12, Ho-chi-minh Sarani, Kolkata - 700 071 Phone : (+91)(33) 4003-5801 E-mail : info@sjaykishan.com



Independent Auditors' Limited Review Report on unaudited quarterly and year to date standalone financial results of Bemco Hydraulics Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To, The Board of Directors, Bemco Hydraulics Limited,

We have reviewed the accompanying statement of unaudited standalone financial results of BEMCO HYDRAULICS LIMITED ("the Company"), for the quarter ended 30<sup>th</sup> September, 2021 and year to date from 1<sup>st</sup> April, 2021 to 30<sup>th</sup> September, 2021 ("the Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulations, 2015, as amended ("Listing Regulations 2015").

#### **Emphasis of Matter**

- 2. Attention is drawn to Note 4 of the Standalone Financial Results which describes the impact of COVID-19 Pandemic on the financial position as also on business operations of the Company, assessment thereof by the management of the Company based on its internal, external and macro factors, involving certain estimation uncertainties. Our opinion is not modified in respect of this matter.
- 3. This Statement 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 Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 ('the Circular'), and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Statement based on our review.
- 4. We conducted our review 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 made to company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
- 5. 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 applicable Indian Accounting Standards ('IND AS') specified under Section 133 of the Companies Act, 2013 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 Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 ('the Circular'), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S Jaykishan

Chartered Accountants (Firm Registration No. 309005E)

Vivek Newatia

Partner
Membership No. 062636

UDIN: 2062636 AAAATQ5714

Dated: The 12<sup>th</sup> Day of November, 2021

Place: Kolkata



CIN: L51101KA1957PLC001283

Udyambag, Industrial Estate, Belgaum- 590 008



### (UNAUDITED) STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED SEPTEMBER 30TH, 2021

( in Lakhs

SL NO		PARTICULARS	,	Quarter Ended		Half Ye	ar Ended	Year Ended
NO			30-Sep-21	30-Jun-21	30-Sep-20	30-Sep-21	30-Sep-20	31-Mar-21
			Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Inco	me						
	(a)	Revenue From Operations	597.88	896.64	1,795.34	1,494.52	2,252.27	6,187.47
	(b)	Other Income	16.82	13.65	14.34	30.47	23.99	52.57
		Total Income From (a+b)	614.70	910.29	1,809.68	1,524.99	2,276.26	6,240.04
2	Expe	enses						
	(a)	Cost of Material Consumed	637.82	393.76	687.27	1,031.58	917.55	2,709.04
	(b)	Changes In Inventories Of Finished Goods And Work-In-Progress	(523.17)	107.56	344.63	(415.61)	395,38	890.35
SP-GO-CO	(c)	Employee Benefit Expense	234.40	139.47	207.61	373.87	405.64	959.07
Mark Mark	(d)	Finance Costs	53.96	43.63	78.62	97.59	118.14	215.59
- HEM CAN-	(e)	Depreciation and Amortisation Expense	21.96	18.38	20.28	40.34	40.45	81.35
-	(f)	Other Expenses	162.51	147.39	155.82	309.90	236.49	675.46
		Total Expenses (a to f)	587.48	850.19	1,494.23	1,437.67	2,113.65	5,530.86
3	Prof	it /(loss) before exceptional items & tax (1-2)	27.22	60.10	315.45	87.32	162.61	709.18
4	Exce	eptional Items	-		-		-	-
5	Prof	it/(loss) before tax (3+4)	27.22	60.10	315.45	87.32	162.61	709.18
6	Tax	Expense/(Credit) net						
	(i)	Current Tax	11.95	22.42	45.28	34.37	45.56	215.72
	(ii)	Deferred Tax	(20.92)	11.75	40.17	(9.17)	. 1.40	69.47
	(iii)	Income Tax For Earlier Year	-		-(	-	-	18.48
		Total Tax Expense (6(i) + 6(ii)+ 6(iii))	(8.97)	34.17	85.45	25.20	46.96	303.67
7	Prof	it / (Loss) for the period from continuing operations (5-6)	36.19	25.93	230.00	62.12	115.65	405.51
8	Oth	er Comprehensive Income						-
	(a)	(i) Items that will not be reclassified to profit or loss	4.75	4.16	(0.50)	8.91	0.02	1.60
Standard Stand		(ii) Income tax relating to items that will not be reclassified to profit or						
	1	loss	(0.04)	0.61	0.28	0.57	0.56	(0.44)
	(b)	(i) Items that will be reclassified to profit or loss	-	-		-	-	-
		(ii) Income tax relating to items that will be reclassified to profit or loss		_	_			
	_	Total other comprehensive income/ (loss) (8(a)+8(b))	4.71	4.77	(0.22)	9.48	0.58	1.16
9	Tota	Il Comprehensive Income/ (loss) for the period (7+8)	40.90	30.70	229.78	71.60	116.23	406.67
10		up Equity Share Capital of ₹ 10/- each	219.34	219.34	219.34	219.34	219.34	219.34
11		er Equity	3,855.76	3,770.74	3,492.84	3,855.76	3,492.84	3,783.73
		ings per share (FV of ₹ 10/- each)	5,000.70	5,7,0.74	3,432.04	5,055.70	5,452.04	3,703.73
(4662483)		Basic	1.66	1.19	10.52	2.84	5.29	18.54
internal experience	-	Diluted	1.66	1.19	10.52	2.84	5.29	18.54

UNAUDITED STANDALONE STATEMENT OF ASSETS & LIABILITIES		(₹ in Lakhs)
Particulars	Half Year Ended 30-Sep-21 Unaudited	Year Ended 31-Mar-21 Audited
Assets		
(1) Non-Current Assets		
(a) Property, Plant and Equipment	4,391.20	4,362.71
(b) Capital Work In Progress	-	-
(c) Other Intangible assets	24.39	30.60
(d) Financial Assets		
(i) Investments	28.62	24.34
(ii) Loans	1	21.36
(iii) Others	31.72	11.24
(e) Other non-current assets	4.90	4.90
Total Non-Current Assets	4,480.83	4,455.15
(2) Current Assets		-:
(a) Inventories	1,927.94	1,493.06
(b) Financial Assets		
(i) Trade receivables	1,134.79	1,667.58
(ii) Cash and cash equivalents	205.66	302.64
(iii) Bank Balances other than (ii) above	265.14	246.70
(iv) Other Financial Assets	14.13	9.37
(c) Current Tax Assets (Net)	0.96	0.96
(d) Other current assets	307.84	131.10
Total Current Assets	3,856.46	3,851.41
	8,337.29	8,306.56



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EQU	ITY A	ND LIABILITIES		
EQU	ITY			
	(a)	Equity Share capital	219.34	219.34
	(b)	Other Equity	3,855.76	3,783.73
	Tota	al Equity	4,075.10	4,003.07
LIAB	ILITIE	S		
(1)	Non	-Current Liabilities	1	
	(a)	Financial Liabilities	1 1	
		(i) Borrowings	458.51	490.84
		(ii) Other financial liabilities	4.33	3.99
	(b)	Provisions	24.64	23.02
	(c)	Deferred tax liabilities (Net)	761.76	773.22
	(d)	Other non-current liabilities	39.14	37.39
	Tota	al Non-Current Liabilities	1,288.38	1,328.46
(2)	Curi	rent Liabilities		
	(a)	Financial Liabilities		
		(i) Borrowings	440.03	302.17
		(ii) Trade payables		
		(a) Total Outstanding Dues of Micro, Medium and Small Enterprises	-	119.95
		(b) Total outstanding Dues of Other than Micro, Medium and Small Enterprises	1,114.02	1,111.02
		(iii) Other financial liabilities	584.80	656.56
	(b)	Other current liabilities	582.85	566.93
	(c)	Provisions	68.00	68.00
	(d)	Current Tax Liabilities (Net)	184.11	150.40
	Tota	al Current Liabilities	2,973.81	2,975.03
			8,337.29	8,306.56

#### UNAUDITED STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED SEPTEMBER 30, 2021

(₹ in Lakt

Part	ticulars	For the Peri	od Ended	
			30-Sep-21	30-Sep-20
Α.	CASH FLOW FROM OPERATING ACTIVITIES			
	Net Profit/ (Loss) Before Exceptional Items and Tax		87.32	162.61
	Adjustments For :			
	Loss on Sale of Property, Plant & Equipment		0.26	
	Provision For Bad and Doubtful Debts		(11.97)	(11.41)
	Liability No Longer Required Written Back		(0.01)	-
	Bad Debt and Advances Written Off		0.05	5.69
	Expected Credit Loss		-	4.35
	Finance Cost		97.59	118.14
	Depreciation and Amortization Expense		40.34	40.45
	Unrealised Foreign Exchange (Gain) / Loss (net)		4.26	10.94
	Provision for Leave Encashment			-
	Dividend from Non-Current/ Long Term Investments		(0.13)	0.08
	Interest Income		(8.02)	(9.52)
	Lease/ Rental Income		(19.09)	(13.72)
	Excess & Short Provision		(0.30)	(3.27)
	Operating Profit Before Working Capital Changes		190.30	304.34
	Movements in Working Capital			
	Decrease/ (Increase) in Trade and Other Receivables		364.47	(482.03)
	Decrease/ (Increase) in Inventories		(434.88)	382.63
	Increase/ (Decrease) in Trade and Other Payables		(84.03)	330.09
	Cash Generated From Operations		35.86	535.03
	Direct Taxes Paid (Net)		(0.55)	(4.65)
	Net Cash Flow From (Used In) Operating Activities	(A)	35.31	530.38
В.	CASH FLOW FROM INVESTING ACTIVITIES			
	Purchase of Property, Plant & Equipment (incl. Capital Advances)		(72.08)	(11.67)
	Sale of Property, Plant & Equipment		8.42	
	Investment in Fixed Deposits		(16.60)	4.41
	Dividend from Non-Current/ Long Term Investments		0.13	-
	Interest Received		6.07	15.89
	Lease/ Rental Income	*-1	19.09	13.72
	Net Cash Flow From (Used In) Investing Activities	(B)	(54.97)	22.35
c.	CASH FLOW FROM FINANCING ACTIVITIES			
	Proceeds from Long Term Borrowings		194.90	-
	Repayment of Long Term Borrowings		(167.27)	44.88
	Proceeds/(Repayment) of Short Term Borrowings(net)		114.48	250.54
	Interest Paid		(219.43)	(107.27)
	Net Cash Flow From (Used In) Financing Activities	(C)	(77.32)	188.15
	Net Increase in Cash & Cash Equivalents	(A+B+C)	(96.98)	740.88
	Cash & Cash Equivalents at the beginning of the Year		302.64	52.89
	Cash & Cash Equivalents at the end of the Year*		205.66	793.77



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Notes:

- 1 The above audited standalone financial results for the quarter ended September 30, 2021 were reviewed by the Audit Committee and then approved by the Board of Directors at its meeting held on November 12, 2021.
- 2 Segment Information

The Company is principally engaged in a single Business Segment 'MANUFACTURING OF HYDRAULIC PRESS MACHINES & EQUIPMENTS', based on nature of products, risks, return and the internal business reporting system and accordingly there is no other reportable segment in terms of Ind AS 108 'Operating Segments'.

3 Additional disclosures:

Particulars			Quarter Ended		Half Ye	ear Ended	Year Ended
		30-Sep-21	30-Jun-21	30-Sep-20	30-Sep-21	30-Sep-20	31-Mar-21
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
a)	Debt-Equity Ratio (in times)	0.24	0.19	0.53	0.24	0.53	0.21
b)	Debt Service Coverage Ratio (in times)	0.30	0.38	0.18	0.30	0.18	1.22
c)	Interest Service Coverage Ratio (in times)	1.91	2.80	5.27	2,31	2.72	4.67
d)	Current Ratio (in times)	1.30	1.33	1.07	1.30	1.07	1.29
e)	Long Term Debt to Working Capital Ratio (in times)	0.56	0.58	0.98	0.56	0.98	0.58
f)	Bad Debts to Account Receivable Ratio (in times)	0.00	0.00	0.00	0.00	0.00	0.01
g)	Current Liability Ratio (in times)	0.70	0.38	0.53	0.70	0.53	0.69
h)	Total Debts to Total Assets Ratio (in times)	0.12	0.09	0.20	0.12	0.20	0.10
i)	Debtors Turnover Ratio (in times) (Annualised)	1.71	2.31	5.36	3.21	3.36	4.43
j)	Inventory Turnover Ratio (in times) (Annualised)	3.23	3.39	2.56	6.06	1.79	2.70
k)	Operating-Profit Margin (%)	13.58%	11.57%	21.95%	12.37%	12.47%	14.95%
1)	Net-Profit Margin (%)	6.05%	2.89%	12.81%	4.16%	5.13%	6.55%
m)	Debenture Redemption Reserve (₹ in Lakhs)	0.00	0.00	0.00	0.00	0.00	0.0
n)	Net Worth (Total Equity) (₹ in Lakhs)	1268.17	1188.31	914.25	1268.17	914.25	1205.54

Formula for computation of ratios are as follows:

a)	Debt-Equity Ratio (in times)	Total Debt/ Total Equity
b)	Debt Service Coverage Ratio (in times)	Profit before Interest, Depreciation, Tax and Exceptional Items/ (Interest Expense + Short
c)	Interest Service Coverage Ratio (in times)	Profit before Interest, Depreciation, Tax and Exceptional Items/ Interest Expense
d)	Current Ratio (in times)	Current Assets/ Current Liabilities
e)	Long Term Debt to Working Capital Ratio (in times)	Non-Current Borrowings (including Current Maturties of Long Term Borrowings)/ Working Capital (WC), where WC= Current Assets/ Current Liabilities (excluding Current Liabilities of Long Term Borrowing)
f)	Bad Debts to Account Receivable Ratio (in times)	Bad Debts Written Off/ Average Trade Receivables
g)	Current Liability Ratio (in times)	Total Current Liabilities/ Total Liabilities
h)	Total Debts to Total Assets Ratio (in times)	Total Debts/ Total Assets
i)	Debtors Turnover Ratio (in times)	(Revenue from Operations + Other Operating Income)/ Average Trade Receivables
j)	Inventory Turnover Ratio (in times)	(Revenue from Operations + Other Operating Income) less Earnings before Interest, Tax and Depreciation/ Average Inventory
k)	Operating-Profit Margin (%)	Earnings before Interest and Tax/ (Revenue from Operations + Other Operating Income)
1)	Net-Profit Margin (%)	Net Profit after Tax before Exceptional Items/ (Revenue from Operations + Other Operating

- 4 The Company has assessed the impact of COVID-19 pandemic on its standalone financial statements based on the internal and external information upto the date of approval of these financial statements and the Company expects to recover the carrying amounts of its financial and non-financial assets. The Company will continue to closely monitor the future economic conditions and assess impact on its financial statements.
  Considering the Company's nuture of business, management does not anticipate any serious challenges/ significant impact on the continuity of its business.
- 5 On March 24. 2021, the Ministry of Corporate Affairs (MCA) through a notification, amended Schedule III of the Companies Act, 2013, applicable for financial periods commencing from April 1, 2021. Pursuant to such amendments, non-current security deposits of Rs. 21.36 lakhs as at March 31, 2021 have been reclassified from 'loans' to 'Other financial assets'.
- 6 The previous period figures have been regrouped/reclassified whereever necessary to make them Comparable.

BELGALM S

FOR BEMCO HYDRAULICS LTD

Anarudh Mohta Managing Director DIN :00065302

Place: BELGAUM Date: 12-11-2021





Phone: (+91)(33) 4003-5801 E-mail: info@sjaykishan.com



Independent Auditor's Limited Review Report on consolidated unaudited quarterly and year to date financial results of Bemco Hydraulics Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To, The Board of Directors, Bemco Hydraulics Limited,

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of BEMCO HYDRAULICS LIMITED ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group"), for the quarter ended 30th September, 2021 and year to date results from 1st April, 2021 to 30th September, 2021 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

#### **Emphasis of Matter**

- 2. Attention is drawn to Note 5 of the Consolidated Financial Results which describes the impact of COVID-19 Pandemic on the financial position as also on business operations of the Company, assessment thereof by the management of the Company based on its internal, external and macro factors, involving certain estimation uncertainties. Our opinion is not modified in respect of this matter.
- 3. This Statement is the responsibility of the Parent's management and approved by the 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 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 ('the Circular'), and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Statement based on our review.
- 4. We conducted our review 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 Listing Regulations, to the extent applicable.

- 5. The Statement includes the results of **Bemco Fluidtechnic LLP** ('the Subsidiary').
- 6. Based on our review conducted and procedures performed 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 Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

7. We did not review the interim financial statements/ financial results of the subsidiary included in the consolidated unaudited financial results, whose interim financial statements/ financial results reflect total assets of Rs. 232.98 lakhs as at 30<sup>th</sup> September 2021, total revenues of Rs. 23.36 lakhs, total net loss after tax of Rs. 25.27 lakhs and total comprehensive loss of Rs. 25.27 lakhs for the quarter ended 30<sup>th</sup> September, 2021; total revenues of Rs. 70.37 lakhs, total net loss after tax of Rs. 36.99 lakhs and total comprehensive loss of Rs. 36.99 lakhs and net cash outflows (net) of Rs. 1.79 lakhs for the half year from 1<sup>st</sup> April 2021 to 30<sup>th</sup> September 2021, as considered in the consolidated unaudited financial results. These interim financial statements/ financial results has been reviewed by other auditors in accordance with SRE 2410, Review of Interim Financial Information performed by the Independent Auditor of the Entity and their report dated 9<sup>th</sup> November 2021, vide which they have issued an unmodified conclusion, which have been furnished to us by the Parent's Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based on solely on the report of the other auditors and the procedures performed by us as stated in paragraph 3 above.

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

For S Jaykishan

Chartered Accountants (Firm Registration No. 309005E)

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Vivek Newatia *Partner* 

Membership No. 062636

UDIN: 21062636KANAJR9939

**Dated:** The 12<sup>th</sup> Day of November, 2021

Place: Kolkata

CIN: L51101KA1957PLC001283 Udyambag, Industrial Estate, Belgaum- 590 008



#### (UNAUDITED) CONSOLIDATED FINANCIAL RESULTS FOR THE PERIOD ENDED SEPTEMBER 30TH, 2021

SL	_							(₹ in Lakhs	
10	PARTICULARS			Quarter Ended Half			ear Ended	Year Ended	
٥			30-Sep-21	30-Jun-21	30-Sep-20	30-Sep-21	30-Sep-20	31-Mar-21	
			Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
L	(a)	Revenue From Operations (Net of Rebates and Discounts)	620.46	909.29	1,876.45	1,529.75	2,353.09	6,445.37	
	(b)	Other Income	16.53	12.59	14.03	29.12	22.61	49.77	
		Total Income From (a+b)	636.99	921.88	1,890.48	1,558.87	2,375.70	6,495.14	
2	Expe	nses							
	(a)	Cost of Material Consumed	654.38	383.19	721.46	1,037.57	961.01	2,819.94	
	(b)	Changes In Inventories of Finished Goods and Work-In-Progress	(528.36)	108.76	350.54	(419.60)	405.59	901.98	
	(c)	Employee Benefit Expense	243.91	147.20	218.97	391.11	427.52	998.2	
	(d)	Finance Costs	64.74	54.05	88.28	118.79	137.14	255.20	
	(e)	Depreciation and Amortisation Expense	22.95	19.36	20.84	42.31	41.67	84.15	
	(f)	Other Expenses	177.42	160.93	168.25	338.35	259.39	737.7	
	-	Total Expenses (a to f)	635.05	873.49	1,568.34	1,508.54	2,232.32	5,797.28	
3	Profi	t /(loss) before exceptional items & tax (1-2)	1.95	48.39	322.14	50.34	143.38	697.86	
4	Excep	otional Items				-	-		
5	Profi	t/(loss) before tax (3+4)	1.95	48.39	322.14	50.34	143.38	697.8	
6	Tax E	xpense/(Credit) net							
	(i)	Current Tax	11.95	22.42	45.28	34.37	45.56	215.7	
	-	Income Tax for Earlier Years	-	-	-	-	-	18.4	
	(iii)	Deferred Tax	(20.92)	11.75	40.17	(9.17)	1.40	69.4	
	-	Total Tax Expense (6(i) + 6(ii))	(8.97)	34.17	85.45	25.20	46.96	303.6	
7	Profi	t / (Loss) for the period from continuing operations (5-6)	10.92	14.22	236.69	25.14	96.42	394.1	
		butable to:							
-		Shareholders of the Company	10.92	14.22	236.69	25.14	96.42	394.1	
ingrical		Non-Controlling Interest	-	-		-	-	-	
8	Othe	r Comprehensive Income							
-	(a)	(i) Items that will not be reclassified to profit or loss	4.75	4.16	(0.49)	8.91	0.03	1.5	
in		(ii) Income tax relating to items that will not be reclassified to profit or loss	(0.04)	0.61	0.28	0.57	0.54	(0.4	
- pare	(b)	(i) Items that will be reclassified to profit or loss			-				
-	100	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-	
-		Total other comprehensive income/ (loss) (8(a) + 8(b))	4.71	4.77	(0.21)	9.48	0.59	1.0	
9	Total	Comprehensive Income/ (loss) for the period (7+8)	15.62	18.99	236.48	34.61	97.01	395.2	
-	_	butable to:							
distant		Shareholders of the Company	15.62	18.99	236.48	34.61	97.01	395.2	
-	_	Non-Controlling Interest	-	-	4	- 5	-	-	
10	Paid	up Equity Share Capital of ₹ 10/- each	219.34	219.34	219.34	219.34	219.34	219.3	
	40000	r Equity	3,551.49	3,535.63	3,217.67	3,551.49	3,217.67	3,516.4	
market and	440000000000000000000000000000000000000	ings per share (FV of ₹ 10/- each)							
11	Earn			0.65	10.70	4.40	4.40	18.03	
11		Basic	0.50	0.03	10.79	4.40	7.70		

UNAUL	DITED CONSOLIDATED STATEMENT OF ASSETS & LIABILITIES AS AT 30TH SEPTEMBER 2021		( <b>7</b> in Lakhs)
Particular	3	Half Year Ended	Year Ended
		30-Sep-21	31-Mar-21
		Unaudited	Audited
Assets			
(1) Non-	Current assets		
(a)	Property, Plant and Equipment	4,416.27	4,389.41
(b)	Capital Work In Progress	-	-
(c)	Other Intangible Assets	26.19	32.60
(d)	Financial Assets	1	
	(i) Investments	27.97	23.69
	(ii) Loans	-	21.41
	(iii) Other Financial Assets	31.72	11.24
(e)	Other Non-Current Assets	4.95	4.90
More	Total Current Non-Assets	4,507.10	4,483.25
(2) Curre	ent Assets	_	
3 10 1	Inventories	2,105.12	1,612.96
(b)	Financial Assets		
1-7	(i) Trade Receivables	1,099.98	1,662.11
	(ii) Cash and Cash Equivalents	207.09	305.86
	(iii) Bank Balances other than (ii) above	265.14	246.70
	(iv) Other Financial Assets	15.28	10.20
(c)	Current Tax Assets	0.96	0.96
(d)	Other Current Assets	312.93	134.47
1-7	Olitical City (1994)		100000000
	Total Current Assets	4,006.50	3,973.26
	Total Assets	8,513.60	8,456.51



0) Other Equity	Equ					
13, Non-Content Liabilities   13, Post Content Liabilities   13, Post Content Liabilities   14, 20, 20, 20, 20, 20, 20, 20, 20, 20, 20					3,551.49	3,516.46
			oda Arra, regela distributati	Total Equity	3,770.83	3,735.80
(a) Financial Liabilities (1) Borrowings (1) Borrowings (1) Chiter Financial Liabilities (1) Chiter Financial Liabilities (1) Chiter Financial Liabilities (1) Chiter Financial Liabilities (1) Provides (1) Chiter Financial Liabilities (1) Financial Liabilities (1) Financial Liabilities (1) Chiter Financial Liabilities (1) Chiter Financial Liabilities (1)	Liah	oilities	<b>;</b>	A COMPANY OF THE		
1   Servovings   250, 251   250, 252   250	(1)	Non-	Current Liabilities			
(ii) Other Financial Liabilities (1set)   24.64   22.02.02   (iii) Provisions   24.64   22.02.02   (iii) Other New Custer Liabilities   77.72   33.14		(a)				
(b)   Powisions   2.46 kg   23.00						
Col.   Contract Tax Liabilities (New)   7.12.7, 77.73.22   7.73.		(b)	The state of the s			
Color Front Liabilities		0.12				
						l H
(a) Francial Labilities (b) Browning (c) Track Payables (d) Track Payables (d) Track Dayables (d) Track Dayables (d) Total Outstanding Dues of Micro, Medium and Small Enterprises (d) Total Outstanding Dues of Other than Micro, Medium and Small Enterprises (d) Other Current Labilities (e) Other Current Labilities (e) Other Current Labilities (f) Providions (d) Current Tax Liabilities (Net)  Total Current Labilities Total Current Liabilities Total Current Li				Total Non-Current Liabilities	1,288.38	1,328.46
10   Sorrowings   456.65   318.33   18.33	(2)	Curre	ent Liabilities			
(ii)   Trade Psycholes   (iii)   Color Colorate ding Dose of Micro, Medium and Small Enterprises   (iii)   Colorate ding Dose of Cheer than Micro, Medium and Small Enterprises   (iiii)   (iiii)   (iiiiii)   (iiiiiii)   (iiiiiii)   (iiiiiiiii)   (iiiiiiiii)   (iiiiiiiiii		(a)				
(a) Tead Outstanding Date of Micro, Medium and Small Enterprises					456.65	318.33
(b) Total outstanding Dues of Other than Micro, Medium and Small Enterprises   1,13,15 st   1,002.55   566.01					(0.01)	110.05
(B) Other Financial Liabilities (16) Other Carrent Liabilities					2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	217777777
B) Other Current Liabilities   644.55   656.51						
Current Tax Liabilities (Net)		(b)	Other Current Liabilities			201110000
Total Current Liabilities   3,365,37   3,392,25   5,533,60   8,456,51   5,533,60   8,456,51   5,533,60   8,456,51   5,533,60   8,456,51   5,533,60   8,456,51   5,533,60   8,456,51   5,533,60   8,456,51   5,533,60   8,456,51   5,533,60   8,456,51   5,533,60   8,456,51   5,533,60   8,456,51   5,533,60   8,456,51   5,533,60   8,456,51   5,533,60   8,456,51   5,533,60   8,456,51   5,533,60   8,456,51   5,533,60   8,456,51   5,533,60   8,456,51   5,533,60   8,456,60   8,4		(c)	Provisions		68.00	
UNAUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER 2021   1		(d)	Current Tax Liabilities (Net)		184.11	150.40
UNAUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER 2021   1				Total Commont Labella		
### Particulars    30-Sep-21				HOLDER CONTROL AND		
Particulars   30-Sep-21   30-Sep-20				Total Equity and Liabilities	8,513.60	8,456.51
Particulars   30-Sep-21   30-Sep-20			LINALIDITED CONSOLIDATED CASH FLOW STATEMENT F	OR THE PERIOD ENDED 30TH SEPTEM	IRER 2021	
A. CASH FLOW FROM OPERATING ACTIVITIES  Net Profit/ (Loss) Before Exceptional Items and Tax  Addisastments For:  Loss on Sale of Property, Plant & Equipment  Provision For Bad and Doubtful Debts/ (Reversal)  Liability no longer required written back  Bad Debt and advances written off  Expected Credit Loss  Finance Cost  Depreciation and Amortization expense  Unrealised Foreign Exchange (Sain) / Loss (net)  Provision for Warranty Made/ (Written Back)  Divided from Non-Current/ Long Term Investments  Interest Income  Lease/ Rental Income  Excess & Short Provision  Quantity  Lease/ Rental Income  Lease/ Rental Income  Lease/ (Increase) in Trade and Other Receivables  Decrease/ (Increase) in Trade and Other Receivables  Decrease/ (Increase) in Trade and Other Payables  Cash Generated From Operations  Direct Taxes Paid (Net)  Net Cash Flow From (Used In) Operating Activities  B. CASH FLOW FROM INVESTING ACTIVITIES  Purchase of Property, Plant & Equipment (Incl. Capital Advances)  Sale of Property, Plant & Equipment  Lease Rental Income  Lease (Rental Income  Lease (R			ONAGBITED CONSCIDENCE CASIFICOV STATEMENT	OK THE PERIOD ENDED SOTH SEPTEN	IDEN ZUZI	( <b>₹</b> in Lakhs)
A. CASH FLOW FROM OPERATING ACTIVITIES  Net Profit/ (Loss) Before Exceptional Items and Tax  Addisastments For:  Loss on Sale of Property, Plant & Equipment  Provision For Bad and Doubtful Debts/ (Reversal)  Liability no longer required written back  Bad Debt and advances written off  Expected Credit Loss  Finance Cost  Depreciation and Amortization expense  Unrealised Foreign Exchange (Sain) / Loss (net)  Provision for Warranty Made/ (Written Back)  Divided from Non-Current/ Long Term Investments  Interest Income  Lease/ Rental Income  Excess & Short Provision  Quantity  Lease/ Rental Income  Lease/ Rental Income  Lease/ (Increase) in Trade and Other Receivables  Decrease/ (Increase) in Trade and Other Receivables  Decrease/ (Increase) in Trade and Other Payables  Cash Generated From Operations  Direct Taxes Paid (Net)  Net Cash Flow From (Used In) Operating Activities  B. CASH FLOW FROM INVESTING ACTIVITIES  Purchase of Property, Plant & Equipment (Incl. Capital Advances)  Sale of Property, Plant & Equipment  Lease Rental Income  Lease (Rental Income  Lease (R	Par	rticul	ars		30-Sep-21	30-Sep-20
Net Profity (Loss) Before Exceptional Items and Tax						
Addicustments For: Loss on Sale of Property, Plant & Equipment Provision For Bad and Doubstful Debts/ (Reveral) Liability no longer required written back Bad Debt and advances written off Expected Credit Loss Bad Debt and advances written off Expected Credit Loss Finance Cost Depretation and Amortization expense 42.31 Line Depretation and Amortization expense 42.31 Line Depretation on Amortization expense 42.31 Line Depretation on Amortization expense 42.31 Line Depretation on Amortization expense 42.31 Line Control On Warranty Madie (Written Back) Dividend from Non-Current/ Long Term Investments (0.02) Dividend from Non-Current/ Long Term Investments (0.02) Dividend from Non-Current/ Long Term Investments (0.02) Lease/ Rental Income (0.02) Lease/	A.	CASH	FLOW FROM OPERATING ACTIVITIES			
Loss on Sale of Property, Plant & Equipment Provision For Bad and Doubtful Debtsy (Reversal) Liability no longer required written back (0,70) Bad Debt and advances written off Expected Credit Loss Finance Cost Finance Cost Unrealised Foreign Exchange (Gain) / Loss (net) Duridend from Non-Current/ Long Term Investments (0,13) Provision for Warranty Made/ (Written Back) Dividend from Non-Current/ Long Term Investments (10,13) Interest Income (8,02) Lessey Rental Income (8,02)					50.33	143.38
Provision For Bad and Doubtful Debts/ (Reversal)   (12.00) (11.41)						
Liability no longer required written back   0,70   5.69						(11 41)
Bad Debt and advances written off						(11.41)
Expected Credit Loss Finance Cost						5.69
Depreciation and Amortization expense			Expected Credit Loss			
Unrealised Foreign Exchange (Gain) / Loss (net) Provision for Warranty Made/ (Written Back) Dividend from Non-Current/ Long Term Investments (0.13) 0.08 Interest Income (8.02) (9.52) Lease/ Rental Income (19.03) (3.29) Excess & Short Provision (0.30) (3.29) Tys.49 305.47 Operating Profit Before Working Capital Changes Movements in Working Capital Decrease/ (Increase) in Trade and Other Receivables (49.2.15) 392.28 Increase/ (Decrease) in Trade and Other Payables (49.2.15) 392.28 Increase/ (Decrease) in Trade and Other Payables (49.2.2) 23.23.79 Cash Generated From Operations (41.54 597.38) Direct Taxes Paid (Net) (0.57) (4.65) Net Cash Flow From (Used In) Operating Activities (A) 40.37 532.73  B. CASH FLOW FROM INVESTING ACTIVITIES Purchase of Property, Plant & Equipment (Incl. Capital Advances) (16.60) 4.41 Investment in Fixed Deposits (16.60) 4.41 Dividend from Non-Current/ Long Term Investments (19.09) 13.72 Lease/ Rental Income Net Cash Flow From (Used In) Investing Activities (B) (55.11) 22.27  C. CASH FLOW FROM INNON-Current/ Long Term Investments (B) (55.11) 22.27  C. CASH FLOW FROM FINANCING ACTIVITIES Proceeds from Long Term Borrowings (16.727) - Proceeds from Long Term Borrowings (16.727)			Finance Cost		118.62	137.14
Provision for Warranty Made/ (Written Back)  Dividend from Non-Current/ Long Term Investments  (0.13) 0.08  (8.02) (9.52)  Lease/ Rental Income (19.09) (13.72)  Excess & Short Provision (0.30) (3.29)  175.49 305.47  Operating Profit Before Working Capital Changes  Movements in Working Capital  Decrease/ (Increase) in Trade and Other Receivables  Decrease/ (Increase) in Trade and Other Payables  Increase/ (Increase) in Trade and Other Payables  (42.72) 332.78  Cash Generated From Operations  Direct Taxes Paid (Net)  Net Cash Flow From (Used In) Operating Activities (A) 40.97 532.73  B. CASH FLOW FROM INVESTING ACTIVITIES  Purchase of Property, Plant & Equipment Investment in Fixed Epoposits Interest Received Lease/ Rental Income Net Cash Flow From (Used In) Investing Activities (B) (55.11) 22.27  C. CASH FLOW FROM INVESTING ACTIVITIES  Proceeds from Non-Current/ Long Term Investments Interest Received Lease/ Rental Income Net Cash Flow From (Used In) Investing Activities (B) (55.11) 22.27  C. CASH FLOW FROM FINANCING ACTIVITIES  Proceeds from Long Term Borrowings Repayment of Lo			Depreciation and Amortization expense		42.31	41.67
Dividend from Non-Current/ Long Term Investments   (0.13)   0.08     Interest Income   (8.02)   (9.52)     Excess & Short Provision   (0.30)   (3.129)     Excess & Short Provision   (0.30)   (3.29)     Excess & Short Provision   (0.30)   (3.29)     T5.49   305.47     Operating Profit Before Working Capital Changes   (17.49   305.47     Movements in Working Capital   (484.16)     Decrease/ (Increase) in Inventories   (492.15)   392.28     Increase/ (Decrease) in Trade and Other Receivables   (492.15)   392.28     Increase/ (Decrease) in Trade and Other Payables   (42.21)   393.79     Cash Generated From Operations   (4.52)   337.38     Direct Taxes Paid (Net)   (0.57)   (4.65)     Net Cash Flow From (Used In) Operating Activities   (A)   (4.0.97)   532.73     B. CASH FLOW FROM INVESTING ACTIVITIES   (72.22)   (11.75)     Purchase of Property, Plant & Equipment (Incl. Capital Advances)   (72.22)   (11.75)     Sale of Property, Plant & Equipment (Incl. Capital Advances)   (72.22)   (11.75)     Dividend from Non-Current/ Long Term Investments   (16.60)   (4.41					4.16	10.93
Interest Income   (8.02)   (9.52)     Lease/ Rental Income   (19.09)   (13.72)     Excess & Short Provision   (0.30)   (3.29)     T75.49   305.47     Operating Profit Before Working Capital Changes   (175.49   305.47     Operating Profit Before Working Capital Changes   (492.15)     Decrease/ (Increase) in Irrade and Other Receivables   (492.15)   392.28     Increase/ (Increase) in Irrade and Other Payables   (42.72)   323.79     Cash Generated From Operations   (492.15)   392.28     Increase/ (Decrease) in Trade and Other Payables   (42.72)   323.79     Cash Flow From (Used In) Operating Activities   (A)   (40.97)   532.73     B. CASH FLOW FROM INVESTING ACTIVITIES   (A)   (40.97)   532.73     B. CASH FLOW FROM INVESTING ACTIVITIES   (A)   (40.97)   532.73     B. CASH FLOW FROM Investment in Fixed Deposits   (16.60)   (4.15)     Investment in Fixed Deposits   (16.60)   (4.15)     Investment in Fixed Deposits   (16.60)   (4.15)     Interest Received   (6.07)   (15.89)   (13.72)     Lease/ Rental Income   (19.99)   (13.72)     Net Cash Flow From (Used In) Investing Activities   (B)   (55.11)   (22.27)     C. CASH FLOW FROM FINANCING ACTIVITIES   (19.90)   (13.72)     Proceeds/ (Repayment) of Short Term Borrowings   (19.20)   (19.30)   (19.40)     Interest Paid   (19.40)   (1					- (0.40)	-
Lease/ Rental Income   (19.09) (13.72)						
Excess & Short Provision (0.30) (3.29)  175.49 305.47  Operating Profit Before Working Capital Changes  Movements in Working Capital  Decrease/ (Increase) in Trade and Other Receivables (492.15) 392.28  Increase/ (Increase) in Trade and Other Payables (492.72) 323.79  Cash Generated From Operations (492.73) 323.79  Direct Taxes Paid (Net) (0.57) (4.65)  Net Cash Flow From (Used in) Operating Activities (A) 40.97 532.73  B. CASH FLOW FROM INVESTING ACTIVITIES  Purchase of Property, Plant & Equipment (Incl. Capital Advances) (72.22) (11.75)  Sale of Property, Plant & Equipment (Incl. Capital Advances) (16.60) 4.41  Dividend from Non-Current/ Long Term Investments (16.60) 4.41  Interest Received (5.07) 15.89  Lease/ Rental Income (19.09) 13.72  Net Cash Flow From (Used In) Investing Activities (B) (55.11) 22.27  C. CASH FLOW FROM FINANCING ACTIVITIES  Proceeds from Long Term Borrowings (16.727) - 19.70  Proceeds from Long Term Borrowings (16.727) - 11.49  Repayment of Long Term Borrowings (16.7						
Operating Profit Before Working Capital   Movements in Working Capital						
Movements in Working Capital   Decrease/ (Increase) in Trade and Other Receivables   400.92 (484.16)   Decrease/ (Increase) in Inventories   (492.15)   392.28   (42.72)   332.79   (42.72)   332.79   (42.72)   323.79   (42.72)   323.79   (42.72)   323.79   (42.72)   323.79   (42.72)   323.79   (42.72)   323.79   (4.65)   (4.					175.49	305.47
Decrease/ (Increase) in Trade and Other Receivables   400.92 (484.16)			Operating Profit Before Working Capital Changes			
Decrease/ (Increase) in Inventories						
Increase / (Decrease) in Trade and Other Payables					100 (00 110)	
Cash Generated From Operations   241.54   537.38						
Direct Taxes Paid (Net)						
Net Cash Flow From (Used In) Operating Activities					700000000000000000000000000000000000000	The state of the s
Purchase of Property, Plant & Equipment (incl. Capital Advances)  Sale of Property, Plant & Equipment Investment in Fixed Deposits  Investment in Fixed Deposits  Interest Received Interest Rec				(A)		
Purchase of Property, Plant & Equipment (incl. Capital Advances)  Sale of Property, Plant & Equipment Investment in Fixed Deposits  Investment in Fixed Deposits  Interest Received Interest Rec						
Sale of Property, Plant & Equipment   8.42   -	В.	CASH				
Investment in Fixed Deposits   (16.60)   4.41					***************************************	(11.75)
Dividend from Non-Current/ Long Term Investments   0.13						4.41
Interest Received   6.07   15.89   19.09   13.72   Net Cash Flow From (Used In) Investing Activities   (B)   (55.11)   22.27     (22.27   C. CASH FLOW FROM FINANCING ACTIVITIES   Proceeds from Long Term Borrowings   198.90   63.63   Repayment of Long Term Borrowings   (167.27)						4.41
Lease/ Rental Income   19.09   13.72					100000000	15.89
C. CASH FLOW FROM FINANCING ACTIVITIES  Proceeds from Long Term Borrowings 198.90 63.63  Repayment of Long Term Borrowings (167.27) - Proceeds/(Repayment) of Short Term Borrowings(net) 114.93 249.67  Interest Paid (231.19) (128.38)  Net Cash Flow From (Used In) Financing Activities (C) (84.63) 184.92  Net Increase in Cash & Cash Equivalents (A+B+C) (98.77) 739.92  Cash & Cash Equivalents at the beginning of the Year 305.86 56.24						H
Proceeds from Long Term Borrowings         198.90         63.63           Repayment of Long Term Borrowings         (167.27)         -           Proceeds/(Repayment) of Short Term Borrowings(net)         114.93         249.67           Interest Paid         (231.19)         (128.38)           Net Cash Flow From (Used In) Financing Activities         (C)         (84.63)         184.92           Net Increase in Cash & Cash Equivalents         (A+B+C)         (99.77)         73.92           Cash & Cash Equivalents at the beginning of the Year         305.86         56.24			Net Cash Flow From (Used In) Investing Activities	(B)	(55.11)	22.27
Proceeds from Long Term Borrowings         198.90         63.63           Repayment of Long Term Borrowings         (167.27)         -           Proceeds/(Repayment) of Short Term Borrowings(net)         114.93         249.67           Interest Paid         (231.19)         (128.38)           Net Cash Flow From (Used In) Financing Activities         (C)         (84.63)         184.92           Net Increase in Cash & Cash Equivalents         (A+B+C)         (99.77)         73.99.2           Cash & Cash Equivalents at the beginning of the Year         305.86         56.24						
Repayment of Long Term Borrowings         (167.27)         -           Proceeds/(Repayment) of Short Term Borrowings(net)         114.93         249.67           Interest Paid         (231.19)         (128.38)           Net Cash Flow From (Used In) Financing Activities         (C)         (84.63)         184.92           Net Increase in Cash & Cash Equivalents         (A+B+C)         (98.77)         739.92           Cash & Cash Equivalents at the beginning of the Year         305.86         56.24	C.	CASH			2000	
Proceeds/(Repayment) of Short Term Borrowings(net)         114.93         249.67           Interest Paid         (231.19)         (128.38)           Net Cash Flow From (Used In) Financing Activities         (C)         (84.63)         184.92           Net Increase in Cash & Cash Equivalents         (A+B+C)         (98.77)         739.92           Cash & Cash Equivalents at the beginning of the Year         305.86         56.24					Section 10	63.63
Interest Paid   (231.19)   (128.38)					A	249.67
Net Cash Flow From (Used In) Financing Activities         (C)         (84.63)         184.92           Net Increase in Cash & Cash Equivalents         (A+B+C)         (98.77)         739.92           Cash & Cash Equivalents at the beginning of the Year         305.86         56.24						
Net Increase in Cash & Cash Equivalents         (A+B+C)         (98.77)         739.92           Cash & Cash Equivalents at the beginning of the Year         305.86         56.24				(C)		
Cash & Cash Equivalents at the beginning of the Year 305.86 56.24				N. V.		
Cash & Cash Equivalents at the end of the Year 207.09 796.16				*	3	- 11
			Cash & Cash Equivalents at the end of the Year		207.09	796.16

EQUITY AND LIABILITIES

#### Notes:

- 1 The above audited consolidated financial results for the quarter ended September 30, 2021 were reviewed by the Audit Committee and then approved by the Board of Directors at its meeting held on November 12, 2021.
- 2 The Group is in a single Business Segment 'MANUFACTURING OF HYDRAULIC PRESS MACHINES & EQUIPMENTS'. These, in the context of Ind AS 108 on "Operating Segments" are considered to constitute one reporting segment.
- 3 The Statement includes the results of Bemco Fluidtechnik LLP subsidiary of the entity.
- 4 Additional disclosures:

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
a)	Debt-Equity Ratio (in times)	0.35	0.29	0.67	0.35	0.67	0.32
b)	Debt Service Coverage Ratio (in times)	0.19	1.17	0.21	0.19	0.16	0.86
c)	Interest Service Coverage Ratio (in times)	1.38	2.25	4.89	1.78	2.35	4.06
d)	Current Ratio (in times)	1.16	1.18	1.07	1.16	1.07	1.17
e)	Long Term Debt to Working Capital Ratio (in times)	0.85	0.88	1.76	0.85	1.76	0.86
f)	Bad Debts to Account Receivable Ratio (in times)	0.00	0.00	0.00	0.00	0.00	0.01
g)	Current Liability Ratio (in times)	0.73	0.70	0.77	0.73	0.77	0.72
h)	Total Debts to Total Assets Ratio (in times)	0.16	0.14	0.25	0.16	0.25	0.14
i)	Debtors Turnover Ratio (in times) (Annualised)	1.80	2.38	5.62	2.22	3.53	4.65
j)	Inventory Turnover Ratio (in times) (Annualised)	1.14	1.93	2.56	1.42	1.80	2.66
k)	Operating-Profit Margin (%)	10.75%	11.27%	21.87%	11.06%	11.92%	14.799
1)	Net-Profit Margin (%)	0.31%	5.32%	17.17%	3.29%	6.09%	10.839
m)	Debenture Redemption Reserve (₹ in Lakhs)		-	-	-		14
n)	Net Worth (Total Equity) (₹ in Lakhs)	964.83	950.11	639.07	964.84	639.07	938.26

Formula for computation of ratios are as follows:

a)	Debt-Equity Ratio (in times)	Total Debt/ Total Equity
b)	Debt Service Coverage Ratio (in times)	Profit before Interest, Depreciation, Tax and Exceptional Items/ (Interest Expense + Short Term Debt)
c)	Interest Service Coverage Ratio (in times)	Profit before Interest, Depreciation, Tax and Exceptional Items/ Interest Expense
d)	Current Ratio (in times)	Current Assets/ Current Liabilities
e)	Long Term Debt to Working Capital Ratio (in times)	Non-Current Borrowings (including Current Maturties of Long Term Borrowings)/ Working Capital (WC), where WC= Current Assets/ Current Liabilities (excluding Current Liabilities of Long Term Borrowing)
f)	Bad Debts to Account Receivable Ratio (in times)	Bad Debts Written Off/ Average Trade Receivables
g)	Current Liability Ratio (in times)	Total Current Liabilities/ Total Liabilities
h)	Total Debts to Total Assets Ratio (in times)	Total Debts/ Total Assets
i)	Debtors Turnover Ratio (in times)	(Revenue from Operations + Other Operating Income)/ Average Trade Receivables
j)	Inventory Turnover Ratio (in times)	(Revenue from Operations + Other Operating Income) less Earnings before Interest, Tax and Depreciation/ Average Inventory
k)	Operating-Profit Margin (%)	Earnings before Interest and Tax/ (Revenue from Operations + Other Operating Income)
I)	Net-Profit Margin (%)	Net Profit after Tax before Exceptional Items/ (Revenue from Operations + Other Operating Income)

5 The Group has assessed the impact of COVID-19 pandemic on its consolidated financial statements based on the internal and external information upto the date of approval of these financial statements and the Group expects to recover the carrying amounts of its financial and non-financial assets. The Group will continue to closely monitor the future economic conditions and assess impact on its financial statements.

Considering the Group's nuture of business, management does not anticipate any serious challenges/ significant impact on the continuity of its business.

6 On March 24. 2021, the Ministry of Corporate Affairs (MCA) through a notification, amended Schedule III of the Companies Act, 2013, applicable for financial periods commencing from April 1, 2021. Pursuant to such amendments, non-current security deposits of Rs. 21.41 lakhs as at March 31, 2021 have been reclassified from 'Loans' to 'Other financial assets'.

 $7 \quad \text{The previous period figures have been regrouped/reclassified whereever necessary to make them Comparable}. \\$ 

SELONIAN SE SELONI

Martin

FOR BENCO HYDRAULICS LTD

Anirodh Mohta Managing Director DIN :00063302

Place: BELGAUM Date: 12-11-2021

