

T.V. Subramanian and Associates
CHARTERED ACCOUNTANTS

Partners :

T.V. Subramanian, B.Sc., F.C.A.
T. Rathinavel, B.Sc., F.C.A. DISA
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LIMITED REVIEW REPORT

To,
FLORA TEXTILES LTD.
CIN: L17111TZ1993PLC004290
23, BHARATHI PARK ROAD,
SAIBABA COLONY
COIMBATORE - 641 043

We have reviewed the accompanying statement of unaudited financial results of Flora Textiles Limited having its registered office at 23, Bharathi Park Road, Saibaba Colony, Coimbatore - 641 043 for the quarter and half year ended 30th September, 2020 ("**the Statement**") being submitted by the company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulations 2015.

This statement is the responsibility of the Company's Management and approved by the Board of Directors and prepared in accordance with the recognition and management principle laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind As 34") prescribed under section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review 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.

Place: Coimbatore
Date: 31.10.2020

(UDIN: 20025744AAAAEG4883)

for T.V. SUBRAMANIAN AND ASSOCIATES
CHARTERED ACCOUNTANTS FRN007433 S

T. Rathinavel B.Sc., FCA, DISA
Partner - M No : 25744



Flora Textiles Limited

GSTIN : 33AAACF4312P1ZQ
 CIN No. : L17111TZ1993PLC004290
 Registered Office
 '3, Bharathi Park Road,
 Coimbatore - 641 043.
 Phone : 91 (422) 2447395
 Email : floratex1@gmail.com

UNAUDITED STANDALONE FINANCIAL RESULTS
 FOR THE QUARTER AND PERIOD ENDED 30TH SEPTEMBER 2020
 (in lakhs, unless otherwise stated)

Sr No	Particulars	Quarter Ended			Half Year Ended		Year ended
		30/09/2020	30/06/2020	30/09/2019	30/09/2020	30/09/2019	31/03/2020
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	audited
1	Income						
(a)	Revenue from operations	6.78	3.80	7.93	10.58	14.83	34.03
(b)	Other Income	16.62	5.64	0.18	22.26	0.18	1.72
	Total Income	23.40	9.44	8.11	32.84	15.01	35.75
2	Expenses						
(a)	Cost of materials consumed	-	-	-	-	-	-
(b)	Purchase of Stock-in-trades	-	-	-	-	-	-
(c)	Changes in inventories of Finished goods, Work-in-progress and stock in trade	-	-	-	-	-	-
(d)	Employee benefit expenses	3.86	3.63	3.41	7.49	6.83	15.83
(e)	Financial Costs	12.75	12.75	12.81	25.50	25.62	51.16
(f)	Depreciation and amortisation	1.12	1.12	1.05	2.24	2.09	4.50
(g)	Other Expenses	1.24	3.57	2.22	4.81	8.67	12.67
	Total Expenses	18.97	21.08	19.49	40.05	43.21	84.16
3	Profit before taxes (1 - 2)	4.43	(11.64)	(11.37)	(7.21)	(28.20)	(48.41)
4	Tax Expense / (benefit)						
	Current Tax	-	-	-	-	-	-
	Deferred tax	-	-	-	-	-	-
	Income tax of earlier years	-	-	-	-	-	3.13
5	Profit after tax (3 - 4)	4.43	(11.64)	(11.37)	(7.21)	(28.20)	(51.54)
6	Other Comprehensive Income						
(a)	Items that will not be reclassified to profit or loss	-	-	-	-	-	-
(b)	Tax expenses/(benefit) on items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Total Comprehensive Income (net of tax)	-	-	-	-	-	-
7	Total Comprehensive Income (5 + 6)	4.43	(11.64)	(11.37)	(7.21)	(28.20)	(51.54)
8	Paid up Equity Share Capital (Face value - 10 per share)	600.00	600.00	600.00	600.00	600.00	600.00
9	Basic and Diluted earnings per share (of 10 each) (not annualised) (in `)	0.07	(0.19)	(0.19)	(0.12)	(0.47)	(0.86)

1 The above financial statements have been reviewed by the Audit Committee in its meeting held on 31st October 2020 and then approved by the Board of Directors in its meeting held on 31st October 2020. The above financial results are subjected to "Limited Review" by the Statutory Auditors of the Company.

2 This statement has been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (as amended) (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.

3 Segment reporting as required under disclosure requirements of Ind AS 108 - Operating Segments are not applicable, since the entire operation of the company related to only one segment

4 The figures for the corresponding period have been regrouped/rearranged wherever necessary to make them comparable

For Flora Textiles Limited

NIDHI GUPTA Managing Director,

DIN : 001825531



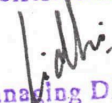
Flora Textiles Limited

GSTIN : 33AAACF4312P1ZQ
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'23, Bharathi Park Road,
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UNAUDITED STANDALONE BALANCE SHEET AS ON 30TH SEPTEMBER 2020

STATEMENT OF ASSETS AND LIABILITIES		
PARTICULARS	As at	As at
	30.09.2020	31.03.2020
	Unaudited	Audited
ASSETS		
NON-CURRENT ASSETS:		
Property, Plant and Equipments	69.31	78.37
Capital Work in Progress	-	-
Other Financial Assets	-	-
Deferred Tax Assets (Net)	-	-
Sub Total Non Current Assets	69.31	78.37
CURRENT ASSETS		
Inventories	-	-
Financial Assets		
- Current Investments	59.74	52.76
- Trade Receivables	2.53	2.53
- Cash and Cash Equivalents	5.54	3.77
- Other Current Financial Assets	2.54	-
Current Tax Assets (net)	70.35	59.06
Other Current Assets	25.25	33.05
TOTAL ASSETS	164.91	170.48
EQUITY AND LIABILITIES		
EQUITY		
Equity Share Capital	600.00	600.00
Other Equity	(1,629.15)	(1,621.94)
Sub Total Equity	(1,029.15)	(1,021.94)
NON CURRENT LIABILITIES		
Financial Liabilities		
- Borrowings	1,137.86	1,161.23
Other Non Current Liabilities	-	-
Sub Total Non Current Liability	1,137.86	1,161.23
CURRENT LIABILITIES		
Financial Liabilities		
- Borrowings	-	-
- Trade Payables	33.20	8.19
- Other Financial Liabilities	-	-
Other current liabilities	23.00	23.00
Provisions	-	-
Sub Total Current Liability	56.20	31.19
TOTAL EQUITY AND LIABILITIES	164.91	170.48

For Flora Textiles Limited


Managing Director,
NIDHI GUPTA
DIN: 01825531



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UNAUDITED STANDALONE CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER 2020

PARTICULARS	Half Year Ended		Half Year Ended	
	30-Sep-2020		30-Sep-2019	
	in lakhs		in lakhs	
A. CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit/(Loss) before Tax and Extra Ordinary Items		(7.21)		(28.20)
Adjustments for :				
- Depreciation	2.24		2.09	
- Interest Received	(0.19)		(0.18)	
- Interest Paid	25.50		25.62	
- Provision for gratuity	-		-	
- Profit on sale of assets	(16.29)		-	
- Miscellaneous Income	(5.78)	5.49	-	27.53
Operating Profit before Working Capital Changes:		(1.72)		(0.66)
Adjustments for :				
- Trade and Other Receivables	-		31.15	
- Inventories	-		-	
- Loans and Advances	5.26		(1.18)	
- Current Liabilities etc	25.01	30.27	21.51	51.49
Cash Generated from Operations before Extraordinary Items		28.55		50.82
- Interest Paid		(25.50)		(25.62)
- Direct Taxes				
- Prior year income				
- Income Tax at Earlier Year				
NET CASH FROM OPERATING ACTIVITIES	Total A	3.05		25.20
B. CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Fixed Assets				
Investments	(6.98)		(10.93)	
Interest Received & Other Income	5.97		-	
Sale of fixed Assets	23.10		0.18	
NET CASH USED IN INVESTING ACTIVITIES	Total B	22.09		(10.75)
C CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from others Borrowing	(23.37)		(14.62)	
NET CASH USED IN FINANCING ACTIVITIES	Total C	(23.37)		(14.62)
NET INCREASE IN CASH OR CASH EQUIVALENTS		1.77		(0.17)
Cash and Cash Equivalents [Opening Balance]		3.77		3.22
Cash and Cash Equivalents [Closing Balance]		5.54		3.05

For Flora Textiles Limited


NIDHI GUPTA Managing Director
DIN : 001825531