



STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30th SEPTEMBER, 2020

Particulars	Rs. in Crores					
	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	227.09	106.70	74.66	333.79	110.17	210.70
II. Other Income	0.69		0.00	0.69	0.01	0.02
III. Total Revenue (I+II)	227.78	106.70	74.66	334.48	110.19	210.72
IV. Expenses						
Cost of materials consumed	170.79	107.84	65.73	278.64	93.62	191.98
Purchases of Stock-in-Trade			-	-	-	-
Changes in inventories of finished goods, Work-in-Progress and Stock-in-Trade	4.77	1.95	3.22	6.72	5.71	1.79
Employee benefits expense	0.18	0.16	0.76	0.34	0.78	1.71
Finance Costs	0.87	0.11	0.12	0.98	0.16	0.18
Depreciation and amortisation expense	0.07	0.07	0.04	0.15	0.07	0.22
Other expenses	10.53	0.24	1.85	10.77	3.00	3.98
Total Expenses	187.21	110.38	71.72	297.59	103.34	199.87
V. Profit before exceptional and extraordinary items and tax (III-IV)	40.56	(3.67)	2.94	36.89	6.84	10.85
VI. Exceptional Items			-	-	-	-
VII. Profit before extraordinary items and tax (V-VI)	40.56	(3.67)	2.94	36.89	6.84	10.85
VIII Extraordinary Items			-	-	-	-
IX Profit before Tax (VII-VIII)	40.56	(3.67)	2.94	36.89	6.84	10.85
X. Tax Expense						
(1) Current Tax	10.91	-	0.80	10.91	1.86	2.61
(2) Deferred Tax						0.08
XI. Profit for the period from continuing operations (VII-VIII)	29.65	(3.67)	2.14	25.98	4.98	8.16
XII. Profit from discontinuing operations	-	-	-	-	-	-
XIII. Tax Expense of discontinuing operations	-	-	-	-	-	-
XIV. Profit from discontinuing operations (after tax) (XII-XIII)	-	-	-	-	-	-
XV. Profit for the period (XI+XIV)	29.65	(3.67)	2.14	25.98	4.98	8.16
XVI. Minority Interest	(0.01)	(0.02)	-	(0.03)	-	(0.00)
XVI. Earning per Shares (face value of Rs 10/-)						
a) Basic *	12.35	(1.52)	0.89	10.83	1.04	3.40
b) Diluted *	12.35	(1.52)	0.89	10.83	1.04	3.40

* Not Annualised

Notes

(1) The above Financial results have been reviewed and recommended for adoption by the Audit Committee to the Board of Directors and have been approved by the Board of Directors at their respective meetings held on 2nd November, 2020. The Statutory Auditors have carried out limited review of the above financial results for the half year ended September 30, 2020

(2) The above unaudited financial statements are prepared in accordance with accounting standards as specified in Section 133 of the Companies Act, 2013 and the relevant rules thereof and in accordance with Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.

(3) Previous quarter and half year figures have been regrouped/reclassified, wherever necessary

(4) There were no investor complaint pending at the beginning of the quarter or lying unresolved at the end of the quarter. During the quarter the company has not received any investor complaint.

(5) In March 2020, the World Health Organisation declared COVID-19 to be a pandemic. The Company has adopted measures to curb the spread of infection in order to protect the health of employees and ensure business continuity with minimal disruption. In view of the pandemic, the Company has considered internal and external information and has performed an analysis based on current estimates while assessing the recoverability of assets including trade receivables, inventories and other non current/current assets (net of provisions established) for any possible impact on the standalone financial results. The Company has also assessed the impact of this whole situation on its capital and financial resources, profitability, liquidity position, internal financial controls etc. and is of the view that based on its present assessment, the carrying amount of assets will be recovered and no material adjustments is required in the preparation of these consolidated financial results. The management believes that the Company will not have any challenge in meeting its financial obligations for the financial year 2020-2021. In this regard, the Company will continue to closely monitor any material changes to future economic conditions

(6) The above financial statements have been prepared as per Accounting Standards as prescribed under section 133 of the Companies act 2013 ('the Act') read with rule 7 of the Companies (Accounting) Rules, 2014, the provisions of the Companies Act 2013

(7) The revenue of Rs. 333.79 crores for H1 2021 includes revenue from clothing business and medical textile

Place: Mumbai
Date: 2nd November, 2020

For and on behalf of the Board
Suumaya Lifestyle Limited

Ishita Mahesh Gala
(Managing Director)
DIN: 07165038



CONSOLIDATED BALANCE SHEET AS AT 30th SEPTEMBER, 2020

<i>Rs. in Crores</i>			
Particulars	Half Year Ended		Year Ended
	(Unaudited)	(Unaudited)	(Audited)
	30-09-20	30-09-19	31-03-20
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	24.01	24.01	24.01
(b) Reserves and surplus	40.55	11.55	14.68
(c) Minority Interest	(0.03)	-	(0)
Sub-total - Shareholders' funds	64.53	35.56	38.69
2 Share application money pending allotment		-	
3 Non-current liabilities			
(a) Long-term borrowings	22.19	8.56	16.36
(b) Deferred tax liabilities (net)	0.15	0.07	0.15
(c) Other long-term liabilities	-	-	-
(d) Long-term provisions	-	-	-
Sub-total - Non-current liabilities	22.34	8.63	16.50
4 Current liabilities			
(a) Short-term borrowings	4.37	-	4.43
(b) Trade payables A) total outstanding dues of micro enterprises and small enterprises; and B) total outstanding dues to creditors other than micro enterprises and small enterprises	27.04	32.02	32.71
(c) Other current liabilities	2.88	0.62	1.67
(d) Short-term provisions	13.52	1.86	2.61
Sub-total - Current liabilities	47.81	34.51	41.43
TOTAL - EQUITY AND LIABILITIES	134.68	78.70	96.62
B ASSETS			
1 Non-current assets			
(a) Fixed assets i) Property, Plant and Equipment i) tangible assets ii) Intangible assets iii) Capital work-in-progress iv) Intangible assets under development	8.40	1.88	3.50
(b) Non-current investments	0.10	1.11	0.10
(c) Deferred tax assets (net)	-	-	-
(d) Long-term loans and advances	-	-	-
(e) Other non-current assets	-	-	-
Sub-total - Non-current assets	8.50	2.99	3.60
2 Current assets			
(a) Current investments	0.58	-	1.66
(b) Inventories	7.28	9.45	13.37
(c) Trade receivables	87.77	47.50	65.77
(d) Cash and Cash Equivalents	6.53	3.81	5.00
(e) Short-term loans and advances	15.54	13.29	0.93
(f) Other current assets	8.49	1.67	6.29
Sub-total - Current assets	126.18	75.71	93.02
TOTAL - ASSETS	134.68	78.70	96.62



CONSOLIDATED CASHFLOW STATEMENT FOR THE HALF YEAR ENDED 30th SEPTEMBER, 2020

Rs. in Crores

Sr. No.	Particulars	Half Year Ended	
		30.09.2020 (Unaudited)	30.09.2019 (Unaudited)
A	CASHFLOW FROM OPERATING ACTIVITIES		
	Net Profit Before Tax as per Statement of Profit and Loss	36.89	6.84
	Adjusted for:		
	Depreciation	0.15	0.07
	Other Income	(0.69)	(0.01)
	Finance cost	0.98	0.16
	Operating Profit before Working Capital Changes	37.33	7.06
	Adjustment for working capital changes:		
	Decrease (Increase) in Inventories	6.09	5.43
	Decrease (Increase) in Trade and Other Receivables	(21.99)	0.66
	Decrease (Increase) in Short Term Loans & Advances	(14.61)	(10.41)
	Decrease (Increase) in Other Current Assets	(2.19)	(0.61)
	(Decrease) Increase in Trade Payable	(5.67)	1.46
	(Decrease) Increase in Other Current Liabilities	1.09	(0.48)
	Cash generated from operations	0.04	3.11
	Taxes Paid (net)	-	-
	Extraordinary Items	-	-
	Net Cash From Operating Activities	0.04	3.11
B	CASHFLOW FROM INVESTING ACTIVITIES		
	Purchase of fixed assets	(3.78)	(0.06)
	Purchase / sale of other Investments		(1.11)
	Interest Income	0.69	0.01
	Net Cash from Investing Activities	(3.09)	(1.16)
C	CASHFLOW FROM FINANCING ACTIVITIES		
	Increase in Share Capital		-
	Proceeds from borrowing (non current)	5.65	(3.42)
	repayment of borrowing (current)	(0.09)	-
	Finance cost	(0.98)	(0.16)
	Net Cash used in Financing Activities	4.58	(3.58)
	Net Increase in Cash & Cash Equivalents	1.53	(1.63)
	Opening Balance of Cash & Cash Equivalents	5.00	5.44
	Closing Balance of Cash & Cash Equivalents	6.53	3.81

Ratios

Particulars	Half Year Ended	Year ended
	30.09.2020	31.03.2020
	(Unaudited)	(Audited)
DSCR	8.70	2.54
Interest coverage ratio	38.02	12.07
Debt to Equity Ratio	0.41	0.54

Note: To calculate DSCR, long term borrowings in the nature of quasi equity is excluded