



# GOBLIN INDIA LIMITED

1st Floor, Camex House, Stadium-Commerce Road, Navrangpura, Ahmedabad-380 009, Gujarat, (INDIA)  
Phone : 079 - 26465080 / 40320366, E-mail : info@goblinindia.com Website : www.goblinindia.com  
CIN : U51100GJ1989PLC012165

**Date: 14/11/2022**

**Manager,  
Bombay Stock Exchange Limited  
25<sup>th</sup> Floor, P. J. Towers,  
Dalal Street Fort  
Mumbai - 400001, Maharashtra.**

**SUB: OUTCOME OF BOARD MEETING HELD ON MONDAY, 14<sup>TH</sup> NOVEMBER, 2022**

**REF: GOBLIN INDIA LIMITED (BSE SCRIP CODE - 542850)**

Dear Sir/Ma'am,

Pursuant to provisions of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and with reference to the captioned subject, we wish to inform you that the Board of Directors of the Company at its meeting held today i.e. Monday, 14<sup>th</sup> November, 2022, inter-alia, considered and approved the following business:

a) Unaudited Standalone and Consolidated Financial Results of the company for the half year ended 30<sup>th</sup> September, 2022;

b) Limited Review Reports (Standalone & Consolidated basis) for the half year ended 30<sup>th</sup> September, 2022;

The board meeting commenced at 4:00 p.m. and concluded at 11:30 p.m.

You are requested to kindly take the same on record.

Thanking You,

**FOR, GOBLIN INDIA LIMITED**



**FARHAT PATEL  
COMPANY SECRETARY  
M.NO.: A68950**



O R Maloo & Co.

CHARTERED ACCOUNTANTS

403, 4th Floor, Shaival Plaza, Gujarat College Road, Ellisbridge, Ahmedabad - 380 006.  
Tel. : (O) 079-26420336 / 7 / 9 Fax : (079) 26424100 E-mail : omkar@ormaloo.com, rohit@ormaloo.com

TO,  
THE Board of directors  
GOBLIN INDIA LIMITED

### Limited Review Report on the standalone Financial Statements

We have reviewed the accompanying unaudited standalone financial results of **GOBLIN INDIA LIMITED** ("the Company") for the period ended 30/09/2022, which comprise the Balance Sheet as at 30/09/2022, the Statement of Profit and Loss, the cash flow statement. This statement is the responsibility of the company's management and has been approved by the board of directors. Our responsibility is to issue a report on these financial statements based on our review.

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 (ICAI). This standard requires that we plan perform the review to obtain moderate assurance as to whether the financial statements are free from 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, save and except as mentioned in Emphasis on Matter Paragraph, that cause us to believe that the accompanying statements of unaudited financial results prepared in accordance with applicable accounting standard 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, as amended (the "Listing Regulations, 2015") including the manner in which it is to be disclosed, or that it contains any material misstatement.



## Emphasis on Matter Paragraph

We draw the attention to following matters included in unaudited financial statements for the six months period:

1. Kind attention is invited to "Long-Term Borrowings" and "Short-Term Borrowings" of the notes on accounts for the half year ended 31.09.2022, total amounting to Rs. 1,823.75 lakhs which represent the Term loan from Banks and NBFCs. The company during the year has defaulted in repayment of the said loans. Further, the company entered into a settlement with the leading banker and converted the working capital loan and interest overdue thereon into a term loan which will be repayable from August 2023.
2. The Amount of Rs. 70.56 lakhs, shown as an "Extraordinary Item" represent the amount written off due to a one-time settlement of unsecured term loans from various Banks and NBFCs.

Our conclusion on the unaudited financial statement, included in the statement, is not modified in respect of these matters.

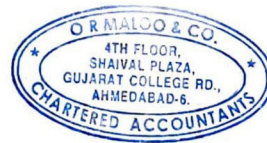
Date: 14/11/2022  
Place: Ahmedabad

**FOR O R MALOO & CO.**  
**(Chartered Accountants)**  
**Reg No. :135561W**



**CA OMKAR MALOO**  
**Partner**  
**M.No.: 044074**

UDIN: 22044074BDCUPE2929





# GOBLIN INDIA LIMITED

1st Floor, Camex House, Stadium-Commerce Road, Navrangpura, Ahmedabad-380 009, Gujarat, (INDIA)  
Phone : 079 - 26465080 / 40320366, E-mail : info@goblinindia.com Website : www.goblinindia.com  
CIN : U51100GJ1989PLC012165

**Statement of Standalone Unaudited Financial Statement for the Half-year ended 30th September, 2022**

Sr. No.	Particulars	Half-Year Ended			Year Ended
		30/09/2022	31/03/2022	30/09/2021	31/03/2022
		Unaudited	Audited	Unaudited	Audited
I	Revenue from Operations	1221.41	738.31	537.27	1,275.58
II	Other Income	94.89	166.52	14.16	180.68
III	<b>Total Revenue (I + II)</b>	<b>1,316.30</b>	<b>904.83</b>	<b>551.43</b>	<b>1456.26</b>
IV	<b>Expenses:</b>				
	Cost of Materials Consumed	-	-	-	-
	Purchases of Stock in Trade	967.64	553.45	360.41	913.86
	Changes in Inventories of finished goods, work-in-progress and stock in trade	127.95	236.32	81.67	317.99
	Employee benefits Expense	56.5	35.60	47.63	83.23
	Finance Costs	141.2	115.90	87.9	203.8
	Depreciation & amortisation expense	8.33	12.93	14.89	27.82
	Other Expenses	58.16	91.96	8.07	100.03
	<b>Total Expenses (IV)</b>	<b>1359.78</b>	<b>1,046.16</b>	<b>600.57</b>	<b>1,646.73</b>
V	<b>Profit / (loss) before exceptional and extraordinary items and tax (III-IV)</b>	<b>-43.48</b>	<b>-141.33</b>	<b>(49.14)</b>	<b>-190.47</b>
VI	Add / (Less): Exceptional items	-	-	-	-
VII	<b>Profit / (loss) before extraordinary items and tax (V-VI)</b>	<b>-43.48</b>	<b>-141.33</b>	<b>-49.14</b>	<b>-190.47</b>
VIII	Extraordinary items	70.56	36.48	-	36.48
IX	Profit before tax (VII-VIII)	27.08	-104.85	(49.14)	-153.99
X	Tax Expense:				
	(1) Current tax	-	-	-	-
	(2) Deferred tax	-	-5.89	-	(5.89)
XI	<b>Profit (Loss) for the period from continuing operations (IX-X)</b>	<b>27.08</b>	<b>-110.74</b>	<b>-49.14</b>	<b>-159.88</b>
XII	Profit/(loss) from discontinuing operations	-	-	-	-
XIII	Tax Expense of discontinuing operations	-	-	-	-
XIV	Profit/(loss) from Discontinuing operations (after tax )(XII-XIII)				
XV	<b>Net Profit / (Loss) for the period (XI+XIV)</b>	<b>27.08</b>	<b>-110.74</b>	<b>(49.14)</b>	<b>-159.88</b>
XVI	Other Comprehensive Income (net of tax)	-	-	-	-
XVII	<b>Total Comprehensive Income for the period</b>	<b>27.08</b>	<b>-110.74</b>	<b>(49.14)</b>	<b>-159.88</b>
XVIII	Earnings per Share				
	(1) Basic				(1.53)
	(2) Diluted				(1.53)

**Notes:-**

- The above unaudited Standalone Financial Results of the company for the half-year ended on September 30, 2022 as reviewed by the Audit Committee have been approved by Board of Directors at their meeting held on November 14, 2022.
- Figures for half year ended on 30.09.2022 and 30.09.2021 are the balancing figures between the audited figures in respect of the full financial year and unaudited figures of second half year of the Financial Year.
- Previous period/year figures have been regrouped or reclassified wherever necessary.
- The company does not have more than one reportable segment in terms of AS-17 issued by ICAI hence segmentwise reporting is not applicable

FOR, GOBLIN INDIA LIMITED

*(Signature)*  
MANOJKUMAR J. CHOUKHANY  
MANAGING DIRECTOR



DIN :02313049

Place : Ahmedabad  
Date : 14/11/2022



# GOBLIN INDIA LIMITED

1st Floor, Camex House, Stadium-Commerce Road, Navrangpura, Ahmedabad-380 009. Gujarat, (INDIA)  
Phone : 079 - 26465080 / 40320366, E-mail : info@goblinindia.com Website : www.goblinindia.com  
CIN : U51100GJ1989PLC012165

## Statement of Unaudited Standalone Assets & Liabilities for Goblin India Limited

Sr. No.	Particulars	(Rs. In Lakhs)	
		As at 30th September, 2022 Unaudited	As at 31st March, 2022 Audited
	<b>ASSETS</b>		
1	<b>Non-current assets</b>		
	(a) Property, Plant and Equipment	144.90	143.52
	(b) Capital work-in-progress	0.00	0.00
	(c) Financial Assets		
	(i) Investments	329.19	329.19
	(ii) Loans	0.00	0.00
	(iii) Other Financial Assets	0.00	0.00
	(d) Deferred Tax Assets (Net)	13.37	13.37
	(e) Other Non-Current Assets	20.29	18.94
	<b>Sub-Total - Non-Current Assets</b>	<b>507.75</b>	<b>505.02</b>
2	<b>Current Assets</b>		
	(a) Inventories	1072.19	1200.14
	(b) Financial Assets		
	(i) Investments	0.00	0.00
	(ii) Trade Receivables	2452.75	1997.96
	(iii) Cash & Cash Equivalents	217.89	13.03
	(iv) Bank Balances other than (iii) above	0.00	0.00
	(v) Loans	1460.41	1327.22
	(c) Current Tax Assets (Net)	0.00	0.00
	(d) Other Current Assets	194.26	233.75
	(e) Asset held for sale	0.00	0.00
	<b>Sub-Total - Current Assets</b>	<b>5,397.50</b>	<b>4,772.10</b>
	<b>Total Assets</b>	<b>5,905.25</b>	<b>5,277.12</b>
	<b>EQUITY AND LIABILITIES</b>		
1	<b>Equity</b>		
	(a) Equity Share Capital	1294.39	1044.39
	(b) Retained Earnings	1570.9	1243.82
	(c) Other Equity	0.00	0.00
	<b>Sub-Total - Equity</b>	<b>2865.29</b>	<b>2288.21</b>
2	<b>Liabilities</b>		
	<b>Non-Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	1888.22	1884.66
	(ii) Other Financial Liabilities	0.00	0.00
	(b) Provisions	0.00	0.00
	(c) Deferred Tax Liabilities (Net)	0.00	0.00
	<b>Sub-Total - Non-Current Liabilities</b>	<b>1888.22</b>	<b>1884.66</b>
3	<b>Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	519.23	599.99
	(ii) Trade Payables	453.79	348.12
	(iii) Other Financial Liabilities (other than those specified in Provisions)	0.00	0.00
	(b) Other Current Liabilities	92.89	70.31
	(c) Provisions	85.83	85.83
	(d) Current Tax Liabilities (Net)	0.00	0.00
	<b>Sub-Total - Current Liabilities</b>	<b>1151.74</b>	<b>1104.25</b>
	<b>Total Equity And Liabilities</b>	<b>5905.25</b>	<b>5277.12</b>

Place : Ahmedabad  
Date : 14/11/2022



FOR, GOBLIN INDIA LIMITED

  
MANOJKUMAR J. CHOUKHANY  
MANAGING DIRECTOR  
DIN : 02313049



# GOBLIN INDIA LIMITED

1st Floor, Camex House, Stadium-Commerce Road, Navrangpura, Ahmedabad-380 009. Gujarat, (INDIA)  
Phone : 079 - 26465080 / 40320366, E-mail : info@goblinindia.com Website : www.goblinindia.com  
CIN : U51100GJ1989PLC012165

## Statement of Unaudited Standalone Cash Flows for Half-Year Ended September 30, 2022 of Goblin India Limited

Amount in Rs. lakhs

Sr.No.	Particulars	Half Year Ended 30th September, 2022 (Unaudited)	Year Ended 31st March, 2022 (Audited)
<b>1</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	Net Profit (Loss) As per Profit & Loss Account	-43.48	-190.47
<b>A.</b>	<b>Tax and Extra-Ordinary Item</b>		
a)	Amt Transferred to Reserve	0.00	0.00
b)	Income Tax	0.00	0.00
c)	Deferred Tax		
	<b>Net Profit (Loss) before tax</b>	<b>-43.48</b>	<b>-190.47</b>
<b>B.</b>	<b>Adjustments for Non cash and Non Operating Items</b>		
a)	Depreciation	8.33	27.82
b)	Interest Expense	139.03	197.81
c)	Profit/(Loss) on Sales of Car	12.00	-14.16
	<b>Operating profit(loss) before working capital changes</b>	<b>115.88</b>	<b>21.00</b>
<b>C.</b>	<b>Changes in Working Capital</b>		
a)	Decrease/(Increase) in Inventory	127.95	317.99
b)	Decrease/(Increase) in Trade Receivables	-454.79	0.00
c)	Decrease/(Increase) in Other Current Assets	-95.05	-516.91
d)	(Decrease)/Increase in Other Current liabilities	128.25	-632.24
e)	(Decrease)/Increase in Short Term Borrowings	-80.76	0.00
	<b>Net Cash Flow before tax and extra ordinary item</b>	<b>-258.52</b>	<b>-810.16</b>
	Less: Direct Taxes Paid		0.00
	Less: Extraordinary Items	-70.56	-36.48
	<b>Net Cash Flow from Operating Activities</b>	<b>-187.96</b>	<b>-773.68</b>
<b>2</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES:</b>		
a)	Acquisition/Sale of Fixed Assets	-21.71	-1.34
b)	Investment in Property	0.00	27.58
c)	Loans and Advances Given	0.00	0.00
	<b>Net Cash Flow from Investing Activities</b>	<b>-21.71</b>	<b>26.24</b>
<b>3</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES:</b>		
a)	Long Term Borrowing	3.56	942.62
b)	Interest and finance cost	-139.03	-197.81
c)	Shares Issued	550.00	0.00
d)	Earlier Year Tax Adjustment	0.00	0.00
	<b>Net Cash Flow from Financing Activities</b>	<b>414.53</b>	<b>744.81</b>
	<b>Net Increase in Cash and Equivalent.</b>	<b>204.86</b>	<b>-2.64</b>
	<b>Cash And Cash Equivalents as at the Beginning of the year</b>	<b>13.03</b>	<b>15.67</b>
	<b>Cash And Cash Equivalents as at the Closing of the year</b>	<b>217.89</b>	<b>13.03</b>



FOR, GOBLIN INDIA LIMITED

MANOJKUMAR J. CHOUKHANY  
MANAGING DIRECTOR  
DIN :02313049

Place : Ahmedabad  
Date : 14/11/2022



O R Maloo & Co.

CHARTERED ACCOUNTANTS

403, 4th Floor, Shaival Plaza, Gujarat College Road, Ellisbridge, Ahmedabad - 380 006.  
Tel. : (O) 079-26420336 / 7 / 9 Fax : (079) 26424100 E-mail : omkar@ormaloo.com, rohif@ormaloo.com

TO,  
THE Board of directors  
GOBLIN INDIA LIMITED

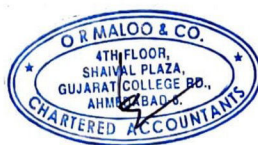
### Limited Review Report on the Financial Statements

We have reviewed the accompanying unaudited consolidated financial results of **GOBLIN INDIA LIMITED** ("the Company") for the period ended 30/09/2022, which comprise the Consolidated Balance Sheet as at 30/09/2022, the Consolidated Statement of Profit and Loss, the consolidated cash flow statement. This statement is the responsibility of the company's management and has been approved by the board of directors. Our responsibility is to issue a report on these financial statements based on our review.

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 (ICAI). This standard requires that we plan perform the review to obtain moderate assurance as to whether the financial statements are free from 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, save and except as mentioned in Emphasis on Matter Paragraph, that cause us to believe that the accompanying statements of unaudited financial results prepared in accordance with applicable accounting standard 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, as amended (the "Listing Regulations, 2015") including the manner in which it is to be disclosed, or that it contains any material misstatement.

The statement includes result of **Goblin - France**, wholly-owned subsidiary of Goblin India Limited and the same is based on unaudited financial statement of subsidiary.



## Emphasis on Matter Paragraph

We draw the attention to following matters included in unaudited financial statements for the six months period:

1. Kind attention is invited to "Long-Term Borrowings" and "Short-Term Borrowings" of the notes on accounts for the half year ended 31.09.2022, total amounting to Rs. 1,823.75 lakhs which represent the Term loan from Banks and NBFCs. The company during the year has defaulted in repayment of the said loans. Further, the company entered into a settlement with the leading banker and converted the working capital loan and interest overdue thereon into a term loan which will be repayable from August 2023.
2. The Amount of Rs. 70.56 lakhs, shown as an "Extraordinary Item" represent the amount written off due to a one-time settlement of unsecured term loans from various Banks and NBFCs.

Our conclusion on the unaudited financial statement, included in the statement, is not modified in respect of these matters.

Date: 14/11/2022  
Place: Ahmedabad

**FOR O R MALOO & CO.**  
**(Chartered Accountants)**  
**Reg No. :135561W**



**CA OMKAR MALOO**  
**Partner**

**M.No.: 044074**

**UDIN: 22044074BJDCUPW3084**







# GOBLIN INDIA LIMITED

1st Floor, Camex House, Stadium-Commerce Road, Navrangpura, Ahmedabad-380 009. Gujarat, (INDIA)  
Phone : 079 - 26465080 / 40320366, E-mail : info@goblinindia.com Website : www.goblinindia.com  
CIN : U51100GJ1989PLC012165

## Statement of Consolidated Unaudited Financial Statement for the Half-year ended 30th September, 2022

Sr. No.	Particulars	Half-Year Ended			(Rs. In Lakhs)		
		30/09/2022		30/09/2021		Year Ended	
		Unaudited	Audited	Unaudited	Audited	31/03/2022	Audited
I	Revenue from Operations	1775.23	1125.94	751.4		1877.34	
II	Other Income	94.99	166.64	14.26		180.9	
	<b>Total Revenue (I + II)</b>	<b>1870.22</b>	<b>1292.58</b>	<b>765.66</b>		<b>2058.24</b>	
IV	Expenses:						
	Cost of Materials Consumed		0				
	Purchases of Stock in Trade	1342.13	797.41	477.34		1274.75	
	Changes in Inventories of finished goods, work-in-progress and stock in trade	195.07	316.23	83.14		399.37	
	Employee benefits Expense	117.28	62.7	67.62		130.32	
	Finance Costs	141.38	115.24	88.13		203.37	
	Depreciation & amortisation expense	8.37	13.02	14.91		27.93	
	Other Expenses	138.67	126.79	85.93		212.72	
	<b>Total Expenses (IV)</b>	<b>1942.9</b>	<b>1431.39</b>	<b>817.07</b>		<b>2,248.46</b>	
V	<b>Profit / (loss) before exceptional and extraordinary items and tax (III-IV)</b>	<b>(72.68)</b>	<b>-138.81</b>	<b>(51.41)</b>		<b>(190.22)</b>	
VI	Add / (Less): Exceptional Items		0				
VII	<b>Profit / (loss) before extraordinary items and tax (V-VI)</b>	<b>(72.68)</b>	<b>-138.81</b>	<b>(51.41)</b>		<b>(190.22)</b>	
VIII	Extraordinary items		0				
IX	Profit before tax (VII-VIII)	(70.56)	-36.48	-		(36.48)	
X	Tax Expense:	(2.12)	-102.33	(51.41)		(153.74)	
	(1) Current tax		0				
	(2) Deferred tax		0				
XI	<b>Profit (Loss) for the period from continuing operations (IX-X)</b>	<b>(2.12)</b>	<b>-108.21</b>	<b>(51.41)</b>		<b>(159.62)</b>	
XII	Profit/(loss) from discontinuing operations		0				
XIII	Tax Expense of discontinuing operations		0				
XIV	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)		0				
XV	<b>Net Profit / (Loss) for the period (XI+XIV)</b>	<b>(2.12)</b>	<b>-108.21</b>	<b>(51.41)</b>		<b>(159.62)</b>	
XVI	<b>Other Comprehensive Income (net of tax)</b>	<b>-</b>	<b>-</b>	<b>(51.41)</b>		<b>(159.62)</b>	
XVII	<b>Total Comprehensive Income for the period</b>	<b>(2.12)</b>	<b>-108.21</b>	<b>(51.41)</b>		<b>(159.62)</b>	
XVIII	Earnings per Share						
	(1) Basic						
	(2) Diluted						

### Notes:-

- The above unaudited Consolidated Financial Results of the company for the half-year ended September 30, 2022 as reviewed by the Audit Committee have been approved by Board of Directors at their meeting held on November 14, 2022
- Figures for half year ended on 30.09.2022 and 30.09.2021 are the balancing figures between the audited figures in respect of the full financial year and unaudited figures of second half year of the Financial Year.
- Previous period/year figures have been regrouped or reclassified wherever necessary.
- The company does not have more than one reportable segment in terms of AS-17 Issued by ICAI hence segmentwise reporting is not applicable

Place : Ahmedabad  
Date : 14/11/2022

FOR, GOBLIN INDIA LIMITED





MANOJKUMAR J. CHOUKHANY  
MANAGING DIRECTOR  
DIN : 02313049



# GOBLIN INDIA LIMITED

1st Floor, Camex House, Stadium-Commerce Road, Navrangpura, Ahmedabad-380 009. Gujarat, (INDIA)  
Phone : 079 - 26465080 / 40320366, E-mail : info@goblinindia.com Website : www.goblinindia.com  
CIN : U51100GJ1989PLC012165

## Statement of Unaudited Consolidated Assets & Liabilities for Goblin India Limited

Sr. No.	Particulars	(Rs. In Lakhs)	
		As at	As at
		30th September, 2022	31st March, 2022
		Unaudited	Audited
	<b>ASSETS</b>		
1	<b>Non-current assets</b>		
	(a) Property, Plant and Equipment	145.49	144.10
	(b) Capital work-in-progress		
	(c) Financial Assets		
	(i) Investments	250.00	250.00
	(ii) Loans	0.00	0.00
	(iii) Other Financial Assets	0.00	0.00
	(d) Deferred Tax Assets (Net)	13.37	13.37
	(e) Other Non-Current Assets	42.78	42.72
	<b>Sub-Total - Non-Current Assets</b>	<b>451.64</b>	<b>450.19</b>
2	<b>Current Assets</b>		
	(a) Inventories	1587.71	1782.77
	(b) Financial Assets		
	(i) Investments	0.00	0.00
	(ii) Trade Receivables	2500.95	2023.86
	(iii) Cash & Cash Equivalents	221.67	23.22
	(iv) Bank Balances other than (iii) above	0.00	0.00
	(v) Loans	1473.17	1353.26
	(c) Current Tax Assets (Net)	0.00	0.00
	(d) Other Current Assets	194.26	233.75
	(e) Asset held for sale	0.00	0.00
	<b>Sub-Total - Current Assets</b>	<b>5,977.76</b>	<b>5,416.86</b>
	<b>Total Assets</b>	<b>6,429.40</b>	<b>5,867.05</b>
	<b>EQUITY AND LIABILITIES</b>		
1	<b>Equity</b>		
	(a) Equity Share Capital	1294.39	1044.39
	(b) Retained Earnings	1701.89	1385.53
	<b>Sub-Total - Equity</b>	<b>2996.28</b>	<b>2429.92</b>
2	<b>Liabilities</b>		
	<b>Non-Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	2105.04	2152.99
	(ii) Other Financial Liabilities	0.00	0.00
	(b) Provisions	0.00	0.00
	(c) Deferred Tax Liabilities (Net)	0.00	0.00
	<b>Sub-Total - Non-Current Liabilities</b>	<b>2105.04</b>	<b>2152.99</b>
3	<b>Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	519.23	599.99
	(ii) Trade Payables	622.36	509.74
	(ii) Other Financial Liabilities (other than those specified in Provisions)	0.00	0.00
	(b) Other Current Liabilities	100.66	88.58
	(c) Provisions	85.83	85.83
	(d) Current Tax Liabilities (Net)	0.00	0.00
	<b>Sub-Total - Current Liabilities</b>	<b>1328.08</b>	<b>1284.14</b>
	<b>Total Equity And Liabilities</b>	<b>6429.40</b>	<b>5867.05</b>



FOR, GOBLIN INDIA LIMITED

MANOJ K. CHOUKHANY  
MANAGING DIRECTOR  
DIN :02313049

Place : Ahmedabad  
Date : 14/11/2022



# GOBLIN INDIA LIMITED

1st Floor, Camex House, Stadium-Commerce Road, Navrangpura, Ahmedabad-380 009. Gujarat, (INDIA)  
Phone : 079 - 26465080 / 40320366, E-mail : info@goblinindia.com Website : www.goblinindia.com  
CIN : U51100GJ1989PLC012165

## Statement of Unaudited Consolidated Cash Flows for Half-Year Ended September 30, 2022 of

Amount in Rs. lakhs

Sr.No.	Particulars	Half Year Ended 30th September, 2022 (Unaudited)	Year Ended 31st March, 2022 (Audited)
<b>1</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	<b>Net Profit (Loss) As per Profit &amp; Loss Account</b>	<b>-72.68</b>	<b>-190.22</b>
<b>A.</b>	<b>Tax and Extra-Ordinary Item</b>		
a)	Amt Transferred to Reserve		0.00
b)	Income Tax		0.00
c)	Deferred Tax		0.00
	<b>Net Profit (Loss) before tax</b>	<b>-72.68</b>	<b>-190.22</b>
<b>B.</b>	<b>Adjustments for Non cash and Non Operating Items</b>		
a)	Depreciation	8.37	27.93
b)	Interest Expense	139.03	197.80
c)	Loss on sale of car	12.00	-14.15
d)	Foreign Currency Translation Difference	18.47	6.19
	<b>Operating profit(loss) before working capital changes</b>	<b>105.19</b>	<b>27.55</b>
<b>C.</b>	<b>Changes in Working Capital</b>		
a)	Decrease/(Increase) in Inventory	195.06	399.38
b)	Decrease/(Increase) in Trade Receivables	-477.09	0.00
c)	Decrease/(Increase) in Other Current Assets	-80.42	-505.44
d)	(Decrease)/Increase in Other Current liabilities	124.72	-702.76
e)	(Decrease)/Increase in non-current asset	-0.06	0.36
	<b>Net Cash Flow before tax and extra ordinary item</b>	<b>-132.60</b>	<b>-780.91</b>
	Less: Direct Taxes Paid	0.00	0.00
	Less: Extraordinary Items	-70.56	-36.48
	<b>Net Cash Flow from Operating Activities</b>	<b>-62.04</b>	<b>-744.43</b>
<b>2</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES:</b>		
a)	Acquisition of Fixed Assets	-20.37	-1.34
b)	Investment in Property	0.00	27.58
c)	Loans and Advances Given	0.00	0.00
	<b>Net Cash Flow from Investing Activities</b>	<b>-20.37</b>	<b>26.24</b>
<b>3</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES:</b>		
a)	Proceeds from Long Term Borrowing	-128.71	911.26
b)	Interest and finance cost	-139.03	-197.81
c)	Shares Issued	550.00	0.00
d)	Earlier Year Tax Adjustment		0.00
e)	Earlier Year Adjustment		0.00
	<b>Net Cash Flow from Financing Activities</b>	<b>282.26</b>	<b>713.45</b>
	<b>Net Increase in Cash and Equivalent.</b>	<b>199.85</b>	<b>-4.74</b>
	<b>Cash And Cash Equivalents as at the Beginning of the year</b>	<b>23.21</b>	<b>27.95</b>
	<b>Cash And Cash Equivalents as at the Closing of the year</b>	<b>223.06</b>	<b>23.21</b>



FOR, GOBLIN INDIA LIMITED

MANOJ KUMAR J. CHOUKHANY

MANAGING DIRECTOR

DIN : 02313049

Place : Ahmedabad

Date : 14/11/2022