

October 30, 2021

To
Listing Compliance Department
BSE Limited
 Phiroze Jeejeebhoy Towers,
 Dalal Street, Fort,
 Mumbai – 400 001

Sub : Outcome of Board Meeting under Regulation 30 and 42 of the SEBI (LODR) Regulations, 2015, as amended ("SEBI Listing Regulations") of Natural Capsules Limited ("Company")

Dear Sir/ Madam,

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), we wish to inform that the Board of Directors of the Company at their meeting held today i.e. on October 30, 2021 at its registered office, inter alia, considered and approved the following:

- 1) Unaudited Standalone and Consolidated Financial Results for the quarter ended September 30, 2021 along with Limited Review Report. Further in compliance with regulation 33 of SEBI (Listing Obligations and Disclosures Requirements), Regulations 2015, we submit herewith, the Unaudited Standalone and Consolidated financial results along with Limited Review Report for the quarter ended September 30, 2021.
- 2) The Letter of Offer ("LoF") to be sent to the Equity Shareholders holding Shares as on Record Date
- 3) The Terms of Rights Issue approved are as under:

Issue Price : ₹100.00 each Rights Equity Share being ₹25.00 to be paid on Application and balance to be paid on Calls.

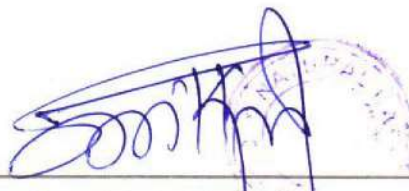
Record Date : November 12, 2021

Rights Issue Period : Issue Opening Date: November 30, 2021 (Tuesday)
 Issue Closing Date: December 20, 2021 (Monday)
 Last Date for On-Market Renunciation of Rights Entitlement: December 15, 2021 (Wednesday)

Rights Entitlement Ratio : One Equity Share for every Two Equity Shares held by Eligible Equity Shareholders in the Company as on Record Date.

The detailed terms of the Rights Issue including the procedure for applying in the Rights Issue and fractional entitlements will be specified in the Letter of Offer which will be filed by the Company with BSE Limited ("BSE") and with Securities and Exchange Board of India ("SEBI") for record purpose only.

The Letter of Offer along with other documents will be sent to the Eligible Equity Shareholders holding shares of the Company as on the Record Date.



4) Outcome of Nomination, Remuneration & Compensation Committee:

Pursuant to Regulation 30 of SEBI (LODR), Regulation, 2015, we hereby notify that on 30th October 2018, the aforesaid committee has approved the following ESOP Grant under NCL ESOP 2018 to Mr. MVN Kutty, COO, the general terms and conditions of the grant are as follows:

Sl No.	Particulars	Details
1	Brief Details of Options Granted	Grant of 30,000 Options subject to satisfaction of performance criteria.
2	Date of Grant	30 th October, 2021
3	Whether Scheme is as per the terms of SEBI (SBEB) Regulations, 2014	Yes
4	Total No. of Shares for which In-Principle Approval was obtained from BSE	3,00,000 Shares
5	Exercise Price	Rs. 10 (At Face Value)
6	Vesting Schedule of the allotted Grant	3 Year from date of Grant i.e 30.10.2024

5) To authorize the Company to make an application for incorporating Subsidiary Company in Canada by name "Natural Capsules Limited."

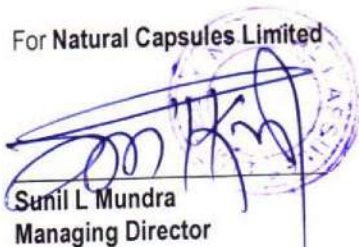
This outcome is issued in terms of **Regulation 30 and 42** of the SEBI Listing Regulations.

The meeting commenced at 03.00 PM and concluded at 5.45 PM.

You are requested to take the information on record and oblige.

Thanking You

For Natural Capsules Limited



Sunil L Mundra
Managing Director

P. CHANDRASEKAR LLP

Chartered Accountants

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

TO

The Board of Directors,
Natural Capsules Limited
Bangalore

1. We have received the accompanying statement of Consolidated unaudited financial results of **M/s. NATURAL CAPSULES LIMITED** (the Parent) and its subsidiaries (the Parent and its subsidiaries together referred to as the Group), for the quarter ended September 2021 and year to date from April 01, 2021 to 30th September 2021 ("the Statement"), which are included in the accompanying statement of consolidated unaudited Financial results. This statement has been prepared by the company pursuant to the requirement of Regulation 33 of the securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015, as modified by circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.
2. This statement is the responsibility of the company's Management and has been approved by the Board of Directors. This Statement has been prepared in accordance with the recognition and measurement principles laid down in the IND AS 34 "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 and other accounting principles generally accepted in India. Our Responsibility is to issue a report on the statement of consolidated unaudited financial results based on our review.
3. 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 the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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.



Bangalore * Chennai

4. The Statement includes the results of the following entities:

Name of the Entity	Relationship
Natural Phyto Pharma Private Limited	Subsidiary
Natural Biogenex Private Limited	Subsidiary

5. Based on our review conducted as above and based on the consideration of the review reports of the other auditors as given below in point no.6, nothing has come to our attention that causes us to believe that the Statement, prepared in accordance with applicable Indian accounting standards and other recognised accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We did not review the interim financial results of one subsidiary included in the consolidated unaudited financial results, whose interim financial results reflect total revenues of Rs. Nil for the Half year ended 30 September 2021, total net profit after tax of Rs. Nil for the Half Year ended 30 September 2021 as considered in the Statement. These interim financial results have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the reports furnished by the management. In our opinion and according to the Information and explanations given to us by management, these financial statements and other financial information are not material to the Group. Our opinion on the Statement is not modified in respect of the above matters with respect to our reliance on the work done and the financial information certified by management.

UDIN:

For P. Chandrasekar LLP
Chartered Accountants
FRN No: 000580S/S200006



P. Chandrasekaran
Partner

Membership No: 026037

Date: 30.10.2021



UDIN: 210 260 37AA A 4 HW9135

NATURAL CAPSULES LIMITED

TRIDENT TOWERS, 4TH FLOOR, NO. 23, 100 FEET ROAD, JAYANAGAR II BLOCK, BANGALORE-560 011
Ph. 26671571/573, Fax 26671562, E-mail: Info@naturalcapsules.com / CIN: L85110KA1993PLCO14742

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER, 2021

Rs. in Lacs

Sl. No.	PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
		30th September 2021	30th June 2021	30th September 2020	30th September 2021	30th September 2020	31st March 2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from operations	3,020	2,571	1866	5,590	3,465	7,951
2	Other Income	10	4	17	14	51	73
3	Total Income (1+2)	3,030	2,575	1,883	5,605	3,516	8,024
4	Expenses						
	a) Cost of Material consumed	1,384	1,030	841	2,415	1,590	3,610
	b) (Increase) / Decrease in stock in trade	1	(79)	82	(77)	74	133
	c) Purchase of stock-in-trade	-	195	195	195	-	-
	d) Employees benefits expense	226	236	178	462	360	805
	f) Finance cost	46	26	4	72	19	37
	g) Depreciation	123	116	105	239	208	431
	h) Other Expenses	877	763	519	1,640	1,036	2,311
	Total Expenses	2,657	2,288	1,729	4,945	3,287	7,326
5	Profit from ordinary activities after finance costs but before exceptional items	373	287	154	660	229	698
6	Exceptional Items Income / (Expenses)	-	-	-	-	218	218
7	Profit from ordinary activities before tax	373	287	154	660	447	916
8	Tax Expense	112	78	35	190	80	224
	- Current Tax	85	75	53	160	113	222
	- Income tax (Prior year)	-	-	-	-	-	-
9	Net Profit (+) / Loss (-) from ordinary activities after tax	261	209	119	470	367	691
10	Other Comprehensive Income (OCI)						
	a) Items that will not be reclassified to profit or loss (net of tax)	-	-	-	-	-	(6)
	b) Items that will be reclassified to profit or loss (net of tax)	-	-	-	-	-	-
11	Total Comprehensive Income (OCI) for the period	261	209	119	470	367	685
12	Paid-Up Equity Share Capital (face value per share Rs. 10/-)	623	623	623	623	623	623
13	Earnings Per Share of (before & after extraordinary items) Rs. 10/-	4.18	3.35	1.91	7.53	5.89	10.99
	(a) Basic						
	(b) Diluted	4.18	3.35	1.91	7.53	5.89	10.99


Note:

- The unaudited Group financial results of the Company for the Quarter and Six months Ended 30th September 2021 have been approved by the Board of Directors of the Company at its meeting held on 30th October, 2021. The figures for the Quarter ended 30th September 2021 was subject to 'Limited Review' by Statutory Auditors of the Company who have expressed an unqualified review opinion.
- The Unaudited Group Financial results for the Quarter and Six months Ended 30th September 2021 have been prepared above in accordance with the Indian Accounting Standards (Ind AS) as prescribed under section 133 of the companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules 2016. The above Unaudited Group Financial results are filed with Stock Exchanges under Regulation 33 of SEBI (Listing and Other Disclosure Requirements) Regulations, 2015 and are available on the Stock Exchange Website.
- Previous years figures have been regrouped wherever necessary.
- The date of implementation of the Code on Wages 2019 and the Code on Social Security, 2020 is yet to be notified by the Government. The Company will assess the impact of these Codes and give effect in the unaudited Group financial results when the Rules/Schemes thereunder are notified.
- Position of investor complaints for the quarter ended 30th September, 2021

Particulars

Pending as on 17 2021				
Received during the quarter				
Resolved during the quarter				
Pending as on 30-09-2021				

Place: Bangalore
Date: 30th October 2021


NATURAL CAPSULES LTD.
BANGALORE

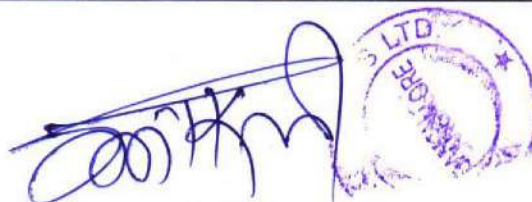
NATURAL CAPSULES LIMITED

TRIDENT TOWERS, 4TH FLOOR, NO. 23,100 FEET ROAD, JAYANAGAR II BLOCK, BANGALORE-560 011
Ph. 26671571/573, Fax 26671562, E-mail : Info@naturalcapsules.com / CIN: L85110KA1993PLCO14742

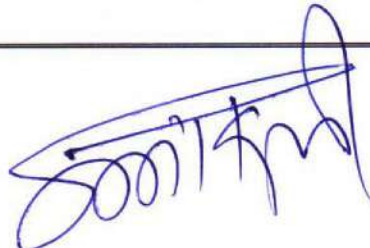
Unaudited Consolidated Statement of Assets and Liabilities

Rs. In Lacs

S.No	Particulars	Note No.	As at September 30, 2021	As at September 30, 2020	As at June 30, 2021	As at March 31, 2021
A	ASSETS					
	Non-Current Assets					
	(a) Property, Plant and equipment	2	4,582	2,270	4,072	3,811
	(b) Capital Work in Progress		1,605	775	849	698
	(c) Investment Property	3	-	-	-	-
	(d) Other Intangible Assets	4	-	-	-	-
	(e) Financial Assets		-	-	-	-
	(i) Investments	5	-	-	-	-
	(ii) Other financial assets	6	139	91	207	133
	(f) Deferred Tax Assets		-	-	-	-
	(g) Other Non-Current Assets	7	2,039	472	1,357	849
	Total non-Current Assets		8,364	3,607	6,486	5,490
	Current Assets					
	(a) Inventories	8	524	499	543	661
	(b) Financial Assets					
	(i) Other Investments		-	-	-	-
	(ii) Trade Receivables	9	2,504	2,944	2,649	2,670
	(iii) Cash and Cash Equivalents	10	61	131	4	10
	(iv) Bank balances other than (iii) above	11	382	229	209	209
	(v) Loans	12	20	20	-	40
	(v) Other Financial assets	13	-	-	-	-
	(c) Current tax assets (Net)	14	-	-	-	-
	(d) Other current Assets	15	1,097	182	1,047	625
	Total Current Assets		4,588	4,006	4,452	4,214
	TOTAL ASSETS		12,952	7,613	10,938	9,704
B	EQUITY AND LIABILITIES					
	Equity					
	(a) Equity Share Capital	16	623	623	623	623
	(b) Other Equity	17	5,994	5,268	5,795	5,586
	(c) Money Received against Share warrants		-	-	-	-
	Total Equity		6,617	5,891	6,419	6,210
	Liabilities					
	Non-Current Liabilities					
	(a) Financial Liabilities					
	(i) Borrowings	18	1,212	-	-	-
	(ii) Other Financial Liabilities	19	-	-	-	-
	(b) Deferred Tax Liabilities		125	60	99	96
	(c) Provisions	20	12	14	-	24
	(d) Other Non-Current liabilities					
	Total Non-Current Liabilities		1,350	75	99	120
	Current Liabilities					
	(a) Financial Liabilities					
	(i) Borrowings	21	1,490	-	1,163	963
	(ii) Trade Payables					
	Dues of micro enterprises and small enterprises	22	-	-	-	-
	Dues of creditors other than micro enterprises and small enterprises	22	2,136	915	1,615	1,633
	(iii) Other Financial Liabilities	23	106	93	692	93
	(b) Provisions	24	117	73	125	90
	(c) Other Current Liabilities	25	1,136	566	826	596
	Total Current Liabilities		4,985	1,647	4,421	3,375
	Total Liabilities		6,335	1,722	4,519	3,494
	TOTAL EQUITY AND LIABILITIES		12,952	7,613	10,938	9,704



NATURAL CAPSULES LIMITED				
TRIDENT TOWERS, 4TH FLOOR, NO. 23,100 FEET ROAD, JAYANAGAR II BLOCK, BANGALORE-560 011 Ph. 26671571/573, Fax 26671562, E-mail : Info@naturalcapsules.com / CIN: L85110KA1993PLCO14742 CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEP 2021				
Amount in Rs				
Particulars	For the Period 31th September 2021		For the Period 30th September 2020	
A. Cash flow from operating activities				
Profit before tax		659.66		446.72
Adjustments for:				
Adjustments for depreciation and amortisation expense	239.10		208.07	
Adjustments for finance costs	72.11		13.59	
Profit on sale of Fixed Assets (net)	-5.76			
Interest Income	-6.70		-11.08	
Bad Debts	3.81		40.80	
Loss / (gain) on sale of investments		302.55		33.73
Operating profit before working capital changes		962.22		480.45
Changes in working capital				
Adjustments for increase / (decrease) in				
Adjustments for decrease (increase) in trade receivables, current	161.75		50.58	
Adjustments for decrease (increase) in inventories	137.45		28.99	
Adjustments for other bank balances	-173.25		-169.64	
Adjustments for decrease (increase) in other current assets	-452.23		-98.75	
Adjustments for decrease (increase) in other non-current assets	-1,190.66			
Adjustments for other financial assets, non-current	-5.52		-3.32	
Adjustments for increase (decrease) in trade payables, current	502.80		218.42	
Adjustments for increase (decrease) in other current liabilities	540.25		246.62	
Adjustments for provisions, current	-			
Adjustments for provisions, non-current	26.80		62.10	
Adjustments for other financial liabilities, current	-12.13			
Adjustments for other financial liabilities, non-current	13.57			
Other Financial Liabilities	0.00	-451.17	-52.54	282.47
Cash generated from operations		511.05		762.92
Income taxes paid (refund)		160.29		113.19
Net cash generated from operating activities		350.76		649.73
B. Cash flow from Investing activities				
Purchase of property, plant and equipment	-1,915.05		-660.43	
Proceeds from sales of property, plant and equipment	3.56		0.00	
Proceeds from sales of investment property	-		775.00	
Interest received	6.70		11.08	
Dividends received	-	-1,904.79		125.65
Net cash used in Investing activities		-1,904.79		125.91
C. Cash flow from Financing activities				
Proceeds from issue of Share Capital				
Proceeds from borrowings	1,739.73		-626.26	
Repayments of borrowings	-			
Interest paid	-64.78		-13.59	
Payments of finance lease liabilities	-7.33			
Dividends paid	-62.33		-37.40	
Dividend Distribution tax paid	-	1,605.29	-	-677.25
Net cash used in financing activities		1,605.29		-677.25
Net (decrease) / increase in cash and cash equivalents (A+B+C)		51.26		98.39
Reconciliation				
Cash and cash equivalents as at beginning of the year		9.76		33.01
Cash and cash equivalents as at end of the year		61.02		131.40
Net increase / (decrease) in cash and cash equivalents		51.26		98.39
The accompanying notes are an integral part of these financial statements				
In terms of our report attached				
For P.Chandrasekar LLP Chartered Accountants FRN.: 000580S/S200066		Sathyanaraya Mundra Whole Time Director DIN:00214349		
P Chandrasekar Partner Membership No.026037		Prasanna Junnarkar Chief Financial Officer		
Place: Bengaluru Date: 30-10-2021				




P. CHANDRASEKAR LLP

Chartered Accountants

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

TO

The Board of Directors,
Natural Capsules Limited,
Bangalore.

1. We have received the accompanying statement of unaudited financial results of **M/s. NATURAL CAPSULES LIMITED** ("the company") for quarter ended September 2021 and year to date from April 01, 2021 to 30th September 2021 ("the Statement"), which are included in the accompanying statement of unaudited Financial results. This statement has been prepared by the company pursuant to the requirement of Regulation 33 of the securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015, as modified by circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.
2. This statement is the responsibility of the company's Management and has been approved by the Board of Directors. This Statement has been prepared in accordance with the recognition and measurement principles laid down in the IND AS 34 "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 and other accounting principles generally accepted in India. Our Responsibility is to issue a report on the statement of unaudited financial results based on our review.
3. 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 the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



Bangalore * Chennai

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard as specified under section 133 of the Companies Act 2013 read with relevant rules issued thereunder 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 as modified by Circular number CIR/CFD/FAC/62/2016 dated July 5 2016 including the manner in which it is to be disclosed , or that it contains any material misstatement.

UDIN:

For P. Chandrasekar LLP
Chartered Accountants
FRN No: 000580S/S200006


P. Chandrasekaran
Partner
Membership No: 026037
Date: 30.10.2021



UDIN: 21026037 AA AA HV8268

Sl. No.	PARTICULARS	Quarter Ended				Half Year Ended		Year Ended 31st March 2021
		30th June 2021		30th September 2020		30th September 2021		
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from operations	3,020	2,571	1866	5,590	3,465	7,951	
2	Other Income	10	4	17	14	51	73	
3	Total Income (1+2)	3,030	2,575	1,883	5,605	3,516	8,024	
4	Expenses							
	a) Cost of Material consumed	1,384	1,030	841	2,415	1,590	3,610	
	b) (Increase) / Decrease in stock in trade	1	(79)	82	(77)	74	133	
	c) Purchase of stock-in-trade	-	195	178	195	-	-	
	d) Employees benefits expense	226	236	4	462	360	805	
	e) Finance cost	46	26	4	72	19	37	
	f) Depreciation	123	116	105	239	208	431	
	g) Other Expenses	875	761	519	1,636	1,036	2,307	
	Total Expenses	2,655	2,287	1,729	4,942	3,287	7,323	
	Profit from ordinary activities after finance costs but before exceptional items	375	288	154	663	229	701	
5	Exceptional Items Income / (Expenses)	-	-	-	-	218	218	
6	Profit from ordinary activities before tax	375	288	154	663	447	919	
7	Tax Expense							
8	- Current Tax	112	78	35	190	80	224	
	- Income tax (Prior year)	85	75	53	160	113	222	
	- Deferred Tax	-	-	-	-	-	-	
		27	3	(18)	30	(33)	2	
9	Net Profit (+) / Loss (-) from ordinary activities after tax	263	210	119	473	367	695	
10	Other Comprehensive Income (OCI)							
	a) Items that will not be reclassified to profit or loss (net of tax)	-	-	-	-	-	(6)	
	b) Items that will be reclassified to profit or loss (net of tax)	-	-	-	-	-	-	
11	Total Comprehensive Income (OCI) for the period	263	210	119	473	367	688	
12	Paid-Up Equity Share Capital (face value per share Rs.10/-)	623	623	623	623	623	623	
13	Earnings Per Share of (before & after extraordinary items) Rs. 10/-							
	(a) Basic	4.21	3.37	1.91	7.59	5.89	11.04	
	(b) Diluted	4.21	3.37	1.91	7.59	5.89	11.04	

Note:

1 The unaudited standalone financial results of the Company for the Quarter and Six months Ended 30th September 2021 have been approved by the Board of Directors of the Company at its meeting held on 30th October, 2021. The figures for the Quarter ended 30th September 2021 was subject to 'Limited Review' by Statutory Auditors of the Company who have expressed an unqualified review opinion.

2 The Unaudited Standalone Financial results for the Quarter and Six month Ended 30th September 2021 have been prepared above in accordance with the Indian Accounting Standards (Ind AS) as prescribed under section 133 of the companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules 2016. The above Unaudited Standalone Financial results are filed with Stock Exchanges under Regulation 33 of SEBI (Listing and Other Disclosure Requirements) Regulations, 2015 and are available on the Stock Exchange Website.

3 Previous years figures have been regrouped wherever necessary

4 The date of implementation of the Code on Wages 2019 and the Code on Social Security, 2020 is yet to be notified by the Government. The Company will assess the impact of these Codes and give effect in the unaudited standalone financial results when the Rules/Schemes thereunder are notified

5 Position of investor complaints for the quarter ended 30th September, 2021

Particulars	Nil
Pending as on 01-07-2021	Nil
Received during the quarter	1
Resolved during the quarter	1
Pending as on 30-09-2021	Nil
Place: Bangalore	



NATURAL CAPSULES LIMITED

TRIDENT TOWERS, 4TH FLOOR, NO. 23,100 FEET ROAD, JAYANAGAR II BLOCK, BANGALORE-560 011
Ph. 26671571/573, Fax 26671562, E-mail : Info@naturalcapsules.com / CIN: L85110KA1993PLCO14742

Unaudited Standalone Statement of Assets and Liabilities

Rs. In Lacs

S.No	Particulars	Note No.	As at September 30, 2021	As at September 30, 2020	As at June 30, 2021	As at March 31, 2021
A	ASSETS					
	Non-Current Assets					
	(a) Property, Plant and equipment	2	4,582	2,269	3,721	3,459
	(b) Capital Work in Progress		676	775	459	345
	(c) Investment Property	3	-	-	-	-
	(d) Other Intangible Assets	4	-	-	-	-
	(e) Financial Assets		-	-	-	-
	(i) Investments	5	2	2	2	2
	(ii) Other financial assets	6	138	91	207	132
	(f) Deferred Tax Assets		-	-	-	-
	(g) Other Non-Current Assets	7	2,943	472	2,383	1,776
	Total non-Current Assets		8,341	3,607	6,771	5,714
	Current Assets					
	(a) Inventories	8	524	499	543	661
	(b) Financial Assets		-	-	-	-
	(i) Other Investments		-	-	-	-
	(ii) Trade Receivables	9	2,504	2,944	2,649	2,670
	(iii) Cash and Cash Equivalents	10	52	128	4	9
	(iv) Bank balances other than (iii) above	11	213	229	59	59
	(v) Loans	12	20	55	20	20
	(v) Other Financial assets	13	-	-	-	-
	(c) Current tax assets (Net)	14	-	-	-	-
	(d) Other current Assets	15	954	150	877	534
	Total Current Assets		4,268	4,006	4,152	3,952
	TOTAL ASSETS		12,608	7,613	10,923	9,666
B	EQUITY AND LIABILITIES					
	Equity					
	(a) Equity Share Capital	16	623	623	623	623
	(b) Other Equity	17	6,000	5,268	5,800	5,590
	(c) Money Received against Share warrants		-	-	-	-
	Total Equity		6,624	5,891	6,423	6,213
	Liabilities					
	Non-Current Liabilities					
	(a) Financial Liabilities					
	(i) Borrowings	18	886	-	-	-
	(ii) Other Financial Liabilities	19	-	-	-	-
	(b) Deferred Tax Liabilities		125	60	99	96
	(c) Provisions	20	12	14	12	12
	(d) Other Non-Current liabilities		-	-	-	-
	Total Non-Current Liabilities		1,023	75	111	108
	Current Liabilities					
	(a) Financial Liabilities					
	(i) Borrowings	21	1,490	-	1,163	963
	(ii) Trade Payables		-	-	-	-
	Dues of micro enterprises and small enterprises	22	-	-	-	-
	Dues of creditors other than micro enterprises and small enterprises	22	2,133	915	1,609	1,606
	(iii) Other Financial Liabilities	23	90	93	683	84
	(b) Provisions	24	117	73	113	102
	(c) Other Current Liabilities	25	1,131	566	822	591
	Total Current Liabilities		4,961	1,647	4,389	3,345
	Total Liabilities		5,984	1,722	4,499	3,453
	TOTAL EQUITY AND LIABILITIES		12,608	7,613	10,923	9,666



Amount in Rs

Particulars	For the Period 31st September 2021		For the Period 30th September 2020	
A. Cash flow from operating activities				
Profit before tax		652.93		446.72
Adjustments for:				
Adjustments for depreciation and amortisation expense	239.10		208.07	
Adjustments for finance costs	72.11		13.59	
Profit on sale of Fixed Assets (net)	-5.76		-217.64	
Interest Income	-6.70		-11.08	
Bad Debts	3.81		40.90	
Loss / (gain) on sale of investments		302.55		33.73
Operating profit before working capital changes		965.48		480.45
Changes in working capital				
Adjustments for increase / (decrease) in				
Adjustments for decrease (increase) in trade receivables, current	161.75		50.58	
Adjustments for decrease (increase) in inventories	137.45		28.99	
Adjustments for other bank balances	-154.64		-169.64	
Adjustments for decrease (increase) in other current assets	-420.61		-67.43	
Adjustments for decrease (increase) in other non-current assets	-1,167.08		-	
Adjustments for other financial assets, non-current	-5.52		-2.93	
Adjustments for increase (decrease) in trade payables, current	527.35		218.42	
Adjustments for increase (decrease) in other current liabilities	540.29		246.91	
Adjustments for increase (decrease) in other non-current liabilities	-		-	
Adjustments for provisions, current	14.67		62.10	
Adjustments for provisions, non-current	-		-	
Adjustments for other financial liabilities, current	6.45		-	
Adjustments for other financial liabilities, non-current	-	-359.89	-52.54	314.47
Cash generated from operations		605.58		794.92
Income taxes paid (refund)		160.29		113.19
Net cash generated from operating activities		445.29		681.73
B. Cash flow from investing activities				
Purchase of property, plant and equipment	-1,691.15		-659.17	
Proceeds from sales of property, plant and equipment	3.56		-	
Proceeds from sales of investment property	-		774.00	
Interest received	6.70		11.08	
Dividends received	-	-1,680.88	-	125.91
Net cash used in investing activities		-1,680.88		125.91
C. Cash flow from Financing activities				
Proceeds from issue of Share Capital	-		-	
Proceeds from borrowings	1,413.09		-626.26	
Repayments of borrowings	-		-35.39	
Interest paid	-64.78		-13.59	
Payments of finance lease liabilities	-7.33		-	
Dividends paid	-62.33		-37.40	
Dividend Distribution tax paid	-	1,278.66	-	-712.64
Net cash used in financing activities		1,278.66		-712.64
Net (decrease) / increase in cash and cash equivalents (A+B+C)		43.07		95.00
Reconciliation				
Cash and cash equivalents as at beginning of the year		9.31		33.00
Cash and cash equivalents as at end of the year		52.38		128.00
Net Increase / (decrease) in cash and cash equivalents		43.07		95.00

The accompanying notes are an integral part of these financial statements

In terms of our report attached

For P.Chandrasekar LLP
Chartered Accountants
FRN.: 000580S/S200066

Sathyanaraya Mundra
Whole Time Director
DIN:00214349

P Chandrasekaran
Partner
Membership No.026037

Prasanna Junnarkar
Chief Financial Officer

Place: Bengaluru
Date: 30-10-2021

