



## GOBLIN INDIA LIMITED



1st Floor, Camex House, Stadium-Commerce Road, Navrangpura, Ahmedabad-380 009, Gujarat, (INDIA)  
Phone : 079 - 26465080 / 40329366. E-mail : info@goblinindia.com Website : www.goblinindia.com  
CIN : L51100GJ1969PLC012165

**Date: 30/10/2024**

The Manager,  
Department of Corporate Services,  
BSE Limited  
25<sup>th</sup> Floor, P. J. Towers,  
Dalal Street, Fort,  
Mumbai - 400 001, Maharashtra.

**SUB: OUTCOME OF BOARD MEETING HELD ON WEDNESDAY, 30<sup>TH</sup> SEPTEMBER, 2024**

**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 above captioned subject, we wish to inform you that the Board of Directors of the Company at its meeting held today i.e. Wednesday, 30<sup>th</sup> October, 2024, 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, 2024;
- b) Limited Review Reports (Standalone & Consolidated basis) for the half year ended 30<sup>th</sup> September, 2024;

The board meeting commenced at 4:00 p.m. and concluded at 5:40 p.m.

You are requested to kindly take the same on record.

**Thanking You,  
FOR, GOBLIN INDIA LIMITED**

**MANOJKUMAR J. CHOUKHANY  
MANAGING DIRECTOR  
DIN: 02313049**

**Limited Review Report on Unaudited half-yearly Standalone Financial Results of Goblin India Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To,  
The Board of Directors of  
**Goblin India Limited**

1. We have reviewed the accompanying Statement of unaudited standalone financial results of **Goblin India Limited** ('the Company') for the half year ended September 30th, 2024 and year to date result for the period from April 01, 2024 to September 30, 2024 ('the Statement'). This Statement which 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 the Statement based on our review.
2. 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.
3. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, 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.

**Emphasis of Matter Paragraph**

We draw attention to following matters forming part of the notes to financial statements:


1. The company has undisputed liability in respect of income tax for the assessment year 2020-21 amounting to Rs. 88 Lakhs plus applicable interest. The company had not paid any amount towards this liability and the said amount of liability is adjusted against the income tax refund of subsequent year i.e. 2021-22 onwards. The net liability as per books of accounts is Rs. 66.51 Lakhs. The said amount is subject to reconciliation.



2. Kind attention is invited to Note No. 5 "**Long-Term Borrowings**" and 6 "**Short-Term Borrowings**" of the notes on accounts for the half year ended 30/09/2024, which represent the Term loan from Banks and NBFCs. Such amount includes an amount of Rs. 337.71 Lakhs, being loan from Deutsche Bank for which the company during the year has entered into a onetime settlement and agreed to pay sum of Rs. 267.00 Lakhs loan which will be repayable from October 2024.
3. The Amount of Rs. 60.26 Lakhs, shown as an "**Extraordinary Item**" represent the amount written off due to a one-time settlement of GECL loan from Deutsche Bank.

For, O R Maloo & Co.  
(Chartered Accountants)

FRN: 135561W



CA Omkar Maloo  
Partner

M. No. 044074

UDIN : 24044074BKHXC54635

Date : 30/10/2024

Place : Ahmedabad



Statement of Standalone Unaudited Financial Statement for the Half-year ended 30th September, 2024  
Pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015

(Rs. In Lakhs except EPS)

Sr. No.	Particulars	Half-Year Ended			Year Ended
		30/09/2024 (Unaudited)	31/03/2024 (Audited)	30/09/2023 (Unaudited)	31/03/2024 (Audited)
I	Revenue from Operations	1555.34	1,661.48	1418.42	3,079.90
II	Other Income	74.96	61.12	127.06	188.20
III	<b>Total Revenue (I + II)</b>	<b>1,630.30</b>	<b>1,722.60</b>	<b>1,545.48</b>	<b>3,268.10</b>
IV	<b>Expenses:</b>				
	Cost of Materials Consumed				
	Purchases of Stock in Trade	1861.29	1,381.70	1343.33	2,725.03
	Changes in inventories of finished goods, work-in-progress and stock in trade	(684.58)	(107.36)	(202.94)	(310.30)
	Employee benefits Expense	116.87	123.42	70.03	193.45
	Finance Costs	116.65	128.56	133.03	261.59
	Depreciation & amortisation expense	31.68	37.36	33.38	70.74
	Other Expenses	81.62		76.96	174.22
	<b>Total Expenses (IV)</b>	<b>1,523.54</b>	<b>1,563.68</b>	<b>1453.79</b>	<b>3,114.73</b>
V	<b>Profit / (loss) before exceptional and extraordinary items and tax (III-IV)</b>	<b>106.76</b>	<b>158.92</b>	<b>91.69</b>	<b>153.37</b>
VI	Add / (Less): Exceptional Items		-	-	-
VII	<b>Profit / (loss) before extraordinary items and tax (V-VI)</b>	<b>106.76</b>	<b>158.92</b>	<b>91.69</b>	<b>153.37</b>
VIII	Extraordinary items	60.26	-	-	-
IX	<b>Profit before tax (VII-VIII)</b>	<b>167.02</b>	<b>158.92</b>	<b>91.69</b>	<b>153.37</b>
X	<b>Tax Expense:</b>				
	(1) Current tax		-	-	-
	(2) Deferred tax	-	(19.31)	-	(19.31)
XI	<b>Profit (Loss) for the period from continuing operations (IX-X)</b>	<b>167.02</b>	<b>178.23</b>	<b>91.69</b>	<b>172.68</b>
XII	Profit/(loss) from discontinuing operations	-	-	-	-
XIII	Tax Expense of discontinuing operations	-	-	-	-
XIV	Net Profit/(loss) from Discontinuing operations (after tax )(XII-XIII)	-	-	-	-
XV	<b>Net Profit / (Loss) for the period before minority interest (XI+XIV)</b>	<b>167.02</b>	<b>178.23</b>	<b>91.69</b>	<b>172.68</b>
XVI	Share of profit (loss) of associates		-	-	-
XVII	Profit (loss) of minority interest		-	-	-
XVIII	<b>Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (XV-XVI-XVII)</b>	<b>167.02</b>	<b>178.23</b>	<b>91.69</b>	<b>172.68</b>
XIX	<b>Details of equity share capital</b>				
	Paid-up equity share capital (Face value of Rs.10/- each)	138.09	138.19	138.19	138.19
XX	{Reserve excluding Revaluation Reserves	-	-	-	-
XXI	Other Comprehensive Income (net of tax)	-	-	-	-
XXII	<b>Total Comprehensive Income for the period</b>	<b>167.02</b>	<b>178.23</b>	<b>91.69</b>	<b>172.68</b>
XXIII	<b>Earnings per Share</b>				
	(1) Basic	1.21	1.29	0.66	1.25
	(2) Diluted	1.21	0.59	0.66	1.25

- Notes:-
- The above Unaudited Standalone Financial Results of the company for the half-year ended on September 30, 2024 as reviewed by the Audit Committee have been approved by Board of Directors at their meeting held on 30th October, 2024.
  - Figures for half year ended on 30.09.2024 and 30.09.2023 are the balancing figures between the audited figures in respect of the full financial year and unaudited figures of First 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



MANOJKUMAR J. CHOUKHANY  
MANAGING DIRECTOR

DIN: 02313049

## GOBLIN INDIA LIMITED

CIN: L51100GJ1989PLC012165

Regd. Office : Camex House, 1st Floor, Commerce Road, Navrangpura, Ahmedabad, Gujarat, 380009

Email id: cs@goblinindia.com

Tel.: 079-26465080

Website: www.goblinindia.com

## Statement of Unaudited Standalone Assets &amp; Liabilities for the half year ended 30/09/2024 of Goblin India Limited

(Rs. In Lakhs)

Sr. No.	Particular	As at 30/09/2024 (Unaudited)	As at 31/03/2024 (Audited)
	<b>Equity and Liabilities</b>		
1	<b>Shareholder's funds</b>		
	Share Capital	1381.89	1,381.89
	Reserves & Surplus	2619.69	2,442.21
	Money received against share warrants	0	0.00
	<b>Total shareholder's fund</b>	<b>4,001.58</b>	<b>3,824.10</b>
	Share application money pending allotment	0	0.00
	Deferred government grants	0	0.00
	Minority Interest	0	0.00
2	<b>Non-current liabilities</b>	0	0.00
	Long term borrowings	1436.67	1467.50
	Deferred tax liabilities (net)	0	0.00
	Foreign currency monetry item translation difference liability account	0	0.00
	Other long-term liabilities	0	0.00
	Long-term provisions	0	0.00
	<b>Total non-current liabilities</b>	<b>1436.67</b>	<b>1467.50</b>
3	<b>Current liabilities</b>		
	Short-term borrowings	390.79	677.21
	Trade Payables	-	-
	(A) Total outstanding dues of micro enterprises and small enterprises	130.67	84.90
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	1232.49	686.28
	Other current liabilities	333.52	124.67
	Short-term provisions	88.42	87.15
	<b>Total current liabilities</b>	<b>2175.89</b>	<b>1660.21</b>
	<b>Total equity and liabilities</b>	<b>7,614.14</b>	<b>6,951.81</b>
	<b>Assets</b>		
1	<b>Non-current assests</b>		
	<b>Fixed assests</b>		
	Tangible assests	374.27	402.63
	Producing properties	0	0.00
	Intangible assests	0	0.00
	Preproducing properties	0	0.00
	Tangible assests capital work-in-progress	0	0.00
	Intangible assests under development or work-in-progress	0	0.00
	<b>Total fixed assests</b>	<b>374.27</b>	<b>402.63</b>
(ii)	Non-current investments	330.19	330.19
(iii)	Deferred tax assests (net)	21.76	21.76
(iv)	Foreign currency monetry item translation difference assest account	0	0.00
(v)	Long-term loans and advances	0	0.00
(vi)	Other non-current assests	30.72	29.72
	<b>Total non-current assests</b>	<b>382.67</b>	<b>381.67</b>
2	<b>Current assests</b>		
	Currant investments	0	0.000
	Inventories	2108.38	1,423.79
	Trade receivables	2893.70	3,038.78
	Cash and cash equivalents	19.78	10.52
	Short-term loans and advances	1785.15	1,524.38
	Other current assests	50.19	170.04
	<b>Total current assests</b>	<b>6,857.20</b>	<b>6,167.51</b>
	<b>Total Assests</b>	<b>7614.14</b>	<b>6951.81</b>



FOR, GOBLIN INDIA LIMITED

MANOJKUMAR J. CHOUKHANY

MANAGING DIRECTOR

DIN: 02313049

Place : Ahmedabad

Date : 30/10/2024

## GOBLIN INDIA LIMITED

CIN: L51100GJ1989PLC012165

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## Statement of Unaudited Standalone Cash Flow for Half-Year Ended 30/09/2024 of Goblin India Limited

(In Rs. Lakhs)

Sr.No.	Particulars	Half Year Ended 30th September, 2024 (Unaudited)	Year Ended 31st March, 2024 (Audited)
1	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	Net Profit (Loss) As per Profit & Loss Account	106.76	153.37
A.	<b>Tax and Extra-Ordinary Item</b>		
a)	Amt Transferred to Reserve		
b)	Income Tax	0.00	0.00
c)	Deferred Tax	0.00	0.00
	<b>Net Profit (Loss) before tax</b>	<b>106.76</b>	<b>153.37</b>
B.	<b>Adjustments for Non cash and Non Operating Items</b>		
a)	Depreciation	31.68	70.74
b)	Interest Expense	97.24	254.61
C)	Profit/(Loss) on Sales of Car	0.00	0.00
	<b>Operating profit(loss) before working capital changes</b>	<b>235.68</b>	<b>478.72</b>
C.	<b>Changes in Working Capital</b>		
a)	Decrease/(Increase) in Inventory	-684.58	-310.31
b)	Decrease/(Increase) in Trade Receivables		
c)	Decrease/(Increase) in Other Current Assets	4.15	62.42
d)	(Decrease)/Increase in Other Current liabilities	515.68	-305.69
e)	(Decrease)/Increase in Short Term Borrowings		
f)	(Decrease)/Increase in non current asset	-1.00	-9.43
	<b>Net Cash Flow before tax and extra ordinary item</b>	<b>69.93</b>	<b>-84.29</b>
	Less: Previouse year adjustment	10.46	0.00
	Less: Extraordinary Items	60.26	0.00
	<b>Net Cash Flow from Operating Activities</b>	<b>140.65</b>	<b>-84.29</b>
2	<b>CASH FLOW FROM INVESTING ACTIVITIES:</b>		
a)	Acquisition/Sale of Fixed Assets	-3.32	-44.33
b)	Investment in Shares	0.00	-1.00
c)	Loans and Advances Given	0.00	0.00
	<b>Net Cash Flow from Investing Activities</b>	<b>-3.32</b>	<b>-45.33</b>
3	<b>CASH FLOW FROM FINANCING ACTIVITIES:</b>		
a)	Long Term Borrowing	-30.83	-301.44
b)	Interest and finance cost	-97.24	-254.61
c)	Shares Issued	0.00	682.50
	<b>Net Cash Flow from Financing Activities</b>	<b>-128.07</b>	<b>126.45</b>
	<b>Net Increase in Cash and Equivalent.</b>	<b>9.26</b>	<b>-3.16</b>
	<b>Cash And Cash Equivalents as at the Beginning of the year</b>	<b>10.52</b>	<b>13.68</b>
	<b>Cash And Cash Equivalents as at the Closing of the year</b>	<b>19.78</b>	<b>10.52</b>

FOR, GOBLIN INDIA LIMITED



MANOJKUMAR J. CHOUKHANY

MANAGING DIRECTOR

DIN: 02313049

Place : Ahmedabad

Date : 30/10/2024

**Limited Review Report on Unaudited half-yearly and year to date Consolidated Financial Results of Goblin India Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To,  
The Board of Directors of  
**Goblin India Limited**

1. We have reviewed the accompanying Statement of unaudited Consolidated financial results of **Goblin India Limited** ('the Company') for the half year ended September 30<sup>th</sup>, 2024, and year to date result for the period from April 01, 2024 to September 30, 2024 ('the Statement'). This Statement which 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 the Statement based on our review.
2. 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.
3. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, 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.

The statement includes the results of wholly owned subsidiaries of Goblin India Limited and the same is based on the unaudited financial statement of the same.

Sr. No.	Name of Subsidiary
1.	Goblin France Limited
2.	GOBLIN INDUSTRIES (INDIA) PRIVATE LIMITED



## Emphasis of Matter Paragraph

We draw attention to following matters forming part of the notes to financial statements:

1. The company has undisputed liability in respect of income tax for the assessment year 2020-21 amounting to Rs. 88 Lakhs plus applicable interest. The company had not paid any amount towards this liability and the said amount of liability is adjusted against the income tax refund of subsequent year i.e. 2021-22 onwards. The net liability as per books of accounts is Rs. 66.51 Lakhs. The said amount is subject to reconciliation.
2. Kind attention is invited to Note No. 5 "**Long-Term Borrowings**" and 6 "**Short-Term Borrowings**" of the notes on accounts for the half year ended 30/09/2024, which represent the Term loan from Banks and NBFCs. Such amount includes an amount of Rs. 337.71 Lakhs, being loan from Deutsche Bank for which the company during the year has entered into a onetime settlement and agreed to pay sum of Rs. 267.00 Lakhs loan which will be repayable from October 2024.
3. The Amount of Rs. 60.26 Lakhs, shown as an "**Extraordinary Item**" represent the amount written off due to a one-time settlement of GECL loan from Deutsche Bank.

**For O R Maloo & Co.**  
(Chartered Accountants)  
FRN: 135561W



**CA Omkar R. Maloo**  
Partner  
M. No. 044074  
**UDIN : 24044074BKHXCT3778**



Place : Ahmedabad  
Date : 30/10/2024



Statement of Consolidated Unaudited Financial Results for the Half-year ended 30th September, 2024

(Rs. In Lakhs except EPS)

Sr. No.	Particulars	Half-Year Ended			Year Ended
		30/09/2024 (Unaudited)	31/03/2024 (Audited)	30/09/2023 (Unaudited)	31/03/2024 (Audited)
I	Revenue from Operations	2494.99	2241.02	2201.78	4442.80
II	Other Income	76.01	61.26	127.06	188.32
III	<b>Total Revenue (I + II)</b>	<b>2571.00</b>	<b>2302.28</b>	<b>2328.84</b>	<b>4631.12</b>
IV	<b>Expenses:</b>				
	Cost of Materials Consumed	0	0.00	0.00	0.00
	Purchases of Stock in Trade	2387.79	1483.26	1819.64	3302.90
	Changes in Inventories of finished goods, work-in-progress and stock in trade	-657.01	170.50	-148.40	22.10
	Employee benefits Expense	187.20	196.87	141.92	338.79
	Finance Costs	117.01	128.27	133.41	261.68
	Depreciation & amortisation expense	31.72	37.39	33.41	70.80
	Other Expenses	242.2	177	226.45	403.45
	<b>Total Expenses (IV)</b>	<b>2308.91</b>	<b>2193.29</b>	<b>2206.43</b>	<b>4,399.72</b>
V	<b>Profit / (loss) before exceptional and extraordinary items and tax (III-IV)</b>	<b>262.09</b>	<b>108.99</b>	<b>122.41</b>	<b>231.40</b>
VI	Add / (Less): Exceptional Items	-	-	-	-
VII	<b>Profit / (loss) before extraordinary items and tax (V-VI)</b>	<b>262.09</b>	<b>108.99</b>	<b>122.41</b>	<b>231.40</b>
VIII	Extraordinary items	60.26	-	-	-
IX	<b>Profit before tax (VII-VIII)</b>	<b>322.35</b>	<b>108.99</b>	<b>122.41</b>	<b>231.40</b>
X	<b>Tax Expense:</b>				
	(1) Current tax	-	0.00	0.00	0.00
	(2) Deferred tax	-	16.12	0.00	16.12
XI	<b>Profit (Loss) for the period from continuing operations (IX-X)</b>	<b>322.35</b>	<b>125.11</b>	<b>122.41</b>	<b>247.52</b>
XII	Profit/(loss) from discontinuing operations	-	0.00	0.00	0.00
XIII	Tax Expense of discontinuing operations	-	0.00	0.00	0.00
XIV	Profit/(loss) from Discontinuing operations (after tax )(XII-XIII)	0	0.00	0.00	0.00
XV	<b>Net Profit / (Loss) for the period before minority interest (XI+XIV)</b>	<b>322.35</b>	<b>125.11</b>	<b>122.41</b>	<b>247.52</b>
XVI	Share of profit (loss) of associates	-	0.00	0.00	0.00
XVII	Profit (loss) of minority interest	-	0.00	0.00	0.00
XVIII	<b>Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (XV-XVI-XVII)</b>	<b>322.35</b>	<b>125.11</b>	<b>122.41</b>	<b>247.52</b>
XIX	<b>Details of equity share capital</b>				
	Paid-up equity share capital (Face value of Rs.10/- each)	138.19	138.19	138.19	138.19
XX	{Reserve excluding Revaluation Reserves	-	0.00	0.00	0.00
XXI	Other Comprehensive Income (net of tax)	-	0.00	0.00	0.00
XXII	<b>Total Comprehensive Income for the period</b>	<b>322.35</b>	<b>125.11</b>	<b>122.41</b>	<b>247.52</b>
XXIII	<b>Earnings per Share</b>				
	(1) Basic	2.33	0.91	0.89	1.79
	(2) Diluted	2.33	0.91	0.89	1.79

Notes:-

- The above unaudited consolidated Financial Results of the company for the half-year ended on September 30, 2024 as reviewed by the Audit Committee have been approved by Board of Directors at their meeting held on 30th October, 2024.
- Figures for half year ended on 30.09.2024 and 30.09.2023 are the balancing figures between the audited figures in respect of the full financial year and unaudited figures of First 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  
AHMEDABAD  
MANOJKUMAR J. CHOUKHANY  
MANAGING DIRECTOR  
DIN: 02313049

Statement of Unaudited Consolidated Assets & Liabilities for the half year ended 30/09/2024 of Goblin India Limited

(Rs. In Lakhs)

Sr. No.	Particular	As at 30/09/2024	As at 31/03/2024
		(Unaudited)	(Audited)
	<b>Equity and Liabilities</b>		
<b>1</b>	<b>Shareholder's funds</b>		
	Share Capital	1,381.89	1,381.89
	Reserves & Surplus	3,019.36	2,671.46
	Money received against share warrants	-	-
	<b>Total shareholder's fund</b>	<b>4,401.25</b>	<b>4,053.35</b>
	Share application money pending allotment	-	-
	Deferred government grants	-	-
	Minority Interest	-	-
<b>2</b>	<b>Non-current liabilities</b>		
	Long term borrowings	1,381.17	1,492.41
	Deferred tax liabilities (net)	-	-
	Foreign currency monetary item translation difference liability account	-	-
	Other long-term liabilities	-	-
	Long-term provisions	-	-
	<b>Total non-current liabilities</b>	<b>1,381.17</b>	<b>1,492.41</b>
<b>3</b>	<b>Current liabilities</b>		
	Short-term borrowings	390.79	680.36
	Trade Payables		
	(A) Total outstanding dues of micro enterprises and small enterprises	130.67	84.90
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	1,231.24	693.39
	Other current liabilities	434.42	125.32
	Short-term provisions	88.43	87.15
	<b>Total current liabilities</b>	<b>2,275.55</b>	<b>1,671.12</b>
	<b>Total equity and liabilities</b>	<b>8,057.97</b>	<b>7,216.88</b>
	<b>Assets</b>		
<b>1</b>	<b>Non-current assets</b>		
	<b>Fixed assets</b>		
	Tangible assets	374.68	403.07
	Producing properties	-	-
	Intangible assets	-	-
	Preproducing properties	-	-
	Tangible assets capital work-in-progress	-	-
	Intangible assets under development or work-in-progress	-	-
	<b>Total fixed assets</b>	<b>374.68</b>	<b>403.07</b>
	Non-current investments	250.00	250.00
	Deferred tax assets (net)	18.45	18.45
	Foreign currency monetary item translation difference asset account	-	-
	Long-term loans and advances	-	-
	Other non-current assets	56.99	55.06
	<b>Total non-current assets</b>	<b>325.44</b>	<b>323.51</b>
<b>2</b>	<b>Current assets</b>		
	Current investments	-	-
	Inventories	2,274.78	1,617.77
	Trade receivables	3,114.01	3,152.23
	Cash and cash equivalents	53.72	19.51
	Short-term loans and advances	1,865.15	1,530.75
	Other current assets	50.19	170.04
	<b>Total current assets</b>	<b>7,357.85</b>	<b>6,490.30</b>
	<b>Total assets</b>	<b>8,057.97</b>	<b>7,216.88</b>

FOR, GOBLIN INDIA LIMITED



MANOJKUMAR J. CHOUKHANY  
MANAGING DIRECTOR

DIN: 07313049

## GOBLIN INDIA LIMITED

CIN: L51100GJ1989PLC012165

Regd. Office : Camex House, 1st Floor, Commerce Road, Navrangpura, Ahmedabad, Gujarat, 380009

Email id: cs@goblinindia.com

Tel.: 079-26465080

Website: www.goblinindia.com

## Statement of Unaudited Consolidated Cash Flows for Half-Year Ended 30/09/2024 of Goblin India Limited

(Rs. In Lakhs)

Sr.No.	Particulars	Half Year Ended 30th September, 2024 (Unaudited)	Year Ended 31st March, 2024 (Audited)
<b>1</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	Net Profit (Loss) As per Profit & Loss Account	262.09	231.40
<b>A.</b>	<b>Tax and Extra-Ordinary Item</b>		
a)	Amt Transferred to Reserve		
b)	Income Tax	-	-
c)	Deferred Tax	-	-
	<b>Net Profit (Loss) before tax</b>	<b>262.09</b>	<b>231.40</b>
<b>B.</b>	<b>Adjustments for Non cash and Non Operating Items</b>		
a)	Depreciation	31.70	70.80
b)	Interest Expense	97.24	254.61
c)	Loss/(Profit) on sale of car	-	-
d)	Foreign Currency Translation Difference	15.09	-8.71
	<b>Operating profit(loss) before working capital changes</b>	<b>406.12</b>	<b>548.10</b>
<b>C.</b>	<b>Changes in Working Capital</b>		
a)	Decrease/(Increase) in Inventory	-657.01	22.09
b)	Decrease/(Increase) in Trade Receivables	-	-
c)	Decrease/(Increase) in Other Current Assets	-176.33	42.92
d)	(Decrease)/Increase in Other Current liabilities	604.43	-480.27
e)	(Decrease)/Increase in non-current asset	-1.93	-9.61
	<b>Net Cash Flow before tax and extra ordinary item</b>	<b>175.28</b>	<b>123.23</b>
	Less: Previous Year Adjustment	10.46	-
	Less: Extraordinary Items	60.26	-
	<b>Net Cash Flow from Operating Activities</b>	<b>246.00</b>	<b>123.23</b>
<b>2</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES:</b>		
a)	Acquisition of Fixed Assets	-3.32	-44.33
b)	Investment in Property	-	-
c)	Loans and Advances Given	-	-
	<b>Net Cash Flow from Investing Activities</b>	<b>-3.32</b>	<b>-44.33</b>
<b>3</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES:</b>		
a)	Proceeds from Long Term Borrowing	-111.24	-507.31
b)	Interest and finance cost	-97.24	-254.61
c)	Shares Issued	-	682.50
d)	Earlier Year Tax Adjustment	-	-
e)	Earlier Year Adjustment	-	-
	<b>Net Cash Flow from Financing Activities</b>	<b>-208.48</b>	<b>-79.42</b>
	<b>Net Increase in Cash and Equivalent.</b>	<b>34.21</b>	<b>-0.51</b>
	<b>Cash And Cash Equivalents as at the Beginning of the year</b>	<b>19.51</b>	<b>20.02</b>
	<b>Cash And Cash Equivalents as at the Closing of the year</b>	<b>53.72</b>	<b>19.51</b>

FOR, GOBLIN INDIA LIMITED

MANOJKUMAR J. CHOUKHANY  
MANAGING DIRECTOR

DIN: 02313049

Place : Ahmedabad

Date : 30/10/2024