



KANANI INDUSTRIES LIMITED

CIN : L51900MH1983PLC029598

November 12, 2020

To,
Asst. General Manager-
Dept of Corp. Services,
Bombay Stock Exchange Ltd.
1st Floor, P.J. Towers,
Dalal Street, Fort,
Mumbai: 400001.

To,
Listing Department,
National Stock Exchange of India Ltd.
Exchange Plaza,
Plot no. C/1, G Block,
Bandra-Kurla Complex, Bandra (E)
Mumbai - 400 051.

Respected Sir/Madam,

Scrip code: 506184 / Scrip ID: KANANIIND
Sub: OUTCOME OF BOARD MEETING

Dear Sir/Madam,

We wish to inform you that pursuant to Regulation 33 and Regulation 30 read with Para A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform that the Board of Directors of the company, at its meeting held today i.e. November 12, 2020, have

- Approved and taken on record the Un-audited Standalone & Consolidated Financial Results along with Limited Review Report in compliance with Indian Accounting Standards (Ind-AS) for the second Quarter ended on September 30, 2020.

The said copy of Un-audited Standalone and Consolidated Financial) for the second Quarter ended on September 30, 2020 is enclosed for your needful, in pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and is also uploaded on the Company's website at www.kananiindustries.com

The meeting commenced at 2.00 P.M. and concluded at 3.15 P.M.

The above is for information and dissemination to the public at large.

Thanking You,

Yours Faithfully,
For KANANI INDUSTRIES LIMITED


HARSHIL KANANI
MANAGING DIRECTOR
DIN: 01568262



Encl: as above

Regd. Office :
915/C, The Capital, G-Block,
Bandra Kurla Complex, Bandra (E),
Mumbai, Maharashtra - 400051
Tel. : +91 22 6526 3333 | Fax : + 91 22 3008 4000
Email : info@kananiindustries.com

Factory :
Plot No. 42,
Surat Special Economic Zone,
Sachin, Surat, Gujarat - 394230
Tel. : +91 261 321 5152
Website : www.kananiindustries.com

**KAMANI INDUSTRIES LIMITED**

R.O. : 915C, THE CAPITAL, G-BLOCK, BANDRA KURLA COMPLEX, BANDRA (EAST), MUMBAI: 400051.

CIN NO. L51900MH1983PLC029598

WEBSITE: www.kamaniindustries.com

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULT FOR THE QUARTER/SIX MONTH ENDED 30 TH SEPTEMBER, 2020

(Rs. in lacs)

Particulars	Quarter Ended			Six Month		Year Ended
	30.09.2020 Unaudited	30.06.2020 Unaudited	30.09.2019 Unaudited	30.09.2020 Unaudited	30.09.2019 Unaudited	31.03.2020 Audited
1 Revenue from Operation	6,885.73	7,078.33	6,050.90	13,964.06	14,692.52	37,656.28
2 Other Income	41.53	(16.18)	(31.73)	25.35	(45.64)	65.69
3 Total Income (1+2)	6,927.26	7,062.15	6,019.17	13,989.41	14,646.88	37,721.97
4 Expenses:						
(1) Cost of Raw Material Consumed	2,761.04	537.21	1,813.41	3,298.25	3,752.93	8,872.56
(2) Purchase of Stock-in-trade	4,526.81	5,131.29	3,980.78	9,658.09	9,975.38	28,643.20
(3) Changes in inventories of finished goods, Work-in progress and stock-in trade	(478.07)	1,215.84	60.99	737.76	632.36	(545.35)
(4) Employee Benefit Expenses	25.05	25.10	36.02	50.15	71.37	99.16
(5) Finance Cost	32.07	35.25	31.82	67.32	44.13	88.41
(6) Depreciation & amortisation Expenses	2.29	2.26	3.36	4.55	6.73	13.86
(7) Other Expenses	78.25	70.01	26.55	148.26	54.42	275.63
Total Expenses (4)	6,947.44	7,016.94	5,952.94	13,964.38	14,537.33	37,447.47
5 Total Profit before Exceptional Items and tax (3-4)	(20.18)	45.21	66.24	25.03	109.56	274.49
6 Exceptional Items	-	-	-	-	-	-
7 Total Profit before Tax (5-6)	(20.18)	45.21	66.24	25.03	109.56	274.49
8 Tax Expenses						
Current Tax	1.88	4.60	1.42	6.48	8.35	13.92
Tax for Earlier Year	-	-	-	-	-	4.37
9 Net Profit (Loss) for the period from continuing operations (7-8)	(22.05)	40.60	64.82	18.55	101.21	256.20
10 Profit / (Loss) from discontinued operations before tax	-	-	-	-	-	-
11 Tax Expenses of discontinued operations	-	-	-	-	-	-
12 Net Profit (Loss) from discontinued operation after tax (10-11)	-	-	-	-	-	-
13 Total Profit (Loss) for the period (9+12)	(22.05)	40.60	64.82	18.55	101.21	256.20
14 Other Comprehensive Income						
A (i) Item that will not be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to item that will not be reclassified to profit or loss	-	-	-	-	-	-
B (i) Item that will be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to item that will be reclassified to profit or loss	-	-	-	-	-	-
15 Total comprehensive income for the period	(22.05)	40.60	64.82	18.55	101.21	256.20
16 Paid up equity share capital	989.34	989.34	989.34	989.34	989.34	989.34
(Face Value of Share)	1.00	1.00	1.00	1.00	1.00	1.00
17 Reserve excluding Revaluation Reserves	-	-	-	-	-	4,660.64
18 Earnings per equity shre (for continuing operation):						
1 Basic	(0.02)	0.04	0.07	0.02	0.10	0.26
2 Diluted	(0.02)	0.04	0.07	0.02	0.10	0.26
19 Earnings per equity shre (for discontinued operation):						
1 Basic	-	-	-	-	-	-
2 Diluted	-	-	-	-	-	-
20 Earnings per equity shre (for discontinued & continuing operations):						
1 Basic	(0.02)	0.04	0.07	0.02	0.10	0.26
2 Diluted	(0.02)	0.04	0.07	0.02	0.10	0.26



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CIN NO. L51900MH1983PLC029598

WEBSITE: www.kananindustries.com

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULT FOR THE QUARTER/SIX MONTH ENDED 30 TH SEPTEMBER, 2020

(Rs. In lacs)

Particulars	Quarter Ended			Six Month		Year Ended
	30.09.2020 Unaudited	30.06.2020 Unaudited	30.09.2019 Unaudited	30.09.2020 Unaudited	30.09.2019 Unaudited	31.03.2020 Audited
1 Revenue from Operation	2,078.26	1,721.67	1,916.38	3,799.93	4,289.34	8,563.56
2 Other Income	41.53	(16.18)	(31.73)	25.35	(45.64)	65.69
3 Total Income (1+2)	2,119.79	1,705.49	1,884.65	3,825.28	4,243.70	8,629.24
4 Expenses:						
(1) Cost of Raw Material Consumed	2,761.04	537.21	1,813.41	3,298.25	3,752.93	8,872.56
(2) Purchase of Stock-in-trade	-	-	-	-	-	-
(3) Changes in inventories of finished goods, Work-in progress and stock-in trade	(762.33)	1,034.58	-	272.25	344.74	(689.85)
(4) Employee Benefit Expenses	11.97	11.66	11.91	23.63	23.75	47.69
(5) Finance Cost	32.07	35.25	30.39	67.32	37.29	81.34
(6) Depreciation & amortisation Expenses	2.29	2.26	3.36	4.55	6.73	13.86
(7) Other Expenses	63.00	62.29	13.95	125.29	32.92	231.14
Total Expenses (4)	2,108.04	1,683.25	1,873.04	3,791.29	4,198.35	8,556.75
5 Total Profit before Exceptional Items and tax (3-4)	11.75	22.24	11.61	33.99	45.35	72.49
6 Exceptional Items	-	-	-	-	-	-
7 Total Profit before Tax (5-6)	11.75	22.24	11.61	33.99	45.35	72.49
8 Tax Expenses						
Current Tax	1.83	3.47	0.58	5.30	7.07	11.50
Tax for Earlier Year	-	-	-	-	-	4.37
9 Net Profit (Loss) for the period from continuing operations (7-8)	9.92	18.77	11.03	28.69	38.28	56.62
10 Profit / (Loss) from discontinued operations before tax	-	-	-	-	-	-
11 Tax Expenses of discontinued operations	-	-	-	-	-	-
12 Net Profit (Loss) from discontinued operation after tax (10-11)	-	-	-	-	-	-
13 Total Profit (Loss) for the period (9+12)	9.92	18.77	11.03	28.69	38.28	56.62
14 Other Comprehensive Income						
A (i) Item that will not be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to item that will not be reclassified to profit or loss	-	-	-	-	-	-
B (i) Item that will be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to item that will be reclassified to profit or loss	-	-	-	-	-	-
15 Total comprehensive income for the period	9.92	18.77	11.03	28.69	38.28	56.62
16 Paid up equity share capital	989.34	989.34	989.34	989.34	989.34	989.34
(Face Value of Share)	1.00	1.00	1.00	1.00	1.00	1.00
17 Reserve excluding Revaluation Reserves	-	-	-	-	-	3,279.86
18 Earnings per equity shre (for continuing operation):						
1 Basic	0.01	0.02	0.01	0.03	0.04	0.06
2 Diluted	0.01	0.02	0.01	0.03	0.04	0.06
19 Earnings per equity shre (for discontinued operation):						
1 Basic	-	-	-	-	-	-
2 Diluted	-	-	-	-	-	-
20 Earnings per equity shre (for discontinued & continuing operations):						
1 Basic	0.01	0.02	0.01	0.03	0.04	0.06
2 Diluted	0.01	0.02	0.01	0.03	0.04	0.06



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CIN NO. L51900MH1983PLC029598

WEBSITE: www.kananiindustries.com

STANDALONE & CONSOLIDATED UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS ON 30 TH SEPTEMBER, 2020

(Rs. in lacs)

Particulars	STANDALONE		CONSOLIDATED	
	Six Month Ended		Six Month Ended	
	30.09.2020 Unaudited	31.03.2020 Audited	30.09.2020 Unaudited	31.03.2020 Audited
ASSETS				
1 Non-current assets				
(a) Property, Plant and Equipment	37.07	41.62	37.07	41.62
(b) Capital Work in Progress	-	-	-	-
(C) Investment in Property	-	-	-	-
(d) Goodwill	-	-	-	-
(e) Other Intangible assets	-	-	-	-
(f) Intangible assets under development	-	-	-	-
(g) Biological assets other than bearer plants	-	-	-	-
(h) Financial Assets				
(i) Investments	2,133.59	2,133.59	-	-
(ii) Trade Receivable	-	-	-	-
(iii) Loans	-	-	-	-
(iv) Others	-	-	-	-
(i) Deferred Tax Assets	-	-	-	-
(j) Other Non-current Assets	0.21	0.21	2.49	2.54
Total Non-Current Assets	2,170.87	2,175.42	39.56	44.16
2 Current assets				
(a) Inventories	763.79	1,393.01	1,977.21	3,071.94
(b) Financial Assets				
(i) Investments	-	-	-	-
(ii) Trade Receivable	4,796.91	5,229.77	9,608.57	11,905.02
(iii) Cash & Cash Equivalents	403.18	376.65	504.68	426.09
(iv) Bank Balance other than (iii) above	-	-	-	-
(v) Loans	-	-	-	-
(vi) Others	10.40	14.39	10.40	14.39
(C) Current Tax Assets (Net)	-	-	-	-
(d) Other Current Assets	30.57	23.88	30.57	23.88
Total Current Assets	6,004.84	7,037.69	12,131.44	15,441.32
TOTAL ASSETS	8,175.71	9,213.11	12,171.00	15,485.48
EQUITY AND LIABILITIES				
EQUITY				
(a) Equity Share Capital	989.34	989.34	989.34	989.34
(b) Other equity	3,308.55	3,279.86	4,629.60	4,660.64
LIABILITIES				
1 Non Current Liabilities				
(a) Financial Liabilities				
(i) Borrowings	625.65	439.15	625.65	439.15
(ii) Trade Payables	-	-	-	-
(iii) Other Financial Liabilities (Other than those specified in item (b))	-	-	-	-
(b) Provisions	-	-	-	-
(C) Deferred Tax Liabilities (Net)	-	-	-	-
(d) Other Non-current Liabilities	-	-	-	-
Total Non-Current Liabilities	4,923.54	4,708.35	6,244.59	6,089.13
2 Current Liabilities				
(a) Financial Liabilities				
(i) Borrowings	2,400.00	2,088.97	2,400.00	2,088.97
(ii) Trade Payables	818.24	2,391.92	3,489.31	7,279.05
(iii) Other Financial Liabilities (Other than those specified in item (C))	-	-	-	-
(b) Other Current Liabilities	33.94	23.87	35.93	25.91
(C) Provision	-	-	1.18	2.42
(d) Current Tax Liabilities (Net)	-	-	-	-
Total Current Liabilities	3,252.18	4,504.76	5,926.41	9,396.36
TOTAL EQUITY AND LIABILITIES	8,175.71	9,213.11	12,171.00	15,485.48



**KANANI INDUSTRIES LIMITED**

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CIN NO. L51900MH1983PLC029598

WEBSITE: www.kananiindustries.com

STANDALONE & CONSOLIDATED CASH FLOW STATEMENT FOR THE SIX MONTH ENDED 30 TH SEPTEMBER, 2020

(Rs. in lacs)

Particulars	STANDALONE			CONSOLIDATED		
	Six Month Ended			Six Month Ended		
	30.09.2020 Unaudited	30.09.2019 Unaudited	31.03.2020 Audited	30.09.2020 Unaudited	30.09.2019 Unaudited	31.03.2020 Audited
A. CASH FLOW FROM OPERATING ACTIVITIES :						
Net profit before tax and extra-ordinary items	33.99	45.35	72.49	25.03	109.56	274.49
Adjustments for :						
Depreciation	4.55	6.73	13.86	4.55	6.73	13.86
Foreign currency translation reserve	-	-	-	(49.59)	33.46	136.71
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES :	38.54	52.08	86.35	(20.01)	149.74	425.06
Adjustments for :						
Trade receivables	432.86	(720.01)	(489.35)	2,296.45	39.77	-1,045.84
Other receivables	(2.71)	30.77	46.76	(2.65)	30.77	46.56
Inventories	629.22	1,096.68	(177.17)	1,094.73	1,384.30	(32.67)
Trade Payables & Other Liabilities	(1,568.85)	(218.54)	471.76	(3,784.96)	(715.31)	1,231.01
CASH GENERATED FROM OPERATIONS	(470.94)	240.97	(61.65)	(416.45)	889.27	624.13
Direct taxes paid	(0.06)	(2.07)	(5.64)	(2.49)	(4.24)	(7.76)
Income tax refund	-	-	-	-	-	-
Net cash from operating activities	(471.00)	238.90	(67.28)	(418.94)	885.03	616.37
B. CASH FLOW FROM INVESTING ACTIVITIES :						
Purchase of property, plant and equipment	-	-	-	-	-	-
Net cash used in investment activities	-	-	-	-	-	-
C. CASH FLOW FROM FINANCING ACTIVITIES :						
Proceeds/(Repayment) of Short Term Borrowings	311.03	(811.00)	(411.03)	311.03	(1,467.93)	(1067.96)
Proceeds/(Repayment) of Long-Term Borrowings	186.50	(124.80)	(141.70)	186.50	(124.80)	(141.70)
Net cash used in financing activities	497.53	(935.80)	(552.73)	497.53	(1,592.73)	(1209.66)
Net Increase / (Decrease) in cash and cash equivalents	26.53	(696.90)	(620.01)	78.59	(707.70)	(593.29)
Opening balance of Cash & cash equivalents	376.65	996.66	996.66	426.09	1,019.80	1019.38
Closing balance of Cash & cash equivalents	403.18	299.76	376.65	504.68	311.68	426.09

Notes:

- The financial results of the Company have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015, prescribed under Section 133 of the Companies Act, 2013, and other recognised accounting practices and policies to the extent applicable.
- The above standalone & consolidated unaudited financial results of the Company have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 12th November, 2020.
- The figures for the quarter ended 31st March, 2020 are the balancing figures between the audited figures in respect of the full financial year and the published year-to-date figures upto six months of the relevant financial year.
- Figures of the corresponding previous period have been regrouped, rearranged wherever necessary to conform to the classification of the current period.
- The Company has taken into account the possible impacts of COVID-19 in preparation of the financial statements, including but not limited to its assessment of liquidity and going concern assumption, recoverable values of its financial and non-financial assets, impact on revenues and on costs. The Company based on its judgements, estimates and assumptions expects to fully recover the carrying amount of receivables, goodwill, intangible assets, investments. For this purpose, the Company considered internal and external sources of information up to the date of approval of these financial results. The Company has been able to effectively manage the operations till now with appropriate safety precautions, but the operations were negligible and this quarter results is showing a downward trend due to impact of COVID-19 on the business. The actual impact of COVID-19 in coming quarters may be different from that of this quarter, depending on how the situation evolves globally. The Company will continue to closely monitor any material changes to future economic conditions.
- The Statutory Auditors of the Company have conducted a Limited Review of the above financial results for the quarter ended September 30, 2020 and have expressed an unmodified audit opinion on these results.
- The Company has only one reportable segment.
- The results for the quarter ended September 30, 2020 are available on the website of the Company at www.kananiindustries.com and on the websites of the Stock Exchanges viz. www.bseindia.com and www.nseindia.com.

For & On Behalf of Board of Directors



Mr. Harshil P. Kanani
Managing Director
DIN NO: 01568262

Place : Mumbai
Date : 12/11/2020



Deepak Mehta & Associates

Chartered Accountants

Independent Auditor's Limited Review Report on unaudited standalone financial results

LIMITED REVIEW REPORT

To
The Board of Directors,
KANANI INDUSTRIES LIMITED
Mumbai

We have reviewed the accompanying statement of Standalone unaudited financial results of Kanani Industries Limited (the "Company") for the quarter and half year ended September 30, 2019 (the "Statement") attached herewith, submitted by the company pursuant to the requirements 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.

This Statement is the responsibility of the company's management and has been approved by the Board of Directors. The preparation of the statement is in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34, "Interim Financial Reporting", prescribed under section 133 of Companies Act, 2013 read with the relevant rules thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical 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.

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 recognition and measurement principles laid down in the applicable Indian Accounting Standards i.e. 'Ind AS' prescribed under Section 133 of the Companies Act, 2013, 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 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, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **Deepak Mehta & Associates**
Chartered Accountants
FRN : 102239W

(Deepak Mehta)
Proprietor
M.No. : 44141



Mumbai,
November 12, 2020
UDIN: 20044141AAAACS3465



Deepak Mehta & Associates

Chartered Accountants

Independent Auditor's Limited Review Report on consolidated Unaudited financial results

To
The Board of Directors,
KANANI INDUSTRIES LIMITED
Mumbai

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Kanani Industries Limited ('the Company')** comprising its subsidiary (together referred to as "**the Group**"), for the quarter and half year ended September 30, 2019 ("the statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016 & CIR/CFD/CMD1/44/2019 dated 29th March, 2019. Attention is drawn to the fact that consolidated figures for the corresponding quarter and six months ended September, 2018 as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to review.
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (IndAS 34) "*Interim Financial Reporting*" prescribed under section 133 of the Companies Act, 2013 read with rule 3 of companies (Indian Accounting Rules), 2015, as amended read with Circular is the responsibility of the Parent's Management and has been approved by the Parent's Board of Directors of the company. Our responsibility is to express a conclusion on these financial statements 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material statement. 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. 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.

Attention is drawn to Note 6 to the statement which states that the statement of consolidated cash flows for the corresponding half year ended September 30, 2019, as reported in the accompanying statement have been approved by the parents Board of Directors, but have not been subjected to review.

4. The statement includes the results of the one wholly owned subsidiary:

Subsidiary:

KIL International Ltd.

5. Based on our review conducted and procedure 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 principle laid down in the aforesaid applicable Indian



A /202-203, Mahendra Apartments, Kulupwadi Road, Borivali (East), Mumbai - 400 066.

• ☎ : 2885 0426 • 📞 : 98200 85955 • E-mail : brainunique@rediffmail.com



Deepak Mehta & Associates Chartered Accountants

Accounting standards and other recognized accounting principles generally accepted in India, 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 financial information of one subsidiary included in the consolidated unaudited financial results, whose interim financial information reflect total assets of Rs. 6908.90 Lakhs as at September 30, 2019, total revenues of Rs. 4134.52 Lakhs and Rs. 10403.18 lakhs for the quarter and half year ended September 30, 2019 respectively, total net profit after tax of Rs. 53.79 Lakhs and Rs. 62.93 Lakhs for the quarter and half year ended September 30, 2019 respectively and total comprehensive loss of Rs. 53.79 Lakhs and Rs. 62.93 Lakhs for the quarter and half year ended September 30, 2019 respectively and net cash flows of Rs. (10.80) Lakhs for the half year ended September 30, 2019, as considered in the Statement. These financial information have not been reviewed by auditors of subsidiary company.

Our Conclusion on the Statement is not modified in respect of our reliance on the interim financial information certified by the Management

For **Deepak Mehta & Associates**
Chartered Accountants
FRN : 102239W

(Deepak Mehta)
Proprietor
M.No. : 44141



Mumbai,

November 12, 2020

UDIN: 20044141AAAAC9176