

30<sup>th</sup> June, 2022

To, **Department of Corporate Services BSE Limited** 25<sup>th</sup> Floor, P. J. Tower, Dalal Street, Fort, Mumbai- 400 001

Dear Sir/Madam,

### Security ID: AML

# Security Code: 540923

### Sub: Revised Audited Financial Results as on half year and year ended March 31, 2021.

With reference to the above mentioned subject, we wish to inform you that in the Audited Standalone and Consolidated Financial Results for the half year and year ended March 31, 2021, there is some typographical error in bifurcation of Trade Payable.

In this regard, we hereby re-submit the Revised Financial Results for the half year and year ended March 31, 2021 after rectifying the said typographical error for your perusal.

Kindly consider the same on your records.

Thanking You,

Yours faithfully,

For Ashoka Metcast Limited

Shalin A. Shah Director DIN: 00297447



# Ashoka Metcast Limited

**Reg. Office:** 7th Floor, Ashoka Chambers, Opp. HCG Hospital, Mithakhali Six Roads, Mithakhali Ahmedabad 380006. **Website:** www.ashokametcast.in **Email :** info@ashokametcast.in **CIN :** U70101GJ2009PLC057642 **T :** 079 26463226



June 30, 2021

To, Department of Corporate Services BSE Limited 25<sup>th</sup> Floor, P. J. Tower, Dalal Street, Fort, Mumbai- 400 001

Dear Sir/Madam,

### Sub: Outcome of Board Meeting

This is to inform you that the Board of Directors of the Company in its meeting held today i.e. on Wednesday, June 30, 2021 from 3:00 P.M. to 4:00 P.M. at the Registered Office of the Company, inter alia has:

 Considered and approved the Audited Standalone and Consolidated Financial Results for the half year and Year ended March 31, 2021 along with Audit report thereon as per Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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Please take the above on your records.

Thanking You,

Yours faithfully, For Ashoka Metcast Limited

Chalin A Shel ME Shalin A. Shah 「特性のな」 **Managing Director** DIN: 00297447

### Encl:

- Audited Standalone and Consolidated Financial Results for the half year and Year ended March 31, 2021.
- 2. Audit report on Standalone and Consolidated Financial Results.
- 3. Declaration on Audit Report with Unmodified opinion.

# Ashoka Metcast Limited

**Reg. Office:** 7th Floor, Ashoka Chambers, Opp. HCG Hospital, Mithakhali Six Roads, Mithakhali Ahmedabad 380006. **Website:** www.ashokametcast.in **Email :** info@ashokametcast.in **CIN :** U70101GJ2009PLC057642 **T :** 079 26463226



June 30, 2021

To, **Department of Corporate Services BSE** Limited 25th Floor, P. J. Tower, Dalal Street, Fort, Mumbai- 400 001.

Dear Sir/Madam,

### DECLARATION

I, Shalin A. Shah, Managing Director of Ashoka Metcast Limited having its registered office at 7th Floor, Ashoka Chambers, Opp. HCG Hospital, Mithakhali Six Roads, Mithakhali, Ahmedabad - 380006, hereby declare that, the Statutory Auditors of the Company, M/s. Sunil Poddar & Co. (FRN: 110603W) have issued an Audit Report with unmodified opinion on audited Standalone & Consolidated financial results for the half year and year ended on 31st March, 2021.

This declaration is issued in compliance of Regulation 33(3)(d) of the SEBI (Lisiting Obligations and Disclosure Requirements) Regulations, 2015 as amended by SEBI (Lisiting Obligations and Disclosure Requirements) (Amendment) Regulations, 2016 vide notification no. SEBI/LAD-NRO/GN/2016-17/001 dated 25th May, 2016.

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For Ashoka Metcast Limited

Shalin A. Shah **Managing Director** DIN: 00297447



# Ashoka Metcast Limited

Reg. Office: 7th Floor, Ashoka Chambers, Opp. HCG Hospital, Mithakhali Six Roads, Mithakhali Ahmedabad 380006. Website: www.ashokametcast.in Email : info@ashokametcast.in CIN : U70101GJ2009PLC057642 T : 079 26463226



Independent Auditor's Report on the Standalone Financial Results of Ashoka Metcast Limited for half year and year ended 31<sup>st</sup> March 2021 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To The Board of Directors of Ashoka Metcast Limited

# Opinion

We have audited the accompanying Standalone Financial Results of Ashoka Metcast Limited (the 'Company') for the half year and year ended 31<sup>st</sup>March, 2021, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the 'Listing Regulations'), including relevant circulars issued by the securities & exchange board of India (SEBI) from time to time.

In our opinion and to the best of our information and according to the explanations given to us the statement:

- I. Presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- II. gives a true and fair view in conformity with the applicable accounting standards prescribed under section 133 of the companies act 2013, read with relevant circulars issued thereunder and other accounting principles generally accepted in India, of the net profit/loss and other financial information of the Company for the half year and year ended 31<sup>st</sup>March, 2021.

# Basis for opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013 ("Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

# Responsibilities of management and those charged with governance for the statement

The statement has been prepared on the basis of the standalone annual audited financial statements and has been approved by board of directors. The Company's Board of Directors is responsible for the preparation and presentation of the statement that give a true and fair view of net profit/loss and other financial information in accordance with the applicable accounting standards prescribed under section



133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the listing regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The board of directors are responsible for overseeing the company's financial reporting process.

# Auditor's Responsibilities for the Audit of the statement

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs, specified under 143(10) of the act, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our op inion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.



- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of
  accounting and, based on the audit evidence obtained, whether a material uncertainty exists
  related to events or conditions that may cast significant doubt on the Company's ability to
  continue as a going concern. If we conclude that a material uncertainty exists, we are required
  to draw attention in our auditor's report to the related disclosures in the financial results or, if
  such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit
  evidence obtained up to the date of our auditor's report. However, future events or conditions
  may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

### **Other Matter**

The Statement includes the results for the half year ended 31<sup>st</sup>March, 2021 being the balancing figure between the audited figures in respect of the full financial year ended 31<sup>st</sup>March, 2021 and the published unaudited year-to-date figures up to the first half year of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

FOR, SUNIL PODDAR & CO. Chartered Accountants Reg. no. 110603W Reg. No 110603W [CA. Pankaj Agarwal] Partner M. No. 443450 UDIN: 21443450AAAAPH3708

Place: Ahmedabad Date: 30.06.2021

ASHOKA METCAST LIMITED (Earlier Known as Tanya Estates Private Limited) Registered Office. 7th Floor, Ashoka Chambers,Opp. HCG Hospital ,Mithakhali Six Road , Ahmedabad 380 006. CIN :U70101GJ2009PLC057642 STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED MARCH 31, 2021								
-				in Lacs ( except	the second s			
-		1	Half Year Ended	in Luco ( encept	Year En	dad		
	Particulars	Six Months Ended	Preceeding Six Months Ended	Corresponding Six Months Ended	Year Ended	Year Ended		
		31/03/2021	30/09/2020 Unaudited	31/03/2020 Audited	31/03/2021	31/03/2020		
		Audited			Audited	Audited		
	linear the Orientica	Audited	Unaudited	Audited	Audited	Audited		
1	Income from Operations	0.00	220.85	197.69	220.85	197.6		
	(a) Revenue from operations (b) Other Income	0.06	0.00	0.15	0.06	0.1		
-	Total Income from Operations (net)	0.06	220.85	197.84	220.91	197.8		
2		0.00	220.05	107.04	220.91	197.0		
2	Expenses (a) Cost of Materials consumed	0.00	0.00	0.00	0.00	0.0		
	(a) Cost of Materials consumed (b) Purchase of stock-in-trade	0.00	194.45	172.39	194.45	172.3		
-	(c) Increase/Decrease in inventories of FG, WIP and stock-in-trade	0.00	0.00	0.00	0.00	0.0		
		1.36	2.14		3.50	2.7		
-	(d) Employee benefits expense			1.44		0.0		
-	(e) Finance Cost	0.02	0.01	0.02	0.03			
-	(f) Depreciation and amortisation expense	1.54	1.55	1.36	3.09	3.0		
	(g) Other expenses							
-	Total Expenses	13.82	207.54	189.21	221.36	202.1		
3	Profit/(loss) before exceptional items and tax (1-2)	-13.76		8.63	-0.45	-4.3		
4	Exceptional Items	0.00	0.00		0.00	0.0		
5	Profit/(Loss) before Extraordinary Items (3-4)	-13.76	13.31	8.63	-0.45	-4.3		
6	Extraordinary Items	0.00	0.00	0.00	0.00	0.0		
7	Profit/(Loss) before tax (5-6)	-13.76	13.31	8.63	-0.45	-4.3		
8	Tax Expense	0.00	0.00	0.00	0.00			
-	(a) Current tax	0.00	0.00	0.00	0.00	0.0		
_	(b) MAT Credit Enlitiement	0.00	0.00	0.00	0.00	0.0		
-	(c) Deferred tax	-3.42	3.35	-1.08	-0.07	-1.0		
-	Total Tax Expenses	-3.42	3.35	-1.08	-0.07	-1.0		
9	Profit / (Loss) for the period from continuing oprations (7-8)	-10.34	Table I and the second s			-3.2		
10	Profit (Loss) from discontinuing oprations Tax Expense of discontinuing oprations		0.00	0.00	0.00			
11		0.00	0.00	0.00	0.00	0.0		
12	Profit (Loss) from discontinuing oprations (after tax)(10+11)	0.00	0.00	0.00	0.00	0.0		
13	Profit (Loss) for the period (9+12)	-10.34	9.96	9.71	-0.38	-3.2		
14	Paid-up equity share capital (Face value of Rs 10/- each)	1071.00	1071.00	1071.00	1071.00	1071.0		
15	Earnings Per Share (before exceptional items) (not annualised):							
-	(a) Basic	-0.10	0.09	0.09	-0.01	-0.0		
-	(b) Diluted	-0.10	0.09	0.09	-0.01	-0.0		
16	Earnings Per Share (after exceptional items) (not annualised):							
	(a) Basic	-0.10	0.09	. 0.09	-0.01	-0.0		
	(b) Diluted	-0.10	0.09	0.09	-0.01	-0.0		



	ASHOKA METCAST LIMI (Earlier Known as Tanya Estates P	the second s	
	STATEMENT OF STANDALONE AUDITED A		
	STATEMENT OF STANDALONE ADDITED A	SSETS AND LIA	(Rs.in Lacs
	Particulars	As at 31/03/2021 Audited	As at 31/03/2020 Audited
A	EQUITY AND LIABILITIES		
	Shareholders' Funds		
	(a) Share Capital	1,071.00	1,071.00
	(b) Reserves and Surplus	1,054.25	1,057.83
	(c) Money Received Against Share Warrants		-
-	Sub-total - Shareholders' Funds	2,125.25	2,128.83
2	Share Application money pending allotment	-	-
3	Non-current Liabilities	· · · · · · · · · · · · · · · · · · ·	
	(a) Long - term Borrowings	-	16.95
	(b) Deferred Payment Credit		10.00
	(c) Deferred Tax Liabilities (Net)		-
	(d) Other Non Current Liabilities	82.07	282.07
	Sub-total - Non-current liabilities	82.07	299.02
4	Current Liabilities	02.07	200.01
	(a) Short - term Borrowings	-	
	(b) Trade Payables		
	(i) Total outstanding dues to Micro and Small	1 N N N	
	Enterprises		
	(ii)Total outstanding dues of creditors other	39.35	39.35
	than Micro and Small Enterprises		
	(c) Other Current Liabilities	6.85	2.59
-	(d) Short-term Provisions	-	-
	Sub-total - Current Liabilities	46.20	41.94
	TOTAL - EQUITY AND LIABILITIES	2,253.52	2,469.79
В	ASSETS		
1	Non-current Assets		
	(a)Property, Plant and Equipment		
	i) Tangible Assets	24.65	24.09
	ii) Intangible Assets		-
	iii) Capital Work in Progress	-	-
	iv) Intangible assets under development	-	-
	(b) Non-current Investments	1,601.00	861.00
1	(c) Long - term loans and advances	295.89	1,083.31
	(d) Deferred Tax Assets	1.09	4.21
	(e) Other Non Current Assets	13.02	26.19
	Sub-total - Non-current Assets	1,935.65	1,998.80
2	Current Assets		
	(a) Inventories	-	-
	(b) Trade Receivables	309.55	450.65
	(c) Current Investments	-	-
	(d) Cash and Cash Equivalents	2.86	11.90
	(e) Short - term loans and advances	-	
	(f) Other current assets	5.47	8.44
	Sub-total - Current Assets	317.88	470.99
_	TOTAL - ASSETS	2,253.52	2,469.79



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# ASHOKA METCAST LIMITED

# AUDITED STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 31ST MARCH, 2021

	Particulars	01-04-2020 to 31-03-2021	(Rs.in Lacs) 01-04-2019 to 31-03-2020
Α.	CASH FLOWS FROM OPERATING ACTIVITIES :		
	Net Profit before tax as per Profit & Loss Account	. (0.44)	(4.30)
	Adjustment for :		
	Depreciation	3.09	3.00
	Profit from Sale of Investment	0.00	-
	Preliminary Expenses Written Off	13.02	13.02
	Operating Profit before Working Capital Changes	15.67	11.72
	Working Capital Changes		
	Adjustment for		-
	Trade Receivables	141.11	124.33
	Other current Assets	3.13	2.99
	Other Current Liabilities	4.26	(0.20
	Non Current Liabilities	(200)	
	Trade Payable & Other Liabilities		39.35
	Net Changes in Working Capital	(51.50)	166.47
	Cash Generated from operations	(35.83)	178.19
	Cash Flow from Exceptional Claim		-
	Direct Tax Paid During the Year (Net off Refund Received)		- 1
	NET CASH FROM OPERATING ACTIVITIES	(35.83)	178.19
в.	CASH FLOWS FROM INVESTING ACTIVITIES :		
	Proceeds From Liquid Assets		
	Short term loans & advances		
	Other Investments	(740.00)	(17.30
	Realisation of long term loans	787.42	
	Other non current assets		-
	Purchase of Property Plant & Equipment	(3.66)	-
	NET CASH FLOW FROM IN INVESTING ACTIVITIES	43.76	(17.30
	CASH FLOWS FROM FINANCING ACTIVITIES :		
	Payment of Unsecured Loan	(16.95)	(217.25
	Payment of Short Term Loans	-	
	BSE Deposits Refunded/Made		
	Other Non Current Assets		
	NET CASH FROM FINANCING ACTIVITIES	-16.95	-217.2
	NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	(9.03)	(56.36
	CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	11.90	68.26
	CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	2.87	11.90



Α	SHOKA N	<b>IETCAST</b>	LIMITED	-					
	(Earlier Known a	s Tanya Estates Pri	vate Limited)	A CLOCK SER	1.00				
Audited Stan			sults and Capital E	mployed					
	Half Ended Year Ended								
Particulars	Six Months Ended	Preceeding Six Months Ended	Corresponding Six Months Ended	Year Ended	Year Ended				
	31/03/2021	30/09/2020	31/03/2020	31/03/2021	31/03/2020				
	Audited	Unaudited	Audited	Audited	Audited				
1. Segment Revenue									
(a) Steel (b) Trading of Goods (c) Others Total Less: Inter Segment Revenue	0.00 0.00 0.00	220.85	155.68		42.01 155.68 0.00				
Net sales/Income From Operations	0.00	220.85	197.69	220.85	197.69				
2.Segment Results (a) Steel (b) Trading of Goods (c) Others Total Less: (i) Other Un-allocable Expenditure net off	0.00 0.00 0.06 -13.81	26.40 0.00	25.11 0.15	26.40 0.06	0.19 25.11 0.15 -29.75				
Total Profit Before Tax	-13.75	13.31	8.63	-0.44	-4.30				
3.Capital Employed (Segment assets – Segment Liabilities)					41				
(a) Steel Operation	270.20	342.20	367.20	270.20	367.20				
(b) Trading of Goods	0.00		Contraction of the second s	0.00	44.11				
(c) Other Unallocable	1855.05				1717.52				
Total	2125.25	2138.79	2128.83	2125.25	2128.83				



#### Notes:

- As per MCA Notification dated February 16, 2015, the Companies whose shares are listed on SME platform as referred to in chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the compulsory requirement of adoption of IND-AS. As the Company is covered under the exempted category, it has not adopted IND-AS for preparation of financial statements.
- II. The Company's business activities fall within a trading of steel and other items.
- III. The above standalone financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 30<sup>th</sup> June, 2021. The Statutory Auditors have expressed an unmodified audit opinion on the above standalone financial results for the half year and year ended 31<sup>st</sup> March, 2021.
- IV. The figures for half year ended 31<sup>st</sup> March, 2021 are the balancing figures between the audited financial results for the year ended 31<sup>st</sup> March, 2021 and the published unaudited financial results for six months ended 30<sup>th</sup> September, 2020.
- V. Previous period's figures have been regrouped/rearranged wherever necessary to confirm to the current period's classification.
- VI. The Company has elected to exercise the option permitted under Section 115BAA of the Income Tax Act, 1961 as introduced by the Taxation Laws (Amendment) Ordinance, 2019. Accordingly, the Company has recognized provision for taxation and re-measured its deferred tax liabilities basis the rate prescribed in the said Section. The impact of such change has been recognized over the year ended March 31, 2020 since the Company has used effective tax rate for full financial year.

For, Ashoka Metcast Limited

Shalin A. Shah AMOFTA Managing Director DIN: 00297447

Date:30/06/2021 Place: Ahmedabad



Independent Auditor's Report on the Consolidated Financial Results of Ashoka Metcast Limited for half year and year ended 31<sup>st</sup> March 2021 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To The Board of Directors of Ashoka Metcast Limited

# Opinion

We have audited the accompanying consolidated Financial Results of Ashoka Metcast Limited (the 'Company') for the half year and year ended 31<sup>st</sup>March, 2021, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the 'Listing Regulations'), including relevant circulars issued by the securities & exchange board of India (SEBI) from time to time.

In our opinion and to the best of our information and according to the explanations given to us the statement:

- I. Presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- II. gives a true and fair view in conformity with the applicable accounting standards prescribed under section 133 of the companies act 2013, read with relevant circulars issued thereunder and other accounting principles generally accepted in India, of the net profit/loss and other financial information of the Company for the half year and year ended 31<sup>st</sup>March, 2021.
- III. Includes the financial results of the following entities

### List of wholly owned subsidiary

- Rhetan Rolling Mills Pvt. Ltd.

### List of Associate

- Vivanza Bioscience Limited

# **Basis for opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013 ("Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the consolidated Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the consolidated financial statements under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of



Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Responsibilities of management and those charged with governance for the statement

The statement has been prepared on the basis of the consolidated annual audited financial statements and has been approved by board of directors. The Company's Board of Directors is responsible for the preparation and presentation of the statement that give a true and fair view of net profit/loss and other financial information in accordance with the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the listing regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error which have been used for the preparation of the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group and of its associates are responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective board of directors of the companies included in the group and of its associate are also responsible for overseeing the financial reporting process of the Group and of its associate.

#### Auditor's Responsibilities for the Audit of the statement

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs, specified under 143(10) of the act, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

Identify and assess the risks of material misstatement of the Statement, whether due to fraud or
error, design and perform audit procedures responsive to those risks, and obtain audit evidence
that is sufficient and appropriate to provide a basis for our op inion. The risk of not detecting a
material misstatement resulting from fraud is higher than for one resulting from error, as fraud



may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control re levant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Holding company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information
  of the entities within the Group of which we are the independent auditors to express an opinion
  on the Statement. We are responsible for the direction, supervision and performance of the
  audit of the financial information of such entities included in the Statement of which we are the
  independent auditors. For the other entities included in the Statement, which have been
  audited by other auditors, such other auditors remain responsible for the direction, supervision
  and performance of the audits carried out by them. We remain solely responsible for our audit
  opinion.

We communicate with those charged with governance of the Holding company and such other entities included in the statement of which we are independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



#### **Other Matter**

The accompanying statement includes the audited financial results/statements and other financial information in respect of:

- Wholly owned subsidiary whose financial results/statements reflect total assets of Rs. 39.82 crores as at 31<sup>st</sup>March, 2021, total revenues of Rs. 52.09 crores, total net profit after tax of Rs.13.35 lacs for the year ended on that date respectively which has been audited by us.
- An associate whose financial results/statements reflects group's share of net profit of Rs. 2.37 lacs for the year ended March 31, 2021, as considered in the statement whose financial results/financial statements and other financial information have been audited by their respective independent auditor.

The independent auditor's report on the financial statements/financial results/financial information of associate has been furnished to us by the management and our opinion on the statement in so far as it relates to the amounts and disclosures included in respect of this associate is based solely on the reports of such auditors and the procedures performed by us as stated in the paragraph above.

Our opinion on the statement is not modified in respect of the above matters with respect to our reliance on the work done and the report of other auditor in respect of associate.

The Statement includes the results for the half year ended 31<sup>st</sup> March, 2021 being the balancing figure between the audited figures in respect of the full financial year ended 31<sup>st</sup> March, 2021 and the published unaudited year-to-date figures up to the first half year of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

FOR, SUNIL PODDAR & CO. ODDA Chartered Accountants Reg. no. 110603W Firm Reg. No. 110603W [CA Pankaj Agarwal] Partner M. No. 443450 UDIN: 21443450AAAAPI8361

Place: Ahmedabad Date: 30.06.2021

	ASHOK	A METCAST LI	MITED			1
	(Earlier Known	as Tanya Estates Pr	rivate Limited)			
	Registered Office. 7th Floor, Ashoka Chamber	rs, Opp. HCG Hospital	,Mithakhali Six Ro	pad , Ahmedabad 380	006.	
		J70101GJ2009PLC05				. 91
	STATEMENT OF CONSOLIDATED AUDITED FINANC	HAL RESULTS FOR TH				
_				Re. in Lacs ( except	per share data)	
			Half Year Ended		Year	Ended
	Particulars	Six Months Ended	Preceeding Six Months Ended	Corresponding Six Months Ended	Year Ended	Year Ende
		31/03/2021	30/09/2020	31/03/2020	31/03/2021	31/03/2020
		Audited	Unaudited	Audited	Audited	Audited
1	Income from Operations					
-	(a) Revenue from operations	2148.03	3281.72	2170.31	5429.75	2198.52
	(b) Other Income	4.18	0.00	7.58	4.18	7.58
_	Total Income from Operations (net)	2152.21	3281.72	2177.89	6433.93	2206.10
2	Expenses					
-	(a) Cost of Materials consumed	1912.47	2827.95	1931.65	4740.42	1931.65
	(b) Purchase of stock-in-trade	0.00	194.45	46.96	194.45	172.39
	(c) Increase/Decrease in inventories of FG, WIP and stock-in-trade	-251.10	-155.53	-272.86	-406.63	-366.13
_	(d) Employee benefits expense	61.40	56.04	50.56	117.44	56.30
	(e) Finance Cost	51.11	46.89	25.42	98.00	29.96
-	(f) Depreciation and amortisation expense	29.26	25.04	3.25	54.30	27.23
-	(g) Other expenses	375.83	242.63	314.81	618.46	344.90
-	Total Expenses	2178.97	3237.47	2099.79	5416.44	2196.30
3	Profit/(loss) before exceptional items and tax (1-2)	-26.76	44.25	78.10	17.49	9.80
4	Exceptional Items	0.00	0.00	0.00	0.00	0.00
5	Profit/(Loss) before Extraordinary Items (3-4)	-26.76	44.25	78.10	17.49	9.80
6	Extraordinary Items	0.00	0.00	0.00	0.00	0.00
7	Profit/(Loss) before tax (5-6)	-26.76	44.25	78.10	17.49	9.80
8	Tax Expense			10.10		0.00
-	(a) Current tax	0.00	0.00	0.00	0.00	0.00
-	(b) Deferred tax	-6.63	11.15	2.10	4.52	2.45
-	Total Tax Expenses	-6.63	11.15	2.10	4.52	2.45
9	Profit / (Loss) for the period from continuing oprations (7-8)	-20.13	33.10	76.00	12.97	7.35
10	Profit (Loss) from discontinuing oprations	0.00	0.00	0.00	0.00	0.00
11	Tax Expense of discontinuing oprations	0.00	0.00	0.00	0.00	0.00
12	Profit (Loss) from discontinuing oprations (after tax)(10+11)	0.00	0.00	0.00	0.00	0.00
13	Share of Profit / (Loss) of associates *	-2.90	5.27	7.20	2.37	-4.84
14	Profit (Loss) for the period (9+13)	-23.03	38.37	83.20	15.34	2.51
15	Paid-up equity share capital (Face value of Rs 10/- each)	1071.00	1071.00	1071.00	1071.00	1071.00
16	Earnings Per Share (before exceptional items) (not annualised):	1011100	1011.00	107 1.00	1011.00	1077.00
10	(a) Basic	-0.22	0.36	0.78	0.14	0.02
-	(a) Basic (b) Diluted	-0.22	0.36	0.78	0.14	0.02
1000		-0.22	0.30	0,70	0.14	0.02
17	Earnings Per Share (after exceptional items) (not annualised):					-
	(a) Basic	-0.22	0.36	0.78	0.14	0.02
	(b) Diluted	-0.22	0.36	0.78	0.14	0.02



Audited         Audited           1         Shareholders' Funds         1           (a) Share Capital         1071.00         1071.0           (b) Reserves and Surplus         976.33         964.1           (c) Money Received Against Share Warrants         -         -           Sub-total - Shareholders' Funds         2,047.33         2,035.11           2 Share Application money pending allotment         -         -           (a) Deferred Payment Credit         -         -           (b) Deferred Payment Credit         -         -           (c) Long - term Borrowings         1,276.44         607.31           (d) Other Non Current Liabilities         1,430.60         983.61           3 Current Liabilities         1,430.60         983.61           (a) Short - term Borrowings         1007.72         852.32           (b) Trade Payables         -         -           (i) Total outstanding dues to Micro and Small         -         -           Enterprises         -         -         -           (d) Short-term Provisions         6.26         3.02           (d) Short-term Provisions         6.26         3.02           (d) Short-term Provisions         -         -           (d) Sho				
(Earlier Known as Tanya Estates Private Limited)           STATEMENT OF CONSOLIDATED AUDITED ASSETS AND LIABILITIES           (Rs. In Lac: (Rs. In Lac: (C) Money Received Against Share Warrants (C) Money Received Against Share Warrants (Rs. In Lac: (C) Money Received Against Share Warrants (Rs. In Lac: (Rs. In Lac: (Rs. In Lac: (Rs. In Lac: (Rs. In Lac: (Rs. In Lac: (Rs. In Lac: (C) Money Received Against Share Warrants (Rs. In Lac: (Rs. In				
(Earlier Known as Tanya Estates Private Limited)           STATEMENT OF CONSOLIDATED AUDITED ASSETS AND LIABILITIES           (Rs. In Lac: (Rs. In Lac: (C) Money Received Against Share Warrants (C) Money Received Against Share Warrants (Rs. In Lac: (C) Money Received Against Share Warrants (Rs. In Lac: (Rs. In Lac: (Rs. In Lac: (Rs. In Lac: (Rs. In Lac: (Rs. In Lac: (Rs. In Lac: (C) Money Received Against Share Warrants (Rs. In Lac: (Rs. In				
(Earlier Known as Tanya Estates Private Limited)           STATEMENT OF CONSOLIDATED AUDITED ASSETS AND LIABILITIES           (Rs. In Lac: (Rs. In Lac: (C) Money Received Against Share Warrants (C) Money Received Against Share Warrants (Rs. In Lac: (C) Money Received Against Share Warrants (Rs. In Lac: (Rs. In Lac: (Rs. In Lac: (Rs. In Lac: (Rs. In Lac: (Rs. In Lac: (Rs. In Lac: (C) Money Received Against Share Warrants (Rs. In Lac: (Rs. In				
(Earlier Known as Tanya Estates Private Limited)           STATEMENT OF CONSOLIDATED AUDITED ASSETS AND LIABILITIES           (Rs. In Lac: (Rs. In Lac: (C) Money Received Against Share Warrants (C) Money Received Against Share Warrants (Rs. In Lac: (C) Money Received Against Share Warrants (Rs. In Lac: (Rs. In Lac: (Rs. In Lac: (Rs. In Lac: (Rs. In Lac: (Rs. In Lac: (Rs. In Lac: (C) Money Received Against Share Warrants (Rs. In Lac: (Rs. In				
(Earlier Known as Tanya Estates Private Limited)           STATEMENT OF CONSOLIDATED AUDITED ASSETS AND LIABILITIES           (Rs. In Lac: (Rs. In Lac: (C) Money Received Against Share Warrants (C) Money Received Against Share Warrants (Rs. In Lac: (C) Money Received Against Share Warrants (Rs. In Lac: (Rs. In Lac: (Rs. In Lac: (Rs. In Lac: (Rs. In Lac: (Rs. In Lac: (Rs. In Lac: (C) Money Received Against Share Warrants (Rs. In Lac: (Rs. In				
STATEMENT OF CONSOLIDATED AUDITED ASSETS AND LIABILITIES           (Rs.in Lac: Bat at 31/03/2021 Audited Audited Audited Audited Audited Audited Audited Audited Audited Sinos/2020 (a) Share Capital 0171.00 1071.0           IS hareholders' Funds         -           (a) Share Capital 0171.00 1071.00 1071.0         10071.00 1071.0           (b) Reserves and Surplus 976.33 964.1         -           (c) Money Received Against Share Warrants -         -           Sub-total - Shareholders' Funds 2,047.33 2,035.11         -           2 Share Application money pending allotment -         -           (a) Deferred Payment Credit -         -           (b) Deferred Tax Liabilities (Net) 71.99 64.2         -           (c) Long - term Borrowings 1.276.44 607.3         -           (d) Other No Current Liabilities 2.02.7 282.0         -           (d) Short - term Borrowings 1007.72 852.3         -           (e) Deferred Tax Liabilities 2.00.49 484.2         -           (i) Total outstanding dues to Micro and Small -         -           (d) Short - term Borrowings 6 creditors other than Micro and Small Enterprises 2.00.49 484.3         -           (d) Short-term Provisions 6 c.26 3.0         -           (e) Other Current Liabilities 2.00.49 4378.3         -           1 Non-current Assets 1.00.19 4378.3         -           (d) Short-term Provisions	-			
Particulars         As at 31/03/2021 Audited         As at Audited           *         EQUITY AND LIABILITIES         *           1         Shareholders' Funds         *           (a) Share Capital         1071.00         1071.0           (b) Reserves and Surplus         976.33         964.1           (c) Money Received Against Share Warrants         -         -           Sub-total - Shareholders' Funds         2,047.33         2,035.11           2 Share Application money pending allotment         -         -           (a) Deferred Payment Credit         -         -           (b) Deferred Tax Liabilities (Net)         71.99         64.2           (c) Long - term Borrowings         1,276.44         607.3           (d) Other No Current Liabilities         2.2         2.26           Sub-total - Non-current liabilities         1,430.50         963.6           3 Current Liabilities         1007.72         852.3           (d) Other No Current Liabilities         2.04.4         607.3           (e) Other Current Liabilities         2.08.49         484.6           (d) Short-term Borrowings         1007.72         852.3           (e) Other Current Liabilities         2.26         3.30           (d) Short-term Provisions </td <td></td> <td></td> <td></td> <td></td>				
Particulars         As at 31/03/2021 Audited         As at 31/03/2021 Audited           1 EQUITY AND LIABILITIES         Audited           1 Shareholders' Funds         1071.00           (a) Share Capital         1071.00           (b) Reserves and Surplus         976.33           964.1         Sub-total - Shareholders' Funds           (c) Money Received Against Share Warrants         -           1 Sub-total - Shareholders' Funds         2,047.33           2 Share Application money pending allotment         -           -         -           (a) Deferred Payment Credit         -           (a) Deferred Tax Liabilities (Net)         71.99           (b) Deferred Tax Liabilities (Net)         71.99           (c) Long - term Borrowings         1.276.44           (d) Other Non Current Liabilities         82.07           2 Gurrent Liabilities         -           (a) Short - term Borrowings         1007.72           (a) Short - term Borrowings         1007.72           (d) Short - term Borrowings         0.204.44           (d) Short - term Borrowings         0.206.49           (d) Short - term Borrowings         0.206.49           (d) Short - term Borrowings         0.007.72           (d) Short - term Borrowings         0.007	-	STATEMENT OF CONSOLIDATED AUDITED ASS	ETS AND LIABIL	
Particulars         31/03/2021 Audited         31/03/2021 Audited           1         EQUITY AND LIABILITIES         -           1         Share Capital         1071.00         1071.00           (a) Share Capital         1071.00         1071.00         1071.00           (b) Reserves and Surplus         976.33         964.1           (c) Money Received Against Share Warrants         -         -           Sub-total - Shareholders' Funds         2,047.33         2,035.11           2         Share Application money pending allotment         -         -           (a) Deferred Tax Liabilities         -         -         -           (a) Deferred Tax Liabilities         82.07         282.0         -           (a) Other Non Current Liabilities         1,430.60         963.6.         -           (a) Short - term Borrowings         1007.72         852.3         -           (b) Trade Payables         -         -         -           (ii) Total outstanding dues to Micro and Small         -         -         -           (b) Trade Payables         -         -         -         -           (iii) Total outstanding dues to Micro and Small         -         -         -           (b) Trade Payables         <			As at	
Image: EQUITY AND LIABILITIES         1 Shareholders' Funds         (a) Share Capital         (b) Reserves and Surplus         (c) Money Received Against Share Warrants         -         Sub-total - Shareholders' Funds         2 (a) Deferred Payment Credit         (a) Deferred Payment Credit         (b) Deferred Tax Liabilities (Net)         (c) Long - term Borrowings         1.2 (c) Long - term Borrowings         1.2 (c) Long - term Borrowings         1.2 (d) Other Non Current Liabilities         (d) Other Non Current Liabilities         (a) Short - term Borrowings         1.007.72 (b) Trade Payables         (a) Short - term Borrowings         (i) Total outstanding dues to Micro and Small         Enterprises         (ii) Total outstanding dues of creditors other than         Micro and Small Enterprises         (c) Other Current Liabilities         Sub-total - Current Liabilities         5.100.09 4.378.3         ASSETS         1 Non-current Assets         (a) Short-term Provisions         6.26         3.1         1 Non-current Liabilities         1 Non-current Assets         (e) Other non current assets         (a) Property, Plant and Equi		Particulars	31/03/2021	31/03/2020
Image: EQUITY AND LIABILITIES         1 Shareholders' Funds         (a) Share Capital         (b) Reserves and Surplus         (c) Money Received Against Share Warrants         -         Sub-total - Shareholders' Funds         2 (a) Deferred Payment Credit         (a) Deferred Payment Credit         (b) Deferred Tax Liabilities (Net)         (c) Long - term Borrowings         1.2 (c) Long - term Borrowings         1.2 (c) Long - term Borrowings         1.2 (d) Other Non Current Liabilities         (d) Other Non Current Liabilities         (a) Short - term Borrowings         1.007.72 (b) Trade Payables         (a) Short - term Borrowings         (i) Total outstanding dues to Micro and Small         Enterprises         (ii) Total outstanding dues of creditors other than         Micro and Small Enterprises         (c) Other Current Liabilities         Sub-total - Current Liabilities         5.100.09 4.378.3         ASSETS         1 Non-current Assets         (a) Short-term Provisions         6.26         3.1         1 Non-current Liabilities         1 Non-current Assets         (e) Other non current assets         (a) Property, Plant and Equi				
(a) Share Capital         1071.00         1071.0           (b) Reserves and Surplus         976.33         986.1           (c) Money Received Against Share Warrants         -         -           -         Sub-total - Shareholders' Funds         2,047.33         2,035.11           2 Share Application money pending allotment         -         -         -           -         Non-current Liabilities         -         -         -           (a) Deferred Payment Credit         -         -         -         -           (b) Deferred Tax Liabilities (Net)         71.99         64.22         -         -           (c) Long - term Borrowings         1,276.44         607.33         -         -         -           (d) Other Non Current Liabilities         82.07         282.0         -	4	EQUITY AND LIABILITIES		
(b) Reserves and Surplus         976.33         964.1           (c) Money Received Against Share Warrants         -         -           2 Share Application money pending allotment         -         -           2 Non-current Liabilities         -         -           (a) Deferred Payment Credit         -         -           (b) Deferred Tax Liabilities (Net)         71.99         64.2           (c) Long - term Borrowings         1,276.44         607.3           (c) Lorn - term Borrowings         1,276.44         607.3           (c) Other Non Current Liabilities         82.07         282.0           Sub-total - Non-current liabilities         1,430.50         953.6i           3 Current Liabilities         1007.72         852.3           (b) Trade Payables         -         -           (i) Total outstanding dues of Creditors other than         399.79         485.6i           Micro and Small Enterprises         208.49         484.4           (d) Short-term Provisions         6.26         3.0           Sub-total - Current Liabilities         5,100.09         4,378.3           ASSETS         -         -         -           1 Non-current Assets         -         -         -           (a) Property, Plan	1	Shareholders' Funds		
(c) Money Received Against Share Warrants       -         Sub-total - Shareholders' Funds       2,047.33       2,035.11         2 Share Application money pending allotment       -       -         (a) Deferred Payment Credit       -       -         (a) Deferred Tax Liabilities (Net)       71.99       64.22         (c) Long - term Borrowings       1,276.44       607.33         (d) Other Non Current Liabilities (Net)       71.99       64.22         (e) Long - term Borrowings       1,276.44       607.33         (d) Other Non Current Liabilities       82.07       282.0         (e) Short - term Borrowings       1007.72       852.3         (b) Trade Payables       -       -         (i) Total outstanding dues to Micro and Small       -       -         Enterprises       -       -       -         (ii) Total outstanding dues to Micro and Small       -       -         Enterprises       208.49       48.4         (d) Short-term Provisions       6.26       1,383.4         TOTAL - EQUITY AND LIABILITIES       5,100.09       4,378.3         ASSETS       -       -       -         1 Non-current Assets       -       -       -         (i) Tangible Assets			1071.00	1071.0
Sub-total - Shareholders' Funds2,047.332,035.112 Share Application money pending allotment2 Non-current Liabilities(a) Deferred Payment Credit(b) Deferred Tax Liabilities (Net)71.9964.21(c) Long - term Borrowings1,276.44607.31(d) Other Non Current Liabilities82.07282.0Sub-total - Non-current liabilities1,430.50953.61(a) Short - term Borrowings1007.72852.3(b) Trade Payables(i) Total outstanding dues to Micro and SmallEnterprises208.4948.6(ii) Total outstanding dues of creditors other than Micro and Small Enterprises399.79485.66(iii) Total outstanding dues of creditors other than Micro and Small Enterprises1,622.261,389.4(d) Short-term Provisions6.263.0Sub-total - Current Liabilities1,622.261,389.4TOTAL - EQUITY AND LIABILITIES5,100.094,378.3ASSETS(a) Property, Plant and Equipment(i) Tangible Assets(iii) Capital Work in Progress(i) Non-current Insettents546.68544.4(d) Non-current Investments546.68544.2(e) Other non current assets58.3385.2(f) Long-term Ioans and advances(a) Inventories1,157.95847.2(b) Trade Receivables			976.33	964.1
2 Share Application money pending allotment       -         2 Non-current Liabilities       -         (a) Deferred Payment Credit       -         (b) Deferred Tax Liabilities (Net)       71.99         (c) Long - term Borrowings       1,276.44         (d) Other Non Current Liabilities       82.07         282.0       Sub-total - Non-current liabilities         (a) Short - term Borrowings       1007.72         (a) Short - term Borrowings       1007.72         (b) Trade Payables       -         (i) Total outstanding dues of creditors other than       399.79         Micro and Small Enterprises       208.49         (c) Other Current Liabilities       208.49         (d) Short-term Provisions       6.26         Sub-total - Current Liabilities       1,622.26         (d) Short-term Provisions       6.26         3 ASSETS       -         1 Non-current Assets       -         (a)Property, Plant and Equipment       -         (i) Tangible Assets (Net)       -         (ii) Intangible assets (Net)       -         (i) Deferred Tax Assets (Net)       -         (iii) Intangible assets (Net)       -         (c) Goodwill on Consolidation       235.44         (b) Deferred Tax Asse				-
2 Non-current Liabilities			2,047.33	2,035.19
(a) Deferred Payment Credit       -         (b) Deferred Tax Liabilities (Net)       71.99         (c) Long - term Borrowings       1,276.44         (d) Other Non Current Liabilities       82.07         Sub-total - Non-current Ilabilities       1,430.60         953.6i       3         Current Liabilities       1,430.60         (a) Short - term Borrowings       1007.72         (b) Trade Payables       -         (i) Total outstanding dues of creditors other than       399.79         (ii) Total outstanding dues of creditors other than       399.79         (ii) Total outstanding dues of creditors other than       399.79         (ii) Total outstanding dues of creditors other than       399.79         (ii) Total outstanding dues of creditors other than       399.79         (ii) Total outstanding dues of creditors other than       399.79         (iii) Total outstanding dues of creditors other than       399.79         (iii) Total outstanding dues of creditors other than       399.79         (ii) Total outstanding dues of creditors other than       399.79         (iii) Total outstanding dues of creditors other than       399.79         (iii) Total outstanding dues of creditors other than       399.79         (iii) Total outstanding dues of creditors dues       1,622.26	2	Share Application money pending allotment		
(a) Deferred Payment Credit       -         (b) Deferred Tax Liabilities (Net)       71.99         (c) Long - term Borrowings       1,276.44         (d) Other Non Current Liabilities       82.07         Sub-total - Non-current Ilabilities       1,430.60         953.6i       3         Current Liabilities       1,430.60         (a) Short - term Borrowings       1007.72         (b) Trade Payables       -         (i) Total outstanding dues of creditors other than       399.79         (ii) Total outstanding dues of creditors other than       399.79         (ii) Total outstanding dues of creditors other than       399.79         (ii) Total outstanding dues of creditors other than       399.79         (ii) Total outstanding dues of creditors other than       399.79         (ii) Total outstanding dues of creditors other than       399.79         (iii) Total outstanding dues of creditors other than       399.79         (iii) Total outstanding dues of creditors other than       399.79         (ii) Total outstanding dues of creditors other than       399.79         (iii) Total outstanding dues of creditors other than       399.79         (iii) Total outstanding dues of creditors other than       399.79         (iii) Total outstanding dues of creditors dues       1,622.26		New summer 4.1.1 = 6.11(4) = 5		
(b) Deferred Tax Liabilities (Net)         71.99         64.2           (c) Long - term Borrowings         1,276.44         607.3           (d) Other Non Current Liabilities         82.07         282.0           (a) Short - term Borrowings         1007.72         852.3           (a) Short - term Borrowings         1007.72         852.3           (b) Trade Payables         -         -           (i) Total outstanding dues to Micro and Small         -         -           Enterprises         208.49         48.4           (c) Other Current Liabilities         208.49         48.4           (d) Short-term Provisions         6.26         3.0           (d) Short-term Provisions         6.26         3.0           Sub-total - Current Liabilities         1,622.26         1,389.4           TOTAL - EQUITY AND LIABILITIES         5,100.09         4,378.3           ASSETS         -         -         -           1 Non-current Assets         -         -         -           (i) Tangible Assets         -         -         -           (ii) Intangible assets under development         -         -         -           (i) Intangible Assets         -         -         -           (b) Deferred	2			
(c) Long - term Borrowings         1,276.44         607.33           (d) Other Non Current Liabilities         82.07         282.0           Sub-total - Non-current liabilities         1,430.50         953.61           (a) Short - term Borrowings         1007.72         852.3           (b) Trade Payables         -         -           (i) Total outstanding dues to Micro and Small         -         -           (ii) Total outstanding dues of creditors other than         399.79         485.61           Micro and Small Enterprises         -         -           (d) Short-term Provisions         6.26         3.0           (d) Short-term Provisions         6.26         3.0           Sub-total - Current Liabilities         1,622.26         1,389.4           TOTAL - EQUITY AND LIABILITIES         5,100.09         4,378.3           ASSETS         -         -         -           1 Non-current Assets         -         -         -           (i) Tangible Assets         889.10         918.6         -         -           (ii) Intangible assets under development         -         -         -         -           (i) Intangible assets under development         -         -         -         -         -			-	-
(d) Other Non Current Liabilities         82.07         282.0           Sub-total - Non-current liabilities         1,430.50         953.6           3 Current Liabilities         1007.72         852.3           (a) Short - term Borrowings         1007.72         852.3           (b) Trade Payables         1007.72         852.3           (i) Total outstanding dues to Micro and Small         -         -           Enterprises         200.49         485.60           (ii) Total outstanding dues of creditors other than         399.79         485.60           Micro and Small Enterprises         208.49         48.4           (d) Short-term Provisions         6.26         3.0           Sub-total - Current Liabilities         1,622.26         1,389.4           TOTAL - EQUITY AND LIABILITIES         5,100.09         4,378.3           ASSETS         -         -         -           1 Non-current Assets         889.10         918.6           ii) Intangible Assets         89.10         918.6           iii) Intangible Assets         -         -           iv) Intangible assets under development         -         -           (b) Deferred Tax Assets (Net)         -         -         -           (c) Goodwill on Con	_			
Sub-total - Non-current liabilities         1,430.50         953.6i           3 Current Liabilities         1007.72         852.3           (a) Short - term Borrowings         1007.72         852.3           (b) Trade Payables         -         -           (i) Total outstanding dues to Micro and Small         -         -           Enterprises         -         -         -           (ii) Total outstanding dues of creditors other than         399.79         485.6i           Micro and Small Enterprises         208.49         48.4           (d) Short-term Provisions         6.26         3.0           Sub-total - Current Liabilities         1,622.26         1,389.4           TOTAL - EQUITY AND LIABILITIES         5,100.09         4,378.3           3 ASSETS         -         -           1 Non-current Assets         -         -           (a)Property, Plant and Equipment         -         -           i) Tangible Assets         -         -           (ii) Intangible Assets         -         -           (iii) Capital Work in Progress         -         -           (iv) Intangible assets under development         -         -           (b) Deferred Tax Assets (Net)         -         -				
3 Current Liabilities       1007.72         (a) Short - term Borrowings       1007.72         (b) Trade Payables       -         (i) Total outstanding dues to Micro and Small       -         Enterprises       -         (ii) Total outstanding dues of creditors other than       399.79         Micro and Small Enterprises       208.49         (c) Other Current Liabilities       208.49         (d) Short-term Provisions       6.26         Sub-total - Current Liabilities       1,622.26         1 Non-current Assets       -         (a)Property, Plant and Equipment       -         (i) Tangible Assets       -         (ii) Intangible Assets       -         (iii) Capital Work in Progress       -         (b) Deferred Tax Assets (Net)       -         (c) Goodwill on Consolidation       235.44         (c) Other non current assets       58.33         (f) Long-term loans and advances       347.77         (a) Inventories       1,157.95         (b) Current Investments       -         (c) Cash and Cash Equivalents       -         (d) Non-current assets       58.33         (e) Other non current assets       1,157.95         Sub-total - Non-current Assets       -				
(a) Short - term Borrowings       1007.72       852.3         (b) Trade Payables       -       -         (i) Total outstanding dues to Micro and Small       -       -         Enterprises       -       -       -         (ii) Total outstanding dues of creditors other than       399.79       485.60         Micro and Small Enterprises       -       -       -         (c) Other Current Liabilities       208.49       48.4         (d) Short-term Provisions       6.26       3.0         Sub-total - Current Liabilities       1,622.26       1,389.4         TOTAL - EQUITY AND LIABILITIES       5,100.09       4,378.3         ASSETS       -       -       -         1 Non-current Assets       -       -       -         (a)Property, Plant and Equipment       -       -       -         (i) Tangible Assets       -       -       -         (ii) Capital Work in Progress       -       -       -         (iv) Intangible assets under development       -       -       -         (b) Deferred Tax Assets (Net)       -       -       -         (c) Goodwill on Consolidation       235.44       235.44       235.45         (f) Long-term loans and advance	3		1,430.50	903.00
(b) Trade Payables       -         (i) Total outstanding dues to Micro and Small       -         Enterprises       -         (ii) Total outstanding dues of creditors other than       399.79         Micro and Small Enterprises       -         (c) Other Current Liabilities       208.49         (d) Short-term Provisions       6.26         Sub-total - Current Liabilities       1,622.26         TOTAL - EQUITY AND LIABILITIES       5,100.09         4,378.3       -         ASSETS       -         1 Non-current Assets       -         (a)Property, Plant and Equipment       -         i) Tangible Assets       889.10         918.6       -         ii) Intangible Assets       -         iii) Capital Work in Progress       -         -       -         (c) Goodwill on Consolidation       235.44         (d) Non-current Investments       546.68         (d) Non-current lowestments       58.33         (f) Long-term loans and advances       347.77         (a) Inventories       1,157.95         (b) Current Investments       -         (a) Inventories       1,157.95         (b) Current Investments       -         (			1007 72	852 3
(i) Total outstanding dues to Micro and Small       -       -         Enterprises       -       -         (ii)Total outstanding dues of creditors other than       399.79       485.6         Micro and Small Enterprises       -       -         (c) Other Current Liabilities       208.49       48.4         (d) Short-term Provisions       6.26       3.0         Sub-total - Current Liabilities       1,622.26       1,389.4         TOTAL - EQUITY AND LIABILITIES       5,100.09       4,378.3         ASSETS       -       -         (a)Property, Plant and Equipment       -       -         (i) Tangible Assets       -       -         (ii) Intangible Assets       -       -         (iii) Capital Work in Progress       -       -         (iv) Intangible assets under development       -       -         (b) Deferred Tax Assets (Net)       -       -         (c) Goodwill on Consolidation       235.44       235.44         (f) Long-term loans and advances       347.77       323.5         (f) Long-term loans and advances       347.77       323.5         (g) Inventories       1,157.95       847.2         (a) Inventories       1,157.95       847.2 <tr< td=""><td></td><td></td><td>1007.72</td><td>002.0</td></tr<>			1007.72	002.0
Enterprises(ii) Total outstanding dues of creditors other than Micro and Small Enterprises(c) Other Current Liabilities(d) Short-term Provisions6.263.0Sub-total - Current Liabilities1,622.261,389.44Corrent Assets(a) Property, Plant and Equipment(i) Tangible Assets(ii) Intangible Assets(iii) Capital Work in Progress(iv) Intangible assets under development(c) Goodwill on Consolidation(c) Goodwill on Consolidation(d) Non-current Investments(f) Long-term loans and advances(g) Inventories(h) Long-term loans and advances(a) Inventories(b) Current Investments(c) Cash and Cash Equivalents(c) Codwill on Consolidation235.44(c) Other non current assets(c) Codwill on Consolidation235.45(c) Codwill on Consolidation235.44(c) Codwill on Consolidation235.45(c) Codwill on Consolidation235.44(c) Codwill on Consolidation235.45(c) Codwill on Consolidation235.46(d) Non-current Investments546.68544.2(c) Current Investments(c) Cash and Cash Equivalents(c) Cash and Cash Equivalents(c) Cash and Cash Equivalents(c) Cash and Cash Equivalents(d) Short - term loans and advances(e) Other current assets(f) Cher current assets(f) Cher curre		(i) Total outstanding dues to Micro and Small	-	-
(ii) Total outstanding dues of creditors other than Micro and Small Enterprises399.79485.60(c) Other Current Liabilities208.4948.4(d) Short-term Provisions6.263.0Sub-total - Current Liabilities1,622.261,389.4TOTAL - EQUITY AND LIABILITIES5,100.094,378.33 ASSETS110.094,378.31 Non-current Assets11(a)Property, Plant and Equipment1i) Tangible Assetsiii) Capital Work in Progressiv) Intangible assets under development(b) Deferred Tax Assets (Net)(c) Goodwill on Consolidation235.44235.44(d) Non-current Investments546.68544.3(e) Other non current assets58.3385.33(f) Long-term loans and advances347.77323.5Current Assets(b) Current Investments(c) Cash and Cash Equivalents(b) Current Investments(c) Cash and Cash Equivalents21.4526.2(d) Short - term loans and advances(e) Other current assets130.87214.45(d) Short - term loans and advances(e) Other current assets130.87214.45				
(c) Other Current Liabilities         208.49         48.4           (d) Short-term Provisions         6.26         3.0           Sub-total - Current Liabilities         1,622.26         1,389.4           TOTAL - EQUITY AND LIABILITIES         5,100.09         4,378.3           ASSETS			399.79	485.66
(d) Short-term Provisions         6.26         3.0           Sub-total - Current Liabilities         1,622.26         1,389.4           TOTAL - EQUITY AND LIABILITIES         5,100.09         4,378.3           ASSETS         (a) Property, Plant and Equipment         (a) Property, Plant and Equipment         (b) Plant and Equipment           (i) Tangible Assets         889.10         918.6           (ii) Intangible Assets         -         -           (b) Deferred Tax Assets (Net)         -         -           (c) Goodwill on Consolidation         235.44         235.4           (d) Non-current Investments         546.68         544.3           (e) Other non current assets         58.33         85.3           (f) Long-term loans and advances         347.77         323.5           (a) Inventories         1,157.95         847.2           (b) Current Investments         -         -           (a) Inventories         1,157.95         847.2           (b) Current Investments         -         -           (c) Cash and Cash Equivalents         21.45         26.2           (d) Short - term loans and advances         -         -           (e) Other current assets         130.87         214.4           (e) Other curr				
Sub-total - Current Liabilities         1,622.26         1,389.4           TOTAL - EQUITY AND LIABILITIES         5,100.09         4,378.3           3         ASSETS         -         -           1         Non-current Assets         -         -           (a)Property, Plant and Equipment         -         -           i) Tangible Assets         -         -           iii) Capital Work in Progress         -         -           iii) Capital Work in Progress         -         -           iv) Intangible assets under development         -         -           (c) Goodwill on Consolidation         235.44         235.4           (d) Non-current Investments         546.68         544.3           (e) Other non current assets         58.33         85.3           (f) Long-term loans and advances         347.77         323.5           Current Assets         -         -           (a) Inventories         1,157.95         847.2           (b) Current Investments         -         -           (c) Cash and Cash Eq				48.4
TOTAL - EQUITY AND LIABILITIES5,100.094,378.33ASSETS11Non-current Assets1(a)Property, Plant and Equipment1i) Tangible Assets889.10918.6918.6ii) Intangible Assets-iii) Capital Work in Progress-iv) Intangible assets under development-(b) Deferred Tax Assets (Net)-(c) Goodwill on Consolidation235.44(d) Non-current Investments546.68544.3(e) Other non current assets(f) Long-term loans and advances347.77Sub-total - Non-current Assets2,077.32(a) Inventories1,157.95(b) Current Investments-(c) Cash and Cash Equivalents21.45(c) Cash and Cash Equivalents21.45(c) Cash and Cash Equivalents-(c) Cash and Cash Equivalents-(d) Short - term loans and advances-(e) Other current assets130.87214.Sub-total - Current Assets3,022.772,271.2			05/07/5JT2	3.0
3       ASSETS         1       Non-current Assets         (a)Property, Plant and Equipment         i) Tangible Assets       889.10         ii) Itangible Assets       -         iii) Capital Work in Progress       -         iv) Intangible assets under development       -         (b) Deferred Tax Assets (Net)       -         (c) Goodwill on Consolidation       235.44         (d) Non-current Investments       546.68         (e) Other non current assets       58.33         (f) Long-term loans and advances       347.77         3ub-total - Non-current Assets       2,077.32         (a) Inventories       1,157.95         (b) Current Investments       -         (b) Current Investments       -         (c) Cash and Cash Equivalents       21.45         (d) Short - term loans and advances       -         (e) Other current assets       130.87				
1Non-current Assets(a)Property, Plant and Equipmenti) Tangible Assetsii) Intangible Assetsiii) Capital Work in Progressiv) Intangible assets under development(b) Deferred Tax Assets (Net)(c) Goodwill on Consolidation235.44(d) Non-current Investments546.68544.3(e) Other non current assets(f) Long-term loans and advances347.77323.5Current Assets(a) Inventories(b) Current Investments(c) Cash and Cash Equivalents(c) Cash and Cash Equivalents(c) Cash and advances(c) Cash and Cash Equivalents(c) Cash and advances(c) Cash and Advances(c) Cash and Cash Equivalents(c) Cash and Cash Equivalents(c) Cash and Cash Equivalents(c) Cash and Cash Equivalents(c) Cher current assets(c) Other current assets(c) Cash and Cash Equivalents(c) Cash and Cash Equivalents(c) Cher current assets(c) Cash and Cash Equivalents(c) Cash and Cash Equivalents(c) Other current assets(c) Cash and Cash Equivalents(c) Cash and Cash Equivalents(c) Other current assets(c) Other current assets			5,100.09	4,378.3
(a)Property, Plant and Equipmenti) Tangible Assets889.10ii) Intangible Assets-iii) Capital Work in Progress-iv) Intangible assets under development-(b) Deferred Tax Assets (Net)-(c) Goodwill on Consolidation235.44(d) Non-current Investments546.68544.358.33(f) Long-term loans and advances347.77323.5Sub-total - Non-current Assets(a) Inventories1,157.95(b) Current Investments-(c) Cash and Cash Equivalents-(d) Short - term loans and advances-(e) Other current assets-(f) Long-term Investments-(a) Inventories1,157.95(b) Current Investments-(c) Cash and Cash Equivalents21.45(c) Cash and Cash Equivalents-(d) Short - term loans and advances-(e) Other current assets-(b) Short - term loans and advances-(c) Cash and Cash Equivalents21.45(c) Cash and Cash Equivalents-(c) Cash and Cash Equivalents-(c) Other current assets-(c) Other current assets-(c) Other current assets-(c) Cash and Cash Equivalents-(c) Cash and Cash Equivalents-(c) Cash and Cash Equivalents-(c) Other current assets-(c) Other current assets-(c) Cash and Cash Equivalents-(c) Cash and Cash Equivalen				
i) Tangible Assets889.10918.6ii) Intangible Assetsiii) Capital Work in Progressiv) Intangible assets under development(b) Deferred Tax Assets (Net)(c) Goodwill on Consolidation235.44235.44(d) Non-current Investments546.68544.3(e) Other non current assets58.3385.3(f) Long-term loans and advances347.77323.5Sub-total - Non-current Assets2,077.32(a) Inventories1,157.95847.2(b) Current Investments(b) Trade Receivables1712.501182.3(c) Cash and Cash Equivalents21.4526.2(d) Short - term loans and advances(e) Other current assets130.87214.4Sub-total - Current Assets3,022.772,271.2	1			
ii) Intangible Assets       -       -         iii) Capital Work in Progress       -       -         iv) Intangible assets under development       -       -         (b) Deferred Tax Assets (Net)       -       -         (c) Goodwill on Consolidation       235.44       235.4         (d) Non-current Investments       546.68       544.3         (e) Other non current assets       58.33       85.3         (f) Long-term loans and advances       347.77       323.5         Sub-total - Non-current Assets       2,077.32       2,107.0         2       Current Assets       1,157.95       847.2         (a) Inventories       1,157.95       847.2         (b) Current Investments       -       -         (b) Current Investments       -       -         (b) Current Investments       -       -         (c) Cash and Cash Equivalents       21.45       26.2         (d) Short - term loans and advances       -       -         (e) Other current assets       130.87       214.4         Sub-total - Current Assets       3,022.77       2,271.2			880 10	018 6
iii) Capital Work in Progress       -       -         iv) Intangible assets under development       -       -         (b) Deferred Tax Assets (Net)       -       -         (c) Goodwill on Consolidation       235.44       235.44         (d) Non-current Investments       546.68       544.3         (e) Other non current assets       58.33       85.3         (f) Long-term loans and advances       347.77       323.5         Current Assets       2,077.32       2,107.0         2 Current Assets       -       -         (a) Inventories       1,157.95       847.2         (b) Current Investments       -       -         (b) Current Investments       -       -         (c) Cash and Cash Equivalents       21.45       26.2         (d) Short - term loans and advances       -       -         (e) Other current assets       130.87       214.4         Sub-total - Current Assets       3,022.77       2,271.2	_		009.10	
iv) Intangible assets under development-(b) Deferred Tax Assets (Net)-(c) Goodwill on Consolidation235.44(d) Non-current Investments546.68(e) Other non current assets58.33(f) Long-term loans and advances347.77323.5Sub-total - Non-current Assets(a) Inventories1,157.95(b) Current Investments-(c) Cash and Cash Equivalents21.45(c) Cash and Cash Equivalents-(c) Cash and Cash Equivalents-(d) Short - term loans and advances-(e) Other current assets130.8721.4526.2(f) Sub-total - Current Assets3,022.772.271.2				
(b) Deferred Tax Assets (Net)         -         -           (c) Goodwill on Consolidation         235.44         235.44           (d) Non-current Investments         546.68         544.3           (e) Other non current assets         58.33         85.3           (f) Long-term loans and advances         347.77         323.5           Sub-total - Non-current Assets         2,077.32         2,107.0           2 Current Assets         1,157.95         847.2           (a) Inventories         1,157.95         847.2           (b) Current Investments         -         -           (c) Cash and Cash Equivalents         21.45         26.2           (d) Short - term loans and advances         -         -           (e) Other current assets         130.87         214.4           Sub-total - Current Assets         3,022.77         2,271.2	-			
(c) Goodwill on Consolidation       235.44       235.4         (d) Non-current Investments       546.68       544.3         (e) Other non current assets       58.33       85.3         (f) Long-term loans and advances       347.77       323.5         Sub-total - Non-current Assets       2,077.32       2,107.0         2 Current Assets       1,157.95       847.2         (a) Inventories       1,157.95       847.2         (b) Current Investments       -       -         (c) Cash and Cash Equivalents       21.45       26.2         (d) Short - term loans and advances       -       -         (e) Other current assets       130.87       214.4				
(d) Non-current Investments       546.68       544.3         (e) Other non current assets       58.33       85.3         (f) Long-term loans and advances       347.77       323.5         Sub-total - Non-current Assets       2,077.32       2,107.0         2 Current Assets       1,157.95       847.2         (a) Inventories       1,157.95       847.2         (b) Current Investments       -       -         (b) Trade Receivables       1712.50       1182.3         (c) Cash and Cash Equivalents       21.45       26.2         (d) Short - term loans and advances       -       -         (e) Other current assets       130.87       214.4         Sub-total - Current Assets       3,022.77       2,271.2			235.44	235.4
(e) Other non current assets         58.33         85.3           (f) Long-term loans and advances         347.77         323.5           Sub-total - Non-current Assets         2,077.32         2,107.0           2 Current Assets         1,157.95         847.2           (a) Inventories         1,157.95         847.2           (b) Current Investments         -         -           (b) Trade Receivables         1712.50         1182.2           (c) Cash and Cash Equivalents         21.45         26.2           (d) Short - term loans and advances         -         -           (e) Other current assets         130.87         214.4           Sub-total - Current Assets         3,022.77         2,271.2				544.3
(f) Long-term loans and advances         347.77         323.5           Sub-total - Non-current Assets         2,077.32         2,107.0           2         Current Assets         1,157.95         847.2           (a) Inventories         1,157.95         847.2           (b) Current Investments         -         -           (b) Trade Receivables         1712.50         1182.2           (c) Cash and Cash Equivalents         21.45         26.2           (d) Short - term loans and advances         -         -           (e) Other current assets         130.87         214.2           Sub-total - Current Assets         3,022.77         2,271.2				
Sub-total - Non-current Assets         2,077.32         2,107.0           2         Current Assets         -         -           (a) Inventories         1,157.95         847.2           (b) Current Investments         -         -           (b) Trade Receivables         1712.50         1182.2           (c) Cash and Cash Equivalents         21.45         26.2           (d) Short - term loans and advances         -         -           (e) Other current assets         130.87         214.4           Sub-total - Current Assets         3,022.77         2,271.2				323.5
2         Current Assets         1,157.95         847.2           (a) Inventories         1,157.95         847.2           (b) Current Investments         -         -           (b) Trade Receivables         1712.50         1182.1           (c) Cash and Cash Equivalents         21.45         26.2           (d) Short - term loans and advances         -         -           (e) Other current assets         130.87         214.1           Sub-total - Current Assets			2,077.32	2,107.0
(a) Inventories       1,157.95       847.2         (b) Current Investments       -       -         (b) Trade Receivables       1712.50       1182.2         (c) Cash and Cash Equivalents       21.45       26.2         (d) Short - term loans and advances       -       -         (e) Other current assets       130.87       214.2         Sub-total - Current Assets	2			
(b) Current Investments       -       -         (b) Trade Receivables       1712.50       1182.         (c) Cash and Cash Equivalents       21.45       26.2         (d) Short - term loans and advances       -       -         (e) Other current assets       130.87       214.4         Sub-total - Current Assets		and the second se	1,157.95	847.2
(c) Cash and Cash Equivalents       21.45       26.2         (d) Short - term loans and advances       -       -         (e) Other current assets       130.87       214.1         Sub-total - Current Assets			-	-
(d) Short - term loans and advances       -       -         (e) Other current assets       130.87       214.         Sub-total - Current Assets       3,022.77       2,271.2				
(e) Other current assets         130.87         214.           Sub-total - Current Assets         3,022.77         2,271.2			21.45	26.2
Sub-total - Current Assets 3,022.77 2,271.2				-
				214.9



# ASHOKA METCAST LIMITED

# AUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 31ST MARCH , 2021

	Particulars	01-04-2020 to 31-03-2021	(Rs.in Lacs) 01-04-2019 to 31-03-2020
Α.	CASH FLOWS FROM OPERATING ACTIVITIES :		
	Net Profit before tax as per Profit & Loss Account	17.48	9.80
	Adjustment in reserves	-	-
	Depreciation	50.17	27.23
	Loss on sale of assets		
	Profit from Sale of Investment		
	Preliminary Expenses Written Off	26.72	20.48
	Operating Profit before Working Capital Changes	94.37	57.51
	Working Capital Changes	-	-
	Adjustment for		
	Trade Receivables	(529.80)	(607.71
	Other current Assets	84.12	(134.13
	Inventory	(310.69)	(847.25
	Other Current Liabilities	160.01	38.19
	Non Current Liabilities	(200)	-
	Non Current Assets	0	-
	Trade Payable & Other Liabilities	(82.62)	488.67
	Net Changes in Working Capital	(878.83)	(1,062.24
	Cash Generated from operations	(784.46)	(1,004.73
	Cash Flow from Exceptional Claim	(	(2)00
	Direct Tax Paid During the Year (Net off Refund Received)		-
	NET CASH FROM OPERATING ACTIVITIES	(784.46)	(1,004.73
в.	CASH FLOWS FROM INVESTING ACTIVITIES :		
	Proceeds From Liquid Assets		
	Receipt of loan given	(24.28)	134.41
	Short term loans & advances		-
	Other Investments		-
	Sale of Property plant & Equipment	and the second	908.01
	Other non current assets	-	-
	Purchase of Property Plant & Equipment	(20.64)	(1,067.87
	Goodwill on consolidation		-
	NET CASH FLOW FROM IN INVESTING ACTIVITIES	(44.92)	(25.45
	CASH FLOWS FROM FINANCING ACTIVITIES :		
	Payment of Unsecured Loan	4. E	-
	Proceed from Unsecured Loan	669.13	126.55
	Receipt of Short Term Loans	155.41	852.31
	Profit from Sale of Investment	-	- 21
	Deposits Refunded ? Made		-
	Other Non Current Assets	-	-
	NET CASH FROM FINANCING ACTIVITIES	824.54	978.8
	NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	(4.84)	(51.32
	CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	26.28	77.60
The second	CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	21.44	26.2
~			20.

	Tanya Estates Priva	te Limited)			
dated Segment -	and the second se				
	Wise Revenue, Res	ults and Capital Emp	oloyed		
	Half Year Ended				
Six Months Ended	Preceeding Six Months Ended			ded	
31/03/2021	30/09/2020	31/03/2020	31/03/2021	31/03/2020	
Audited	Unaudited	Audited	Audited	Audited	
2148.03 0.00 0.00	3060.87 220.85 0.00	2014.63 155.68 0.00	5208.90 220.85 0.00	2042.84 155.68 0.00	
2148.03	3281.72	2170.31	5429.75	2198.52	
486.67 0.00 4.18	388.44 26.40 0.00	435.40 25.11 7.58	875.11 26.40 4.18	435.50 25.11 7.58	
-517.61	-370.59	-389.99	-888.20	-458.39	
-26.76	44.25	78.10	17.49	9.80	
0.00 37.24	3.57 1026.61	1496.53 44.11 494.55	2010.10 0.00 37.24	1496.53 44.11 494.55 <b>2035.1</b> 9	
	Ended 31/03/2021 Audited 2148.03 0.00 0.00 2148.03 486.67 0.00 4.18 -517.61 -26.76 2010.10 0.00	Six Months Ended         Preceeding Six Months Ended           31/03/2021         30/09/2020           Audited         Unaudited           2148.03         3060.87           0.00         220.85           0.00         0.00           2148.03         3060.87           0.00         220.85           0.00         0.00           2148.03         3281.72           486.67         388.44           0.00         26.40           4.18         0.00           -517.61         -370.59           -2010.10         1043.29           0.00         3.57           37.24         1026.61	Six Months Ended         Preceeding Six Months Ended         Six Months Ended           31/03/2021         30/09/2020         31/03/2020           Audited         Unaudited         Audited           2148.03         3060.87         2014.63           0.00         220.85         155.68           0.00         0.00         0.00           2148.03         3281.72         2170.31           486.67         388.44         435.40           0.00         26.40         25.11           4.18         0.00         7.58           -517.61         -370.59         -389.99           2010.10         1043.29         1496.53           0.00         3.57         44.11           37.24         1026.61         494.55	Six Months Ended         Preceeding Six Months Ended         Six Months Ended         Year En           31/03/2021         30/09/2020         31/03/2020         31/03/2021           Audited         Unaudited         Audited         Audited           2148.03         3060.87         2014.63         5208.90           0.00         220.85         155.68         220.85           0.00         0.00         0.00         0.00           2148.03         3281.72         2170.31         5429.75           486.67         388.44         435.40         875.11           0.00         26.40         25.11         26.40           4.18         0.00         7.58         4.18           -517.61         -370.59         -389.99         -888.20           -2010.10         1043.29         1496.53         2010.10           0.00         3.57         44.11         0.00           37.24         1026.61         494.55         37.24	



### Notes:

- As per MCA Notification dated February 16, 2015, the Companies whose shares are listed on SME platform as referred to in chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the compulsory requirement of adoption of IND-AS. As the Company is covered under the exempted category, it has not adopted IND-AS for preparation of financial statements.
- II. The Company's business activities fall within a trading of steel and other items.
- III. The above consolidated financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 30<sup>th</sup> June, 2021. The Statutory Auditors have expressed an unmodified audit opinion on the above consolidated financial results for the half year and year ended 31<sup>st</sup> March, 2021.
- IV. The figures for half year ended 31<sup>st</sup> March, 2021 are the balancing figures between the audited financial results for the year ended 31<sup>st</sup> March, 2021 and the published unaudited financial results for six months ended 30<sup>th</sup> September, 2020.
- V. Previous period's figures have been regrouped/rearranged wherever necessary to confirm to the current period's classification.
- VI. The Company has elected to exercise the option permitted under Section 115BAA of the Income Tax Act, 1961 as introduced by the Taxation Laws (Amendment) Ordinance, 2019. Accordingly, the Company has recognized provision for taxation and re-measured its deferred tax liabilities basis the rate prescribed in the said Section. The impact of such change has been recognized over the year ended March 31, 2020 since the Company has used effective tax rate for full financial year.

For, Ashoka Metcast Limited

Shalin A. Shah Managing Directo DIN: 00297447

Date:30/06/2021 Place: Ahmedabad