



SUPREME HOLDINGS & HOSPITALITY (INDIA) LIMITED

10th November, 2020

BSE Limited,
Department of Corporate Services,
Phiroze Jeejeebhoy Tower,
Dalal Street, Fort,
Mumbai - 400 001

Dear Sir / Madam,

Scrip Code: 530677

Sub: Outcome of Board meeting

The Board of Directors at its meeting held today, inter-alia, transacted the following items of business:

1. Approved the statement of Unaudited standalone and consolidated Financial Results for the quarter and half year ended 30th September, 2020 in accordance with Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulation, 2015, along with Limited Review Report of Auditors of the Company. We attach herewith copies of the approved Financial Results along with Limited Review Reports.
2. Appointment of M/ s. Khyati Shah & Co., Company Secretaries, as a Secretarial Auditor of the Company for the financial year 2020-2021, Details as required as per Regulation 30 read with clause 7 or Para A of Annexure I of SEBI Circular dated September 9, 2015 are enclosed.

The meeting commenced at 02:30 p.m. and concluded at 5.45 p.m.

The above is for your information and record.

Thanking you,

Yours faithfully,

For Supreme Holdings & Hospitality (India) Ltd.

Kailash Sharma
Company Secretary
ACS-7192
Mobile: 7977254452

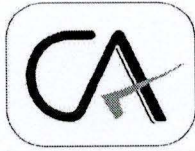
Encl as above

CIN - L45100PN1982PLC173438

OFFICE NO. 510 TO 513, 5TH FLOOR, PLATINUM SQUARE, SHRI SATPAL MALHOTRA MARG, NAGAR ROAD, PUNE - 411014

 **+919607600044**

e: info@belmac.in | www.supremeholdings.net



MITTAL AGARWAL & COMPANY

CHARTERED ACCOUNTANTS

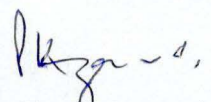
Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Supreme Holdings & Hospitality (India) Limited

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **Supreme Holdings & Hospitality (India) Limited** (the "Company") for the quarter ended 30 September 2020 and Year to Date from 01 April 2020 to 30 September 2020 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This 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 Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" 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 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 Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Mittal Agarwal & Company
Chartered Accountants
(Firm Registration No. 131025W)




Piyush Agarwal
Partner
Membership No. 135505

Place: Mumbai
Dated: 10/11/2020
UDIN: 20135505AAAABO5255

SUPREME HOLDINGS & HOSPITALITY (INDIA) LIMITED

CIN - L45100PN1982PLC173438

Regd. office: Office No 510 to 513, 5th Floor, Platinum Square, Shri Satpal Malhotra Marg, Nagar Road, Pune-411014

Tel: +91-9607600044, website: www.supremeholdings.net, Email:info@belmac.in

Statement of Unaudited Standalone Financial Results for the Quarter and Half year ended 30th September 2020

(Rs. in Lakhs)

Sr. No.	Particulars	Standalone					
		Quarter ended			Half year ended		Year ended
		30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from operations	672.87	321.88	2,334.79	994.75	4,711.75	7,832.95
II	Other Income	9.63	5.17	22.50	14.80	37.17	42.80
III	Total Income (I+II)	682.50	327.05	2,357.29	1,009.55	4,748.92	7,875.75
IV	Expenses:						
	Cost of sales and other operational expenses	540.91	286.26	1,861.96	827.17	3,853.93	6,330.25
	Employee benefits expense	45.52	30.06	31.46	75.58	64.94	165.14
	Finance Costs	0.16	0.08	0.13	0.24	0.23	2.18
	Depreciation and amortisation expense	8.94	8.71	7.70	17.65	14.17	30.41
	Other expenses	79.72	36.89	123.87	116.61	230.99	549.70
	Total expenses (IV)	675.25	362.00	2,025.13	1,037.25	4,164.26	7,077.68
V	Profit before exceptional items and tax (III - IV)	7.25	(34.95)	332.15	(27.70)	584.66	798.07
VI	Exceptional items	-	-	-	-	-	-
VII	Profit before Tax (V - VI)	7.25	(34.95)	332.15	(27.70)	584.66	798.07
VIII	Tax expense						
	Current tax	-	-	58.94	-	62.00	100.99
	Deferred tax (net)	0.39	0.14	3.52	0.53	1.89	1.98
IX	Profit for the period from continuing operations (VII - VIII)	6.86	(35.09)	269.69	(28.23)	520.77	695.10
X	Profit (Loss) from discontinuing operations	-	-	-	-	-	-
XI	Tax expense of discontinuing operations	-	-	-	-	-	-
XII	Profit (Loss) from Discontinuing operations (after tax) (X - XI)	-	-	-	-	-	-
XIII	Profit for the period (IX + XII)	6.86	(35.09)	269.69	(28.23)	520.77	695.10
XIV	Other Comprehensive Income						
	Other comprehensive income not to be reclassified to profit or loss in subsequent periods (net of tax):						
	- Re-measurement gain/(losses) on defined benefit plan	-	-	-	-	-	10.61
	- Net gain/ (loss) on fair value of equity instruments	-	-	-	-	-	-
XV	Total Comprehensive Income for the period	6.86	(35.09)	269.69	(28.23)	520.77	705.71
XVI	Paid up equity share capital (Face value of Rs 10/- each)	3,547.69	3,547.69	3,547.69	3,547.69	3,547.69	3,547.69
XVII	Other Equity						4,967.97
XVIII	Basic & Diluted Earning per share	0.02	(0.10)	0.76	(0.08)	1.47	1.96

Unaudited Standalone Cash Flow Statement For the Half year ended 30th September, 2020

(Rs. in Lakhs)

Sr. No.	Particulars	Standalone	
		Unaudited	Unaudited
		For the Half year ended 30.09.2020	For the Half year ended 30.09.2019
A.	Cash flow from operating activities		
	Profit before tax	(27.70)	584.66
	Adjustments for:		
	Depreciation	17.65	14.17
	Depreciation on assets pertaining to inventory WIP	1.08	0.48
	Dividend Income	(0.02)	-
	Interest Income	(7.28)	(18.22)
	Amortisation of processing fees	-	48.22
	Fair value measurement of current and non current Investments	(2.20)	-
	Operating Profit Before Working Capital Changes	(18.47)	629.31
	Adjustment for :		
	Loans Financial assets	-	(5.85)
	Other Non Current Assets	56.78	4.84
	Other Current Assets	(3.76)	11.65
	Trade Receivables	(172.62)	65.60
	Advance to Contractors / Suppliers	1,344.68	(1,654.07)
	Inventories	306.00	1,266.71
	Trade Payable	(245.60)	(139.92)
	Other Financial Liabilities	(34.57)	148.64
	Other Current Liabilities	536.34	(132.13)
	Cash Generated from Operations	1,768.78	194.78
	Direct Taxes Paid	(10.86)	18.32
	Net cash generated from operating activities (A)	1,757.92	213.10
B.	Cash Flow from Investing Activities		
	Purchase of Property, Plant and Equipment	(11.24)	(106.30)
	Interest Income	6.73	18.00
	Dividend Income	0.02	-
	Sale / (purchase) of Mutual Fund	(502.59)	283.73
	Net cash (used in) / generated from investing activities (B)	(507.08)	195.43
C.	Cash flow from financing activities		
	Net proceeds/(repayment) of Short Term Borrowings	-	(235.00)
	Net proceeds/(repayment) of Long Term Borrowings	(1,083.84)	(500.00)
	Net cash used in financing activities (C)	(1,083.84)	(735.00)
	Net changes in cash and cash equivalents (A+B+C)	167.00	(326.47)
	Cash and cash equivalents at the beginning of the year	678.94	772.86
	Cash and cash equivalents at the end of the period	845.94	446.39

Unaudited Standalone Assets & Liabilities as at 30th September, 2020

(Rs. in Lakhs)

Sr. No.	Particulars	Standalone	
		As at	
		Unaudited 30.09.2020	Audited 31.03.2020
I	ASSETS		
1	Non-current assets		
	(a) Property, Plant and Equipment	888.52	896.01
	(b) Financial Assets		
	(i) Investments	14.92	14.92
	(ii) Loans	27.85	27.85
	(c) Deferred Tax Assets (net)	64.65	65.17
	(d) Other non-current assets	56.62	113.40
	Total Non Current Assets	1,052.56	1,117.35
2	Current Assets		
	(a) Inventories	8,968.35	9,274.35
	(b) Financial Assets		
	(i) Investments	504.79	-
	(ii) Trade Receivables	512.84	340.22
	(iii) Cash and Cash Equivalents	845.94	678.94
	(iv) Other bank balances	18.59	18.04
	(c) Current tax asset (net)	23.48	12.77
	(d) Other Current Assets	944.87	2,285.80
	Total Current Assets	11,818.86	12,610.12
	TOTAL ASSETS (1+2)	12,871.42	13,727.47
II	EQUITY AND LIABILITIES		
3	EQUITY		
	(a) Equity Share Capital	3,547.69	3,547.69
	(b) Other Equity	4,939.75	4,967.97
	Total Equity	8,487.44	8,515.66
4	Non Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	1,083.84
	(b) Provisions	37.81	37.81
	(c) Deferred tax liabilities (net)	-	-
	Total Non Current Liabilities	37.81	1,121.65
5	Current Liabilities		
	(a) Financial Liabilities		
	(i) Trade Payables		
	- Total outstanding dues of micro and small enterprises	0.47	-
	- Total outstanding dues of creditors other than micro and small enterprises	123.95	370.04
	(ii) Others	756.06	790.63
	(b) Other Current Liabilities	3,425.48	2,889.14
	(c) Provisions	3.84	3.84
	(d) Current Tax Liabilities (net)	36.37	36.51
	Total Current Liabilities	4,346.17	4,090.16
	TOTAL EQUITY AND LIABILITIES (3+4+5)	12,871.42	13,727.47

Notes:-

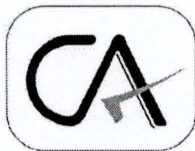
- 1 The above Standalone financial results have been reviewed and recommended by the Audit Committee and approved and taken on record by the Board of Directors in their respective meetings held on November 10, 2020.
- 2 The results for the quarter and half year ended 30 September 2020 have been subjected to Limited Review by the Statutory Auditors.
- 3 The Financial results of the Company have been prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.
- 4 As the company has only one business segment, disclosure under Ind-AS 108, on segment Reporting is not applicable.
- 5 The Company has considered the possible effects that may arise out of the still unfolding COVID-19 pandemic on the carrying amounts of its assets. For this purpose, the Company has taken into account internal and external sources of information including but not limited to assessment of liquidity and going concern, recoverable values of its financial and non-financial assets, impact on revenues and estimates of residual costs to complete ongoing projects. Based on current indicators of future economic conditions, the Company has sufficient liquidity and expects to fully recover the carrying amount of its assets. Considering the evolving nature of the pandemic, its actual impact in future could be different from that estimated as at the date of approval of these financial results. The Company will continue to monitor any material changes to future economic conditions.
- 6 Previous year figures have been regrouped / reclassified, wherever necessary, to correspond with current year classification.

By Order of the Board



Vidit Jatia
Managing Director
DIN: 06720329

Place : Pune
Date: November 10, 2020



MITTAL AGARWAL & COMPANY

CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on the Quarterly Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Supreme Holdings & Hospitality (India) Limited

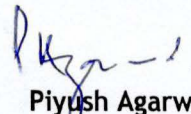
1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Supreme Holdings & Hospitality (India) Limited** (the "Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group") for the quarter ended 30 September 2020 and Year to Date from 01 April 2020 to 30 September 2020 (the "Statement") attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" 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 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 Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMDI/44/20 19 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the result of the following Subsidiary:
Helmet Traderz Limited
5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Mittal Agarwal & Company
Chartered Accountants
(Firm Registration No. 131025W)




Piyush Agarwal
Partner
Membership No. 135505

Place: Mumbai
Dated: 10/11/2020
UDIN: 20135505AAAABP5869

SUPREME HOLDINGS & HOSPITALITY (INDIA) LIMITED

CIN - L45100PN1982PLC173438

Regd. office: Office No 510 to 513, 5th Floor, Platinum Square, Shri Satpal Malhotra Marg, Nagar Road, Pune-411014

Tel: +91-9607600044, website: www.supremeholdings.net, Email: info@belmac.in

Statement of Unaudited Consolidated Financial Results for the Quarter and Half year ended 30th September 2020

(Rs. in Lakhs)

Sr. No.	Particulars	Consolidated					
		Quarter ended			Half year ended		Year ended
		30.09.2020 (Unaudited)	30.06.2020 (Unaudited)	30.09.2019 (Unaudited)	30.09.2020 (Unaudited)	30.09.2019 (Unaudited)	31.03.2020 (Audited)
I	Revenue from operations	672.87	321.88	2,334.79	994.75	4,711.75	7,832.95
II	Other Income	11.24	5.93	30.59	17.17	37.64	43.81
III	Total Income (I+II)	684.11	327.81	2,365.38	1,011.92	4,749.39	7,876.76
IV	Expenses:						
	Cost of sales and other operational expenses	540.91	286.26	1,861.96	827.17	3,853.93	6,330.25
	Employee benefits expense	45.52	30.06	31.46	75.58	64.94	165.14
	Finance Costs	0.16	0.08	0.13	0.24	0.23	2.18
	Depreciation and amortisation expense	8.94	8.71	7.70	17.65	14.17	30.41
	Other expenses	79.82	36.95	124.13	116.77	244.37	573.50
	Total expenses (IV)	675.35	362.06	2,025.38	1,037.41	4,117.84	7,101.48
V	Profit before exceptional items and tax (III - IV)	8.76	(34.25)	339.99	(25.49)	571.75	775.19
VI	Exceptional items	-	-	-	-	-	-
VII	Profit before Tax (V - VI)	8.76	(34.25)	339.99	(25.49)	571.75	775.19
VIII	Tax expense						
	Current tax	-	-	58.94	-	62.00	100.99
	Deferred tax (net)	0.80	0.34	0.16	1.14	(1.46)	(3.98)
IX	Profit for the period from continuing operations (VII - VIII)	7.96	(34.59)	200.00	(26.63)	511.21	670.10
X	Profit (Loss) from discontinuing operations	-	-	-	-	-	-
XI	Tax expense of discontinuing operations	-	-	-	-	-	-
XII	Profit (Loss) from Discontinuing operations (after tax) (X - XI)	-	-	-	-	-	-
XIII	Profit for the period (IX + XII)	7.96	(34.59)	200.00	(26.63)	511.21	670.10
XIV	Other Comprehensive Income						
	Other comprehensive income not to be reclassified to profit or loss in subsequent periods (net of tax):						
	- Re-measurement gain/(losses) on defined benefit plan	-	-	-	-	-	10.60
	- Net gain/ (loss) on fair value of equity instruments	-	-	-	-	-	(287.17)
XV	Total Comprehensive Income for the period	7.96	(34.59)	200.00	(26.63)	511.21	401.61
XVI	Paid up equity share capital (Face value of Rs 10/- each)	3,547.69	3,547.69	3,547.69	3,547.69	3,547.69	3,547.69
XVII	Other Equity						5,490.24
XVIII	Basic & Diluted Earning per share	0.02	(0.10)	0.79	(0.08)	1.44	1.91

Unaudited Consolidated Cash Flow Statement For the Half year ended 30th September, 2020

(Rs. in Lakhs)

Sr. No.	Particulars	Consolidated	
		Unaudited	Unaudited
		For the Half year ended 30.09.2020	For the Half year ended 30.09.2019
A.	Cash flow from operating activities		
	Profit before tax	(25.49)	571.75
	Adjustments for:		
	Depreciation	17.65	14.17
	Depreciation on assets pertaining to inventory WIP	1.08	0.48
	Dividend Income	(0.02)	-
	Interest Income	(7.28)	(18.22)
	Amortisation of processing fees	-	48.22
	Fair value measurement of current and non current Investments	(4.57)	12.90
	Operating Profit Before Working Capital Changes	(18.63)	629.29
	Adjustment for :		
	Loans Financial assets	-	(5.85)
	Other Non Current Assets	56.78	4.84
	Other Current Assets	(3.76)	11.76
	Trade Receivables	(172.62)	65.60
	Advance to Contractors / Suppliers	1,344.68	(1,654.07)
	Inventories	306.00	1,266.71
	Trade Payable	(245.60)	(139.92)
	Other Financial Liabilities	(34.57)	148.64
	Other Current Liabilities	536.10	(132.13)
	Cash Generated from Operations	1,768.38	194.87
	Direct Taxes Paid	(10.86)	18.32
	Net cash generated from operating activities (A)	1,757.52	213.19
B.	Cash Flow from Investing Activities		
	Purchase of Property, Plant and Equipment	(11.24)	(106.30)
	Interest Income	6.73	18.00
	Dividend Income	0.02	-
	Sale / (purchase) of Mutual Fund	(502.59)	283.73
	Net cash (used in) / generated from investing activities (B)	(507.08)	195.43
C.	Cash flow from financing activities		
	Net proceeds/(repayment) of Short Term Borrowings	1.00	(237.15)
	Net proceeds/(repayment) of Long Term Borrowings	(1,083.84)	(500.00)
	Net cash used in financing activities (C)	(1,082.84)	(737.15)
	Net changes in cash and cash equivalents (A+B+C)	167.60	(328.53)
	Cash and cash equivalents at the beginning of the year	680.01	776.09
	Cash and cash equivalents at the end of the period	847.61	447.56

Unaudited Consolidated Assets & Liabilities as at 30th September, 2020

(Rs. in Lakhs)

Sr. No.	Particulars	Consolidated	
		As at	
		Unaudited 30.09.2020	Audited 31.03.2020
I	ASSETS		
1	Non-current assets		
	(a) Property, Plant and Equipment	888.52	896.01
	(b) Financial Assets		
	(i) Investments	1,291.64	1,289.27
	(ii) Loans	27.85	27.85
	(c) Deferred Tax Assets (net)	64.65	65.17
	(d) Other non-current assets	56.62	113.40
	Total Non Current Assets	2,329.28	2,391.70
2	Current Assets		
	(a) Inventories	8,968.35	9,274.35
	(b) Financial Assets		
	(i) Investments	504.79	-
	(ii) Trade Receivables	512.84	340.22
	(iii) Cash and Cash Equivalents	847.61	680.01
	(iv) Other bank balances	18.59	18.04
	(c) Current tax asset (net)	23.48	12.77
	(d) Other Current Assets	944.87	2,285.80
	Total Current Assets	11,820.53	12,611.19
	TOTAL ASSETS (1+2)	14,149.81	15,002.89
II	EQUITY AND LIABILITIES		
3	EQUITY		
	(a) Equity Share Capital	3,547.69	3,547.69
	(b) Other Equity	5,463.62	5,490.24
	Total Equity	9,011.31	9,037.93
4	Non Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings		1,083.84
	(b) Provisions	37.81	37.81
	(c) Deferred tax liabilities (net)	143.27	142.64
	Total Non Current Liabilities	181.08	1,264.29
5	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	611.00	610.00
	(ii) Trade Payables		
	- Total outstanding dues of micro and small enterprises	0.47	-
	- Total outstanding dues of creditors other than micro and small enterprises	123.95	370.04
	(iii) Others	756.06	791.14
	(b) Other Current Liabilities	3,425.73	2,889.14
	(c) Provisions	3.84	3.84
	(b) Current Tax Liabilities (net)	36.37	36.51
	Total Current Liabilities	4,957.42	4,700.67
	TOTAL EQUITY AND LIABILITIES (3+4+5)	14,149.81	15,002.89

Notes:-

- 1 The above consolidated financial results have been reviewed and recommended by the Audit Committee and approved and taken on record by the Board of Directors in their respective meetings held on November 10, 2020.
- 2 The results for the quarter and half year ended 30 September 2020 have been subjected to Limited Review by the Statutory Auditors.
- 3 The Financial results of the Company have been prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.
- 4 The above consolidated financial results include figures of Helmet Traderz Limited, a 100% subsidiary of the Company.
- 5 As the company has only one business segment, disclosure under Ind-AS 108, on segment Reporting is not applicable.
- 6 The Group has considered the possible effects that may arise out of the still unfolding COVID-19 pandemic on the carrying amounts of its assets. For this purpose, the Group has taken into account internal and external sources of information including but not limited to assessment of liquidity and going concern, recoverable values of its financial and non-financial assets, impact on revenues and estimates of residual costs to complete ongoing projects. Based on current indicators of future economic conditions, the Group has sufficient liquidity and expects to fully recover the carrying amount of its assets. Considering the evolving nature of the pandemic, its actual impact in future could be different from that estimated as at the date of approval of these financial results. The Group will continue to monitor any material changes to future economic
- 7 Previous year figures have been regrouped / reclassified, wherever necessary, to correspond with current year classification.

Place : Pune
Date: November 10, 2020

By Order of the Board



Vidip Jatia
Managing Director
DIN: 06720329

Details as required as per Regulation 30 read with clause 7 or Para A of Annexure I of SEBI Circular dated September 9, 2015.

Sr. No	Particulars	Details
01	Reason for Change	Not Applicable (Fresh Appointment)
02	Details of appointment and Terms of appointment	Date of Appointment of Secretarial Auditor: 10 th November, 2020 Term of appointment: For F.Y 2020-2021
03	Brief Profile	M/ s. Khyati Shah & Co., Company Secretaries, is a sole proprietorship headed by proprietor- Mrs. Khyati Kaushik Shah -B Com, LLB, F.C.S. She has 10+ years of experience in the Company Secretarial field. The firm provides secretarial Compliance and Legal services. Areas of expertise of firm include secretarial and consultancy services to any company registered under the provisions of the Companies Act, 2013 / 1956, undertaking Secretarial Audit, issuing Compliance certificates, Corporate Restructuring by way of Mergers/ Demergers and Acquisitions through National Company Law Tribunal / Regional Director, Listing Agreement/ Regulations Compliances with SEBI, SME Listing, SEBI Takeover Regulations & SEBI Insider Trading Regulations & its Compliances, FEMA Compliances with RBI, Due Diligence, Advisory Services, Drafting.
04	Disclosure of relationships between directors (in case of appointment of a director).	NA