

FILTRA CONSULTANTS AND ENGINEERS LTD

Registered Office: - W-27, T Block, MIDC, Bhosari, Haveli, Pune- 411026

Tel: 8446294002/8446294003

Email: dir@filtra.in; Web Site: www.filtrain.in

CIN: L41000PN2011PLC209700



Date: **November 06, 2023**

To,
The Manager,
Department of Corporate Services (DCS-Listing)
BSE Limited,
Phiroze Jeejeebhoy Towers,
1st Floor, Dalal Street,
Mumbai - 400 001

Dear Sir,

Ref No: - Company Code: BSE SME- 539098

Sub: Outcome of the Board Meeting held on November 06, 2023

In terms of Regulation 30 read with Part A of Schedule III and other applicable Regulation of the SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015, as amended from time to time, this is to inform that the meeting of the Board of Directors of our Company was held on Monday, November 06, 2023 at 01:00 p.m. the time scheduled for meeting, and concluded at 02:28 p.m. wherein the following business was inter-alia transacted:

1. Considered and approved the Standalone Un-Audited Financial Results of the Company for the half year ended September 30, 2023 along with the Statement of Assets & Liabilities and Cash Flow Statement as prescribed under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. Considered the Limited Review Report on Standalone Un-Audited Financial Results of the Company for the half year ended September 30, 2023.

Please take the same on your record and display on your website.

Thanking you,

Yours faithfully,

For **Filtra Consultants and Engineers Limited,**

Ketan Khant

Chairman and Managing Director

(DIN: 03506163)



Krunal M. Shah & Co.
Chartered Accountants

Independent Auditor's Review Report of Unaudited Standalone Financial Results for the Half Year Ended September 30, 2023 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To,
Board of Directors,
Filtru Consultants and Engineers Limited

We have reviewed the accompanying statement of unaudited standalone financial results of Filtru Consultants and Engineers Limited for the half year ended September 30, 2023. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 Interim Financial Reporting, prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Our responsibility is to issue a report on these financial statements based on our review.

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 financial statements are free of material misstatement. A review is limited primarily to inquiries of 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.

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 accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For KRUNAL M. SHAH & CO.
CHARTERED ACCOUNTANTS
Firms Registration No. 131794W

K. M. Shah
KRUNAL SHAH
PARTNER

Membership No. 115075

UDIN: 23115075BGXYMW2011

Place: Mumbai

Date: 06/11/2023



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Rs. in Lakhs

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2023

Sr. No.	Particulars	Standalone			
		Half year ended			Year ended
		30-09-2023 (Unaudited)	30-09-2022 (Unaudited)	31-03-2023 (Audited)	31-03-2023 (Audited)
1	a. Revenue from operations	4332.53	4235.16	4830.86	9066.02
	b. Other Income	20.63	11.11	21.23	32.34
	Total Income (1(a) + 1(b))	4353.16	4246.27	4852.09	9098.36
2	Expenses				
	a. Cost of materials consumed	0.00	0.00	0.00	0.00
	b. Purchase of Stock in Trade	3839.70	3681.46	3808.29	7489.75
	c. Changes Inventories of Finished Goods, Work in Progress and stock in Trade	-260.45	-91.03	236.53	145.50
	d. Employee Benefits Expense	318.22	218.09	331.28	549.37
	e. Finance costs	4.01	1.83	2.05	3.88
	f. Depreciation and Amortisation expense	11.68	8.03	9.80	17.83
	g. Other Expense (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	169.01	189.23	250.07	439.30
	Total Expenses	4082.17	4007.61	4638.02	8645.63
3	Profit / (Loss) before Exceptional and extraordinary Items and tax (1 - 2)	270.99	238.66	214.07	452.73
4	Exceptional Items	0.00	0.00	0.00	0.00
5	Profit / (Loss) before extraordinary Items and tax (3 - 4)	270.99	238.66	214.07	452.73
6	Extraordinary items	0.00	0.00	0.00	0.00
7	Profit / (Loss) before tax (5-6)	270.99	238.66	214.07	452.73
8	Tax expenses				
	(i) Current Tax	66.50	56.52	54.40	110.92
	(ii) Deferred Tax	-1.05	-1.56	-0.95	-2.51
9	Profit (Loss) for the period from continuing operations (7-8)	205.54	183.70	160.62	344.32
10	Profit/(loss) from discontinuing operations before tax	0.00	0.00	0.00	0.00
11	Tax expense of discontinuing operations	0.00	0.00	0.00	0.00
12	Profit/(loss) from Discontinuing operations (after tax) (10-11)	0.00	0.00	0.00	0.00
13	Profit (Loss) for the period (9+12)	205.54	183.70	160.62	344.32
14	Paid-up equity share capital (Face value: Rs.10/- per shares)	822.30	822.30	822.30	822.30
15	Reserves excluding revaluation reserve				1193.34
16	Earnings per Share (EPS) from continuing and discontinued operations (Rs. 10/- each) (not annualised)				
	(a) Basic	2.50	2.23	1.96	4.19
	(b) Diluted	2.50	2.23	1.96	4.19

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Notes

- 1) The above results were reviewed by the Audit Committee and taken on record by the Board of Director meeting held on 6th November,2023. The statutory auditors have issued an unmodified audit opinion on the financial results.
- 2) Figures for the Half year ended on 31st March 2023 are the Balancing figures between Audited figures in respect of the full year and the figures upto 30th September, 2022.
- 3) As per MCA Notification No. : G.S.R. 111 (E) dated 16th February , 2015 Companies whose shares are listed on SME exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) regulation, 2009 are exempted from Compulsory requirement of adoption of IND-AS. As the Company is covered under exempted category, it has not accepted IND-AS for preparation of financial results.
- 4) The Company does not have more than one reportable segment and all operations of the company are conducted within India in terms of AS 17 hence segment wise reporting is not applicable.
- 5) Previous period's / year's have been regroup / rearranged wherever necessary.
- 6) There are no Investor Complaints Received/Pending as on 30th September, 2023
- 7) The Company has issued 7,41,000 share at the rate of Rs.42/- (including premium of Rs. 32/- per share) got listed on 15.04.2015. The following is details of Utilisation of funds raised through IPO.

Funds utilisation

(Rs. In Lakhs)

Particulars	Proposed Amt	Utilised Amt. Rs.
Marketing activities Like e commerce Platform and digital Marketing by setting up of Kiosk	25.00	13.47
Working Capital Requirement	176.22	176.22
General Corporate Purpose	60.00	60.00
Issue Expenses	50.00	50.00

FOR FILTRA CONSULTANTS AND ENGINEERS LIMITED

Ketan Khant
(Chairman & Managing Director)
(DIN: 03506163)

Date : 06/11/2023

Place : Mumbai

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STANDALONE STATEMENT OF ASSETS & LIABILITIES

Rs. in Lakhs

Particulars	Standalone	
	AS AT 30/09/2023	AS AT 31/03/2023
	Unaudited	Audited
A. EQUITY AND LIABILITIES		
1. Shareholders' Funds		
(a) Share capital	822.30	822.30
(b) Reserves and surplus	1398.90	1193.36
(c) Money receive against share warrants	0.00	0.00
Sub-Total - Shareholders' fund	2221.20	2015.66
2. Share Application Money Pending Allotment	0.00	0.00
3. Non-current liabilities		
(a) Long-term borrowings	0.00	0.00
(b) Deferred tax liabilities (net)	0.00	0.00
(c) Other long- term liabilities	73.06	70.14
(d) Long term provisions	0.00	0.00
Sub-Total - Non current liabilities	73.06	70.14
4. Current liabilities		
(a) Short term borrowings	41.62	26.15
(b) Trade payables		
(i) total outstanding dues of micro enterprises and small enterprises	338.17	364.86
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises.	722.25	562.08
(c) Other current liabilities	131.01	143.74
(d) Short - term provisions	72.20	125.10
Sub-Total - Current liabilities	1305.25	1221.93
TOTAL EQUITY & LIABILITIES	3599.51	3307.73
B. ASSETS		
1. Non-current assets		
(a) Property, Plant and Equipment and Intangible assets		
(i) Property, Plant and Equipment	398.24	404.40
(ii) Intangible assets	0.00	0.00
(iii) Capital Work-in-progress	0.00	0.00
(iv) Intangible assets under development	0.00	0.00
(b) Non-current investment	0.00	0.00
(c) Deferred tax assets (net)	29.20	28.15
(d) Long- term loans and advances	0.00	0.00
(e) Other non-current assets	9.49	9.50
Sub-Total - Non current assets	436.93	442.05
2. Current assets		
(a) Current investment	318.89	168.89
(b) Inventories	1640.29	1379.84
(c) Trade receivables	883.75	826.32
(d) Cash and cash equivalents	184.04	357.77
(e) Short-term loans and advances	135.61	132.86
(f) Other current assets	0.00	0.00
Sub-Total - Current assets	3162.58	2865.68
TOTAL ASSETS	3599.51	3307.73

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Ketan Khant
(Chairman & Managing Director)
(DIN: 03506163)
Date : 06/11/2023
Place : Mumbai

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Cash Flow Statement for the half year ended 30 September, 2023			(Rs in Lakhs)
Particulars	Standalone		
	For the half year ended 30th Sept, 2023	For the half year ended 30th Sept, 2022	
	(Unaudited)	(Unaudited)	
Net Profit(Loss) before tax	270.99	238.66	
<u>Adjustments for:</u>			
Depreciation and amortisation	11.68	8.03	
Interest and Finance Charges	4.01	1.83	
Operating profit / (loss) before working capital changes	286.68	248.52	
<u>Movements in working capital:</u>			
<u>Adjustments for (increase) / decrease in operating assets:</u>			
(Increase)/Decrease stock	-260.45	-91.03	
(Increase)/Decrease Trade Receivable	-57.44	140.90	
(Increase)/Decrease Short Term Loans & Advances	-2.75	-17.02	
(Increase)/Decrease Long Term Loans & Advances	0.01	0.00	
<u>Adjustments for increase / (decrease) in operating liabilities:</u>			
Increase/(Decrease) in Trade payables	133.49	-259.80	
Increase/(Decrease) in Provisions	-122.40	-124.00	
Increase/(Decrease) in long Term Liabilities	2.92	5.60	
Increase/(Decrease) in other current liabilities	-12.73	26.75	
Cash generated from operations	-32.67	-70.08	
Less : Net income tax (paid) / refunds	3.00	5.18	
Net cash flow from/ (used in) operating activities (A)	-29.67	-64.90	
<u>B. Cash flow from investing activities</u>			
Purchase of Fixed Assets	-5.51	-17.22	
Increase in Current Investment	-150.00	0.00	
Net cash flow from/ (used in) investing activities (B)	-155.51	-17.22	
<u>C. Cash flow from financing activities</u>			
Net increase / (decrease) in working capital borrowings	15.47	0.00	
Financial Costs	-4.01	-1.83	
Net cash flow from/ (used in) financing activities (C)	11.46	-1.83	
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	-173.72	-83.95	
Cash and cash equivalents at the beginning of the year			
Cash in hand	2.69	1.61	
Bank Balance	305.45	133.54	
Fixed Deposit with Bank	49.62	47.43	
Cash and cash equivalents at the end of the year	184.04	98.63	
Reconciliation of Cash and cash equivalents with the Balance Sheet:			
Cash and cash equivalents at the end of the year			
Cash on hand	5.29	3.29	
Balances with banks	127.76	46.87	
Fixed Deposit with Bank	50.99	48.47	
Cash & Cash equivalent considered to cash flow statement	184.04	98.63	

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Ketan Khant
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Date : 06/11/2023

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