

T.V. Subramanian and Associates

CHARTERED ACCOUNTANTS

Partners :

T.V. Subramanian, B.Sc., F.C.A.
T. Rathinavel, B.Sc., F.C.A. DISA
S. Chidambaram, B.Com., F.C.A.,

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Coimbatore - 641 038. Ph : 0422 - 2447158
E-mail : tvsubramanian@hotmail.com

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 nine months ended 31st December, 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: 30.01.2021

(UDIN: 21025744AAAAA09200)

For T.V. SUBRAMANIAN AND ASSOCIATES
CHARTERED ACCOUNTANTS FRN017433 S

T. Rathinavel B.Sc., F.C.A. DISA
Partner - M No : 25744



Flora Textiles Limited

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

**UNAUDITED STANDALONE FINANCIAL RESULTS
FOR THE QUARTER AND PERIOD ENDED 31ST DECEMBER 2020**

(` in lakhs, unless otherwise stated)

Sr No	Particulars	Quarter Ended			Year to date		Year Ended 31/03/2020 Audited
		31/12/2020	30/09/2020	31/12/2019	31/12/2020	31/12/2019	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	
1	Income						
(a)	Revenue from operations	51.45	6.78	10.00	62.04	24.83	34.03
(b)	Other Income	3.25	16.62	0.63	25.50	0.81	1.72
	Total Income	54.70	23.40	10.63	87.54	25.64	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	3.88	3.86	5.14	11.37	11.98	15.83
(e)	Financial Costs	12.75	12.75	12.81	38.25	38.43	51.16
(f)	Depreciation and amortisation	1.67	1.12	1.05	3.91	3.14	4.50
(g)	Other Expenses	1.64	1.24	2.21	6.45	10.88	12.67
	Total Expenses	19.94	18.97	21.21	59.99	64.42	84.16
3	Profit before taxes (1 - 2)	34.76	4.43	(10.58)	27.55	(38.78)	(48.41)
4	Tax Expense / (benefit)						
	Current Tax	-	-	-	-	-	-
	Deferred tax	-	-	-	-	-	-
	Income tax of earlier years	-	-	-	-	-	3.13
5	Profit after tax (3 - 4)	34.76	4.43	(10.58)	27.55	(38.78)	(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)	34.76	4.43	(10.58)	27.55	(38.78)	(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 `)	0.58	0.07	(0.18)	0.46	(0.65)	(0.86)

1 The above financial statements have been reviewed by the Audit Committee in its meeting held on 30th January 2021 and then approved by the Board of Directors in its meeting held on 30th January 2021. 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
NIDHI GUPTA
Managing Director,
DIN: 001825531



Flora Textiles Limited

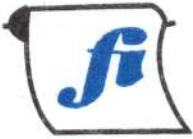
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UNAUDITED STANDALONE BALANCE SHEET AS ON 31ST DECEMBER 2020

STATEMENT OF ASSETS AND LIABILITIES			
PARTICULARS	As at	As at	As at
	31.12.2020	31.12.2019	31.03.2020
	Unaudited	Unaudited	Audited
ASSETS			
NON-CURRENT ASSETS:			
Property, Plant and Equipments	73.53	79.73	78.37
Capital Work in Progress	-	-	-
Other Financial Assets	-	-	-
Deferred Tax Assets (Net)	-	-	-
Sub Total Non Current Assets	73.53	79.73	78.37
CURRENT ASSETS			
Inventories	-	-	-
Financial Assets			
- Current Investments	59.74	-	52.76
- Trade Receivables	30.56	3.33	2.53
- Cash and Cash Equivalents	4.00	2.52	3.77
- Other Current Financial Assets	-	-	-
Current Tax Assets (net)	94.30	5.85	59.06
Other Current Assets	26.10	22.05	33.05
TOTAL ASSETS	193.93	107.64	170.48
EQUITY AND LIABILITIES			
EQUITY			
Equity Share Capital	600.00	600.00	600.00
Other Equity	(1,594.39)	(1,609.17)	(1,621.94)
Sub Total Equity	(994.39)	(1,009.17)	(1,021.94)
NON CURRENT LIABILITIES			
Financial Liabilities			
- Borrowings	1,121.36	1,052.23	1,161.23
Other Non Current Liabilities	-	-	-
Sub Total Non Current Liability	1,121.36	1,052.23	1,161.23
CURRENT LIABILITIES			
Financial Liabilities			
- Borrowings	-	-	-
- Trade Payables	43.13	41.58	8.19
- Other Financial Liabilities	-	-	-
Other current liabilities	23.83	23.00	23.00
Provisions	-	-	-
Sub Total Current Liability	66.96	64.58	31.19
TOTAL EQUITY AND LIABILITIES	193.93	107.64	170.48

For Flora Textiles Limited

Nidhi
 NIDHI GUPTA
 DIN: 601825531
 Managing Director,



Flora Textiles Limited

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 CIN No. : L17111TZ1993PLC004290
 Registered Office
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UNAUDITED STANDALONE CASH FLOW STATEMENT FOR THE PERIOD ENDED 31ST DECEMBER 2020

PARTICULARS	Year to date		Year to date	
	31-Dec-2020		31-Dec-2019	
	in lakhs		in lakhs	
A. CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit/(Loss) before Tax and Extra Ordinary Items		27.55		(38.63)
Adjustments for :				
- Depreciation	3.91		3.14	
- Interest Received	(0.19)		(0.18)	
- Interest Paid	38.25		38.43	
- Profit on sale of assets	(18.91)		-	
- Miscellaneous Income	(6.41)	16.66	(0.63)	40.76
Operating Profit before Working Capital Changes:		44.21		2.13
Adjustments for :				
- Trade and Other Receivables	(28.03)		70.53	
- Inventories	-		-	
- Loans and Advances	6.95		(1.79)	
- Current Liabilities etc	35.76	14.69	33.24	101.98
Cash Generated from Operations before Extraordinary Items		58.90		104.10
- Interest Paid		(38.25)		(38.43)
- Direct Taxes				-
- Prior year income				-
- Income Tax at Earlier Year				-
NET CASH FROM OPERATING ACTIVITIES	Total A	20.65		65.67
B. CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Fixed Assets	(5.82)		(11.80)	
Investments	(6.98)		-	
Interest Received & Other Income	6.59		0.81	
Sale of fixed Assets	25.65		-	
NET CASH USED IN INVESTING ACTIVITIES	Total B	19.45		(10.99)
C CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from others Borrowing	(39.87)		(55.38)	
NET CASH USED IN FINANCING ACTIVITIES	Total C	(39.87)		(55.38)
NET INCREASE IN CASH OR CASH EQUIVALENTS		0.23		(0.70)
Cash and Cash Equivalents [Opening Balance]		3.77		3.22
Cash and Cash Equivalents [Closing Balance]		4.00		2.52

For Flora Textiles Limited

Nidhi
 Managing Director

NIDHI GUPTA
 DIN: 001825531