income tax relating to item that will be reclassified to profit or loss (iii) Income tax relating to item that will be reclassified to profit or loss (iii) Income tax relating to item that will be reclassified to profit or loss (iii) Income tax relating to item that will be reclassified to profit or loss (iii) Income tax relating to item that will be reclassified to profit or loss (iii) Income tax relating to item that will be reclassified to profit or loss (iii) Income tax relating to item that will be reclassified to profit or loss (iii) Income tax relating to item that will be reclassified to profit or loss (iii) Income tax relating to item that will be reclassified to profit or loss (iii) Income tax relating to item that will be reclassified to profit or loss (iii) Income tax relating to item that will be reclassified to profit or los	,							
(3) Deferred tax Profit/(loss) for the period from continuing operation (VII-VIII) (22,80) (12.11) (15.73) (34.91) (22.97) (11.50)								
IX								
Profit/(loss) for the period from continuing operation (VII-VIII) (22.80) (12.11) (15.73) (34.91) (22.97) (11.50)	TV	(3) Deferred tax						
Profit(Loss) from discontinued operations before tax. Tax expense of discontinued operation (X-XI) after tax	1A	P== f== /(1===) f== 4 h = == 1 f						
Tax expense of discontinued operations	v	Profit/(loss)for the period from continuing operation (VII-VIII)	(22.80)	(12.11)	(15.73)	(34.91)	(22.97)	(11.50)
XIII Profit/(loss) from discontinued operation (X-XI) after tax Profit(loss) for the period (IX+XII) (15.73) (34.91) (22.97) (11.50)								
XIII Profit/(loss) for the period (IX+XII) (22.80) (12.11) (15.73) (34.91) (22.97) (11.50)	40.000							
XIV Other Comprehensive Income net of taxes A(i) Item that will not be reclassified to profit or loss (ii) Income tax relating to item that will not be reclassified to profit or loss B(i) Item that will be reclassified to profit or loss B(i) Item that will be reclassified to profit or loss B(i) Item that will be reclassified to profit or loss XV Total Comprehensiv Income for the period (XIII+XIV) (Comprising profit (loss) and other Comprehensive Income for the period (22.80) (12.11) (15.73) (34.91) (22.97) (11.50) (22.97) (11.50) (22.97) (11.50) (22.97)	XII							
Other Comprehensive Income net of taxes	XIII		(22.80)	(12.11)	(15.73)	(34.91)	(22.97)	(11.50)
(ii) Income tax relating to item that will not be reclassified to profit or loss B(i) Item that will be reclassified to profit or loss (ii) Income tax relating to item that will be reclassified to profit or loss XV Total Comprehensiv Income for the period (XIII+XIV) (Comprising profit (loss) and other Comprehensive Income for the period) XVI Paid-up equity share capital (Equity Share of Rs.5 each) 591.50 591.50 591.50 591.50 591.50 591.50 591.50 591.50 591.50 591.50 591.50 591.50 591.50 591.50 1285.20) XVIII Earnings per equity share:(for continued Operation): (1) Basic (2) Diluted (2) Diluted (3) Diluted (4) Diluted (5) Diluted (6) Diluted (6) Diluted (7) Diluted (8) Diluted (9) Dilut	XIV	Other Comprehensive Income net of taxes			, ,	(0)	(22.57)	(11.50)
profit or loss B(i) Item that will be reclassified to profit or loss (ii) Income tax relating to item that will be reclassified to profit or loss		A(i) Item that will not be reclassified to profit or loss						
profit or loss B(i) Item that will be reclassified to profit or loss (ii) Income tax relating to item that will be reclassified to profit or loss		(ii) Income tax relating to item that will not be reclassified to						
(ii) Income tax relating to item that will be reclassified to profit or loss XV Total Comprehensiv Income for the period (XIII+XIV) (Comprising profit (loss) and other Comprehensive Income for the period) XVI Paid-up equity share capital (Equity Share of Rs.5 each) XVII Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year XVIII Earnings per equity share:(for continued Operation): (1) Basic (2) Diluted (2) Diluted (2) Diluted (3) Diluted (4) Diluted (5) Diluted (6) Diluted (6) Diluted (7) Diluted (8) Diluted (8) Diluted (9) Diluted (10,19) (0,10) (0,13) (0,30) (0,19) (0,10) (10,10) (0,13) (0,30) (0,19) (0,10) (10,10) (0,10) (0,13) (0,30) (0,19) (0,10) (10,10) (0,10) (0,13) (0,30) (0,19) (0,10) (11) Basic (12) Diluted (12) Diluted (13) Diluted (14) Diluted (15,73) (34,91) (22,97) (11,50) (12,50)						- 1		
(ii) Income tax relating to item that will be reclassified to profit or loss XV Total Comprehensiv Income for the period (XIII+XIV) (Comprising profit (loss) and other Comprehensive Income for the period) XVI Paid-up equity share capital (Equity Share of Rs.5 each) XVII Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year XVIII Earnings per equity share:(for continued Operation): (1) Basic (2) Diluted (2) Diluted (2) Diluted (3) Diluted (4) Diluted (5) Diluted (6) Diluted (6) Diluted (7) Diluted (8) Diluted (8) Diluted (9) Diluted (10,19) (0,10) (0,13) (0,30) (0,19) (0,10) (10,10) (0,13) (0,30) (0,19) (0,10) (10,10) (0,10) (0,13) (0,30) (0,19) (0,10) (10,10) (0,10) (0,13) (0,30) (0,19) (0,10) (11) Basic (12) Diluted (12) Diluted (13) Diluted (14) Diluted (15,73) (34,91) (22,97) (11,50) (12,50)		B(i) Item that will be reclassified to profit or loss				- 1		
Sos Total Comprehensiv Income for the period (XIII+XIV) (
Comprising profit (loss) and other Comprehensive Income for the period) XVI Paid-up equity share capital (Equity Share of Rs.5 each) XVII Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year XVIII Earnings per equity share:(for continued Operation): (1) Basic (2) Diluted (2) Diluted (2) Diluted (34.91) (12.11) (15.73) (34.91) (22.97) (11.50) (591.50 (12.85.20) (1285.20) (1285.20) (1285.20) (1285.20) (1285.20) (1285.20) (1285.20) (1285.20) (1285.20) (1285.20) (1285.20) (138.20) (10.10) (10.10) (10.13) (10.30) (10.19) (10.10) (10.13) (10.30) (10.19) (10.10) (10.10) (10.13) (10.30) (10.19) (10.10) (10.10) (10.13) (10.30) (10.19) (10.10) (10.10) (10.10) (10.13) (10.30) (10.19) (10.10) (10.1						- 1		
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Period Period Paid-up equity share capital (Equity Share of Rs.5 each) S91.50 S91.5		Comprising profit (loss) and other Comprehensive Income for the		- 1		- 1		
No. Paid-up equity share capital (Equity Share of Rs.5 each) S91.50			(22.00)	(40.44)				
(Equity Share of Rs.5 each) XVII Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year XVIII Earnings per equity share:(for continued Operation): (1) Basic (2) Diluted (1) Basic (2) Diluted (3) Diluted (4) Diluted (5) Diluted (6) Diluted (7) Diluted (8) Diluted (9) Diluted (10) Diluted (9) Diluted (10) Diluted (9) Diluted (9) Diluted (10) Diluted (9) Diluted (10) Diluted (9) Diluted (9) Diluted (10) Diluted (9) Dilute	XVI		(22.80)	(12.11)	(15.73)	(34.91)	(22.97)	(11.50)
XVII Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year XVIII Earnings per equity share:(for continued Operation): (1) Basic (2) Diluted (0.19) (0.19) (0.10) (1) Basic (0.19) (0.10) (0.13) (0.30) (0.19) (0.10) (0.13) (0.30) (0.19) (0.10) (0.10) (0.11) (0.10) (0.11) (0.10) (0.11) (0.10) (0.11) (0.10) (0.11) (0.10) (0.11) (0.10) (0.11)	VA.							
As per balance sheet of previous accounting year	VVIII	Pacarra avaluding Pavaluation D	591.50	591.50	591.50	591.50	591.50	591.50
XVIII Earnings per equity share:(for continued Operation): (1) Basic (2) Diluted (3) Diluted (4) Earnings per equity share:(for discontinued Operation): (1) Basic (1) Basic (1) Basic (1) Basic (1) Basic (2) Diluted (3) Diluted (4) Diluted (5) Diluted (6) Diluted (7) Diluted (8) Diluted (8) Diluted (9) Dil	AVII	as per belong short of province accounting		- 1		- 1		- 1
(1) Basic (0.19) (0.10) (0.13) (0.30) (0.19) (0.10) (0.13) (0.30) (0.19) (0.10) (0.10) (0.13) (0.30) (0.19) (0.10) (0.10) (0.13) (0.30) (0.19) (0.10) (0.10) (0.13) (0.30) (0.19) (0.10) (0.10) (0.10) (0.13) (0.30) (0.19) (0.10) (0.10) (0.13) (0.30) (0.19) (0.10) (0.13) (0.30) (0.19) (0.10)	2/2/111			- 1				(1285.20)
(2) Diluted (0.19) (0.10) (0.13) (0.30) (0.19) (0.10) XIX Earnings per equity share:(for discontinued Operation): (1) Basic (0.00) 0.00 0.00 0.00 0.00 0.00 0.00 XX Earnings per equity share:(for discontinued & continuing operations) (1) Basic (0.19) (0.19) (0.10) (0.13) (0.30) (0.19) (0.10) (2) Diluted (0.19) (0.19) (0.10) (0.13) (0.30) (0.19) (0.10) (2) Diluted (0.19) (0.19) (0.10) (0.13) (0.30) (0.19) (0.10)	VAIII					I		
(2) Diluted (0.19) (0.10) (0.13) (0.30) (0.19) (0.10) Earnings per equity share:(for discontinued Operation): (1) Basic (0.00 0.00 0.00 0.00 0.00 0.00 0.00 (2) Diluted (0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.				0.000	(0.13)	(0.30)	(0.19)	(0.10)
XIX Earnings per equity share:(for discontinued Operation): (1) Basic (2) Diluted (3) Diluted (4) Diluted (5) Diluted (6) Diluted (6) Diluted (7) Diluted (8) Diluted (9) Diluted (1) Basic (1) Basic (1) Basic (1) Basic (1) Diluted (1)	3,774		(0.19)	(0.10)	(0.13)	(0.30)		
(2) Diluted	XIX							
(2) Diluted 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.			0.00	0.00	0.00	0.00	0.00	0.00
XX Earnings per equity share:(for discontinued & continuing operations) (1) Basic (0.19) (0.10) (0.13) (0.30) (0.19) (0.10) (2) Diluted (0.19) (0.19) (0.10) (0.10) (0.13) (0.30) (0.19) (0.10)			0.00	0.00				1.7
operations) (1) Basic (0.19) (0.10) (0.13) (0.30) (0.19) (0.10) (2) Diluted (0.19) (0.10) (0.13) (0.30) (0.19) (0.10)	XX	Earnings per equity share:(for discontinued & continuing				0.00	0.00	0.00
(2) Diluted (0.19) (0.10) (0.13) (0.30) (0.19) (0.10)					- 1			I
(2) Diluted (0.19) (0.10) (0.13) (0.30) (0.19) (0.10)		(1) Basic	(0.19)	(0.10)	(0.13)	(0.30)	(0.10)	(0.40)
		(2) Diluted						
	Notes		(0.23)	(0.10)	(0.13)	(0.30)	(0.19)	(0.10)

(2) Previous year/year to date/quarter figures have been regrouped/rearranged wherever necessary.

(3) As the company's business activity falls within a single primary business segment viz. Longitudinal & Helical Pipes and is a single geographical segment, the disclosure requirements as per Indian Accounting Standards ("Ind AS"), notified by the Companies (Indian Accounting Standards) Rules, 2015 (Ind A pplicable.

and on behalf of the Board of Direct

(Rs. in Lacs)

(Rupinder Singh

Chairman DIN: 01239483

Date: 10.11.2022

Place: Rajpura

⁽¹⁾ The above unaudited financial results for the quarter and half year ended 30th September, 2022 have been prepared by the Company in accordance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015 (as amended) and were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 10-11-2022. The Statutory Auditors of the Company has carried out a Limited Review of the above financial results and issued a unqualified opinion thereon.

MUKAT PIPES LIMITED Statement of Assets and Liabilities

Particulars	As at Half Year ended (30/09/2022)	As at Half Year ended (30/09/2021)
ASSETS		
Non-current assets		
Property, plant and equipment	112.90	132.45
Capital work-in-progress		
nvestment property Goodwill		
Other Intangible asset		
ntangible assets under development		
Biological assets other than bearer plants		
nvestment accounted for using equity method		
Non Current Financial assets		
Non-Current investments		
Frade receivables, non- current	91.04	97.58
Loans, non-current	115.31	103.91
Others non current financial assets		
Total non- current financial Asset	206.35	201.49
Deferred tax assets (Net)		
Other non-current assets		
Total non-current assets	319.25	333.94
Current assets		
nventories	37.31	98.83
Current financial assets		
Current investments		
Trade receivables, current		
Cash and cash equivalents	1.21	0.32
Bank balance other than Cash and cash equivalents	23.31	29.13
Loans, current	0.77	12.55
Other current financial assets		
Total current financial assets	25.29	42.00
Current tax assets (net)		
Other Current Assets		
Total current assets	62.60	140.83
Non-current assets classified as held for sale		
Regulatory deferral account debit balances and related		
deferred tax assets.		
TOTAL ASSETS	381.85	474.77
EQUITY AND LIABILITIES		
Equity		
Equity attributale to owners of parent	504.50	504.50
Equity Share capital	591.50	591.50
Other equity Total equity attributale to owners of parent	(1320.11)	(1296.67
Non controlling interest		
	(720.64)	/705.47
Total Equity	(728.61)	(705.17
I to be that to		
Liabilities Non-current liabilities		
Non-Current financial liabilities Borrowings, non-current	204.53	360.6
Borrowings, non-current Trade payable, non-current	364.53	360.6
Other non-current financial liabilities	67.94 400.00	77.2
Other non-current financial liabilities Total non- current financial liabilities	400.00 832.47	400.0
Provision, non-current	832.47	837.9
Deferred tax liabilities (net)	35.97	35.9
Deferred tax liabilities (fiet) Deferred government grants, non-current	35.97	35.9
Other non-current liabilities	103.96	
Total non-current liabilities	972.40	873.8
, own non-content nabilities	972.40	0/3.8
Current Liabilities		
Current financial liabilities		
Borrowings, current		
Trade payable, current	7.81	7.7
Other current financial liabilities	7.01	7.7
Total current financial liabilities	7.81	7.7
Other Current Liabilities	130.25	298.3
Provisions, current	130.23	2,30.3
Current Tax Liabilities (Net)		
Deferred government grants, current		
Total Current Liabilities	138.06	306.0
Liabilities directly associated with assets in disposal	130.00	300.0
group classfied as held for sale		
Regulatory deferral account credit balances and		
related deferred tax liability		
TOTAL LIABILITIES	1110.46	1179.9
Total Equity and Liabilities	381.85	474.7
	301.851	4/4./



MUKAT PIPES LIMITED

UNAUDITED STANDALONE STATEMENT OF CASH FLOWS FOR THE SIX MONTHS **ENDED 30TH SEPTEMBER, 2022**

(Rs. In Lakhs)

		(Rs. In Lakhs)
	Unaudited	Unaudited
Statement of Cash Flows	Six months ended 30th	Six months ended 30th
	September 2022	September 2021
A. Cash Flows from Operating Activities		•
Profit before taxation	(24.01)	(00.07)
Adjustments for:	(34.91)	(22.97)
Depreciation Depreciation	6.65	
Intererest Received	6.65	6.66
intereses neceived	-	
Operating profit before working capital changes	(28.26)	(16.31)
Changes in Working capital	(2012)	(20.52)
(Increase) / Decrease in trade and other receivables	2.96	(5.58)
(Increase) / Decrease in inventories	(0.11)	(22.75)
Increase / (Decrease) in trade payables	(0.23)	30.95
	(0.20)	50.55
Cash generated from Operations	(25.64)	(13.69)
Taxes paid	-	-
Interest Paid	7.20	6.50
Net Cash from Operating Activities [A]	(18.44)	(7.19)
B. Cash Flows from Investing Activities		
Sale/(Purchase) of Fixed Assets	(2.96)	(1.23)
Acquisition of portfolio investments		
Investment income	- 1	-
		545
Net Cash used in Investing Activities [B]	(2.96)	(1.23)
	, , ,	(2.22)
C. Cash Flows from Financing Activities		
Proceeds from issue of share capital		
Proceeds from long-term borrowings	7.20	
Finance cost	(7.20)	(6.50)
Net Cash used in Financing Activities [C]	-	(6.50)
		, ,
,		
Net Increase/Decrease in Cash and Cash Equivalents		
[A+B+C]	(21.40)	(14.92)
Cash and cash equivalents at beginning of the half year [D]		
basis and equivalents at segiming of the fluir year [b]	45.92	44.37
Cash and cash equivalents as at the end of the half year		
[E]	24.52	29.45
No. 1		
Net Increase/Decrease in Cash and Cash Equivalents		
[E-D]	(21.40)	(14.92)

Note: The above Statement of Cash Flows has been prepared under the 'Indirect Method' a

Cash Flows'.



GURPREET KAUR & ASSOCIATES

CHARTERED ACCOUNTANTS

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

To,
The Board of Directors,
M/s Mukat Pipes Limited,
Flat No. 39, Parag Apartments, 7th Floor,
J.P. Road, Versova, Andheri (West),
Mumbai - 400061

We have reviewed the accompanying statement of unaudited financial results of M/s Mukat Pipes Limited ("the Company"), for the quarter and Half year ended September 30, 2022. 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 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. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial Statement 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 GURPREET KAUR & ASSOCIATES CHARTERED ACCOUNTANTS

Firm Registration No. 015358N

GURPREET KAUR

(PARTNER) M.No. 095722

Place: RAJPURA Dated: 10/11/2022

UDIN: 22095722BCSJID1726