

SHREE GLOBAL TRADEFIN LIMITED

Regd. Office: A2, 2nd Floor, Madhu Estate, Pandurang Budhkar Marg, Lower Parel, Mumbai 400013
Tel. 022- 62918111 email: sgtl2008@gmail.com CIN: L27100MH1986PLC041252 Website: www.sgtl.in

Date: 11th November, 2021

To,
BSE Limited
The Corporate Relationship Department
P.J. Towers, 1st Floor,
Dalal Street,
Mumbai – 400001

Dear Sir/Madam,

Sub: Unaudited Financial Results (Standalone & Consolidated) for the Quarter and Half year ended 30th September, 2021 under regulation 33(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 along with Limited Review Report.

With reference to above subject and pursuant to the provision of Regulations 33(3)(a) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Unaudited Financial Results (Standalone and Consolidated) for the Quarter and Half year ended 30th September, 2021 along with Limited Review Report.

The Board Meeting commenced today at 03:30 p.m. and concluded at 5.40 p.m.

You are kindly requested to take the same on your records.

Thanking You,
Yours faithfully,
For Shree Global Tradefin Limited

Rajesh R. Gupta
Chairman & Managing Director
DIN: 00028379

SHREE GLOBAL TRADEFIN LIMITED

REGD. OFF. : A2, 2nd Floor, Madhu Estate, Pandurang Budhkar Marg, Lower Parel, Mumbai- 400 013

CIN : L27100MH1986PLC041252; Website : www.sgtl.in

UNAUDITED STANDALONE FINANCIAL RESULTS FOR QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2021

(` in Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-Sep-21 (Unaudited)	30-Jun-21 (Unaudited)	30-Sep-20 (Unaudited)	30-Sep-21 (Unaudited)	30-Sep-20 (Unaudited)	31-Mar-21 (Audited)
1	Income						
	(a) Revenue from Operations	-	-	-	-	-	80.49
	(b) Other Income	-	6.55	-	6.55	0.09	116.03
	Total Income from Operations	-	6.55	-	6.55	0.09	196.52
2	Expenses						
	a. Purchase of Traded Goods	-	-	-	-	-	80.31
	b. Employee Benefit Expense	25.74	25.91	23.64	51.65	45.52	97.37
	c. Depreciation and Amortization Expense	0.01	0.01	0.01	0.02	0.02	0.04
	d. Finance Costs	6.22	-	-	6.22	-	2.37
	e. Other Expenditure	3.95	32.66	3.76	36.61	11.55	40.40
	Total Expenses	35.92	58.58	27.41	94.50	57.09	220.49
3	Profit / (Loss) from Operations before Exceptional Items and Tax(1 - 2)	(35.92)	(52.03)	(27.41)	(87.95)	(57.00)	(23.97)
4	Exceptional Items	-	-	-	-	-	-
5	Profit / (Loss) from before Tax (3 + 4)	(35.92)	(52.03)	(27.41)	(87.95)	(57.00)	(23.97)
6	Tax Expenses						
7	Net Profit / (Loss) from ordinary activities after tax (5 - 6)	(35.92)	(52.03)	(27.41)	(87.95)	(57.00)	(23.97)
8	Other Comprehensive Income						
	a) (i) Item that will not be reclassified to profit or loss	12,515.17	22,847.72	(247.75)	35,362.89	1,619.16	1,382.00
	(ii) Income tax effect on above	-	-	-	-	-	-
	b) (i) Item that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax effect on above	-	-	-	-	-	-
9	Total Comprehensive Income (7+8)	12,479.25	22,795.69	(275.16)	35,274.94	1,562.16	1,358.03
10	Paid Up Equity Share Capital (Face Value of `1/- each)	12,721.27	12,721.27	11,395.05	12,721.27	11,395.05	11,395.05
11	Other Equity						24,332.46
12	Earnings per Share (of ` 1 each) (not annualised)						
	(a) Basic - In `	0.00	0.00	0.00	-0.01	-0.01	0.00
	(b) Diluted - In `	0.00	0.00	0.00	-0.01	-0.01	0.00

SHREE GLOBAL TRADEFIN LIMITED

CIN- : L27100MH1986PLC041252

CASH FLOW STATEMENT FOR THE YEAR ENDED 30TH SEPTEMBER, 2021

(` in Lakhs)

	Particulars	For the Period ended 30th Sep, 2021	For the Period ended 31st March, 2021
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit/(Loss) Before Tax	-87.95	-23.97
	Adjustments for:		
	(Profit)/Loss on Sale of Investment	0.00	-112.49
	Actuarial Gain/(Loss)	0.00	1.31
	Loss in Investment in LLP	0.00	0.03
	Depreciation	0.02	0.04
	Operating Profit Before Working Capital Changes	-87.93	-135.08
	Change in operating assets and liabilities		
	(Increase)/Decrease in Trade and other Receivables	0.00	59.74
	(Increase) / Decrease in Other Non Current Assets	129.60	-9.75
	(Increase) / Decrease in Other Current Assets	4.71	12.27
	Increase/(Decrease) in Other Non-Current Liabilities	0.00	-
	Increase/(Decrease) in Other Current Liabilities	-536.84	509.92
	Increase/(Decrease) in Short-term Provisions	0.82	-1.87
	Increase/(Decrease) in Trade Payable	0.00	-59.54
	Increase/(Decrease) in Long-term Provisions	0.00	3.01
	Cash Generated from Operations	-489.64	378.70
	Direct Taxes Paid (Net of Refunds)	-	-
	Net cash inflow (outflow) from operating activities	-489.64	378.70
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Investment in Fixed Deposit	600.00	-600.00
	Purchase of Fixed Assests	0.00	0.00
	Sale/(Purchase) of Investment	-0.49	112.49
	Net cash inflow (outflow) from investing activities	599.51	-487.51
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Interest & Financial Charges Paid	0.00	0.00
	Proceeds /(Repayments) in Borrowing	-211.94	211.94
	Net cash inflow/(outflow) from financing activities	-211.94	211.94
	Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	-102.07	103.13
	Cash & Cash Equivalents as at beginning of period	107.05	3.92
	Cash & Cash Equivalents as at end of period	4.98	107.05
	Net Increase/ (Decrease) in Cash & Cash Equivalents	-102.07	103.13
	Components of Cash and Cash equivalents		
	(a) Cash on Hand	0.15	0.32
	(b) Balance with Schedule Bank in : Current account	4.83	106.73
	Total Cash and Cash Equivalents	4.98	107.05

Notes

- 1 The statement of unaudited standalone financial results ("the statement") of Shree Global Tradefin Limited for the quarter and half year ended 30th September, 2021 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 11th November, 2021.
- 2 These financial results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 Interim Financial Reporting prescribed under section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.
- 3 The auditors of the Company have conducted a limited review of the financial results for the quarter and half year ended 30th September, 2021. An unqualified report has been issued by them thereon.
- 4 The Company is primarily engaged in the business of trading and there are no separate reportable segments identified as per Ind AS-108-Operating Segment.
- 5 The figures for the corresponding previous period have been regrouped/reclassified wherever necessary, to make them comparable.
- 6 The results for the quarter and half year ended 30th September, 2021 are available on the website of BSE at www.bseindia.com and on Company's website at www.sgtl.in

Todarwal & Todarwal LLP

Chartered Accountants

Independent Auditor's Review Report on the Quarterly and Half Year-to-Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to,
The Board of Directors
Shree Global Tradefin Limited
A-2, 2nd floor, Madhu estate,
Pandurang Budhkar Marg, Lower Parel,
Mumbai-400013

Dear Sirs,

Re: Limited Review Report of the Unaudited Financial Results for the quarter ended 30th September, 2021 and half year to date from 1st April, 2021 to 30th September, 2021.

We have reviewed the accompanying Statement of Unaudited Financial Results of **Shree Global Tradefin Limited ("the Company")** for the quarter ended 30th September, 2021 and half year to date from 1st April, 2021 to 30th September, 2021 ("**the Statement**") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 ('the Regulation') as amended (the "Listing Regulation").

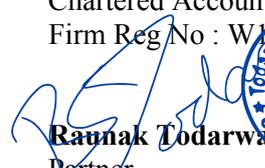
This Statement which is the responsibility of the Company's Management and approved by the Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

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 Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedure 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 Indian Accounting Standards specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **TODARWAL & TODARWAL LLP**
Chartered Accountants

Firm Reg No : W100231


Raunak Todarwal
Partner



Membership No. - 165030

UDIN - 21165030AAAADZ5008

Place: Mumbai
Date: 11th November 2021

SHREE GLOBAL TRADEFIN LIMITED

REGD. OFF. : A2, 2nd Floor, Madhu Estate, Pandurang Budhkar Marg, Lower Parel, Mumbai- 400 013

CIN : L27100MH1986PLC041252; Website : www.sgtl.in

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2021

(` in Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-Sep-21 (Unaudited)	30-Jun-21 (Unaudited)	30-Sep-20 (Unaudited) Refer Note No.5	30-Sep-21 (Unaudited)	30-Sep-20 (Unaudited) Refer Note No.5	31-Mar-21 (Audited) Refer Note No.5
1	Income						
	(a) Revenue from Operations	736.52	186.68	-	923.20	-	80.49
	(b) Other Income	174.96	105.55	-	280.51	0.09	116.03
	Total Income from Operations	911.48	292.23	-	1,203.71	0.09	196.52
2	Expenses						
	a. Cost of Materials Consumed	111.43	35.31	-	146.74	-	-
	b. Changes in Inventories of Finished Goods, Work in Progress and Stock in Trade	(65.15)	(19.14)	-	(84.29)	-	-
	c. Purchase of Traded Goods	-	-	-	-	-	80.31
	d. Employee Benefit Expense	381.61	170.10	23.64	551.71	45.52	97.37
	e. Manufacturing and Other Expenses	271.70	256.09	3.76	527.79	11.55	40.40
	f. Depreciation and Amortization Expense	32.85	14.12	0.01	46.97	0.02	0.04
	g. Finance Costs	19.74	7.24	-	26.98	-	2.37
	Total Expenses	752.18	463.72	27.41	1,215.90	57.09	220.49
3	Profit / (Loss) from Operations before Exceptional Items and Tax(1 - 2)	159.30	(171.49)	(27.41)	(12.19)	(57.00)	(23.97)
4	Exceptional Items	-	-	-	-	-	-
5	Profit / (Loss) from before Tax (3 + 4)	159.30	(171.49)	(27.41)	(12.19)	(57.00)	(23.97)
6	Tax Expenses	-	-	-	-	-	-
7	Net Profit / (Loss) from ordinary activities after tax (5 - 6)	159.30	(171.49)	(27.41)	(12.19)	(57.00)	(23.97)
8	Share of Profit/(Loss) of Associates	2.02	31.32	55.31	33.34	114.25	145.20
9	Profit/(Loss) for the Period (7+8)	161.32	(140.17)	27.90	21.15	57.25	121.23
10	Other Comprehensive Income						
	a) (i) Item that will not be reclassified to profit or loss	12,342.22	11,569.05	(247.75)	23,911.27	1,619.16	1,381.26
	(ii) Income tax effect on above	(5.28)	(2.39)	-	(7.67)	-	-
	b) (i) Item that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax effect on above	-	-	-	-	-	-
11	Total Comprehensive Income (9+10)	12,498.26	11,426.49	(219.85)	23,924.75	1,676.41	1,502.49
	Profit or loss attributable to:						
	Owners of the parent	70.33	(84.49)	27.90	(14.16)	57.25	121.23
	Non controlling interests	90.99	(55.68)	-	35.31	-	-
	Profit for the period	161.32	(140.17)	27.90	21.15	57.25	121.23
	Other comprehensive income attributable to:						
	Owners of the parent	12,330.55	11,563.77	(247.75)	23,894.32	1,619.16	1,381.26
	Non controlling interests	6.39	2.89	-	9.27	-	-
	Other Comprehensive Income for the period	12,336.94	11,566.66	(247.75)	23,903.60	1,619.16	1,381.26
	Total Comprehensive Income attributable to						
	Owners of the parent	12,400.88	11,479.28	(219.85)	23,880.16	1,676.41	1,502.49
	Non controlling interests	97.38	(52.79)	-	44.58	-	-
	Total Comprehensive Income for the period	12,498.26	11,426.49	(219.85)	23,924.75	1,676.41	1,502.49
10	Paid Up Equity Share Capital (Face Value of `1/- each)	12,721.27	12,721.27	11,395.05	12,721.27	11,395.05	11,395.05
11	Other Equity	-	-	-	-	-	21,338.44
12	Earnings per Share (of ` 1 each) (not annualised)						
	(a) Basic - In `	0.01	-0.01	0.00	0.00	-0.01	0.01
	(b) Diluted - In `	0.01	-0.01	0.00	0.00	-0.01	0.01

SHREE GLOBAL TRADEFIN LIMITED

CIN- : L27100MH1986PLC041252

CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 30TH SEPTEMBER, 2021

(` in Lakhs)

	Particulars	For the Period ended 30th September, 2021	For the Period ended 31st March, 2021
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit/(Loss) Before Tax	(12.19)	(23.97)
	Adjustments for:		
	(Profit)/Loss on Sale of Investment	0.00	(112.49)
	Actuarial Gain/(Loss)	27.56	1.31
	Loss in Investment in LLP	0.00	0.03
	Loss on sale of Property , Plant & Equipment (Net)	0.40	
	Depreciation	30.33	0.04
	Interest Income	(40.30)	
	Interest Expenses	3.13	
	Unrealized Exchange (gain) /Loss (net)	3.73	
	Operating Profit Before Working Capital Changes	12.66	(135.08)
	Change in operating assets and liabilities		
	Adjustment for Decrease / (Increase) in Inventories	(357.78)	0.00
	(Increase)/Decrease in Trade and other Receivables	252.86	59.74
	(Increase) / Decrease in Other Non Current Assets	129.68	(9.75)
	(Increase) / Decrease in Other Current Assets	(1975.24)	12.27
	Adjustment for Other Financial Assets - Non Current	0.00	0.00
	Adjustment for Other Financial Assets - Current	(271.57)	0.00
	Adjustment for Other Bank Balances	(58.85)	0.00
	Increase/(Decrease) in Other Non-Current Liabilities	0.00	0.00
	Increase/(Decrease) in Other Current Liabilities	(97.26)	509.92
	Increase/(Decrease) in Short-term Provisions	0.82	(1.87)
	Increase/(Decrease) in Trade Payable	217.34	(59.54)
	Adjustment for Other Financial Liabilities, current	10.82	0.00
	Adjustment for Other Financial Liabilities, non-current	16.67	0.00
	Increase/(Decrease) in Long-term Provisions	(14.82)	3.01
	Cash Generated from Operations	(2134.67)	378.70
	Direct Taxes Paid (Net of Refunds)	23.91	0.00
	Net cash inflow (outflow) from operating activities	(2110.76)	378.70
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Proceed/(Investment) in Fixed Deposit	600.00	(600.00)
	Payment towards capital expenditure (including intangible assets)	(6.23)	0.00
	Inter Corporate Deposits (Given) Refunded	1543.99	0.00
	Interest Received	40.16	0.00
	Purchase of Fixed Assets	0.00	0.00
	Sale/(Purchase) of Investment	(0.49)	112.49
	Net cash inflow (outflow) from investing activities	2177.43	(487.51)
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Interest & Financial Charges Paid	(3.23)	0.00
	Repayment of Long Term Borrowings	(8.68)	0.00
	Proceeds / (Repayments) in Borrowing	(211.94)	211.94
	Net cash inflow /(outflow) from financing activities	(223.85)	211.94
	Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	(157.18)	103.13
	Cash & Cash Equivalents as at beginning of period	107.05	3.92
	Add: Cash and Bank balances adjusted upon consolidation of Subsidiaries	149.66	
	Cash & Cash Equivalents as at end of period	99.53	107.05
	Net Increase / (Decrease) in Cash & Cash Equivalents	(157.18)	103.13
	Components of Cash and Cash equivalents		
	(a) Cash on Hand	2.07	0.32
	(b) Balance with Schedule Bank in : Current account	97.46	106.73
	Total Cash and Cash Equivalents	99.53	107.05

Notes

- 1 The statement of unaudited consolidated financial results ("the financial Results") of Shree Global Tradefin Limited for the quarter and half year ended 30th September, 2021 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 11th November, 2021.
- 2 These financial results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 Interim Financial Reporting prescribed under section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.
- 3 The auditors of the Company have conducted a limited review of the financial results for the quarter and half year ended 30th September, 2021. An unqualified report has been issued by them thereon.
- 4 The Company is primarily engaged in the business of trading and there are no separate reportable segments identified as per Ind AS-108- Operating Segment.
- 5 The Figures for the quarter and half year ended 30th September, 2020 and year ended 31st March, 2021 does not include the financials of Lloyds Steels Industries Limited for the purpose of consolidation as Lloyds Steels Industries Limited became subsidiary of the company w.e.f. 21st May, 2021.
- 6 The figures for the corresponding previous period have been regrouped/reclassified wherever necessary, to make them comparable.
- 7 The results for the quarter and half year ended 30th September, 2021 are available on the website of BSE at www.bseindia.com and on Company's website at www.sgtl.in

SHREE GLOBAL TRADEFIN LIMITED

REGD.OFF. : 35, Ashok Chambers, Broach Street, Devji Rantensey Marg, Mumbai- 400 009.

CIN- : L27100MH1986PLC041252

Statement of Assets and Liabilities as at 30th September, 2021

(in Lakhs)

	Particulars	Standalone		Consolidated	
		As at 30th September, 2021 (Unaudited)	As at 31st March, 2021 (Audited)	As at 30th September, 2021 (Unaudited)	As at 31st March, 2021 (Audited)
A	ASSETS				
1	Non-Current Assets				
	(a) Property, Plant and Equipment	0.29	0.31	906.01	0.31
	(b) Intangible Assets	-	-	95.98	-
	(c) Goodwill under Consolidation	-	-	1,976.76	-
	(d) Right To Use Account	-	-	403.18	-
	(e) Financial Assets				
	(i) Investments	59,579.92	20,901.03	41,072.52	17,907.01
	(ii) Security Deposits & Others	-	-	42.34	-
	(f) Deferred Tax Assets (Net)	-	-	767.88	-
	(c) Other Non-current Assets	14,756.51	14,886.11	14,756.86	14,886.11
	Total Non Current Assets	74,336.72	35,787.45	60,021.53	32,793.43
2	Current Assets				
	(a) Inventories			2,219.06	
	(b) Financial Assets				
	(i) Cash and Cash Equivalents	4.98	107.05	1,464.39	107.05
	(ii) Other Balances with Banks		600.00		600.00
	(iii) Trade receivables	-	-	478.34	-
	(iv) Loans			1,285.41	
	(v) Other financial Assets			630.99	
	(c) Current Tax Assets (Net)			327.10	
	(c) Other Current Assets	40.63	45.34	7,177.75	45.34
	Total Current Assets	45.61	752.39	13,583.04	752.39
	TOTAL ASSETS	74,382.33	36,539.84	73,604.57	33,545.82
B	EQUITY AND LIABILITIES				
	Equity				
	(a) Equity Share Capital	12,721.26	11,395.05	12,721.26	11,395.05
	(b) Other Equity	61,596.70	24,332.46	51,187.94	21,338.44
	(c) Non-Controlling Interest	-	-	5,344.45	-
	Total Equity	74,317.96	35,727.51	69,253.65	32,733.49
1	Liabilities				
	Non Current Liabilities				
	(a) Financial Liabilities				
	Long Term Borrowings			40.37	
	(a) Provisions	43.19	43.19	391.54	43.19
	(c) Other Long Term Financial Liability			428.59	
	Total Non Current Liabilities	43.19	43.19	860.50	43.19
2	Current Liabilities				
	(a) Financial Liabilities				
	(i) Borrowings		211.94		211.94
	(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	-	-	731.16	-
	(iii) Others			338.60	
	(b) Provisions	10.33	9.51	62.26	9.51
	(c) Other Current Liabilities	10.85	547.69	2,358.40	547.69
	Total Current Liabilities	21.18	769.14	3,490.42	769.14
	TOTAL EQUITY AND LIABILITIES	74,382.33	36,539.84	73,604.57	33,545.82

Todarwal & Todarwal LLP

Chartered Accountants

Independent Auditor's Review Report on the Quarterly and Half Year to Date Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors
Shree Global Tradefin Limited,
A-2, 2nd floor, Madhu estate,
Pandurang Budhkar Marg, Lower Parel,
Mumbai-400013

Dear Sirs,

Re: Limited Review Report of the unaudited Consolidated Financial Results for the quarter ended 30th September, 2021 and half year to date from 1st April, 2021 to 30th September 2021.

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Shree Global Tradefin Limited ("the Parent") and its subsidiaries and its associate, (collectively referred to as "the Group") and its share of the net profit after tax and total comprehensive income of its associate for the quarter ended 30th September, 2021 and half year to date from 1st April, 2021 to 30th September, 2021 ("the Statement"), attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, as amended ("the Listing Regulations"). Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended 30th September, 2021 and half year to date from 1st April, 2021 to 30th September, 2021 as reported in these unaudited consolidated financial results have been approved by the parent's Board of Directors, that have been subjected to review.
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 Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, 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. A review of interim financial information consists of making inquiries primarily of persons 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 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. This Statement includes the results of the following entities: -

Parent Company:



Todarwal & Todarwal LLP

Chartered Accountants

- i. Shree Global Tradefin Limited

Associate:

- i. Indrajit Properties Private Limited

Subsidiary:

- i. Lloyds Steels Industries Limited

5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with applicable Indian Accounting Standards specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We have conducted review of the interim financial statements/ financial information/ financial results of its subsidiary included in the consolidated unaudited financial results, whose interim financial statements/ financial information/ financial results reflect total assets of ₹15,752.88 lakhs as at 30th September, 2021 and total revenues of ₹ 911.48 lakhs and ₹1,668.85 lakhs, total net profit after tax of ₹195.22 lakhs and ₹94.41 lakhs and total comprehensive income of ₹208.92 lakhs and ₹121.81 lakhs, for the quarter ended 30th September, 2021 and for the half year to date from 1st April, 2021 to 30th September, 2021, respectively, and net cash outflow of ₹374.93 lakhs for the half year to date from 1st April, 2021 to 30th September, 2021, as considered in the consolidated unaudited financial results.

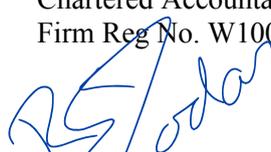
The consolidated unaudited financial results also include the Group's share of net profit after tax of ₹5.61 lakhs and ₹79.05 lakhs and total comprehensive income of ₹5.61 lakhs and ₹79.05 lakhs for the quarter ended 30th September, 2021 and for the half year to date from 1st April, 2021 to 30th September, 2021, respectively, as considered in the consolidated unaudited financial results, in respect of its associate, whose interim financial statements/ financial information/ financial results have been reviewed by us.

Our conclusion on the Statement is not modified in respect of the above matters.

For **Todarwal & Todarwal LLP**

Chartered Accountants

Firm Reg No. W100231



Raunak Todarwal

Partner

M. No. : 165030

UDIN: 21165030AAAAEA2798

Dated : 11th November, 2021

Place: Mumbai