
SHERVANI INDUSTRIAL SYNDICATE LIMITED

Date: November 14th, 2020

BSE Limited
Department of Corporate Services,
P.J. Towers,
Dalal Street, Fort,
Mumbai-400001

Sub: Un-audited Standalone & Consolidated Financial Statement and Limited Review Report for the Quarter and Half Year ended 30th September, 2020

Dear Sir,

Pursuant to the Provisions of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith copy of un-audited Standalone & Consolidated financial statement and limited review report issued by Auditors of the Company for the quarter and half year ended 30th September, 2020 for your needful. The extract of un-audited financial Statement for the said quarter has also been sent for publication in the newspapers.

Please take the same on record.

Thanking you,

Yours faithfully,
For Shervani Industrial Syndicate Ltd.



S. K. Shukla
Company Secretary

Encl.as above.

Independent Auditor's Review Report on Unaudited standalone Quarterly financial results and year to date results of SHERVANI INDUSTRIAL SYNDICATE LIMITED pursuant to the Regulation 33 and 52 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors of
SHERVANI INDUSTRIAL SYNDICATE LIMITED

1. We have reviewed the accompanying statement of unaudited standalone financial results of **SHERVANI INDUSTRIAL SYNDICATE LIMITED** (the Company) for the quarter ended September 30, 2020, and year to date from April 01, 2020 to September 30, 2020 (the Statement), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 and 52 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the Listing Regulation).
2. This statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Interim Financial Reporting (Ind AS 34)), as prescribed under section 133 of the Companies Act, 2013 as amended read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statements 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 financial statements are 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 of unaudited standalone financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Date: 14/11/2020
Place: Kanpur.



For - Gupta Vaish & Co.
Chartered Accountants
Registration Number: 005087C
Rajendra Kumar Gupta
Rajendra Kumar Gupta
(PARTNER)
Membership Number: 73250
UDIN: 2 0073250 AAPAB X5337

SHERVANI INDUSTRIAL SYNDICATE LIMITED

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED SEPTEMBER 30, 2020 (Rs. in Lakhs)

S. No.	Particulars	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
		Un audited	Un audited	Un audited	Un audited	Un audited	Audited
1	Income/Revenue						
I	Revenue from Operations	551	340	2,164	891	6360	8737
II	Other Income	19	20	23	39	51	122
	Total Income/Revenue	570	360	2,187	930	6411	8859
2	Expenses						
	a) Construction/Development Expenses-Real Estate	1,037	250	783	1,287	1629	3295
	b) Changes of inventories of finished goods , Stock-in-Trade and work-in-progress	(712)	(52)	651	(764)	2558	2145
	c) Employee benefits expense	32	30	28	62	59	159
	d) Finance costs	10	11	5	21	9	29
	e) Depreciation and amortization expense	13	14	16	27	31	61
	f) Selling Expenses	26	12	57	38	116	156
	g) Other expenses	95	81	59	176	158	536
	Total expenses	501	346	1,599	847	4560	6381
3	Profit/(Loss) before Exceptional Items and Tax Expenses	69	14	588	83	1851	2478
4	Exceptional items	-	-	-	-	-	-
5	Profit/(Loss) before Tax	69	14	588	83	1851	2478
6	Tax Expenses (including Deferred Tax)	-	-	138	-	408	516
7	Net Profit /(Loss) for the period	69	14	450	83	1443	1962
8	Other Comprehensive Income	28	32	(1)	60	(9)	(46)
9	Total Comprehensive Income	97	46	449	143	1434	1916
10	Paid up equity share capital (Face Value Rs.10/- each)	272	272	272	272	272	272
11	Other Equity Excluding Revaluation Reserve	-	-	-	-	-	6113
12	Earnings Per Share (basic, diluted and not annualized (in Rs.)	2.54	0.51	16.54	3.05	53.05	70.17



Registered Office : Shervani Nagar, Sulem Sarai, Harwara, Prayagraj-211015 (U.P.) INDIA
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 E-mail : shervaniind@rediffmail.com
 CIN : L45202UP1948PLC001891

SHERVANI INDUSTRIAL SYNDICATE LIMITED

Unaudited Standalone Statement of Assets and Liabilities

(Rs in Lakhs)

S.NO	PARTICULARS	As at	As at
		30.09.2020	31.03.2020
		Unaudited	Audited
	ASSETS		
1	NON CURRENT ASSETS		
	(i) Property Plant and Equipment	762	789
	(ii) Financial Assets		
	a) Investments	963	963
	b) Loans	-	-
	c) Other Financial Assets	131	110
	Deferred tax assets (Net)	-	-
	Total Non Current Assets	1,856	1,862
2	CURRENT ASSETS		
	Inventories	13,825	13,060
	(i) Financial Assets		
	a) Investments	274	238
	b) Total Trade receivables	36	35
	c) Cash & Cash Equivalents	616	109
	d) Bank Balance other than Cash & Cash Equivalents	921	1,043
	e) Loans	490	490
	f) Other Financial Assets	42	10
	(ii) Current Tax Assets (Net)	-	-
	(iii) Other Current Assets	179	102
	TOTAL CURRENT ASSETS	16,383	15,087
	TOTAL ASSETS	18,239	16,949
	EQUITY AND LIABILITIES		
1	Equity		
	(i) Equity Share Capital	272	272
	(ii) Other Equity	12,921	13,087
	Total Equity	13,193	13,359
2	NON CURRENT LIABILITIES		
	(a) Financial Liabilities		
	(i) Borrowings	133	106
	(ii) Other Financial Liabilities	-	-
	(b) Provisions	15	15
	(c) Deferred Tax Liabilities (Net)	59	59
	(d) Other Non Current Liabilities	-	-
	Total Non Current Liabilities	207	180
3	CURRENT LIABILITIES		
	(a) Financial Liabilities		
	i) Borrowings	1,127	377
	ii) Trade payables	96	88
	iii) Other Financial Liabilities	99	156
	(b) Other current liabilities	2,958	2,268
	(c) Current tax liability (Net)	559	521
	Total Current Liabilities	4,839	3,410
	TOTAL EQUITY & LIABILITIES	18,239	16,949

Notes:

- The above results have been duly reviewed by audit committee and taken on record by the Board of Directors at its meeting held on 14th November 2020.
- As the Company's business activity falls within a single significant primary business segment viz "Real Estate" no separate segment information is disclosed.
- Revenue from operation includes Rs. 241 Lakhs towards the amounts withdrawn from capital reserve on revaluation of land on sale deed of plots and flats executed during the six month ended on 30th Sep 2020.
- Previous year/quarter figures have been regrouped /recasted, wherever necessary.
- Provision for tax will be made at the year end.
- The above results of the Company are available on the Company's website www.shervaniind.com and also on www.bseindia.com.

For Shervani Industrial Syndicate Limited

Place Prayagraj
Date 14.11.2020



Saleem I. Shervani
Saleem I. Shervani
Managing Director
DIN : 00023909

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CIN : L45202UP1948PLC001891

SHERVANI INDUSTRIAL SYNDICATE LIMITED

Unaudited Standalone Statement of Cash Flow for the half year ended September 30, 2020 (Rs. In Lakh)

	For September'20	For September'19
A) CASH FLOW FROM OPERATING ACTIVITIES		
Profit/(Loss) Before Tax	82.94	1,851.24
Adjustment For :		
Exceptional Item (Investments written off)		
Bad debts and sundry balances written off	0.78	
Transfer from Capital reserve on revaluation of Land *	(241)	(1,221.63)
OCI Adjustment	59.57	
Depreciation	27.16	30.82
Loss /(Profit) on sale of Assets	-	(0.30)
Interest Paid	21.31	8.73
Interest Received	(32.55)	(48.32)
Dividend Received	-	(0.24)
(Profit)/Loss on Sale of Investments	(0.72)	(0.40)
Operating Profit before Working Capital Changes	(82.23)	619.90
Adjustment For :		
(Increase)/Decrease in Trade and other receivables	(77.16)	225.07
(Increase)/Decrease in Inventories	(764.14)	2,558.46
Increase/(Decrease) in Trade Payables	641.39	(3,274.90)
	(199.91)	(491.37)
Cash generated / (used) in operation	(282.14)	128.53
Add/(Deduct) For :		
Direct tax Paid	37.54	(190.15)
Net Cash (used in)/from operating activities (Total - A)	(244.60)	(61.62)
B) CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	(0.66)	(43.19)
Sale of Fixed Assets	-	1.27
(Purchase)/Sale of Current Investments (Net of sale/ Purchase)	(36.54)	522.43
Movement in Fixed Deposits	2.04	1,272.56
Movement in Fixed Deposits		0.24
Interest received	0.27	36.42
Net Cash (used in)/from investing activities (Total - B)	(34.90)	1,789.73
C) CASH FLOW FROM FINANCING ACTIVITIES		
Bought Back of Equity shares		(2,075.00)
Loans & Borrowings	776.87	(133.06)
Interest Paid	(21.31)	(8.73)
Change in Other Financial Asset	98.86	
Dividend Paid	(68.03)	
Tax on Dividend		
Net Cash (used in)/from financing activities (Total - C)	786.39	(2,216.79)
Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)	506.90	(488.68)
Add : Cash and Cash Equivalents	109.10	1,055.45
Closing Cash and Cash Equivalent	616.00	566.77



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CIN : L45202UP1948PLC001891

GUPTA VAISH & CO.

CHARTERED ACCOUNTANTS

Independent Auditor's Review Report On consolidated unaudited quarterly and year to date financial results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To

The Board of Directors of
Shervani Industrial Syndicate Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Shervani Industrial Syndicate Limited ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group"), and its share of the net profit after tax of its associates for the quarter and half year ended September 30, 2020 and the consolidated year to date results for the period 1 April 2020 to 30 September 2020, "(the Statement)" attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
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 "Interim Financial Reporting", ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended, 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 issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

Name of the entity	Relationship
Shervani Industrial Syndicate Limited	Parent Company
Farco Foods Private Limited	Subsidiary Company
Youngtronics India Private Limited	Associates Company
Star Hotels Private Limited	Associates Company



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5. Based on our review conducted and procedures performed as stated in paragraph 3 above and 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 Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 and 52 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.
6. The consolidated unaudited financial results also includes the Group's share of net loss after tax of Rs.67.19 lacs for the period 01-04-2020 to 30-09-2020, as considered in the consolidated unaudited financial results, in respect of two associates, based on their interim financial information which have not been reviewed by their auditors. According to the information and explanations given to us by the Management, these interim financial information are not material to the Group.

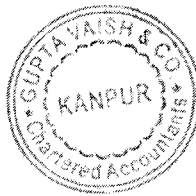
7. Emphasis of Matter Paragraph

We draw attention to Note No3 of the financial results which describes the following matters:

The financial statement of one associate - Star Hotels Private Limited could not be prepared for the quarter ended 30-06-2020 and therefore, not submitted to us to compile the company's share of profit/ loss in consolidated financial statements for the Quarter ended 30th June, 2020. However financial result for the half year ended 30-09-2020 has been submitted and considered in consolidated financial statement.

Our conclusion on the Statement is not modified in respect of the above matter.

Date: 14/11/2020
Place: Kanpur



For -Gupta Vaish & Co.
Chartered Accountants

FRN: 0005087C

Rajendra Kumar Gupta
Rajendra Kumar Gupta
(PARTNER)

M. No.: 073250

UDIN: 20073250AAAABY2605

SHERVANI INDUSTRIAL SYNDICATE LIMITED

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED SEPTEMBER 30, 2020 (Rs. In Lakhs)

S. No.	Particulars	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
		Un audited	Un audited	Un audited	Un audited	Un audited	Audited
1	Income/Revenue						
I	Revenue from Operations	688	457	2,309	1,145	6,638	9,233
II	Other Income	16	28	25	44	56	132
	Total Income/ Revenue	704	485	2,334	1,189	6,694	9,365
2	Expenses						
	a) Construction/Development Expenses-Real Estate	1,037	250	780	1,287	1,629	3,295
	b) Changes of inventories of finished goods, Stock-in-Trade and work-in-progress	(712)	(52)	654	(764)	2,558	2,146
	c) Employee benefits expense	85	76	86	161	167	357
	d) Finance costs	14	12	5	26	9	31
	e) Depreciation and amortization expense	17	15	19	32	36	71
	f) Selling Expenses	26	12	57	38	116	156
	g) Other expenses	164	141	127	305	295	789
	Total expenses	631	454	1,728	1,085	4,810	6,845
3	Profit/(Loss) before Exceptional Items and Tax Expenses	73	31	606	104	1,884	2,520
4	Exceptional items	-	-	-	-	-	-
5	Profit/(Loss) before Tax	73	31	606	104	1,884	2,520
6	Share of Profit in Associate Company	(67)	-	5	(67)	34	0
7	Profit Before Tax	6	31	611	37	1,918	2,520
8	Tax Expenses (including Deferred Tax)	-	-	142	-	416	527
9	Net Profit/(Loss) for the period	6	31	469	37	1,502	1,993
10	Other Comprehensive Income/(Loss)	28	32	(1)	60	(9)	(46)
11	Total Comprehensive Income/(Loss)	34	63	468	97	1,493	1,947
12	Paid up equity share capital (Face Value Rs.10/- each)	272	272	272	272	272	272
13	Other Equity Excluding Revaluation Reserve	-	-	-	-	-	6,068
14	Earnings Per Share (basic & diluted, not annualized) (in Rs.)	0.21	1.14	17.24	1.35	55.22	71.29



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SHERVANI INDUSTRIAL SYNDICATE LIMITED

(Rs in Lakhs)

Unaudited Consolidated Statement of Assets & Liabilities

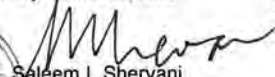
S.NO.	PARTICULARS	As at	As at
		30.09.2020	31.03.2020
		Unaudited	Audited
	ASSETS		
1	NON CURRENT ASSETS		
	(i) Property Plant and Equipment	1,106	1,098
	(ii) Biological Assets	31	23
	(iii) Financial Assets		
	a) investments	306	373
	b) Loans		-
	c) Other Financial Assets	131	110
	Deferred tax assets (Net)	-	-
	Goodwill on Consolidation	582	582
	Total Non Current Assets	2,156	2,186
2	CURRENT ASSETS		
	Inventories	13,825	13,060
	(i) Financial Assets		
	a) Investments	274	238
	b) Total Trade receivables	90	64
	c) Cash & Cash Equivalents	671	220
	d) Bank Balance other than Cash & Cash Equivalents	1,060	1,110
	e) Other Financial Assets	47	15
	(i) Current Tax Assets	24	9
	(ii) Other Current Assets	198	120
	TOTAL CURRENT ASSETS	16,189	14,836
	TOTAL ASSETS	18,345	17,022
	EQUITY AND LIABILITIES		
1	Equity		
	(i) Equity Share Capital	272	272
	(ii) Other Equity	12,830	13,042
	Total Equity	13,102	13,314
2	NON CURRENT LIABILITIES		
	(a) Financial Liabilities		
	(i) Borrowings	245	142
	(b) Provisions	15	15
	(c) Deferred Tax Liabilities (Net)	64	65
	(d) Other Non Current Liabilities	-	-
	Total Non Current Liabilities	324	222
3	CURRENT LIABILITIES		
	(a) Financial Liabilities		
	i) Borrowings	1,127	377
	ii) Trade payables	118	116
	iii) Other Financial Liabilities	99	171
	(b) Other current liabilities	3,016	2,301
	(c) Current tax liability (Net)	559	521
	Total Current Liabilities	4,919	3,486
	TOTAL EQUITY & LIABILITIES	18,345	17,022

Notes:

- The above financial results have been reviewed by audit committee and taken on record by the Board of Directors in its meeting held on 14th November, 2020.
- Particulars of subsidiaries and associates as on 30th Sep 2020;
 - Wholly owned Subsidiary (held directly) - Farco Foods Private Limited
 - Associates (held directly) - Star Hotels Private Limited & Youngtronics India Private Limited
- The financial statement of one associate- Star Hotels Private Limited could not be prepared for the quarter ended 30-06-2020 and therefore, not submitted to us to compile the company's share of profit/ loss in consolidated financial statements for the Quarter ended 30th June, 2020. However financial result for the half year ended 30-09-2020 has been submitted and considered in consolidated financial statement.
- Previous year/quarter figures have been regrouped/recasted wherever necessary.

For Shervani Industrial Syndicate Limited




 Saleem I. Shervani
 Managing Director
 DIN:00023909

Place: Prayagraj
Date : 14.11.2020

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SHERVANI INDUSTRIAL SYNDICATE LIMITED

Consolidated Cash Flow Statement for the half year ended September 30, 2020

(Rs. In Lakh)

	For September'20	For September'19
A) CASH FLOW FROM OPERATING ACTIVITIES		
Profit/(Loss) Before Tax	104.14	1,918.78
Adjustment For :		
Share of Profit in Associate Companies	(67.20)	(33.64)
Bad debts and sundry balances written off	0.78	
Transfer from Capital Reserve on revaluation of land	(241)	(1,221.63)
OCI Adjustment	59.57	-
Depreciation	31.82	35.50
Loss /(Profit) on sale of assets	-	(0.30)
Interest Paid	25.77	8.73
Interest Received	(37.04)	(53.74)
Dividend Received		(0.24)
(Profit)/Loss on Sale of Investments	(0.72)	(0.40)
Operating Profit before Working Capital Changes	(123.59)	653.06
Adjustment For :		
(Increase) / Decrease in Biological Assets	-	(6.09)
(Increase)/Decrease in Trade and other receivables	(119.62)	203.03
(Increase)/Decrease in Inventories	(764.13)	2,558.46
Increase/(Decrease) in Trade Payables	643.87	(3,260.63)
	(239.88)	(505.23)
Cash generated in operation	(363.47)	147.83
Add/(Deduct) For :		
Direct tax Paid	37.54	(189.78)
Net Cash from operating activities (Total - A)	(325.93)	(41.95)
B) CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	(47.80)	(89.26)
Sale of Fixed Assets		1.27
Purchase of Current Investments (Net of Sales)	30.72	522.43
Movement in Fixed Deposits	(69.19)	1,283.37
Movement in Fixed Deposits		0.24
Interest received	5.55	43.37
Net Cash used in investing activities (Total - B)	(80.72)	1,761.42
C) CASH FLOW FROM FINANCING ACTIVITIES		
Bought back of Equity Shares		(2,075.00)
Loans & Borrowings	852.74	(133.06)
Interest Paid	(25.77)	(8.73)
Change in Other Financial Assets	98.86	
Dividend Paid	(68.03)	
Tax on Dividend		
Net Cash (used in)/from financing activities (Total - C)	857.80	(2,216.79)
Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)	451.15	(497.32)
Add : Cash and Cash Equivalents	219.67	1,154.31
Closing Cash and Cash Equivalent	670.82	656.99



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