



# FLORA TEXTILES LIMITED

STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 30<sup>TH</sup> SEPTEMBER 2021

(Rs in Lakhs)

Unaudited Results for the quarter ended 30 <sup>th</sup> September		Unaudited Results for the quarter ended 30 <sup>th</sup> June	Revenue from operations	Unaudited Results for six months ended 30 <sup>th</sup> September		Audited Results for the year ended 31 <sup>st</sup> March
2021	2020	2021		2021	2020	2021
60.30	23.40	24.74	Revenue from operations	85.04	32.84	114.04
0.00	0.00	0.00	Sale of products and services	0.00	0.00	0.00
3.93	0.00	2.00	Other operating revenue	5.94	0.00	25.89
64.23	23.40	26.75	Other income	90.98	32.84	139.93
			<b>TOTAL INCOME</b>			
			<b>EXPENSES</b>			
0.00	0.00	0.00	Cost of materials consumed	0.00	0.00	0.00
0.00	0.00	0.00	Purchases of stock-in-trade	0.00	0.00	0.00
0.00	0.00	0.00	Changes in inventories of finished goods (including stock-in-trade) and work-in-progress	0.00	0.00	0.00
3.86	3.86	3.86	Employee benefits expenses	7.71	7.49	15.23
13.08	12.75	13.09	Finance costs	26.17	25.50	53.16
1.30	1.12	1.30	Depreciation and amortisation expenses	2.61	2.24	5.22
3.12	1.24	5.13	Other expenses	8.25	4.81	10.15
			Advertising and promotion			
			Others			
21.36	18.97	23.38	<b>TOTAL EXPENSES</b>	<b>44.74</b>	<b>40.05</b>	<b>83.75</b>
42.88	4.43	3.37	<b>Profit before exceptional items and tax</b>	<b>46.24</b>	<b>-7.21</b>	<b>56.18</b>
0.00	0.00	0.00	Exceptional items [net credit/ (charge)]			
			Profit before tax			
			Tax expenses			
0.00	0.00	0.00	Current tax	0.00	0.00	0.00
0.00	0.00	0.00	Deferred tax credit/(charge)	0.00	0.00	0.00
42.88	4.43	3.37	<b>PROFIT FOR THE PERIOD (A)</b>	<b>46.24</b>	<b>-7.21</b>	<b>56.18</b>
			<b>OTHER COMPREHENSIVE INCOME</b>			
			Items that will not be reclassified subsequently to profit or loss			
0.00	0.00	0.00	Remeasurements of the net defined benefit plans	0.00	0.00	0.00
0.00	0.00	0.00	Tax on above	0.00	0.00	0.00
			Items that will be reclassified subsequently to profit or loss			
0.00	0.00	0.00	Fair value of debt instruments through other comprehensive income	0.00	0.00	0.00
0.00	0.00	0.00	Tax on above	0.00	0.00	0.00
			Items that will be reclassified subsequently to profit or loss			
0.00	0.00	0.00	Fair value of cash flow hedges through other comprehensive income	0.00	0.00	0.00
0.00	0.00	0.00	Tax on above	0.00	0.00	0.00
0.00	0.00	0.00	<b>OTHER COMPREHENSIVE INCOME FOR THE PERIOD (B)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
42.88	4.43	3.37	<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (A+B)</b>	<b>46.24</b>	<b>-7.21</b>	<b>56.18</b>
60,00,000.00	#####	60,00,000.00	Paid up Equity Share Capital (Face value Re. 10/- per share)	60,00,000.00	60,00,000.00	60,00,000.00
			Other Equity			
			Earnings per equity share (Face value of Re. 10/- each)			
0.71	0.07	0.06	Basic (in Rs.)	0.77	-0.12	0.94
0.71	0.07	0.06	Diluted (in Rs.)	0.77	-0.12	0.94

1. The above financial statements have been reviewed by the Audit Committee in its meeting held on 8<sup>th</sup> November 2021 and then approved by the Board of Directors in its meeting held on 8<sup>th</sup> November 2021. The Statutory Auditors of the Company have expressed an unmodified report on the above results.

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

Registered Office: 23, Bharathi Park Road, Saibaba Colony, Coimbatore - 641 043

CIN: L17111TZ1993PLC004290; Tel : +91(422) 3043337

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For Flora Textiles Limited

*Nidhi Gupta*  
 Managing Director,  
**NIDHI GUPTA**  
 DIN: 01825531



# FLORA TEXTILES LIMITED

STANDALONE BALANCE SHEET AS AT 30<sup>TH</sup> SEPTEMBER 2021

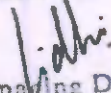
(Rs in Lakhs)

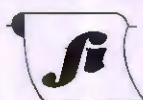
STATEMENT OF ASSETS AND LIABILITIES		
PARTICULARS	Unaudited as at 30.09.2021	Audited As at 31.03.2021
<b>ASSETS</b>		
<b>NON-CURRENT ASSETS:</b>		
Property, Plant and Equipments	69.42	72.04
Capital Work in Progress	-	-
Other Financial Assets	-	-
Deferred Tax Assets (Net)	-	-
<b>Sub Total Non Current Assets</b>	<b>69.42</b>	<b>72.04</b>
<b>CURRENT ASSETS</b>		
Inventories	-	-
Financial Assets		
- Current Investments	-	59.74
- Trade Receivables	-	36.82
- Cash and Cash Equivalents	6.52	10.27
- Other Current Financial Assets	-	-
<b>Current Tax Assets (net)</b>	<b>6.52</b>	<b>106.83</b>
Other Current Assets	16.74	16.43
<b>TOTAL ASSETS</b>	<b>92.68</b>	<b>195.30</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
Equity Share Capital	600.00	600.00
Other Equity	(1,789.52)	(1,565.76)
<b>Sub Total Equity</b>	<b>(1,189.52)</b>	<b>(965.76)</b>
<b>NON CURRENT LIABILITIES</b>		
Financial Liabilities		
- Borrowings	1,226.21	1,125.58
Other Non Current Liabilities	-	-
<b>Sub Total Non Current Liability</b>	<b>1,226.21</b>	<b>1,125.58</b>
<b>CURRENT LIABILITIES</b>		
Financial Liabilities		
- Borrowings	-	-
- Trade Payables	32.99	12.49
- Other Financial Liabilities	-	-
Other current liabilities	23.00	23.00
Provisions	-	-
<b>Current Tax Liabilities (Net)</b>	<b>55.99</b>	<b>35.49</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>92.68</b>	<b>195.30</b>

Note: Previous period figures have been re-grouped / re-classified wherever necessary, to conform to current period's classification in order to comply with the requirements of the amended Schedule III to the Companies Act, 2013 effective 1st April 2021

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For Flora Textiles Limited

  
Managing Director,  
NIDHI GUPTA  
DIN: 01825531



# FLORA TEXTILES LIMITED

UNAUDITED STANDALONE CASH FLOW STATEMENT FOR THE SIX MONTHS ENDED 30<sup>TH</sup> SEPTEMBER 2021

		Six months ended 30th September 2021		Six months ended 30th September 2020	
		Rs in lakhs		Rs in lakhs	
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>					
Net Profit/(Loss) before Tax and Extra Ordinary Items			46.24		(7.21)
Adjustments for :					
- Depreciation		2.61		2.24	
- Interest Received		-		(0.19)	
- Interest Paid		26.17		25.50	
- Profit on sale of assets		(0.29)		(16.29)	
- Miscellaneous Income		(5.64)	22.85	(5.78)	5.49
<b>Operating Profit before Working Capital Changes:</b>			69.09		(1.72)
Adjustments for :					
- Trade and Other Receivables		36.82		-	
- Inventories		-		-	
- Loans and Advances		(0.31)		5.26	
- Current Liabilities etc		20.50	57.01	25.01	30.27
<b>Cash Generated from Operations before Extraordinary Items</b>			126.10		28.55
- Interest Paid			(26.17)		(25.50)
<b>NET CASH FROM OPERATING ACTIVITIES</b>		<b>Total A</b>			
			99.93		3.05
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>					
Purchase of Fixed Assets		-		-	
Investments		59.74		(6.98)	
Interest Received & Other Income		5.64		5.97	
Sale of fixed Assets		0.30		23.10	
<b>NET CASH USED IN INVESTING ACTIVITIES</b>		<b>Total B</b>			
			65.68		22.09
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>					
Share application money received		(270.00)			
Proceeds from others Borrowing		100.64		(23.37)	
<b>NET CASH USED IN FINANCING ACTIVITIES</b>		<b>Total C</b>			
			(169.36)		(23.37)
<b>NET INCREASE IN CASH OR CASH EQUIVALENTS</b>			(3.75)		1.77
Cash and Cash Equivalents [Opening Balance]			10.27		3.77
<b>Cash and Cash Equivalents [Closing Balance]</b>			<b>6.52</b>		<b>5.54</b>

Note: The above Standalone Statement of Cash Flows has been prepared under the 'Indirect Method' as set out in Ind AS 7, 'Statement of Cash Flows'.

For Flora Textiles Limited

*Nidhi Gupta*  
 Managing Director,  
**NIDHI GUPTA**  
 DIN: 01825531

**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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**Limited Review Report on Unaudited Quarterly and Year-to-date Standalone  
Financial Results of Flora Textiles Limited under Regulation 33 of the SEBI (Listing  
Obligations and Disclosure Requirements) Regulations, 2015**

↑  
To The Board of Directors of  
Flora Textiles Limited

We have reviewed the accompanying statement of unaudited financial results of Flora Textiles Limited for the quarter ended 30<sup>th</sup> September, 2021 and year to date results for the period from 1 April 2021 to 30 September 2021 ('the Statement').

This Statement, which is the responsibility of the Company's management and approved by the 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 and in compliance with Regulation 33 of the Listing Regulations. 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: 08.11.2021

(UDIN: 21025744AAAAEA7102)

For **T.V. SUBRAMANIAN AND ASSOCIATES**  
**CHARTERED ACCOUNTANTS** FRN07133 S  
  
**T. Rathinavel B.Sc., FCA, DISA**  
Partner - M No : 25744