

PENTOKEY ORGANY (INDIA) LIMITED

CIN: L24116MH1986PLC041681

Somaiya Bhavan, 45-47, Mahatma Gandhi Road, Fort, Mumbai - 400 001.

Tel. No. (91-22) 61702100 Fax: (91-22) 22047297 email: investors@pentokey.com www.pentokey.com

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER / HALF YEAR ENDED 30TH SEPTEMBER, 2020

(₹ in Lakh)

Particulars	Quarter Ended 30.09.2020	Quarter Ended 30.06.2020	Quarter Ended 30.09.2019	Half Year Ended 30.09.2020	Half Year Ended 30.09.2019	Year Ended 31.03.2020
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Revenue from Operations	-	-	0.57	-	28.30	156.04
II Other Income	5.70	11.10	7.46	16.80	11.54	24.69
III Total Revenue (I+II)	5.70	11.10	8.03	16.80	39.84	180.73
IV Expenses						
a) Purchase of Stock-in-trade / Cost of Materials Sold	-	-	-	-	-	121.17
b) Change in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	27.92	27.92
c) Employee benefits expenses	5.23	5.06	4.56	10.29	9.19	19.38
d) Depreciation and amortisation expense	0.04	0.04	0.04	0.08	0.08	0.15
e) Others Expenses	8.83	9.72	17.17	18.55	28.89	56.16
Total Expenses	14.10	14.82	21.77	28.92	66.08	224.78
V Profit / (Loss) before exceptional items and tax (III-IV)	(8.40)	(3.72)	(13.74)	(12.12)	(26.24)	(44.05)
VI Exceptional items - Profit / (Loss) on Sales of Property Plant & Equipments	-	-	-	-	-	-
VII Profit / (Loss) after exceptional items and tax (V+VI)	(8.40)	(3.72)	(13.74)	(12.12)	(26.24)	(44.05)
VIII Tax expense						
Current Tax	-	-	-	-	-	-
IX Profit / (Loss) for the period from continuing operations (VII-VIII)	(8.40)	(3.72)	(13.74)	(12.12)	(26.24)	(44.05)
X Other Comprehensive Income						
(i) Items that will not be reclassified to profit or loss	0.03	(0.09)	(0.45)	(0.06)	(0.25)	(0.62)
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
XI Total Comprehensive Income for the period (IX+ X)	(8.37)	(3.81)	(14.19)	(12.18)	(26.49)	(44.67)
XII Earnings per equity share (for continuing operations)						
1) Basic	(0.13)	(0.06)	(0.22)	(0.19)	(0.42)	(0.70)
2) Diluted	(0.13)	(0.06)	(0.22)	(0.19)	(0.42)	(0.70)

NOTES:

- The above results have been reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors in their meeting held on 06th November, 2020.
- The Statutory Auditor have been conducted limited Review of the above financial results.
- The above results pertained to "Chemicals" which is the only business segment of the Company.
- The above results have been prepared in accordance with the Company's (Indian Accounting Standards), Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- The figures for the previous year and corresponding period have been regrouped, rearranged or recasted wherever necessary.

For Pentokey Organy (India) Limited


S. Mohan

Director

DIN : 03184356

Place : Mumbai

Date : 06th November, 2020

PENTOKEY ORGANY (INDIA) LIMITED

UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2020

(₹ in Lakh)

Particulars	As at 30.09.2020	As at 31.03.2020
	Audited	Audited
ASSETS		
1 Non-current Assets		
a) Property, Plant and Equipment	0.76	0.84
b) Intangible Assets	0.09	0.09
c) <i>Non-current financial assets</i>		
(i) Non-current investments	0.93	0.98
(ii) Other Bank Balances	8.48	8.24
(iii) Other non-current Financial Assets	41.69	42.70
d) Other non current Asset	1.00	1.00
Total Non-current Assets	52.95	53.85
2 Current Assets		
a) Financial assets		
(i) Trade Receivables	-	95.67
(ii) Cash and cash equivalent	73.80	23.53
(iii) Bank balance other than (ii) above	360.64	356.43
(iv) Others	4.02	4.72
b) Other current assets	76.34	70.58
c) Current Tax Assets - Net	3.23	3.95
Total Current Assets	518.03	554.88
TOTAL ASSETS	570.98	608.73
EQUITY AND LIABILITIES		
Equity		
a) Equity share capital	627.26	627.26
b) Other equity	(80.31)	(68.13)
Total Equity	546.95	559.13
Liabilities		
1 Non-current Liabilities		
a) Provisions	2.40	2.25
Total Non-current Liabilities	2.40	2.25
2 Current Liabilities		
a) Financial liabilities		
(i) Trade Payable	7.99	33.35
(ii) Other current Financial Liabilities	7.30	7.03
b) Other Current Liabilities	0.18	0.81
c) Provisions	6.16	6.16
Total Current Liabilities	21.63	47.35
Total Liabilities	24.03	49.60
TOTAL EQUITY AND LIABILITIES	570.98	608.73

For Pentokey Organy (India) Limited


S. Mohan
Director

DIN : 03184356

Place : Mumbai

Date : 06th November, 2020

PENTOKEY ORGANY (INDIA) LIMITED

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2020

(₹ in Lakh)

Particulars	Half Year Ended 30th September, 2020	Year Ended 31st March, 2020
	Unaudited	Audited
A CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Tax	(12.12)	(44.05)
Adjustment for:		
Depreciation	0.08	0.15
Interest Income	(16.80)	(24.70)
Operating Profit before Working Capital Changes	(28.84)	(68.60)
Adjusted for:		
Inventories	-	27.92
Trade Receivable	95.67	124.53
Loans and Advances	5.05	42.45
Trade Payable and Other Liabilities	(25.57)	(38.07)
Net Cash from/(used in) Operating Activities	46.31	88.23
Taxes Paid	0.73	(2.38)
Net Cash from/(used in) Operating Activities	47.04	85.85
B CASH FLOW FROM INVESTING ACTIVITIES		
Interest Income	7.68	21.02
Fixed deposits and Margin Money	(4.45)	(110.23)
Cash generated from/(used in) Investing Activity	3.23	(89.21)
C CASH FLOW FROM FINANCING ACTIVITIES		
Interest & Finance Charges	-	-
Cash generated from/(used in) Financing Activity	-	-
Net Increase/(Decrease) in Cash & Cash Equivalents	50.27	(3.36)
Cash and Cash Equivalents at beginning of the year	23.53	26.89
Cash and Cash Equivalents at end of the year	73.80	23.53

For Pentokey Organy (India) Limited


S. Mohan
 Director
 DIN : 03184356

Place : Mumbai
Date : 06th November, 2020



VERMA MEHTA & ASSOCIATES

Chartered Accountants

104, Creative Industries Premises, Sunder Nagar, Kalina, Santacruz (East), Mumbai - 400 098.
Tel.: 2666 6359 • Fax : 6693 5131 E-mail : vmaca92@gmail.com

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

To,

The Board of Directors

Pentokey Organy (India) Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Pentokey Organy (India) Limited** ("the Company"), for the Quarter and Half Year ended September 30, 2020 "the Statement", together with the relevant notes thereon (the "Statement"). The Statement has been prepared and submitted by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial

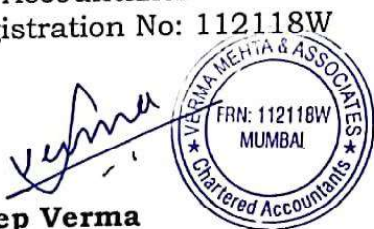


Branch Office : Pune, Aurangabad, Ahmedabad, Vadodara, Mohali

Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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.

4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared in all material respects in accordance with Ind AS and other recognised accounting practices and policies, and 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, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M/s Verma Mehta & Associates
Chartered Accountants
Firm's Registration No: 112118W



CA Sandeep Verma
Partner
M.N. 045711
UDIN : 20045711AAAACG7546
Place :Mumbai
Date : 6th November, 2020