

Dt: 16.12.2021

To

BSE Ltd.

Regd. Office: 25thFloor,
P.J.Towers, Dalal Street,
Fort, Mumbai -400 001

Ref: Scrip Code-**543211**, ISIN No-**INEOB9A01018**

Subject: **Re-Submission of Un-Audited Standalone and Consolidated Financial Results and Auditors' Limited Review Report in lieu of e-mail received from BSE Limited**

Dear Sir/ Madam,

In reply of e-mail received BSE Limited, we are herewith re-submitting the Un-Audited Standalone and Consolidated Financial Results of the Company with following changes:

1. **Bifurcation of Trade Payable as per Accounting standard Division I**
2. **Bifurcation of Cash and Bank Balance**

Kindly take the same on your record.

For **BONLON INDUSTRIES LIMITED**

(RAJ JAIN)

MANAGING DIRECTOR

DIN: 01018724



BONLON INDUSTRIES LIMITED

7A/39, (12-First Floor), W.E.A. Channa Market, Karol Bagh, Delhi-110005

CIN: L27108DL1998PLC097397

UNAUDITED FINANCIAL RESULT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2021

1	Income	30.09.2021		Half Year Ended 31.03.2021		30.09.2020		Year Ended 31.03.2021	
		Unaudited	Audited	Unaudited	Audited	Unaudited	Audited	Unaudited	Audited
	Revenue from operations	13,001.62	10,553.20	2,979.78	13,532.98				
	Other income	32.97	101.57	205.26	306.82				
	Total income	13,034.58	10,654.77	3,185.03	13,839.81				
2	Expenses								
(a)	Cost of materials consumed	-	-	-	-				
(b)	Purchases of stock-in-trade	11,898.29	11,025.81	2,578.95	13,604.76				
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	623.40	(700.03)	309.33	(390.70)				
(d)	Employee benefit expense	30.21	27.93	32.41	60.34				
(e)	Finance costs	49.96	11.65	7.52	19.17				
(f)	Depreciation, depletion and amortisation expense	12.44	9.20	20.86	30.06				
(g)	Other Expenses	225.11	130.38	120.84	251.21				
	Total expenses	12,839.40	10,504.93	3,069.92	13,574.85				
	Total profit before exceptional items and tax	195.18	149.84	115.12	264.95				
3	Exceptional items	-	-	-	-				
	Total profit before tax	195.18	149.84	115.12	264.95				
	Tax expense								
4	Current tax	49.34	51.11	18.05	69.16				
5	Mat Credit Entitlement	-	-	-	-				
6	Deferred tax	0.28	1.49	(1.40)	0.09				
	Total tax expenses	49.62	52.60	16.64	69.25				
7	Net Profit Loss for the period	145.56	97.23	98.47	195.71				
8	Other comprehensive income net of taxes	-	-	-	-				
	Total Comprehensive income for the period	145.56	97.23	98.47	195.71				



9	Details of equity share capital					
	Paid-up equity share capital	141.83	141.83	141.83	141.83	141.83
	Face value of equity share capital	10.00	10.00	10.00	10.00	10.00
10	Earnings per share					
i	Earnings per equity share					
	Basic earnings (loss) per share	1.03	0.69	0.69	0.69	1.38
	Diluted earnings (loss) per share	1.03	0.69	0.69	0.69	1.38

1. The Unaudited financial results for the half year ended September 30, 2021 has been reviewed by Audit Committee and approved by Board of Directors at their meeting held on November 13, 2021.
2. The company has only two business segment i.e. Trading and Manufacturing of Ferrous/Non Ferrous Metals and its products, and Hotel Industry. But as per AS-17, only one business segment that is Trading and Manufacturing of Ferrous/Non Ferrous Metals and its products is reportable.
3. The figures for the corresponding period of the previous year or previous half year have been regrouped/rearranged and/or recast wherever required.

Place : New Delhi
Date : 13-11-2021

For and on behalf of the Board



Raj Jain
Raj Jain
Managing Director
DIN - 01018724

BONLON INDUSTRIES LIMITED

7A/39, (12-First Floor), W.E.A. Channa Market, Karol Bagh, Delhi-110005

CIN: L27108DL1998PLC097397

UNAUDITED STATEMENT OF ASSETS AND LIABILITIES

(` In Lak hs)

Particulars		As at 30th Sept, 2021 Unaudited	As at 31st March, 2022 Audited
I.	EQUITY AND LIABILITIES		
1.	Shareholders' funds		
	(a) Share Capital	1,418.34	1,418.34
	(b) Reserves and Surplus	6,013.20	5,867.64
	(c) Money received against share warrants	-	-
		7,431.54	7,285.98
2.	Share application money pending allotment	-	-
3.	Non- current liabilities		
	(a) Long-term borrowings	13.50	13.50
	(b) Deferred Tax liabilities (Net)	-	-
	(c) Other Long term liabilities	-	-
	(d) Long-term Provisions	-	-
		13.50	13.50
4.	Current Liabilities		
	(a) Short term borrowings	836.40	345.00
	(b) Trade payables		
	(A) Total outstanding dues of micro enterprises and small enterprises; and	28.44	610.59
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises.]	2,165.46	163.16
	(c) Other current liabilities	52.33	2,473.24
	(d) Short term provisions	6.04	22.47
		3,088.68	3,614.45
	Total Equity and Liabilities	10,533.72	10,913.93
II	ASSETS		
1.	Non-current assets		
	(a) Property Plant and Equipment		
	(i) Tangible assets	227.61	234.14
	(ii) Intangible assets	-	-
	(iii) Capital work-in-progress	-	-
	(iv) Intangible assets under development	-	-
	(b) Non-current investments	886.26	1,178.51
	(c) Deferred tax assets (net)	6.73	7.01
	(d) Long-term loans and advances	1,162.68	1,386.73
	(e) Other non-current assets	28.31	32.45
		2,311.59	2,838.84
2.	Current assets		
	(a) Current investments	-	-
	(b) Inventories	125.23	748.63
	(c) Trade receivables	5,032.57	1,750.60
	(d) Cash and cash equivalents	42.30	39.68
	(e) Bank balance other than cash and cash equivalents	473.17	429.84
	(f) Short-term loans and advances	2,316.87	5,106.34
	(g) Other current assets	231.99	-
		8,222.13	8,075.09
	Total Assets	10,533.72	10,913.93

For and on behalf of the Board




Raj Jain
 Managing Director
 DIN - 01018724

Place : New Delhi
Date : 13-11-2021

BONLON INDUSTRIES LIMITED

7A/39, (12-First Floor), W.E.A. Channa Market, Karol Bagh, Delhi-110005
CIN: L27108DL1998PLC097397

CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER, 2021

(` In Lakhs)

Statement of Cash Flows	For the half year ended 30th Sept, 2021	For the year ended 31 st March, 2021
	Unaudited	Audited
Cash flow from operating activities:		
Profit before the tax	195.18	264.95
Adjustments to reconcile net profit to net cash provided by operating activities:		
Depreciation and amortization	12.44	30.06
Interest and dividend income	(15.00)	(238.40)
Interest Expense for the period	49.96	19.17
Other Borrowing cost for the period	-	-
Preliminary Expense written off	4.15	8.29
(Profit)/ Loss on Sale of Fixed Assets	-	(0.48)
(Profit)/ Loss on Sale of Shares	(12.25)	-
Foreign Exchange (Gain)/Loss on Borrowings	-	-
Changes in assets and liabilities		
Trade receivables	(3,281.97)	758.42
Inventories	623.40	(390.70)
Other current asset	(231.99)	178.67
Trade payables and other liabilities	(1,000.75)	(4,887.25)
Other financial liabilities	-	-
Other current liabilities	-	-
Cash generated from operations	(3,656.83)	(4,257.25)
Income taxes paid	(65.78)	(77.73)
Net cash generated by operating activities	(3,722.61)	(4,334.98)
Cash flow from investing activities:		
Purchase of property, plant & equipment, intangibles etc including change in capital creditors	(5.91)	(0.97)
Sale of property, plant & equipment, intangibles etc including change in capital creditors	-	0.98
Sale/(Purchase) of long term investment	292.25	(571.50)
Profit on Sale of Share	12.25	-
Preleminery Expenses Incurred	-	(37.87)
Interest income	15.00	238.40
Net cash used in investing activities	313.59	(370.95)
Cash flow from financing activities:		
Proceeds from Current Borrowings	491.41	265.44
Proceeds from issue of share capital/ application money	-	1,051.68
Interest paid	(49.96)	(19.17)
Change In Long term Borrowings	-	13.10
Other Borrowing cost paid	-	-
Proceed/Repayment of Short Term Loans	2,789.47	(606.55)
Proceed/Repayment of Long Term Loans	224.05	3,643.77
Foreign Exchange Gain/(Loss)	-	-
Change in Non current financial liabilities	-	-
Net cash used in financing activities	3,454.97	4,348.26
Net increase/(decrease) in cash and cash equivalents	45.95	(357.68)
Cash and cash equivalents at the beginning	469.52	827.20
Cash and cash equivalents at the end	515.47	469.52

For and on behalf of the Board



Raj Jain
Raj Jain
Managing Director
DIN - 01018724

Place : New Delhi
Date : 13-11-2021

LIMITED REVIEW REPORT

Limited Review Report on Half Yearly Financial Results of the M/s Bonlon Industries Limited Pursuant to the Regulation 33 of the SEBI (LODR) Regulations, 2015

To
Board of Directors
Bonlon Industries Limited
7A/39 (12-First Floor), W.E.A. Market,
Channa Market, Karol Bagh,
New Delhi- 110005.

We have reviewed the accompanying statement of unaudited financial results of M/s Bonlon Industries Limited for the half year ended 30th September 2021. 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. 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 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 of unaudited

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, M/s Gaur & Associates
(Chartered Accountants)
FRN: 005354C





S.K. Gupta

Partner

M.No: 016746

UDIN: 21016746AAAAHE 4276

Date: 13th November 2021

Place: New Delhi

BONLON INDUSTRIES LIMITED

Regd. Office: 7A/39,(12-First Floor), W.E.A Channa Market, Karol Bagh, Delhi-110005

CIN: L27108DL1998PLC097397



CONSOLIDATED UN-AUDITED FINANCIAL RESULT FOR THE PERIOD ENDED SEPTEMBER 12, 2021

(` In Lakhs, except per share data)

	Particulars	12.09.2021		31.03.2021		30.09.2020		31.03.2021	
		Unaudited	Audited	Unaudited	Audited	Unaudited	Audited	Unaudited	Audited
1	Income								
	Revenue from operations	11,572.75	12,642.95	3,174.84	15,817.78				
	Other income	21.79	102.67	205.35	308.02				
	Total income	11,594.54	12,745.62	3,380.19	16,125.80				
2	Expenses								
(a)	Cost of materials consumed	905.21	2,120.20	-	2,120.20				
(b)	Purchases of stock-in-trade	10,082.07	10,439.09	3,165.67	13,604.76				
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	414.01	(220.29)	(171.49)	(391.78)				
(d)	Excise Duty	-	-	-	-				
(e)	Employee benefit expense	42.25	36.24	33.03	69.28				
(f)	Finance costs	47.78	11.71	7.56	19.28				
(g)	Depreciation, depletion and amortisation expense	14.85	9.20	20.86	30.06				
(h)	Other Expenses	157.16	269.40	138.70	408.10				
	Total expenses	11,663.33	12,665.55	3,194.35	15,859.90				
	Total profit before exceptional items and tax	(68.79)	80.06	185.84	265.90				
3	Exceptional items								
	Total profit before tax	(68.79)	80.06	185.84	265.90				
	Tax expense								
4	Current tax	-	32.88	36.43	69.31				
5	Mat Credit Entitlement	-	-	-	-				
6	Deferred tax	0.53	1.49	(1.40)	0.09				
	Total tax expenses	0.53	34.37	35.03	69.40				
7	Net Profit Loss for the period	(69.32)	45.69	150.81	196.50				
8	Other comprehensive income net of taxes								
	Total Comprehensive Income for the period	(69.32)	45.69	150.81	196.50				

9		Details of equity share capital			
Paid-up equity share capital		141.83	141.83	141.83	141.83
Face value of equity share capital		10.00	10.00	10.00	10.00
Earnings per share					
Earnings per equity share					
Basic earnings (loss) per share		(0.49)	0.32	1.06	1.39
Diluted earnings (loss) per share		(0.49)	0.32	1.06	1.39

1. The un-audited financial results for the period ended September 12, 2021 has been reviewed by Audit Committee and approved by Board of Directors at their meeting held on 13th November 2021 .

2. The company has only two business segment i.e. Trading and Manufacturing of Ferrous/Non Ferrous Metals and its products, and Hotel Industry. But as per AS-17, only one business segment that is Trading and Manufacturing of Ferrous/Non Ferrous Metals and its products is reportable.

3. The figures for the corresponding period of the previous year or previous half years have been regrouped/rearranged and/or recast wherever required.

5. Pursuant to the approval of the Board of Directors of the Company in their meeting held on 30th June 2021, the Company has sold the whole of its stake in its W.O.S. (AKJ Metals Private Limited) as on 11th September 2021 which was approved and registered by the Board of Directors of the WOS in their meeting held on 13th September 2021. Therefore the Financial Results are prepared for the period up to 12th September 2021 only. After this period, the Company did't have any subsidiary or associate Company. The Company have duly intimated to the BSE Limited about the resolution of Board of Directors of the Company on 30.06.2021 and about actual transfer of shares of WOS, on 15.09.2021. as Corporate Announcement.

For and on behalf of the Board



RAJ JAIN
MANAGING DIRECTOR
DIN - 01018724

Place : New Delhi
Date : 13-11-2021

BONLON INDUSTRIES LIMITED

Regd. Office: 7A/39,(12-First Floor), W.E.A Channa Market, Karol Bagh, Delhi-110005

CIN: L27108DL1998PLC097397

CONSOLIDATED UN-AUDITED STATEMENT OF ASSETS AND LIABILITIES

(` In Lakhs)

	Particulars	As at 12th September, 2021	As at 31st March, 2021
		Unaudited	Audited
I.	EQUITY AND LIABILITIES		
1.	Shareholders' funds		
	(a) Share Capital	1,418.34	1,418.34
	(b) Reserves and Surplus	5,798.37	5,867.69
	(c) Non Controlling Interest	0.00	0.00
		7,216.71	7,286.03
2.	Share application money pending allotment	-	-
3.	Non- current liabilities		
	(a) Long-term borrowings	13.50	13.50
	(b) Deferred Tax liabilities (Net)	-	-
	(c) Other Long term liabilities	-	-
	(d) Long-term Provisions	-	-
		13.50	13.50
4.	Current Liabilities		
	(a) Short term borrowings	1,490.50	345.00
	(b) Trade payables		
	(A) Total outstanding dues of micro enterprises and small enterprises	28.44	982.83
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	2,792.35	242.85
	(c) Other current liabilities	114.59	2,487.83
	(d) Short term provisions	-	22.47
		4,425.88	4,080.98
	Total Equity and Liabilities	11,656.09	11,380.51
II	ASSETS		
1.	Non-current assets		
	(a) Property Plant and Equipment		
	(i) Tangible assets	854.10	818.51
	(ii) Intangible assets	-	-
	(iii) Capital work-in-progress	-	54.43
	(iv) Intangible assets under development	-	-
	(b) Non-current investments	886.26	947.51
	(c) Deferred tax assets (net)	6.48	7.01
	(d) Long-term loans and advances	574.66	743.22
	(e) Other non-current assets	30.78	34.93
		2,352.28	2,605.60
2.	Current assets		
	(a) Current investments	-	-
	(b) Inventories	1,118.92	1,006.74
	(c) Trade receivables	5,060.84	2,014.52
	(d) Cash and cash equivalents	41.49	41.63
	(e) Bank balance other than cash and cash equivalents	575.70	542.45
	(e) Short-term loans and advances	2,503.69	5,169.54
	(f) Other current assets	3.17	0.02
		9,303.81	8,774.91
	Total Assets	11,656.09	11,380.51

For and on behalf of the Board



Raj Jain

RAJ JAIN

MANAGING DIRECTOR

DIN - 01018724

Place : New Delhi

Date : 13-11-2021

BONLON INDUSTRIES LIMITED

Regd. Office: 7A/39,(12-First Floor), W.E.A Channa Market, Karol Bagh, Delhi-110005
CIN: L27108DL1998PLC097397

CONSOLIDATED CASH FLOW STATEMENT FOR THE PERIOD ENDED 12TH SEPTEMBER, 2021

(' In Lakhs)

Statement of Cash Flows	For the year ended 12th September, 2021	For the year ended 31st March, 2021
	Unaudited	Audited
Cash flow from operating activities:		
Profit before the tax	(68.79)	265.90
Adjustments to reconcile net profit to net cash provided by operating activities:		
Depreciation and amortization	14.85	30.06
Allowance for credit losses on financial assets	-	-
Interest and dividend income	(4.04)	(239.60)
Interest Expense for the period	6.75	19.28
Other Borrowing cost for the period	41.03	-
Preliminary Expense written off	4.15	9.12
(Profit)/ Loss on Sale of Share	(12.25)	(0.48)
Foreign Exchange (Gain)/Loss on Borrowings	-	-
Changes in assets and liabilities		
Trade receivables	(3,046.32)	494.50
Inventories	(112.19)	(648.80)
Other current asset	(3.15)	178.64
Trade payables and other liabilities	(778.13)	(4,420.82)
Other financial liabilities	-	-
Other current liabilities	-	-
Cash generated from operations	(3,958.09)	(4,312.19)
Income taxes paid	(22.47)	(77.88)
Net cash generated by operating activities	(3,980.56)	(4,390.08)
Cash flow from investing activities:		
Purchase of property, plant & equipment, intangibles etc including change in capital creditors	(6.81)	(639.76)
Sale of property, plant & equipment, intangibles etc including change in capital creditors	10.80	0.98
Sale/(Purchase) of long term investment	61.25	(571.50)
Purchase of short term investment	-	-
Loan and advances given	-	-
Investment income	12.25	-
Preliminary Expenses Incurred	-	(37.87)
Change in Bank Balance other than cash and cash equivalent	-	-
Change in non current asset	-	-
Interest income	4.04	239.60
Net cash used in investing activities	81.53	(1,008.56)
Cash flow from financing activities:		
Proceeds from Current Borrowings	1,145.51	265.34
Proceeds from issue of share capital/ application money	-	1,051.68
Interest paid	(47.78)	(19.28)
Change In Long term Borrowings	-	13.10
Other Borrowing cost paid	-	-
Proceed/Repayment of Short Term Loans	2,665.85	(439.75)
Proceed/Repayment of Long Term Loans	168.55	4,283.25
Foreign Exchange Gain/(Loss)	-	-
Increase in minority interest	-	-
Net cash used in financing activities	3,932.13	5,154.33
Net increase/(decrease) in cash and cash equivalents	33.10	(244.30)
Cash and cash equivalents at the beginning	584.09	828.38
Cash and cash equivalents at the end	617.19	584.09

For and on behalf of the Board



RAJ JAIN
MANAGING DIRECTOR
DIN - 01018724

Place : New Delhi
Date : 13-11-2021



Independent Auditor's Review Report on Review of Consolidated Unaudited Half Yearly and Year to date Financial Results of the Bonlon Industries Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To
Board of Directors
Bonlon Industries Limited
7A/39 (12 F.F.), W.E.A. Market, Channa Market, Karol Bagh,
New Delhi- 110005.

Auditor's Review Report on the un-audited Consolidated Financial Results

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **Bonlon Industries Limited** ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group"), for the period ended 12th September 2021 and for the period from 01st April 2021 to 12th 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. Attention is drawn to the fact that the consolidated figures for the corresponding half year ended 30th September 2021 and the corresponding period from 01st April 2020 to 30th September 2020, as reported in these financial results have been approved by the Parent's Board of Directors and review.
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 Statement includes the results of the following entities: **Bonlon Industries Limited and AKJ Metals Private Limited**
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the branch auditors and other auditors referred to in paragraph 6 below, 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

Standard and other 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 interim financial statements / financial information / financial results of AKJ Metals Private Limited, subsidiary included in the consolidated unaudited financial results, whose interim financial statements / financial information / financial results reflect total assets of Rs. **1903.38 LAKHS** as at 12th September 2021 and total revenues of Rs. **902.16 LAKHS**, total net profit/(loss) after tax of Rs. **(92.93 LAKHS)** and total comprehensive income / loss of Rs. **Rs. 34.59 LAKHS**, for the period ended 12th September 2021 and for the period from 01st April 2021 to 12th September 2021, respectively, and cash flows (net) of Rs. **Rs. 34.59 LAKHS** for the period from 01st April 2021 to 12th September 2021, as considered in the consolidated unaudited financial results. These interim financial statements / financial information / financial results have been reviewed by other auditors whose reports 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, associates and joint ventures, is based solely on the reports of the 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 the above matters.

7. The consolidated unaudited financial results includes the interim financial statements/ financial information/ financial results of AKJ Metals Private Limited subsidiary which have not been reviewed/audited by their auditors, whose interim financial statements/ financial information/ financial results reflect total assets of Rs. **1903.38 LAKHS** as at **12/09/2021** and total revenue of Rs. **902.16 LAKHS**, total net profit/(loss) after tax of Rs. **(92.93 LAKHS)** and total comprehensive income / loss of Rs. **(92.93 LAKHS)** for the period ended **12/09/2021**, and cash flows (net) of Rs. **34.59 LAKHS** for the period from 01/04/2021 to 12/09/2021, as considered in the consolidated unaudited financial results. According to the information and explanations given to us by the Management, these interim financial statements / financial information / financial results are not material to the Group.

Our conclusion on the Statement is not modified in respect of the above matter.

8. Pursuant to the approval of the Board of Directors of the Parent Company in their meeting held on 30th June 2021, the Company has sold the whole of its stake in its W.O.S. (AKJ Metals Private Limited) as on 11th September 2021 which was approved and registered by the Board of Directors of the W.O.S in their meeting held on 13th September 2021. Therefore the Consolidated Financial Results are prepared for the period up 12th September 2021 only. After this period, the Company didn't have any subsidiary Company.

For, GAUR & ASSOCIATES
Chartered Accountants
FRN: 005354C

S.K. Gupta

S.K. Gupta
Partner

M. No: 016746

UDIN: 21016746AAAHV6983



Place: New Delhi

Date: 13/11/2021