

# S.K. Rathi & Co.

Chartered Accountants

Limited Review Report on Quarterly Finance Results and Year to Date Results of Indergiri Finance Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,  
The Board of Directors,  
Indergiri Finance Limited,  
Mumbai - 400 066.

We have reviewed the accompanying statement of unaudited financial results of Indergiri Finance Limited for quarter ended June 30<sup>th</sup>, 2021, and year to date from April 1<sup>st</sup>, 2021, to June 30<sup>th</sup>, 2021, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors has been prepared in accordance with recognition and measurement principles laid down in India Accounting Standard 34, 'Interim Financial Reporting' (Ind. AS 34) prescribed under section 133 of the companies Act, 2013, as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is express a conclusion on the Statement based on our review.

We conducted our review 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards i.e. Ind. AS 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 read with circular number CIR/CFD/CMD/15/2015 dated November 30, 2015 and circular number CIR/CFD/FAQ/62/2016 dated July 05, 2016 of SEBI, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S.K. RATHI & CO.

Firm Registration Number: 108724W

Chartered Accountant



(CA S.K. RATHI)

Partner

Membership Number: 031071

Place: Mumbai  
Date: 14<sup>th</sup> August, 2021

UDIN: 21031071AAAAB24488

**INDERGIRI FINANCE LIMITED**

CIN: L65923MH1995PLC161968

Regd. Off: 327, Goyal Trade Centre, Near Sona Talkies, Shantivan, Borivali (E), Mumbai - 400066.

Contact No.: 022-28280515, E-mail: info@indergiri.com, website: www.indergiri.com

Statement of unaudited financial results for the quarter ended on 30 June 2021

(Rs. In Lakh)

Sr No	Particulars	Quarter ended		Year ended	
		30 June 2021 (Unaudited)	31 March 2021 (Audited)	30 June 2020 (Unaudited)	31 Mar 2021 (Audited)
1	Revenue from operations	9.49	5.28	12.52	38.02
2	Other Income	0.38	1.56	0.27	2.50
3	<b>Total Income</b>	<b>9.86</b>	<b>6.85</b>	<b>12.79</b>	<b>40.51</b>
4	<b>Expenses</b>				
a)	Impairment on financial instruments	-	-	-	-
b)	Increase/(Decrease) in stock in trade	(0.01)	(0.01)	(0.03)	(0.07)
c)	Employee benefit expenses	5.04	7.02	6.42	26.40
d)	Depreciation and amortisation expense	0.05	0.05	0.05	0.21
e)	Other expenses	2.37	2.93	2.85	10.57
	<b>Total Expenses</b>	<b>7.46</b>	<b>10.00</b>	<b>9.29</b>	<b>37.12</b>
5	<b>Profit before exceptional item and tax (3-4)</b>	<b>2.41</b>	<b>(3.15)</b>	<b>3.50</b>	<b>3.40</b>
6	Exceptional item	-	-	-	-
7	<b>Profit before tax (5-6)</b>	<b>2.41</b>	<b>(3.15)</b>	<b>3.50</b>	<b>3.40</b>
8	<b>Tax expenses</b>				
	Current tax	0.52	(1.33)	0.95	0.39
	Deferred tax charge	(0.09)	0.39	0.06	0.47
	Tax Adjustment For Earlier Years	16.47	-	-	-
	<b>Total tax expenses</b>	<b>16.90</b>	<b>(0.94)</b>	<b>1.02</b>	<b>0.87</b>
9	<b>Profit for the period (7-8)</b>	<b>(14.50)</b>	<b>(2.21)</b>	<b>2.48</b>	<b>2.53</b>
10	<b>Other comprehensive income</b>				
A (i)	Items that will not be reclassified to profit or loss	-	-	-	-
(ii)	Income tax related to items that will not be reclassified to profit or loss	-	-	-	-
B (i)	Items that will be reclassified to profit or loss	-	-	-	-
(ii)	Income tax related to items that will be reclassified to profit or loss	-	-	-	-
	<b>Total other comprehensive income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
11	<b>Total comprehensive income (9+10)</b>	<b>(14.50)</b>	<b>(2.21)</b>	<b>2.48</b>	<b>2.53</b>
12	<b>Paid up equity shares capital</b>	<b>506.10</b>	<b>506.10</b>	<b>506.10</b>	<b>506.10</b>
13	<b>Reserves excluding Revaluation Reserves</b>				<b>7.47</b>
14	<b>Earnings Per Share of ₹ 10 each (not annualised)</b>				
(a)	₹ (Basic)	(0.29)	(0.04)	0.05	0.05
(b)	₹ (Diluted)	(0.29)	(0.04)	0.05	0.05

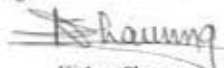
**NOTES:**

(i) The above unaudited financial results for the quarter ended 30 June 2021 of Indergiri Finance Limited (the "Company") were reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 14 August 2021. The statutory auditors of the Company have carried out a limited review of the above unaudited standalone financial results pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Limited Review report does not have any qualifications. The Limited Review report will be filed with stock exchanges and will be available on the Company's website.

(ii) Tax adjustment of earlier years includes payment of taxes under Vivad Se Vishwas Scheme for FY 11, 12 & 14.

(iii) Previous period's figures have been regrouped / reclassified where necessary, to conform to the current period's classification.

By order of the Board of Directors  
For Indergiri Finance Limited

  
Kishan Sharma  
Director  
DIN: 01168525

Place: Mumbai  
Date: 14 August 2021

