



30th October, 2021

Department of Corporate Service

BSE Limited P.J Towers,
Dalal Street,
Mumbai - 400 001

Dear Sir,

Ref: Security Code: 503229

Sub: Un-audited Financial Results for the quarter and half year ended 30th September, 2020

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith, in the prescribed format, the Un-audited Financial Results (standalone and consolidated) along with Limited Review Report for the quarter and half year ended 30th September, 2021.

The said results have been reviewed by the Audit Committee and taken on record and approved by the Board of Directors of the Company at its meeting held on 30th October, 2021.

You are requested to kindly take the same on record.

Thanking You,

Yours faithfully,
For **Simplex Realty Limited**

Sanjay N Damani
Director
DIN: 03078104

Encl: as above

CIN-L17110MH1912PLC000351

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Khandelwal & Mehta LLP
Chartered Accountants
(LLP No. AAE-3742)

Independent Auditor's Report on Quarterly and Half Yearly Standalone Unaudited Financial Results of Simplex Realty Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors,
Simplex Realty Limited
Mumbai.

1. We have reviewed the accompanying statement of Standalone unaudited financial results of **Simplex Realty Limited** ("the Company") for the quarter and half year ended **30th September, 2021**, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Regulation"),
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the Circular, is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. 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 procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. 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 the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act 2013 as amended, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Khandelwal & Mehta LLP
Chartered Accountants
(Firm Regn.no.W100084)

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Date: 2021.10.30
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Place : Mumbai
Date : 30th October, 2021.
UDIN : 21101388AAAAEN8607

S.L Khandelwal
(Partner)
Mem. No. 101388

1403 – Sai Indu Tower, Opp. Corpora Mall, LBS Marg, Bhandup West, Mumbai 400078.
● e-mail : contact.knmlp@gmail.com
Partners : S.L. Khandelwal – 098212 45353 ● S.A. Momaya – 098214 32657
GSTIN : 27AAPFK6261N1ZL

SIMPLEX REALTY LIMITED

30, KESHAVRAO KHADYE MARG, SANT GADGE MAHARAJ CHOWK, MUMBAI- 400 011

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

(₹ in Lakhs)

Sr.No.	Particulars	Quarter ended			Half year ended		Year ended
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations	136.09	19.66	294.26	155.75	313.59	415.60
2	Other income	140.18	142.48	131.25	282.66	243.42	508.55
3	Total revenue (1+2)	276.27	162.14	425.51	438.41	557.01	924.15
4	Expenses:						
	a) Cost of development/sales	102.36	-	383.77	102.36	383.77	442.14
	b) Employee benefits expense	68.92	62.72	65.44	131.64	131.72	270.19
	c) Finance costs	2.54	3.30	6.11	5.84	12.35	20.63
	d) Depreciation	4.11	4.02	3.00	8.13	5.92	12.35
	e) Other expenses	44.71	24.94	39.59	69.65	65.71	138.03
	Total expenses	222.64	94.98	497.91	317.62	599.47	883.34
5	Profit/(Loss) before exceptional items and tax (3-4)	53.63	67.16	(72.40)	120.79	(42.46)	40.81
6	Exceptional items	-	-	-	-	-	-
7	Profit/(Loss) before tax (5-6)	53.63	67.16	(72.40)	120.79	(42.46)	40.81
8	Tax expenses :						
	Current tax	4.72	4.44	(6.52)	9.16	-	7.01
	Deferred tax liability/(asset)	7.63	12.34	(13.10)	19.97	(14.16)	(12.72)
	Taxes of earlier years	-	-	-	-	-	0.02
9	Profit/(Loss) for the period (7-8)	41.28	50.38	(52.78)	91.66	(28.30)	46.50
10	Other Comprehensive Income/(Expense) - (OCI)-(net of tax)						
	a) Items that will not be reclassified to profit or loss	9.60	17.10	(0.37)	26.70	31.91	54.43
	b) Items that may be reclassified to profit or loss	0.39	11.01	24.82	11.40	24.60	44.23
	Other Comprehensive Income/(Expense)	9.99	28.11	24.45	38.10	56.51	98.66
11	Total Comprehensive Income/(Expense) for the period (9+10)	51.27	78.49	(28.33)	129.76	28.21	145.16
12	Paid up Equity Share Capital (face value of ₹ 10/- each)	299.14	299.14	299.14	299.14	299.14	299.14
13	Other Equity excluding Revaluation Reserve	-	-	-	-	-	10,861.52
14	Basic & Diluted earning per share (face value of ₹ 10/- each)*	1.38	1.68	(1.76)	3.06	(0.95)	1.55

*Not annualised, except year end Basic and Diluted EPS

Notes :-

- The unaudited standalone financial results 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 meeting held on 30th October, 2021 in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These results have been prepared in accordance with the Ind AS notified under the Companies (Indian Accounting Standards) Rules, 2015.
- The Statutory Auditors have carried out "Limited Review" of the financial results for the quarter and half year ended 30th September, 2021.
- The Company has only one reportable segment viz. "Property Development", disclosure under Ind AS 108 on "Operating Segments" is not applicable.
- The Company, as at the date of approval of these financial results has considered internal and external sources of information, in assessing the possible effects that may result from the global health pandemic relating to COVID-19 on the carrying amount of loans, investments, inventories and other assets. As on the date of approval of these financial results, the Company has concluded that the impact of COVID - 19 is not material based on these estimates and expects to recover the carrying amount of these assets. The impact of the global health pandemic may be different from that estimated as at the date of approval of these financial results, the Company will continue to monitor any changes to the future economic conditions.
- Figures of the previous periods have been regrouped, wherever necessary, to confirm to the current quarter's presentation.



For Simplex Realty Limited



Nandan Damani

Chairman & Managing Director

Place: Mumbai,

Dated: 30th October, 2021

CIN-L17110MH1912PLC000351

30, Keshavrao Khadye Marg, Sant Gadge Maharaj Chowk, Mahalaxmi (E), Mumbai – 400011

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UNAUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS ON 30TH SEPTEMBER,2021

(₹ In Lakhs)

Particulars	As at	
	30.09.2021	31.03.2021
	Unaudited	Audited
A ASSETS		
I Non-Current Assets		
Property, Plant and Equipment	166.96	176.96
Financial Assets:		
Investments	2,261.06	2,759.57
Loans	-	2.58
Other Financial Assets	15.84	15.84
Deferred Tax Assets (Net)	403.03	427.80
Other Non-Current Assets	120.27	174.17
Total Non-current Assets	2,967.16	3,556.92
II Current Assets		
Inventories	3,090.20	3,163.53
Financial Assets:		
Investments	927.62	661.28
Cash and Cash Equivalents	17.85	24.89
Bank Balances other than above	5.62	9.36
Loans	3,495.84	2,958.35
Other Financial Assets	237.84	302.24
Other Current Assets	868.96	840.74
Total Current Assets	8,643.93	7,960.39
TOTAL ASSETS	11,611.09	11,517.31
B EQUITY AND LIABILITIES		
I Equity		
Equity Share Capital	299.37	299.37
Other Equity	10,991.28	10,861.52
Total Equity	11,290.65	11,160.89
Liabilities		
II Non-Current Liabilities:		
Financial Liabilities :		
Borrowings	6.34	65.21
Other Non-Current Financial Liabilities	18.55	17.60
Provisions	18.23	18.23
Other Non-Current Liabilities	-	0.43
Total Non-Current Liabilities	43.12	101.47
III Current Liabilities		
Financial Liabilities :		
Borrowings	56.41	50.01
Trade Payables	7.95	15.49
Other Financial Liabilities	143.21	124.88
Other Current Liabilities	7.75	5.51
Provisions	62.00	59.06
Total Current Liabilities	277.32	254.95
Total Liabilities	320.44	356.42
TOTAL EQUITY AND LIABILITIES	11,611.09	11,517.31

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CIN-L17110MH1912PLC000351

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UNAUDITED STANDALONE STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2021

(₹ In Lakhs)

	For the half year ended 30th Sep 2021	For the half year ended 30th Sep 2020
	(unaudited)	(unaudited)
	₹	₹
A. CASH FLOW FROM OPERATING ACTIVITIES :		
NET PROFIT / (LOSS) BEFORE TAX	120.79	(42.46)
Adjustments for :		
Depreciation on property, plant and equipment	8.13	5.92
Interest expenses	5.84	12.35
Profit on sale of investments (net)	(0.94)	(21.13)
Dividend income	(1.37)	(1.25)
Interest income	(259.27)	(189.95)
Profit on sale of fixed assets	(6.48)	(19.93)
Sundry balances written off / (back) - (net)	0.00	-
Changes in fair value of financial assets at fair value through profit or loss	0.25	1.74
Unwinding of discount on security deposit	(0.87)	(0.87)
OPERATING LOSS BEFORE WORKING CAPITAL CHANGES	(133.92)	(255.58)
Adjustment for changes in working capital		
Adjustment for (increase) / decrease in operating assets:		
Inventories	73.34	338.84
Other financial assets	12.18	93.30
Other current assets	(28.22)	(8.59)
Other bank balances	3.74	1.66
Adjustment for increase / (decrease) in operating liabilities:		
Other financial liabilities	18.33	(0.87)
Trade payables	(7.53)	5.58
Long-term provisions	0.10	0.26
Short-term provisions	2.94	2.36
Other liabilities	2.67	(0.34)
CASH (USED IN) / GENERATED FROM OPERATIONS	(56.37)	176.62
Direct taxes refund received / (paid)	43.50	(5.21)
NET CASH (USED IN)/GENERATED FROM OPERATING ACTIVITIES (A)	(12.87)	171.41
B. CASH FLOW FROM INVESTING ACTIVITIES :		
Purchase of fixed assets	(0.55)	(0.88)
Sale of fixed assets	8.90	21.00
Purchase of investments	(80.00)	(1,085.51)
Sale / Redemption of investments	354.63	744.10
Dividend received	1.37	1.25
Interest received	316.34	168.88
Loans / Inter corporate deposits refund / (given) - net	(537.49)	114.45
NET CASH GENERATED FROM/(USED IN) INVESTING ACTIVITIES (B)	63.20	(36.71)
C. CASH FLOW FROM FINANCING ACTIVITIES :		
Proceeds from / (repayment) of borrowings (net)	(52.48)	(66.28)
Interest paid	(4.89)	(11.49)
NET CASH (USED IN) FINANCING ACTIVITIES (C)	(57.37)	(77.77)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)	(7.04)	56.93
CASH AND CASH EQUIVALENTS - AT THE START OF THE YEAR	24.89	21.74
CASH AND CASH EQUIVALENTS - AT THE END OF THE PERIOD	17.85	78.67
Cash and cash equivalents comprise of :	As on	As on
	30.09.2021	30.09.2020
Balances with Banks :		
- in Current accounts	17.41	78.12
Cash on hand	0.44	0.55
Cash and cash equivalents	17.85	78.67

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Khandelwal & Mehta LLP
Chartered Accountants
(LLP No. AAE-3742)

Independent Auditor's Report on Quarterly and Half Yearly Consolidated Unaudited Financial Results of Simplex Realty Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors,
Simplex Realty Limited
Mumbai.

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **Simplex Realty Limited** ("the Parent") and its Associates, (the Parent and its Associates together referred to as "the Group"), for the quarter and half year ended **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 (the "Listing Regulations").
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 Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. 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. The Consolidated Unaudited Financial Results in the Statement includes the results of Simplex Realty Limited ("the parent") and Simplex Mills Company Limited and Simplex Papers Company Limited ("the Associates").
5. Based on our review conducted 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 Standards ("Ind AS") 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 did not review financial results of Simplex Mills Company Limited and Simplex Papers Company limited included in the unaudited Consolidated financial result. The unaudited consolidated results include Group's share of profit after tax of Rs. 8.86 lakhs and Rs 8.98 lakhs for the quarter and half year ended 30.09.2021 respectively, as considered in the statement, in respect of the associates, whose interim financial information have not been reviewed by us. The financial

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Partners : S.L. Khandelwal – 098212 45353 ● S.A. Momaya – 098214 32657

GSTIN : 27AAPFK6261N1ZL

results of these entities has been reviewed by the other auditors whose reports have been furnished to us by management, and our conclusion in so far as it relates to the amounts and disclosures included in respect of Simplex Mills Company Limited and Simplex Papers Company Limited, is based solely on the report of 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 this matter.

For Khandelwal & Mehta LLP
Chartered Accountants
(Firm Regn.no.W100084)

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Date: 2021.10.30
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Place : Mumbai
Date : 30th October, 2021.
UDIN : 21101388AAAAEO5350

Sunil Khandelwal
(Partner)
Mem. No. 101388

SIMPLEX REALTY LIMITED
30, KESHAVRAO KHADYE MARG, SANT GADGE MAHARAJ CHOWK, MUMBAI- 400 011

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

(₹ in Lakhs)

Sr.No.	Particulars	Quarter ended			Half year ended		Year ended
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations	136.09	19.66	294.26	155.75	313.59	415.60
2	Other income	140.18	142.48	131.25	282.66	243.42	508.55
3	Total revenue (1+2)	276.27	162.14	425.51	438.41	557.01	924.15
4	Expenses:						
	a) Cost of development/sales	102.36	-	383.77	102.36	383.77	442.14
	b) Employee benefits expense	68.92	62.72	65.44	131.64	131.72	270.19
	c) Finance costs	2.54	3.30	6.11	5.84	12.35	20.63
	d) Depreciation	4.11	4.02	3.00	8.13	5.92	12.35
	e) Other expenses	44.71	24.94	39.59	69.65	65.71	138.03
	Total expenses	222.64	94.98	497.91	317.62	599.47	883.34
5	Profit/(Loss) before share of profit/(loss) of associates, exceptional items and tax (3-4)	53.63	67.16	(72.40)	120.79	(42.46)	40.81
6	Share of profit/(loss) of associates	8.86	0.12	0.90	8.98	2.96	8.83
7	Profit/(Loss) before exceptional items and tax (5+6)	62.49	67.28	(71.50)	129.77	(39.50)	49.64
8	Exceptional items	-	-	-	-	-	-
9	Profit/(Loss) before tax (7-8)	62.49	67.28	(71.50)	129.77	(39.50)	49.64
10	Tax expenses :						
	Current tax	4.72	4.44	(6.52)	9.16	-	7.01
	Deferred tax liability/(asset)	7.63	12.34	(13.10)	19.97	(14.16)	(12.72)
	Taxes of earlier years	-	-	-	-	-	0.02
11	Profit/(Loss) for the period (9-10)	50.14	50.50	(51.88)	100.64	(25.34)	55.33
12	Other Comprehensive Income/(Expense) - (OCI)-(net of tax)						
	a) Items that will not be reclassified to profit or loss	9.60	17.10	(0.37)	26.70	31.91	54.43
	b) Items that may be reclassified to profit or loss	0.39	11.01	24.82	11.40	24.60	44.23
	Other Comprehensive Income/(Expense)	9.99	28.11	24.45	38.10	56.51	98.66
13	Total Comprehensive Income/(Expense) for the period (11+/-12)	60.13	78.61	(27.43)	138.74	31.17	153.99
14	Paid up Equity Share Capital (face value of ₹ 10/- each)	299.14	299.14	299.14	299.14	299.14	299.14
15	Other Equity excluding Revaluation Reserve	-	-	-	-	-	10,479.01
16	Basic & Diluted earning per share (face value of ₹ 10/- each)*	1.67	1.69	(1.73)	3.36	(0.85)	1.85

*Not annualised, except year end Basic and Diluted EPS

Notes :-

- The unaudited consolidated financial results 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 meeting held on 30th October, 2021 in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These results have been prepared in accordance with the Ind AS notified under the Companies (Indian Accounting Standards) Rules, 2015.
- The Statutory Auditors have carried out "Limited Review" of the financial results for the quarter and half year ended 30th September, 2021.
- Standalone information :

Particulars	Quarter ended			Half year ended		Year ended
	30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Total income (including other income)	276.27	162.14	425.51	438.41	557.01	924.15
Profit/(loss) before tax	53.63	67.16	(72.40)	120.79	(42.46)	40.81
Profit/(loss) after tax	41.28	50.38	(52.78)	91.66	(28.30)	46.50

- The Company has only one reportable segment viz. "Property Development", disclosure under Ind AS 108 on "Operating Segments" is not applicable.
- The Group and its associates, as at the date of approval of these financial results have considered internal and external sources of information, in assessing the possible effects that may result from the global health pandemic relating to COVID-19 on the carrying amount of loans, investments, receivables, inventories and other assets. As on the date of approval of these financial results, the Group has concluded that the impact of COVID - 19 is not material based on these estimates and expects to recover the carrying amount of these assets. The impact of the global health pandemic may be different from that estimated as at the date of approval of these financial results, the Group will continue to monitor any changes to the future economic conditions.
- Figures of the previous periods have been regrouped, wherever necessary, to conform to the current quarter's presentation.

Place: Mumbai,
Dated: 30th October, 2021

For Simplex Realty Limited

Nandan Damani
 Chairman & Managing Director



CIN-L17110MH1912PLC000351

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UNAUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS ON 30TH SEPTEMBER,2021

(₹ In Lakhs)

Particulars	As at	
	30.09.2021	31.03.2021
	Unaudited	Audited
A ASSETS		
I Non-Current Assets		
Property, Plant and Equipment	166.96	176.96
Financial Assets:		
Investments accounted for using the equity method	715.98	706.99
Other Investments	1,171.55	1,670.07
Loans	-	2.58
Other Financial Assets	15.84	15.84
Deferred Tax Assets (Net)	403.03	427.80
Other Non-Current Assets	120.27	174.17
Total Non-current Assets	2,593.63	3,174.41
II Current Assets		
Inventories	3,090.20	3,163.53
Financial Assets:		
Investments	927.62	661.28
Cash and Cash Equivalents	17.85	24.89
Bank Balances other than above	5.62	9.36
Loans	3,495.84	2,958.35
Other Financial Assets	237.84	302.24
Other Current Assets	868.96	840.74
Total Current Assets	8,643.93	7,960.39
TOTAL ASSETS	11,237.56	11,134.80
B EQUITY AND LIABILITIES		
I Equity		
Equity Share Capital	299.37	299.37
Other Equity	10,617.75	10,479.01
Total Equity	10,917.12	10,778.38
Liabilities		
II Non-Current Liabilities:		
Financial Liabilities :		
Borrowings	6.34	65.21
Other Non-Current Financial Liabilities	18.55	17.60
Provisions	18.23	18.23
Other Non-Current Liabilities	-	0.43
Total Non-Current Liabilities	43.12	101.47
III Current Liabilities		
Financial Liabilities :		
Borrowings	56.41	50.01
Trade Payables	7.95	15.49
Other Financial Liabilities	143.21	124.88
Other Current Liabilities	7.75	5.51
Provisions	62.00	59.06
Total Current Liabilities	277.32	254.95
Total Liabilities	320.44	356.42
TOTAL EQUITY AND LIABILITIES	11,237.56	11,134.80

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

(₹ In Lakhs)

	For the half year	For the half year
	ended 30th Sep 2021	ended 30th Sep 2020
	(unaudited)	(unaudited)
	₹	₹
A. CASH FLOW FROM OPERATING ACTIVITIES :		
NET PROFIT / (LOSS) BEFORE TAX	129.77	(39.50)
Adjustments for :		
Depreciation on property, plant and equipment	8.13	5.92
Interest expenses	5.84	12.35
Profit on sale of investments (net)	(0.94)	(21.13)
Dividend income	(1.37)	(1.25)
Interest income	(259.27)	(189.95)
Profit on sale of fixed assets	(6.48)	(19.93)
Sundry balances written off / (back) - (net)	0.00	-
Changes in fair value of financial assets at fair value through profit or loss	0.25	1.74
Unwinding of discount on security deposit	(0.87)	(0.87)
Share of profit in associate	(8.98)	(2.96)
OPERATING LOSS BEFORE WORKING CAPITAL CHANGES	(133.92)	(255.58)
Adjustment for changes in working capital		
Adjustment for (increase) / decrease in operating assets:		
Inventories	73.34	338.84
Other financial assets	12.18	93.30
Other current assets	(28.22)	(8.59)
Other bank balances	3.74	1.66
Adjustment for increase / (decrease) in operating liabilities:		
Other financial liabilities	18.33	(0.87)
Trade payables	(7.53)	5.58
Long-term provisions	0.10	0.26
Short-term provisions	2.94	2.36
Other liabilities	2.67	(0.34)
CASH (USED IN) / GENERATED FROM OPERATIONS	(56.37)	176.62
Direct taxes refund received / (paid)	43.50	(5.21)
NET CASH (USED IN)/GENERATED FROM OPERATING ACTIVITIES (A)	(12.87)	171.41
B. CASH FLOW FROM INVESTING ACTIVITIES :		
Purchase of fixed assets	(0.55)	(0.88)
Sale of fixed assets	8.90	21.00
Purchase of investments	(80.00)	(1,085.51)
Sale / Redemption of investments	354.63	744.10
Dividend received	1.37	1.25
Interest received	316.34	168.88
Loans / Inter corporate deposits refund / (given) - net	(537.49)	114.45
NET CASH GENERATED FROM/(USED IN) INVESTING ACTIVITIES (B)	63.20	(36.71)
C. CASH FLOW FROM FINANCING ACTIVITIES :		
Proceeds from / (repayment) of borrowings (net)	(52.48)	(66.28)
Interest paid	(4.89)	(11.49)
NET CASH (USED IN) FINANCING ACTIVITIES (C)	(57.37)	(77.77)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)	(7.04)	56.93
CASH AND CASH EQUIVALENTS - AT THE START OF THE YEAR	24.89	21.74
CASH AND CASH EQUIVALENTS - AT THE END OF THE PERIOD	17.85	78.67
Cash and cash equivalents comprise of :	As on	As on
	30.09.2021	30.09.2020
Balances with Banks :		
- in Current accounts	17.41	78.12
Cash on hand	0.44	0.55
Cash and cash equivalents	17.85	78.67

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