



## GOBLIN INDIA LIMITED

1st Floor, Camex House, Stadium-Commerce Road, Navrangpura, Ahmedabad-380 009, Gujarat, (INDIA)  
Phone : 079 - 26485080 / 40320366, E-mail : info@gobliinindia.com Website : www.gobliinindia.com  
CIN : U51100GJ1989PLC012165



Date: 10.01.2022

**BSE Limited**

25<sup>th</sup> Floor, P J Towers,  
Dalal Street  
Mumbai – 400 001

**Scrip Code: 542850/GOBLIN.**

**Sub: Revised Un-Audited Financial Result & Limited Review Report for the half year ended 30<sup>th</sup> September, 2021**

Dear Sir / Ma'am,

With reference to the discrepancies in Standalone and Consolidated Financial Results as notified by the Stock Exchange, we hereby submit herewith the revised Un-Audited Financial Result of the Company for the half year ended 30<sup>th</sup> September, 2021.

You are requested to kindly take the same on record.

**For Goblin India Limited**

**Renuka Keshwani**  
**Company Secretary**



# GOBLIN INDIA LIMITED

1st Floor, Camex House, Stadium-Commerce Road, Navrangpura, Ahmedabad-380 009, Gujarat, (INDIA)  
Phone : 079 - 26465080 / 40320366, E-mail : info@goblinindia.com Website : www.goblinindia.com  
CIN : U51100GJ1989PLC012165



## Statement of Standalone Unaudited Financial Statement for the Half-year ended 30th September, 2021

(Rs. In Lakhs)

Sr. No.	Particulars	Half-Year Ended		Year Ended	
		30/09/2021	31/03/2021	30/09/2020	31/03/2021
		Unaudited	Audited	Unaudited	Audited
I	Revenue	551.43	1,783.07	1,585.71	3,368.78
II	Expenses	14.15	0.05	0.09	0.17
	Total Revenue (I + II)	551.43	1,783.15	1,585.80	3,368.95
	Expenses				
	Cost of Materials Consumed				
	Manufacturing Overhead	160.41	1,109.27	1,619.60	2,728.87
	Administrative Expenses	81.67	409.70	(87.23)	322.47



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Phone : 079 - 26465080 / 40320366 E-mail : info@goblinindia.com Website : www.goblinindia.com  
CIN : U51100GJ1989PLC012165

## Statement of Unaudited Standalone Assets & Liabilities for Goblin India Limited

(Rs. In Lakhs)			
Sr. No.	Particular	As at 30.09.2021 Unaudited	As at 31.03.2021 Audited
	<b>Equity and Liabilities</b>		
1	<b>Shareholder's funds</b>		
	Share Capital	1044.39	1044.39
	Reserves & Surplus	1357.35	1403.70
	Money received against share warrants	0	0
	<b>Total Shareholder's funds</b>	<b>2401.74</b>	<b>2448.09</b>
	<b>Other Equity</b>		
	Securities Premium	171.28	171.28
	Reserve for Employees' Provident Fund, Employees' Gratuity and Pension		
	Minority Interest		
	Other Equity		
	<b>Total Other Equity</b>	<b>171.28</b>	<b>171.28</b>
	<b>Total Equity</b>	<b>2573.02</b>	<b>2619.37</b>
	<b>Liabilities</b>		
	Current Liabilities		
	Trade Payables	271.47	265.27
	Other Current Liabilities	21.14	21.14
	Current Liabilities	292.61	286.41
	<b>Total Liabilities</b>	<b>292.61</b>	<b>286.41</b>
	<b>Total Assets</b>	<b>2865.63</b>	<b>2905.78</b>





(Rs. In Lakhs)

		(Rs. in Lakhs)	
Sr. No.	Particular	As at 30.09.2021 Unaudited	As at 31.03.2021 Audited
	<b>Assets</b>		
1	<b>Non-current assets</b>		
(i)	<b>Fixed assets</b>		
	Tangible assets	155.41	183.43
	Producing properties	0	0
	Intangible assets	0	0
	Preproducing properties	0	0
	Tangible assets capital work-in-progress	0	0
	Intangible assets under development or work-in-progress	0	0
	<b>Total fixed assets</b>	<b>155.41</b>	<b>183.43</b>
(ii)	Non-current investments	250.00	250.00
(iii)	Deferred tax assets (net)	19.26	19.26
(iv)	Foreign currency monetary item translation difference asset account	0	0
(v)	Long-term loans and advances	18.94	18.94
(vi)	Other non-current assets	79.19	79.19
	<b>Total non-current assets</b>	<b>522.80</b>	<b>550.82</b>
2	<b>Current assets</b>		
	Current investments	0	0
	Inventories	1436.45	1518.13
	Trade receivables	2220.02	2388.52
	Cash and cash equivalents	15.34	15.66
	Bank balance other than cash and cash equivalents	0	0
	Short-term loans and advances	28.13	19.30
	Other current assets	830.00	633.85
	<b>Total current assets</b>	<b>4529.94</b>	<b>4575.46</b>





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CIN : U51100GJ1989PLC012165

## Statement of Unaudited Standalone Cash Flows for Half-Year Ended September 30, 2021 of Goblin India Ltd

Amount in Rs. lakhs

Sr.No.	Particulars	Half Year Ended 30th September, 2021 (Unaudited)	Year Ended 31st March, 2021 (Audited)
1	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	Net Profit (Loss) As per Profit & Loss Account	-49.44	-193.26

### Operating Cash Flows

a	Depreciation	24.88	44.14
b	Amortisation	0.44	20.48
c	Provision for Doubtful Debts	4.18	0.00
d	Operating Profit/loss before working capital changes	35.88	68.22
e	Change in Working Capital		
a	Decrease/Increase in Inventory	0.00	0.00
b	Decrease/Increase in Trade Receivables	188.82	120.47
c	Decrease/Increase in Other Current Assets	188.82	0.00
d	Decrease/Increase in Trade Payables	188.82	188.82
e	Decrease/Increase in Short Term Borrowings	0.00	0.00
f	Net Cash Flow before change in working capital	188.82	188.82
g	Less: Net Taxes Paid	0.00	0.00
h	Less: Dividend Income	0.00	0.00
i	Net Cash Flow from Operating Activities	188.82	188.82
j	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
a	Acquisition of Fixed Assets	-0.00	-0.00
b	Investment in Property	0.00	0.00
c	Long Term Advances Given	-0.00	0.00
d	Net Cash Flow from Investing Activities	0.00	0.00
e	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
a	Long Term Borrowings	188.82	188.82
b	Dividend Received	0.00	0.00
c	Share Issued	0.00	0.00
d	Share Repurchased	0.00	0.00
e	Net Cash Flow from Financing Activities	188.82	188.82
f	Net Increase/Decrease and Bal. at End	188.82	188.82
g	Cash and Cash Equivalents at the Beginning of the Year	0.00	0.00
h	Cash and Cash Equivalents at the Ending of the Year	188.82	188.82



For Goblin India Limited

Managing Director  
DIN: 00000000



TO,  
THE Board of directors  
GOBLIN INDIA LIMITED

### **Limited Review Report on the Financial Statements**

We have reviewed the accompanying unaudited financial results of **GOBLIN INDIA LIMITED** ("the Company") for the period ended 30/09/2021, which comprise the Balance Sheet as at 30/09/2021, the Statement of Profit and Loss, the cash flow statement. This statement is the responsibility of the company's management and has been approved by the board of directors. Our responsibility is to issue a report on these financial statements based on our review.

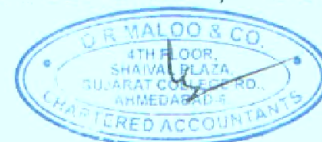
We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). This standard requires that we plan perform the review to obtain moderate assurance as to whether the financial statements are free from material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above nothing has come to our attention, save and except as mentioned in Emphasis on Matter Paragraph, that cause us to believe that the accompanying statements of unaudited financial results prepared in accordance with applicable accounting standard and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations, 2015") including the manner in which it is to be disclosed, or that it contains any material misstatement.

#### **Emphasis on Matter Paragraph**

We draw the attention to following matters included in unaudited financial statements for the six months period:

Consequent to the Covid -19 pandemic second wave situation during the months of April – May, 2021, there had been considerable delay compared





to general trade terms in receiving payments from Customers and making payment to the vendors. This has also impacted the payment of instalments

as follows: **During the period under review, the management has not been considering the internal and external environment up to the date of approval of these financial statements. Hence, it has not performed sensitivity analysis or future economic conditions based on assumptions the Company expects the recovery of the receivable in near future.**

In conclusion, on the provided financial statement included in the statement is not modified in respect of these matters.

Dated: 31/12/2020  
Place: Imbabura

FOR O R MALLOO & CO.,  
(Chartered Accountants)  
Reg No: 135561W



FOR O R MALLOO & CO.,  
Partner  
C.O. 135561W  
C.O. 010430744-000000000



# GOBLIN INDIA LIMITED

14 Plot, Sector 13, Phase 1, Gurgaon, Haryana, India - 122001, Gurgaon, INDIA  
Phone : 0124-2345678, 0124-2345679, Email : info@goblinindia.com Website : www.goblinindia.com  
CIN : U51909HR2005PLC002100



## Statement of Consolidated Unaudited Financial Statement for the Half-year ended 30th September, 2021

Sl. No.	Particulars	(Rs. in lakhs)			
		Half Year Ended		Year Ended	
		30/09/2021	31/03/2021	30/09/2020	31/03/2021
		Unaudited	Unaudited	Unaudited	Audited
1	Revenue from operations	751.59	1294.59	1542.57	3541.22
2	Other Income	44.75	1.66	0.76	1.22
	Profit before depreciation	796.34	1296.25	1543.33	3542.44
3	Depreciation	-	-	-	-
4	Net Profit After Depreciation	796.34	1296.25	1543.33	3542.44
5	Operating Expenses	58.15	101.77	101.22	101.22
6	Change in working capital	17.23	12.33	17.23	17.23
7	Finance Costs	20.19	100.41	100.41	100.41
8	Provision for contingencies	1.23	1.23	1.23	1.23
9	Provision for other	18.21	101.74	101.74	101.74
10	Profit before tax	697.77	1080.15	1220.76	1220.76
11	Profit after tax	697.77	1080.15	1220.76	1220.76
12	Net Profit After Depreciation	697.77	1080.15	1220.76	1220.76
13	Profit before tax	697.77	1080.15	1220.76	1220.76
14	Profit after tax	697.77	1080.15	1220.76	1220.76
15	Profit before tax	697.77	1080.15	1220.76	1220.76
16	Profit after tax	697.77	1080.15	1220.76	1220.76
17	Profit before tax	697.77	1080.15	1220.76	1220.76
18	Profit after tax	697.77	1080.15	1220.76	1220.76
19	Profit before tax	697.77	1080.15	1220.76	1220.76
20	Profit after tax	697.77	1080.15	1220.76	1220.76
21	Profit before tax	697.77	1080.15	1220.76	1220.76
22	Profit after tax	697.77	1080.15	1220.76	1220.76
23	Profit before tax	697.77	1080.15	1220.76	1220.76
24	Profit after tax	697.77	1080.15	1220.76	1220.76
25	Profit before tax	697.77	1080.15	1220.76	1220.76
26	Profit after tax	697.77	1080.15	1220.76	1220.76
27	Profit before tax	697.77	1080.15	1220.76	1220.76
28	Profit after tax	697.77	1080.15	1220.76	1220.76
29	Profit before tax	697.77	1080.15	1220.76	1220.76
30	Profit after tax	697.77	1080.15	1220.76	1220.76

1. The above financial statement is prepared on the basis of the books of account maintained by the company and is subject to audit by the statutory auditors.

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15. The above financial statement is prepared on the basis of the books of account maintained by the company and is subject to audit by the statutory auditors.

GOBLIN INDIA LTD.  
Gurgaon, Haryana  
122001

Signature of the Director  
Date: 30/09/2021





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 CIN : U51100GJ1989PLC012165

## Statement of Unaudited Consolidated Assets & Liabilities for Goblin India Limited

(Rs. In Lakhs)

Sr. No.	Particular	As at 30.09.2021	As at 31.03.2021
		Unaudited	Audited
	ASSETS		
1	Fixed Assets	1,23,45,67,89	1,23,45,67,89
2	Current Assets	45,67,89,01	45,67,89,01
3	Other Assets	12,34,56,78	12,34,56,78
4	Intangible Assets	9,87,65,43	9,87,65,43
5	Investments	23,45,67,89	23,45,67,89
6	Loans and Advances	34,56,78,90	34,56,78,90
7	Receivables	45,67,89,01	45,67,89,01
8	Inventory	56,78,90,12	56,78,90,12
9	Prepaid Expenses	67,89,01,23	67,89,01,23
10	Other Current Assets	78,90,12,34	78,90,12,34
11	Liabilities		
12	Equity	1,23,45,67,89	1,23,45,67,89
13	Debt	45,67,89,01	45,67,89,01
14	Other Liabilities	12,34,56,78	12,34,56,78
15	Provisions	9,87,65,43	9,87,65,43
16	Deferred Tax	23,45,67,89	23,45,67,89
17	Other Deferred Tax	34,56,78,90	34,56,78,90
18	Other Deferred Tax	45,67,89,01	45,67,89,01
19	Other Deferred Tax	56,78,90,12	56,78,90,12
20	Other Deferred Tax	67,89,01,23	67,89,01,23
21	Other Deferred Tax	78,90,12,34	78,90,12,34
22	Other Deferred Tax	89,01,23,45	89,01,23,45
23	Other Deferred Tax	90,12,34,56	90,12,34,56
24	Other Deferred Tax	01,23,45,67	01,23,45,67
25	Other Deferred Tax	12,34,56,78	12,34,56,78
26	Other Deferred Tax	23,45,67,89	23,45,67,89
27	Other Deferred Tax	34,56,78,90	34,56,78,90
28	Other Deferred Tax	45,67,89,01	45,67,89,01
29	Other Deferred Tax	56,78,90,12	56,78,90,12
30	Other Deferred Tax	67,89,01,23	67,89,01,23
31	Other Deferred Tax	78,90,12,34	78,90,12,34
32	Other Deferred Tax	89,01,23,45	89,01,23,45
33	Other Deferred Tax	90,12,34,56	90,12,34,56
34	Other Deferred Tax	01,23,45,67	01,23,45,67
35	Other Deferred Tax	12,34,56,78	12,34,56,78
36	Other Deferred Tax	23,45,67,89	23,45,67,89
37	Other Deferred Tax	34,56,78,90	34,56,78,90
38	Other Deferred Tax	45,67,89,01	45,67,89,01
39	Other Deferred Tax	56,78,90,12	56,78,90,12
40	Other Deferred Tax	67,89,01,23	67,89,01,23
41	Other Deferred Tax	78,90,12,34	78,90,12,34
42	Other Deferred Tax	89,01,23,45	89,01,23,45
43	Other Deferred Tax	90,12,34,56	90,12,34,56
44	Other Deferred Tax	01,23,45,67	01,23,45,67
45	Other Deferred Tax	12,34,56,78	12,34,56,78
46	Other Deferred Tax	23,45,67,89	23,45,67,89
47	Other Deferred Tax	34,56,78,90	34,56,78,90
48	Other Deferred Tax	45,67,89,01	45,67,89,01
49	Other Deferred Tax	56,78,90,12	56,78,90,12
50	Other Deferred Tax	67,89,01,23	67,89,01,23
51	Other Deferred Tax	78,90,12,34	78,90,12,34
52	Other Deferred Tax	89,01,23,45	89,01,23,45
53	Other Deferred Tax	90,12,34,56	90,12,34,56
54	Other Deferred Tax	01,23,45,67	01,23,45,67
55	Other Deferred Tax	12,34,56,78	12,34,56,78
56	Other Deferred Tax	23,45,67,89	23,45,67,89
57	Other Deferred Tax	34,56,78,90	34,56,78,90
58	Other Deferred Tax	45,67,89,01	45,67,89,01
59	Other Deferred Tax	56,78,90,12	56,78,90,12
60	Other Deferred Tax	67,89,01,23	67,89,01,23
61	Other Deferred Tax	78,90,12,34	78,90,12,34
62	Other Deferred Tax	89,01,23,45	89,01,23,45
63	Other Deferred Tax	90,12,34,56	90,12,34,56
64	Other Deferred Tax	01,23,45,67	01,23,45,67
65	Other Deferred Tax	12,34,56,78	12,34,56,78
66	Other Deferred Tax	23,45,67,89	23,45,67,89
67	Other Deferred Tax	34,56,78,90	34,56,78,90
68	Other Deferred Tax	45,67,89,01	45,67,89,01
69	Other Deferred Tax	56,78,90,12	56,78,90,12
70	Other Deferred Tax	67,89,01,23	67,89,01,23
71	Other Deferred Tax	78,90,12,34	78,90,12,34
72	Other Deferred Tax	89,01,23,45	89,01,23,45
73	Other Deferred Tax	90,12,34,56	90,12,34,56
74	Other Deferred Tax	01,23,45,67	01,23,45,67
75	Other Deferred Tax	12,34,56,78	12,34,56,78
76	Other Deferred Tax	23,45,67,89	23,45,67,89
77	Other Deferred Tax	34,56,78,90	34,56,78,90
78	Other Deferred Tax	45,67,89,01	45,67,89,01
79	Other Deferred Tax	56,78,90,12	56,78,90,12
80	Other Deferred Tax	67,89,01,23	67,89,01,23
81	Other Deferred Tax	78,90,12,34	78,90,12,34
82	Other Deferred Tax	89,01,23,45	89,01,23,45
83	Other Deferred Tax	90,12,34,56	90,12,34,56
84	Other Deferred Tax	01,23,45,67	01,23,45,67
85	Other Deferred Tax	12,34,56,78	12,34,56,78
86	Other Deferred Tax	23,45,67,89	23,45,67,89
87	Other Deferred Tax	34,56,78,90	34,56,78,90
88	Other Deferred Tax	45,67,89,01	45,67,89,01
89	Other Deferred Tax	56,78,90,12	56,78,90,12
90	Other Deferred Tax	67,89,01,23	67,89,01,23
91	Other Deferred Tax	78,90,12,34	78,90,12,34
92	Other Deferred Tax	89,01,23,45	89,01,23,45
93	Other Deferred Tax	90,12,34,56	90,12,34,56
94	Other Deferred Tax	01,23,45,67	01,23,45,67
95	Other Deferred Tax	12,34,56,78	12,34,56,78
96	Other Deferred Tax	23,45,67,89	23,45,67,89
97	Other Deferred Tax	34,56,78,90	34,56,78,90
98	Other Deferred Tax	45,67,89,01	45,67,89,01
99	Other Deferred Tax	56,78,90,12	56,78,90,12
100	Other Deferred Tax	67,89,01,23	67,89,01,23



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CIN : U51100GJ1989PLG012165

Sr. No.	Particular	(Rs. In Lakhs)	
		As at 30.09.2021 Unaudited	As at 31.03.2021 Audited
	<b>Assets</b>		
1	<b>Non-current assests</b>		
(i)	<b>Fixed assets</b>		
	Tangible assets	156.17	184.11
	Producing properties	0	0
	Intangible assets	0	0
	Preproducing properties	0	0
	Tangible assets capital work-in-progress	0	0
	Intangible assets under development or work-in-progress	0	0
	<b>Total fixed assets</b>	<b>156.17</b>	<b>184.11</b>
(ii)	Non-current investments	250.00	250.00
(iii)	Deferred tax assets (net)	19.26	19.26
	Foreign currency monetary item translation difference		
(iv)	asset account	0	0
(v)	Long-term loans and advances	43.13	43.09
(vi)	Other non-current assets	0	0
	<b>Total non-current assets</b>	<b>468.56</b>	<b>496.46</b>
2	<b>Current assets</b>		
	Current investments	0	0
	Inventories	2100.04	2182.15
	Trade receivables	2251.86	2422.74
	Cash and cash equivalents	25.15	27.95
	Bank balance other than cash and cash equivalents	0	0
	Short-term loans and advances	38.87	30.97
	Other current assets	846.78	651.36
	<b>Total current assets</b>	<b>5262.70</b>	<b>5315.17</b>
	<b>Total assets</b>	<b>5731.26</b>	<b>5811.63</b>



For Goblin India Limited

Manoj Kumar Choukhany  
Managing Director  
DIN : 02313049

Place : Ahmedabad  
Date : 13/11/2021



# GOBLIN INDIA LIMITED

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CIN : U51100GJ1989PLC012165

## Statement of Unaudited Consolidated Cash Flows for Half-Year Ended September 30, 2021 of Goblin India Ltd

Amount in Rs. lakhs

Sr.No.	Particulars	Half Year Ended 30th September, 2021 (Unaudited)	Year Ended 31st March, 2021 (Audited)
1	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	Net Profit (Loss) As per Profit & Loss Account	-51.41	-196.18
A.	Tax and Extra-Ordinary Item		
	Amt Transferred to Reserve	0.00	0.00
		0.00	0.00
b)	Income Tax		
c)	Deferred Tax		
	<b>Net Profit (Loss) before tax</b>	<b>-51.41</b>	<b>-196.18</b>
B.	<b>Adjustments for Non cash and Non Operating Items</b>		
a)	Depreciation	14.91	42.31
b)	Interest Expense	84.40	217.18
c)	Foreign Currency Translation Difference		-51.79
d)	Loss / (Profit) on Sales of Car	-14.16	0.19
	<b>Operating profit(loss) before working capital changes</b>	<b>33.73</b>	<b>11.71</b>
C.	<b>Changes in Working Capital</b>		
a)	Decrease/(Increase) in Inventory	82.11	294.14
b)	Decrease/(Increase) in Trade Receivables	170.88	-811.56
c)	Decrease/(Increase) in Other Current Assets	-203.32	0.00
d)	(Decrease)/Increase in Other Current liabilities	-226.88	202.83
e)	(Decrease)/Increase in Short Term Borrowings	6.93	0.00
	<b>Net Cash Flow before tax and extra ordinary item</b>	<b>-136.55</b>	<b>-302.88</b>
	Less: Direct Taxes Paid	0.00	0.00
	Less: Extraordinary Items	0.00	0.00
	<b>Net Cash Flow from Operating Activities</b>	<b>-136.55</b>	<b>-302.88</b>
2	<b>CASH FLOW FROM INVESTING ACTIVITIES:</b>		
a)	Acquisition of Fixed Assets	-0.30	-1.96
b)	Sales of Assets	27.58	0.00
c)	Loans and Advances Given	-0.04	0.88
	<b>Net Cash Flow from Investing Activities</b>	<b>27.24</b>	<b>-1.08</b>
3	<b>CASH FLOW FROM FINANCING ACTIVITIES:</b>		
a)	Long Term Borrowing Repaid	187.69	449.08
b)	Interest and finance cost	-84.40	-217.18
c)	Shares Issued	0.00	0.00
d)	Earlier Year Tax Adjustment	3.22	2.34
e)	Earlier Year Adjustment	0.00	-1.87
	<b>Net Cash Flow from Financing Activities</b>	<b>106.51</b>	<b>232.37</b>
	<b>Net Increase in Cash and Equivalent.</b>	<b>-2.80</b>	<b>-71.78</b>
	<b>Cash And Cash Equivalents as at the Beginning of the year</b>	<b>27.95</b>	<b>99.73</b>
	<b>Cash And Cash Equivalents as at the Closing of the year</b>	<b>25.15</b>	<b>27.95</b>

Place : Ahmedabad  
Date : 13/11/2021



For Goblin India Limited  
Manoj Kumar Choudhary  
Managing Director  
DIN :02313049





TO,  
THE Board of directors  
GOBLIN INDIA LIMITED

### Limited Review Report on the Financial Statements

We have reviewed the accompanying unaudited consolidated financial results of **GOBLIN INDIA LIMITED** ("the Company") for the period ended 30/09/2021, which comprise the Consolidated Balance Sheet as at 30/09/2021, the Consolidated Statement of Profit and Loss, the consolidated cash flow statement. This statement is the responsibility of the company's management and has been approved by the board of directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free from material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above nothing has come to our attention, save and except as mentioned in Emphasis on Matter Paragraph, that cause us to believe that the accompanying statements of unaudited financial results prepared in accordance with applicable accounting standard and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations, 2015") including the manner in which it is to be disclosed, or that it contains any material misstatement.

The statement includes result of **Goblin - France**, wholly-owned subsidiary of Goblin India Limited and the same is based on unaudited financial statement of subsidiary.



### Emphasis on Matter Paragraph

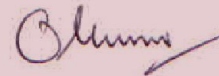
We draw the attention to following matters included in unaudited financial statements for the six months period:

Consequent to the Covid -19 pandemic second wave situation during the months of April – May 2021, there had been considerable delay compared to general trade terms in receiving payments from Customers and making payment to the vendors. This has also impacted the payment of instalments of borrowings from different financial institutions. The Management apart from considering the internal and external information up to the date of approval of these standalone financial results, has also performed sensitivity analysis of future economic conditions based on assumptions, the Company expects the recovery in the industry in near future.

Our conclusion on the unaudited financial statement, included in the statement, is not modified in respect of these matters.

Date: 13/11/2021  
Place: Ahmedabad

**FOR O R MALOO & CO.**  
**(Chartered Accountants)**  
**Reg No. :135561W**



**CA OMKAR MALOO**  
**Partner**  
**M.No.: 044074**  
**UDIN: 21044074AAAADT6670**

