

Date: 13.11.2021

To

BSE Limited
PhirozeJeejeebhoy Towers,
Dalal Street, Mumbai – 400001
BSE Scrip Code: 539216

Dear Sir/Madam,

Sub: Outcome of Board meeting held on 13th November, 2021.

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors in their meeting held on 13th November, 2021 has inter-alia approved the following:

- i. Unaudited financial results (Standalone and Consolidated) for the quarter and half year ended 30th September, 2021.


The unaudited financial results and limited review report for the quarter and half year ended 30th September, 2021 are enclosed herewith. The extract of the financial result will be available on the website of the company viz. www.junctionfabrics.in and on the stock exchange website www.bseindia.com

The meeting commenced at 11.45 am and concluded at 12.30 pm.

Kindly take note of the same in your records

Thanking you,
Yours faithfully,
For Garment Mantra Lifestyle Limited




SHIKHA AGGARWAL PREM
Whole Time Director
(DIN: 03373965)



GARMENT MANTRA LIFESTYLE LIMITED
(CIN : L18101TZ2011PLC017586)

Statement of Standalone Financial Results for the Quarter and Half Year Ended 30th September, 2021

(Rs. in lakhs)

Sr. No.	Particulars	Quarter Ended			Year to Date		Year ended
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	(a) Revenue from Operations	3280.56	1158.28	2358.16	4438.84	3862.15	10629.68
	(b) Other Income	3.92	3.90	5.40	7.82	10.28	16.62
	Total Income (a+b)	3284.48	1162.18	2363.56	4446.66	3872.43	10646.30
2	Expenses						
	(a) Cost of materials consumed	4063.16	1236.23	2338.70	5299.39	3459.01	8345.55
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-1173.92	-322.30	-488.00	(1496.22)	(231.96)	455.08
	(c) Employee benefits expense	39.70	54.72	42.86	94.42	77.94	112.41
	(d) Finance costs	40.68	35.85	42.58	76.53	75.44	171.62
	(e) Depreciation and amortisation expense	7.08	7.08	6.20	14.16	12.32	28.34
	(f) Rent Expenses	10.29	4.10	9.79	14.39	14.51	28.76
	(g) Other expenses	75.84	37.16	253.21	113.00	275.02	752.49
	Total expenses	3062.83	1052.84	2205.34	4115.67	3682.28	9894.24
3	Profit/(Loss) before exceptional items and tax (1-2)	221.65	109.34	158.22	330.99	190.15	752.04
4	Exceptional items						
5	Profit/(Loss) before tax	221.65	109.34	158.22	330.99	190.15	752.04
6	Tax Expenses						
	- Current tax	57.63	28.43	50.30	86.06	57.05	205.22
	- Deferred tax	-	-	-	-	-	(2.30)
	-Short Provision for Income Tax of Earlier Year	-	-	-	-	-	2.54
	Total Tax Expenses	57.63	28.43	50.30	86.06	57.05	205.46
7	Net Profit/(Loss) for the period from Continuing Operations (5-6)	164.02	80.91	107.92	244.93	133.10	546.58
8	Profit/(Loss) from discontinuing operation after tax	-	-	-	-	-	-
9	Profit/ (Loss) for the period	164.02	80.91	107.92	244.93	133.10	546.58
10	Other Comprehensive Income						
	A (i) Amount of Items that will not be reclassified to profit or loss	-	-	-	-	-	111.80
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	B (i) Amount of Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Other Comprehensive Income Net of taxes	-	-	-	-	-	111.80
11	Total Comprehensive Income for the period (9+10)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	164.02	80.91	107.92	244.93	133.10	658.38
12	Details of Equity Share capital						
	Paid Up Share Capital	1003.84	1003.84	1003.84	1003.84	1003.84	1003.84
	Face value of Equity Share Capital	10.00	10.00	10.00	10.00	10.00	10.00
13	Reserves Excluding Revaluation reserve						2179.67
14	Earning per share (of Rs. 10/- each)(not annualised):						
	(a) Basic EPS	1.63	0.81	1.76	2.44	2.17	6.76
	(b) Diluted EPS	1.63	0.81	1.76	2.44	2.17	6.76


Notes:-

- 1 The above Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 13th November, 2021. The Statutory Auditors have carried out the audit for the quarter and half year ended 30th September, 2021 and issued unmodified report thereon. These results are available on the Company's Website.
- 2 In the preceding financial year Company migrated from SME Platform to Main board platform in BSE Exchange and the Company has adopted Indian Accounting Standards (Ind AS) notified by the Ministry of Corporate Affairs and the above financial results have been prepared in accordance with Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and the Companies (Indian Accounting Standards) Amendment Rules, 2016.
- 3 The statement is as per Regulation 33 of the Securities and Exchange Board of India ('SEBI') (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').
- 4 The current paid up share capital of the company is Rs. 100,384,050/- consists of 10,038,405 Equity Shares of Rs 10 each.
- 5 The company is predominantly engaged in the business of manufacturing, selling and distribution of fabrics, hosiery garments and providing of related services. Thus there are no separate reportable operating segments in accordance with Ind AS 108 - Operating Segments.
- 6 The Figures for the previous period/year have been regrouped/reclassified, wherever necessary to confirm to current period/year classification.
- 7 There are no Investors Complaints pending as on 30th September, 2021.
- 8 The company has adopted the practice to fair value its unquoted investments in subsidiaries at year end only.

Place: Tirupur
Date: 13th November, 2021



For and on the behalf of Board of Directors
GARMENT MANTRA LIFESTYLE LIMITED


SHIKHA AGGARWAL PREM
Whole Time Director
DIN :03373965

GARMENT MANTRA LIFESTYLE LIMITED

(CIN : L18101TZ2011PLC017586)

Standalone Statement of Assets and Liabilities for the Half year ended 30th September, 2021

(Rs. in Lakhs)

Sr. No.	Particulars	As at 30.09.2021	As at 31.03.2021
		(Unaudited)	(Audited)
A	Assets		
1	Non - Current Assets		
	(a) Property, Plant and Equipment	361.00	326.60
	(b) Capital Work-in Progress		
	(c) Investment Property	-	-
	(d) Goodwill	-	-
	(e) Intangible Assets under Development	-	-
	(f) Other Intangible Assets	-	-
	(g) Financial Assets		
	- Non Current Investments	1088.54	1,088.54
	- Trade Receivables, Non Current	-	-
	- Loans, Non- Current	48.45	45.45
	- Other Non current Financial Assets	0.64	0.64
	(h) Deferred Tax Assets (Net)	-	-
	(i) Other Non Current Assets	-	-
	Total Non - Current Assets	1,498.63	1,461.23
2	Current Assets		
	(a) Inventories	3624.81	2,128.59
	(b) Financial Assets		
	- Current Investments	-	-
	- Trade receivables- Current	1956.46	2,429.37
	- Cash and cash equivalents	27.28	55.50
	- Loans, Current	40.53	11.77
	- Other Current Financial assets	-	-
	(c) Other Current Assets	125.20	31.25
	Total Current Assets	5,774.28	4,656.48
3	Non- current Assets classified as held for sale	-	-
4	Regulatory deferral account debited balances and related deferred Tax assets	-	-
	Total Assets	7,272.91	6,117.71
B	Equity and liabilities		
1	Equity		
	Equity attributable to owners of parent		
	(a) Equity Share Capital	1,003.84	1,003.84
	(b) Other Equity	2,424.60	2,179.68
	c) Money Received against share warrants	-	-
	Total Equity	3,428.44	3,183.52

2	Liabilities		
	Non- Current Liabilities		
	(a) Financial Liabilities		
	- Borrowings, Non- Current	199.81	197.33
	- Trade Payable, non-current	-	-
	- Other Non-Current Financial liabilities	-	-
	(b) Provisions, Non -Current	-	-
	(c) Deferred tax liabilities (net)	0.45	0.45
	(d) Deferred Government Grants, Non- Current		-
	(e) Other Non-Current Liabilities	41.60	41.60
	Total Non- Current Liabilities	241.86	239.38
	Current Liabilities		
	(a) Financial Liabilities		
	- Borrowings, Current	1617.88	1,676.94
	- Trade Payables, Current	1673.65	765.38
	- Other Current Financial Liabilities	-	-
	(b) Other current liabilities	5.03	33.63
	(c) Current Tax liabilities (Net)	-	-
	(d) Deferred government grants, Current	-	-
	(e) Provisions	306.06	218.86
	Total Current liabilities	3,602.62	2,694.81
3	Liabilities directly associated with assets in disposal group classified as held for sale	-	-
4	Regulatory deferral account credit balances and related deferred tax liability	-	-
	Total Liabilities	3,844.48	2,934.19
	Total Equity and Liabilities	7,272.91	6,117.71

Place: Tirupur
Date: 13th November, 2021



For and on the behalf of Board of Directors

shk
SHIKHA AGGARWAL PREM
Whole Time Director
DIN : 03373965

GARMENT MANTRA LIFESTYLE LIMITED
(CIN : L18101TZ2011PLC017586)
STANDALONE STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2021

(Rs. in Lakhs)

Particulars	Note No.	30.09.2021		31.03.2021	
Cash flow from operating activities					
Net Profit before Tax			330.99		752.04
Discontinued operations			-		-
Profit before income tax including discontinued operations			330.99		752.04
Adjustments for					
Depreciation and amortisation expense		14.16		28.34	
Provision for Gratuity		-		7.03	
Finance Cost		76.53	90.69	171.62	206.99
Operating Profit before Working Capital Changes			421.68		959.03
(Increase)/Decrease in trade receivables		472.91		-624.91	
(Increase)/Decrease in inventories		-1,496.22		445.35	
(Increase)/decrease in other current assets		-93.95		57.94	
Increase/ (Decrease) in short Term borrowings		-59.06		132.85	
Increase/ (Decrease) in trade payables		908.27		-462.94	
Increase/(decrease) in provision		-0.66		107.19	
Decrease/(Increase) in Current Advances		-28.76		18.96	
Increase in other current liabilities		-28.60		25.45	
Cash generated from operations			-326.07		-300.11
Income taxes paid			12.38		207.50
Net cash inflow from operating activities			83.23		451.42
Cash flows from investing activities					
(Increase)/Decrease in investments		-		-930.29	
(Increase)/Decrease in Property, Plant & Equipment		-34.40		-23.14	
Long Term Loans Recovered/(Given)		-3.00		3.40	
Net cash used in investing activities			-37.40		-950.03
Cash flow from financing activities					
Issue of Warrants				757.87	
Proceeds From long Term Borrowing (Net)		2.48		-70.67	
Interest paid		-76.53		-171.62	
Net cash from financing activities			-74.05		515.58
Net increase (decrease) in cash and cash equivalents			-28.22		16.97
Cash and cash equivalents at the beginning of the year			55.50		38.53
Cash and cash equivalents at end of the year			27.28		55.50

Place: Tirupur
Date: 13th November, 2021



For and on the behalf of Board of Directors

SHK
SHIKHA AGGARWAL PREM
Whole time director
DIN : 03373965



**LIMITED REVIEW REPORT ON SECOND QUARTER ENDED AND HALF YEAR ENDED
SEPTEMBER 30, 2021, UNAUDITED STANDALONE FINANCIAL RESULTS OF GARMENT
MANTRA LIFESTYLE LIMITED PURSUANT TO REGULATION 33 OF SEBI (LISTING
OBLIGATIONS & DISCLOSURE REQUIREMENTS) REGULATION 2015**

To,
The Board of Directors,
Garment Mantra Lifestyle Limited
(Formerly Known as Junction Fabrics and Apparels Limited)
Tirupar

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results ("The Statement") of **Garment Mantra Lifestyle Limited** (Formerly Known as Junction Fabrics and Apparels Limited ("The Company") for the second quarter ended and half year ended September 30, 2021 being submitted by the company to the stock exchange viz. BSE pursuant to the requirement of regulation 33 of the SEBI (listing Obligations and Disclosure requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the company's management and approved by the Company's Board of Director, has been Prepared in accordance with the recognition and measurement principals laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34"), Prescribed under Section 133 of the companies Act, 2013 read with relevant rules issued thereunder and other accounting principal generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We have conducted our review of the statement 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 (ICAI). A review of interim financial information consists of making Inquiries, primarily of the company's personnel 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 Specified under section 143(10) of the companies Act 2013 and consequently does not enable us to obtain assurance that we could become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted 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 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 amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For and on behalf of
N B T AND CO
Chartered Accountants
FRN: - 140489W

ARPIT
TAPADIA

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by ARPIT
TAPADIA
Date: 2021.11.13
12:40:14 +05'30'



CA. Arpit Tapadiya
Partner
M. No - 182428

Date - 13-11-2021
Place - Mumbai
UDIN No - 21182428AAAABC3438

GARMENT MANTRA LIFESTYLE LIMITED
(CIN : L18101TZ2011PLC017586)

Statement of Consolidated Financial Results for the Quarter and Half Year Ended 30th Sept, 2021

(Rs. in lakhs)

Sr. No.	Particulars	Quarter Ended		Year to Date	Year ended
		30.09.2021	30.06.2021	30.09.2021	31.03.2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income				
	(a) Revenue from Operations	6861.38	2194.65	9056.03	16770.14
	(b) Other Income	0.30	0.07	0.37	18.56
	Total Income (a+b)	6861.68	2194.72	9056.40	16788.70
2	Expenses				
	(a) Cost of materials consumed	7598.97	2086.86	9685.83	13224.45
	(B) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(1462.90)	(466.83)	(1929.73)	(82.73)
	(d) Employee benefits expense	77.10	100.98	178.08	256.37
	(e) Finance costs	103.03	71.86	174.89	353.53
	(f) Depreciation and amortisation expense	18.26	17.53	35.79	70.36
	(g) Rent Expenses	49.49	4.10	53.59	90.61
	(j) Other expenses	86.16	234.02	320.18	1777.58
	Total expenses	6470.11	2048.52	8518.63	15690.16
3	Profit/(Loss) before exceptional items and tax (1-2)	391.57	146.20	537.77	1098.54
4	Exceptional items				
	i) Loss on Sale of Land	-	-	-	-
	ii) Profit on Sale of Investment	-	-	-	-
	iii) Profit on sale of Fixed Asset	-	-	-	-
5	Profit/(Loss) before tax	391.57	146.20	537.77	1098.54
6	Tax Expenses				
	- Current tax	105.98	38.35	144.34	310.59
	- Deffered tax	-	-	-	(5.32)
	-Short Provision for Income Tax of Earlier Year	-	-	-	8.19
	Total Tax Expenses	105.98	38.35	144.34	313.46
7	Net Profit/(Loss) for the period from Continuing Operations (5-6)	285.59	107.84	393.43	785.08
8	Profit/(Loss) from discountinuing operation after tax	-	-	-	-
9	Profit/ (Loss) for the period	285.59	107.84	393.43	785.08
10	Other Comprehensive Income				
	A (i) Amount of Items that will not be reclassified to profit or loss	-	-	-	(11.35)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
	B (i) Amount of Items that will be reclassified to profit or loss	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
	Other Comprehensive Income Net of taxes	-	-	-	(11.35)
11	Total Comprehensive Income for the period (9+10)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	285.59	107.84	393.43	773.73
12	Profit/ (loss) attributable to				
	- Owners of the Company	265.65	104.59	370.25	588.14
	-Non-controlling interest	19.94	3.25	23.19	30.96
	- Pre Acquisition Profits	-	-	-	154.62
13	Details of Equity Share capital				
	Paid Up Share Capital	1003.84	1003.84	1003.84	1003.84
	Face value of Equity Share Capital	10.00	10.00	10.00	10.00
14	Reserves Excluding Revaluation reserve				2179.67
15	Earning per share(of Rs. 10/- each)(not annualised):				
	(a) Basic EPS	2.84	1.07	3.92	9.71
	(b) Diluted EPS	2.84	1.07	3.92	9.71

Notes:-

- 1 The above Consolidated Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 13th November, 2021. The Statutory Auditors have carried out the audit for the quarter and year ended 30th September, 2021 and issued unmodified report thereon. These results are available on the Company's Website.
- 2 In the current year Company migrated from SME platform to Main board platform in BSE Exchange and the Company has adopted Indian Accounting Standards (Ind AS) notified by the Ministry of Corporate Affairs and the above consolidated financial results have been prepared in accordance with Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and the Companies (Indian Accounting Standards) Amendment Rules, 2016.
- 3 The above consolidated financial results for the year ended 30.09.2021 are as per Indian Accounting Standards (Ind AS)
- 4 The statement is as per Regulation 33 of the Securities and Exchange Board of India ('SEBI') (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').
- 5 The current paid up share capital of the company is Rs. 100,384,050/- consists of 10,038,405 Equity Shares of Rs.10 each. The above calculated EPS of Rs.9.71 for the year ended 31st March, 2021 is calculated on the basis of outstanding weighted average number of shares of the company during the year.
- 6 The Group is predominately engaged in the business of manufacturing, selling and distribution of fabrics, hosiery garments and providing of related services. Thus there are no separate reportable operating segments in accordance with Ind AS 108 - Operating Segments.
- 7 The Figures for the previous period/year have been regrouped/reclassified, wherever necessary to confirm to current period/year classification.
- 8 There are no Investors Complaints pending as on 30th September, 2021.
- 9 The Company has made the acquisitions of both of it's subsidiaries into the third quarter of 2020-21 and hence corresponding figures before such period has not been require and provided.

Place: Tirupur

Date: 13th November, 2021



For and on the behalf of Board of Directors
GARMENT MANTRA LIFESTYLE LIMITED

A handwritten signature in blue ink, appearing to read "shikhka".

SHIKHKA AGGARWAL PREM
Whole time director
DIN : 03373965

GARMENT MANTRA LIFESTYLE LIMITED

(CIN : L18101TZ2011PLC017586)

CONSOLIDATED STATEMENT OF ASSET AND LIABILITIES FOR THE HALF YEAR ENDED 31 SEPTEMBER 2021

(Rs. in Lakhs)

Sr. No.	Particulars	As at 30.09.2021	As at 31.03.2021
		(Unaudited)	(Audited)
A	Assets		
1	Non - Current Assets		
	(a) Property, Plant and Equipment	618.25	648.06
	(b) Capital Work-in Progress	-	-
	(c) Investment Property	-	-
	(d) Goodwill	-	-
	(e) Intangible Assets under Development	-	-
	(f) Other Intangible Assets	-	-
	(g) Financial Assets		
	- Non Current Investments	52.85	52.85
	- Trade Receivables, Non Current	-	-
	- Loans & Advances, Non- Current	118.45	131.36
	- Deposits	0.64	0.64
	- Other Non current Financial Assets	-	-
	(h) Deferred Tax Assets (Net)	20.05	20.05
	(i) Other Non Current Assets		-
	Total Non - Current Assets	810.23	852.95
2	Current Assets		
	(a) Inventories	6881.29	4,951.56
	(b) Financial Assets		
	- Current Investments	-	-
	- Trade receivables- Current	2576.65	3,295.61
	- Cash and cash equivalents	131.03	138.67
	- Loans & Advances, Current	166.50	199.25
	- Other Current Financial assets	-	-
	(c) Other Current Assets	303.47	120.90
	Total Current Assets	10,058.95	8,706.00
3	Non- current Assets classified as held for sale	-	-
4	Regulatory deferral account debited balances and related deferred Tax assets	-	-
	Total Assets	10,869.18	9,558.95
B	Equity and liabilities		
1	Equity		
	Equity attributable to owners of parent		
	(a) Equity Share Capital	1,003.84	1,003.84
	(b) Other Equity	2,470.45	2,199.95
	c) Money Received against share warants	-	-

	(d) Non Controlling Interest	116.50	2.06
	Total Equity	3,590.80	3,205.86
2	Liabilities		
	Non- Current Liabilities		
	(a) Financial Liabilities		
	- Borrowings, Non- Current	1000.99	960.60
	- Trade Payable, non-current	-	-
	- Other Non-Current Financial liabilities	-	-
	(b) Provisions, Non -Current	-	-
	(c) Deferred tax liabilities (net)	-	-
	(d) Deferred Government Grants, Non- Current	-	-
	(e) Other Non-Current Liabilities	43.18	42.60
	Total Non- Current Liabilities	1,044.17	1,003.20
	Current Liabilities		
	(a) Financial Liabilities		
	- Borrowings, Current	2713.23	2,904.54
	- Trade Payables, Current	3082.48	2,028.93
	- Other Current Financial Liabilities	-	-
	(b) Other current liabilities	11.33	53.90
	(c) Current Tax liabilities (Net)	-	-
	(d) Deferred government grants, Current	-	-
	(e) Provisions	427.19	362.52
	Total Current liabilities	6,234.23	5,349.89
3	Liabilities directly associated with assets in disposal group classified as held for sale	-	-
4	Regulatory deferral account credit balances and related deferred tax liability	-	-
	Total Liabilities	7,278.41	6,353.10
	Total Equity and Liabilities	10,869.18	9,558.95

Place: Tirupur

Date: 13th November, 2021



For and on the behalf of Board of Directors
GARMENT MANTRA LIFESTYLE LIMITED

SHK

SHIKHA AGGARWAL PREM

Whole time Director

DIN : 03373965

GARMENT MANTRA LIFESTYLE LIMITED
(CIN : L18101TZ2011PLC017586)
CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2021

Particulars	Note No.	30.09.2021		31.03.2021	
Cash flow from operating activities					
Net Profit before Tax			537.77		1,098.54
Discontinued operations			-		-
Profit before income tax including discontinued operations			537.77		1,098.54
Adjustments for					
Depreciation and amortisation expense		35.79		70.36	
Preliminary Expense Written Off		-		-	
Provision for Gratuity		-		13.43	
Finance Cost		174.89	210.68	353.53	437.33
Operating Profit before Working Capital Changes			748.45		1,535.87
(Increase)/Decrease in trade receivables		718.96		-909.33	
(Increase)/Decrease in inventories		-1,929.73		642.56	
(Increase)/decrease in other current assets		-182.57		43.09	
Increase/ (Decrease) in short Term borrowings		-191.31		235.22	
Increase/ (Decrease) in trade payables		1,053.55		-918.89	
Increase/(decrease) in provision		-147.55		155.96	
Decrease/(Increase) in Current Advances		32.75		24.88	
Increase in other current liabilities		42.57		14.03	
Cash generated from operations			-603.33		-712.48
Income taxes paid			25.78		325.99
Net cash inflow from operating activities			119.34		497.39
Cash flows from investing activities					
(Increase)/Decrease in investments		-		-930.29	
(Increase)/Decrease in Property, Plant & Equipment		-5.98		-38.64	
Deposit Given/(Released)		-		-	
Long Term Loans Recovered/(Given)		12.91		-14.27	
Net cash used in investing activities			6.93		-983.20
Cash flow from financing activities					
Capital Drawing		-		-	
Profit Withdrawal		-		-	
Issue of Warrants		-		757.88	
Proceeds From long Term Borrowing (Net)		40.39		139.58	
(Increase)/Decrease in other non current liabilities		0.58		-	
Interest paid		-174.89		-353.53	
Net cash from financing activities			-133.92		543.93
Net increase (decrease) in cash and cash equivalents			-7.65		58.12
Cash and cash equivalents at the beginning of the year			138.67		80.55
Cash and cash equivalents at end of the year			131.03		138.67

Place: Tirupur
Date: 13th November, 2021



For and on the behalf of Board of Directors
GARMENT MANTRA LIFESTYLE LIMITED

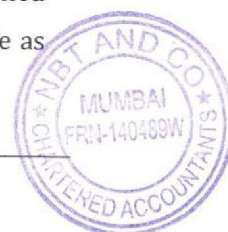
SHK
SHIKHA AGGARWAL PREM
Whole time director
DIN : 03373965



LIMITED REVIEW REPORT ON SECOND QUARTER ENDED AND HALF YEAR ENDED SEPTEMBER 30, 2021, UNAUDITED CONSOLIDATED FINANCIAL RESULTS OF GARMENT MANTRA LIFESTYLE LIMITED PURSUANT TO REGULATION 33 OF SEBI (LISTING OBLIGATIONS & DISCLOSURE REQUIREMENTS) REGULATION 2015

To,
The Board of Directors,
Garment Mantra Lifestyle Limited
(Formerly Known as Junction Fabrics and Apparels Limited)
Tirupar

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results ("The Statement") of **Garment Mantra Lifestyle Limited** (Formerly Known as Junction Fabrics and Apparels Limited ("The Company") comprising its subsidiary for the second quarter ended and half year ended September 30, 2021 being submitted by the company to the stock exchange viz. BSE pursuant to the requirement of regulation 33 of the SEBI (listing Obligations and Disclosure requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the company's management and approved by the Company's Board of Director, has been Prepared in accordance with the recognition and measurement principals laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34"), Prescribed under Section 133 of the companies Act, 2013 read with relevant rules issued thereunder and other accounting principal generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We have conducted our review of the statement 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 (ICAI). A review of interim financial information consists of making Inquiries, primarily of the company's personnel 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 Specified under section 143(10) of the companies Act 2013 and consequently dose not enable as



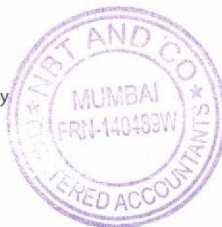
to obtain assurance that we could become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that casual 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 disclose in terms of regulation 33 of the SEBI amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. The Statement includes the results of following entities:
 - Jannat Fabrics and Apparels Private Limited
 - Twenty Twenty Trading LLP
6. This Statement includes the interim financial results and other information of 2 subsidiary entities whose interim financial results/information reflects Rs 121.57 Lakhs Net Profit for the Quarter ended on 30th September 2021. 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 result prepared in accordance with applicable accounting standard and other recognized accounting practices and other accounting policies has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 as amended by SEBI, including the manner in which it is to be discloser, or that it contains any material misstatement.

For and on behalf of
N B T AND CO
Chartered Accountants
FRN: - 140489W

ARPIT
TAPADIA

Digitally signed by
ARPIT TAPADIA
Date: 2021.11.13
12:41:32 +05'30'



CA. Arpit Tapadiya
Partner
M. No - 182428

Date - 13-11-2021

Place - Mumbai

UDIN No - 21182428AAAABD3482