



FLORA TEXTILES LIMITED

STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 30TH SEPTEMBER 2023

(Rs in Lakhs)

Unaudited Results for the quarter ended 30 th September		Unaudited Results for the quarter ended 30 th June	Revenue from operations	Unaudited Results for six months ended 30 th September		Audited Results for the year ended 31 st March
2023	2022	2023		2023	2022	2023
10.41	10.41	10.41	Revenue from operations	20.82	20.82	41.84
0.00	0.00	0.00	Sale of products and services	0.00	0.00	0.00
0.03	0.43	0.03	Other operating revenue	0.06	0.43	1.19
10.44	10.84	10.44	Other income	20.88	21.28	42.83
			TOTAL INCOME			
			EXPENSES			
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
4.24	3.96	4.27	Employee benefits expenses	8.51	7.92	16.99
18.02	14.66	18.02	Finance costs	36.04	29.33	63.35
1.09	-0.27	1.09	Depreciation and amortisation expenses	2.19	0.95	3.79
2.65	6.71	3.86	Other expenses	6.51	10.30	24.90
0.53	0.24	0.35	Advertising and promotion	0.88	0.37	0.00
0.00	0.00	0.00	Others	0.00	0.00	0.00
26.53	28.31	27.60	TOTAL EXPENSES	54.12	48.67	109.03
-16.89	-14.48	-17.15	Profit before exceptional items and tax	-33.24	-27.82	-66.21
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
-16.89	-14.48	-17.15	PROFIT FOR THE PERIOD (A)	-33.24	-27.82	-66.21
			OTHER COMPREHENSIVE INCOME			
			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	OTHER COMPREHENSIVE INCOME FOR THE PERIOD (B)	0.00	0.00	0.00
-16.89	-14.48	-17.15	TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (A+B)	-33.24	-27.82	-66.21
6,000,000.00	6,000,000.00	6,000,000.00	Paid up Equity Share Capital (Face value Rs. 10/- per share)	6,000,000.00	6,000,000.00	6,000,000.00
			Other Equity			
			Earnings per equity share (Face value of Rs. 10/- each)			
-0.27	-0.24	-0.29	Basic (in Rs.)	-0.55	-0.46	-1.10
-0.27	-0.24	-0.29	Diluted (in Rs.)	-0.55	-0.46	-1.10

- The above financial statements have been reviewed by the Audit Committee in its meeting held on 8th November 2023 and then approved by the Board of Directors in its meeting held on 8th November 2023. The Statutory Auditors of the Company have carried out limited review of the financial results for the quarter and half year ended 30th
- 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.
- 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.
- The figures for the corresponding period have been regrouped/rearranged wherever necessary to make them comparable.

Registered Office: 23, Bharathi Park Road, Seibaba Colony, Coimbatore - 641 043
CIN: L17111TZ1993PLC004290; Tel : 7810935393
Email: floratex1@gmail.com

FOR FLORA TEXTILES LIMITED

MANGING DIRECTOR
(Nidhi Gupta)
(Din : 001825531)



FLORA TEXTILES LIMITED

STANDALONE BALANCE SHEET AS AT 30TH SEPTEMBER 2023
(Rs in Lakhs)

STATEMENT OF ASSETS AND LIABILITIES		
PARTICULARS	Unaudited as at 30.09.2023	Audited As at 31.03.2023
ASSETS		
NON-CURRENT ASSETS:		
Property, Plant and Equipments	55.36	57.55
Capital Work in Progress	-	-
Other Financial Assets	-	-
Deferred Tax Assets (Net)	-	-
Sub Total Non Current Assets	55.36	57.55
CURRENT ASSETS		
Inventories	-	-
Financial Assets	-	-
- Current Investments	-	-
- Trade Receivables	3.10	2.87
- Cash and Cash Equivalents	-	-
- Other Current Financial Assets	3.10	2.87
Current Tax Assets (net)	11.62	10.43
Other Current Assets	-	-
TOTAL ASSETS	70.08	70.85
EQUITY AND LIABILITIES		
EQUITY		
Equity Share Capital	600.00	600.00
Other Equity	(1,881.65)	(1,848.41)
Sub Total Equity	(1,281.65)	(1,248.41)
NON CURRENT LIABILITIES		
Financial Liabilities		
- Borrowings	1,289.02	1,282.16
Other Non Current Liabilities	-	-
Sub Total Non Current Liability	1,289.02	1,282.16
CURRENT LIABILITIES		
Financial Liabilities		
- Borrowings	39.71	14.09
- Trade Payables	-	-
- Other Financial Liabilities	23.00	23.00
Other current liabilities	-	-
Provisions	62.71	37.09
Current Tax Liabilities (Net)	-	-
TOTAL EQUITY AND LIABILITIES	70.08	70.85

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MANGING DIRECTOR
(Nidhi Gupta)
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FLORA TEXTILES LIMITED

UNAUDITED STANDALONE CASH FLOW STATEMENT FOR THE SIX MONTHS ENDED 30TH SEPTEMBER 2023

	Six months ended 30th September 2023		Six months ended 30th September 2022	
	Rs in lakhs		Rs in lakhs	
A. CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit/(Loss) before Tax and Extra Ordinary Items		(33.24)		(27.62)
Adjustments for :				
- Depreciation	2.19		0.95	
- Interest Received	(0.06)		(0.43)	
- Interest Paid	36.04		29.33	
- Profit/Loss on sale of assets			5.94	
- Miscellaneous Income		38.16	-	35.79
Operating Profit before Working Capital Changes:		4.92		8.17
Adjustments for :				
- Trade and Other Receivables			-	
- Inventories			-	
- Loans and Advances			(60.47)	
- Current Liabilities etc	31.28	31.28	81.46	20.99
Cash Generated from Operations before Extraordinary Items		36.20		29.16
- Interest Paid		(36.04)		(29.33)
NET CASH FROM OPERATING ACTIVITIES	Total A	0.18		(0.17)
B. CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Fixed Assets			(3.47)	
Investments			-	
Interest Received & Other Income	0.06		0.43	
Sale of fixed Assets			3.00	
NET CASH USED IN INVESTING ACTIVITIES	Total B	0.06		(0.04)
C. CASH FLOW FROM FINANCING ACTIVITIES				
Share application money received			-	
Proceeds from others Borrowing			-	
NET CASH USED IN FINANCING ACTIVITIES	Total C	-		-
NET INCREASE IN CASH OR CASH EQUIVALENTS		0.23		(0.21)
Cash and Cash Equivalents (Opening Balance)		2.87		3.11
Cash and Cash Equivalents (Closing Balance)		3.10		2.89

Note: The above Standalone Statement of Cash Flows has been prepared under the 'Indirect Method' as set out in Ind AS 3, 'Statement of Cash Flows'.

FOR FLORA TEXTILES LIMITED

Nidhi

MANGING DIRECTOR
(Nidhi Gupta)
(Din : 001825531)

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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K.K. Pudur, Coimbatore - 641 038.

Ph : 0422 - 4384617

E-mail : tvsubramanian@hotmail.com

Independent Auditor's Review Report on the Quarterly and year to Date Unaudited standalone Financial Results of the Company pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended

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

1. We have reviewed the accompanying statement of unaudited financial results of Flora Textiles Limited ("the company") for the quarter and six months ended 30th September, 2023 (the "Statement") attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended (the "Listing Regulations").
2. The 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) specified under section 133 of the Companies Act 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. 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.
4. Based on our review conducted as 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 Indian Accounting Standards ("IND AS") specified under section 133 of the Companies Act 2013 read with relevant rules issued thereafter and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of listing regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For T.V.SUBRAMANIAN AND ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 0074335

Place: Coimbatore
Date: 08.11.2023
(UDIN: 23025744BGXGAU3694)

T.RATHINAVEL
PARTNER
M.NO. 025744