

SFIL/COSEC/BSE/Q3/BM5/2020-21 Saturday, November 7, 2020

The Department of Corporate Relations BSE Limited 25th Floor, P.J.Towers Dalal Street Mumbai 400 001.

Dear Sir,

Sub: Unaudited financial results along with Statement of Assets and Liabilities and Cash Flow Statement for quarter and half year ended 30.09.2020

Ref: Scrip Code No.513418

The Board of Directors of the Company at its meeting held today have inter-alia considered and approved the Unaudited Financial Results for the quarter and half year ended 30.09.2020.

Please note that the results are appended, with the Statement of Assets & Liabilities, Cash Flow Statement and Report of Statutory Auditors.

Kindly take this on your records.

Thank you,

Yours truly,
Smiths & Founders (India) Limited

(Roopashree B Shettigar)

Company Secretary & Compliance Officer ICSI Membership No. A52321









Smiths & Founders (India) Limited

Regd.Off: No.505, 5th Floor, Brigade Rubix, No.20, HMT Main Road, Bangalore 560013
CIN:L85110KA1990PLC011303. Email:cosec@smithsandfoundersindia.com. Website: www.smithsandfoundersindia.com

(₹ In Lakhs)

		(Quarter ended		Half yea	r Ended	Year ended
SI.	Particulars	30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from operations			.0000.000.000	70.0000000000	201,000	
	(a) Net sales/ income from operations	202.09	116.15	224.93	318.24	465.01	808.
	(b) Other operating income	0.00	0.00	0.00	0.00	0.00	0.
	(c) Other Income	39.25	0.10	0.07	39.35	0.91	2.
2	Total income (net) Expenses	241.34	116.25	225.00	357.59	465.92	811.
-	(a) Cost of materials consumed	76.72	40.00	102.05	116.72	196.50	329.
	(b) Purchases of Stock-in-Trade	0.00	0.00	0.00	0.00	0.00	0.
	(c) Changes in inventories of finished goods, work-in-progress and Stock in trade	14.55	-0.79	2.39	13.77	15.26	37.
	(c) Employee benefits expense	54.10	51.16	66.22	105.26	133.69	267.
	(d) Finance Costs	10.80	12.26	9.13	23.06	17.70	38.
	(e) Depreciation and amortisation expense (f) Other expenses	6.22	6.14	8.10	12.36	16.01	32.
	Direct Expenses	33.93	17.66	44.48	51.59	81.76	148.
	Administration expenses	12.65	10.96	15.49	23.60	26.38	60.
	Selling and distribution Total other expenses	1.06	0.60	1.24	1.66	1.85	3.
	Total expenses	210.03	137.99	249.10	348.02	489.15	917.
	Profit / (Loss) before exceptional items (1+-2)	31.31	-21.74	-24.10	9.57	-23.23	-106.
	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.
6	Profit / (Loss), before extraordinary items (3+-4) Extraordinary items	31.31 0.00	-21.74 0.00	-24.10 0.00	9.57 0.00	-23.23 0.00	-106.: 0.:
	Profit /(Loss) before tax (5 +- 6)	31.31	-21.74	-24.10	9.57	-23.23	-106.
8	Tax expenses	0.00	0.00	0.00	0.00	0.00	0.0
	Current Tax	0.00	0.00	0.00	0.00	0.00	0.
	Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.
	Total Tax expenses	0.00	0.00	0.00	0.00	0.00	0.
	Net movement in regulatory deferral account balances related to Profit or loss and the related deferred tax movement	0.00	0.00	0.00	0.00	0.00	0.
	Net Profit/(Loss) for the period from continuing operations	31.31	-21.74 0.00	-24.10 0.00	9.57	-23.23	-106. 0.
	Profit (Loss) from discontinued operations before Tax Tax expenses of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.
	Net Profit/(Loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.
	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00	0.00	0.00	0.00	0.
9	Net Profit / (Loss) for the period (7 + 8)	31.31	-21.74	-24.10	9.57	-23.23	-106.
10	Other Comprehensive Income Net Off Income Tax (i) Items That will not be reclassified to Profit or Loss						
	Actuarial Gain/Loss	0.00	0.00	0.00	0.00	0.00	1.
11	Total Comprehensive Income Net Off Income Tax	0.00	0.00	0.00	0.00	0.00	1.
	Total Profit or loss, attributable to owner of parent	0.00	0.00	0.00	0.00	0.00	0.0
	Total Profit or loss, attributable to non-controlling interest Total Comprehensive income for the period attributable to owners of parent non-controlling interests	0.00	0.00	0.00	0.00	0.00	0.0
	Paid-up equity share capital (Face value ₹ 1/-)	1019.97	1019.97	1019.97	1019.97	1019.97	1019.9
	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year Earnings per share before and after extra orninary items	0.00	0.00	0.00	0.00	0.00	0.0
	(face value ₹ 1/- per share) (not annualised, for quarters): a) Basic	0.03	-0.02	-0.02	0.01	-0.02	-0.1
	b) Diluted	0.03	0.02	0.02	0.01	0.02	0

b) Diluted

1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on November 7, 2020

0.03

-0.02

- 2 The Company does not have more than one reportable segment in line with the Accounting Standard (AS)17 'Segment Reporting' issued by the Institute of Chartered Accountants of India and hence segmental reporting is not required to be given.
- 3 Previous period's figures have been regrouped / reclassified, wherever necessary.
- 4 The results will be available on the Company's website www.smithsandfoundersindia.com and Stock Exchange website www.bseindia.com

Place: Bangalore Date: 07.11.2020



For and on behalf of the Board

-0.02

0.01

-0.02

-0.10

Suresh Shastry Chairman & Managing Director

	statement of Assets and Liabilities 30.09.2020	(Rs. Lakh
_	Assets	
	Non-current Assets	
-	Property, Plants and Equipments	587.9
	Capital Work-In Progress nvestment Property	0.00
	Goodwill	0.00
	Other Intangible Assets	5.59
-	ntangible Assets under development	0.00
	Biological assets other than bearer plants under development	0.00
	nvestments accounted for using Equity Method	0.00
N	Non-Current Financial Assets	
N	Non-Current Investments	0.0
T	rade Receivables Non-Current	0.0
L	oans, Non-current	0.0
C	Other Non-current Financial Assets	23.3
Т	otal Non-current Financial Assets	
0	Deferred Tax Assets (Net)	0.0
	Other non-current Assets	0.0
Т	otal Non-current Assets	616.8
	Current Assets	
_	nventories	138.4
	Current Financial Assets	
	Current Investments	0.0
_	Trade receivables, Current	141.6
	Cash and Cash Equivalents	0.7
8	Sank Balance other then cash and cash equivalents	0.0
	oans, Current	0.0
	Other current Financial Assets	0.0
Т	otal Current Financial Assets	
	Current Tax Assets (Net)	0.0
	Other current Assets	15.8
T	otal Current Assets	296.6
	Non-current assets classified as held for sale	
		0.0
4		650
4 R	Regulatory deferral account debit balances and related deferred account tax assets	0.0
4 R		0.0
4 R	tegulatory deferral account debit balances and related deferred account tax assets oral Assets	0.0
4 R	legulatory deferral account debit balances and related deferred account tax assets 'otal Assets'	0.0
4 R	legulatory deferral account debit balances and related deferred account tax assets otal Assets quity and liabilities quity	0.0
4 R	legulatory deferral account debit balances and related deferred account tax assets otal Assets [quity and liabilities quity attributable to owners of parent	0.0 913.4
4 R	tegulatory deferral account debit balances and related deferred account tax assets fotal Assets signify and liabilities (quity quity artifutable to owners of parent (quity Share Capital	0.0 913.4 1019.9
4 R T	legulatory deferral account debit balances and related deferred account tax assets otal Assets quity and liabilities quity quity attributable to owners of parent quity artributable to owners of parent quity Share Capital other Equity	0.0 913.4 1019.9 -726.2
4 R T E 1 E E C T	legulatory deferral account debit balances and related deferred account tax assets otal Assets quity and liabilities quity attributable to owners of parent quity Astre Capital ther Equity otal Equity attributable to owners of parent	0.0 913.4 1019.9 -726.2 293.7
4 R T T E E E E C C T N	legulatory deferral account debit balances and related deferred account tax assets fotal Assets acquired account tax assets for the second sec	0.0 913.4 1019.9 -726.2 293.2 0.0
4 R T T E E E E C C T N	legulatory deferral account debit balances and related deferred account tax assets otal Assets quity and liabilities quity attributable to owners of parent quity Astre Capital ther Equity otal Equity attributable to owners of parent	0.0 913.4 1019.9 -726.2 293.2 0.0
4 R T E E E C T N T	legulatory deferral account debit balances and related deferred account tax assets otal Assets quity and liabilities quity attributable to owners of parent quity Share Capital ther Equity lotal Equity attributable to owners of parent controlling Interest lotal Equity attributable to owners of parent lot Controlling Interest	0.0. 913.4 1019.5 -726.2 293.3 0.0
4 R T T E E E E C C T N N T T 2 L L	legulatory deferral account debit balances and related deferred account tax assets fotal Assets (quity and liabilities (quity (quity attributable to owners of parent (quity (quity Quity (quity (0.0. 913.4 1019.5 -726.2 293.3 0.0
4 R T E 1 E E C T N T T	legulatory deferral account debit balances and related deferred account tax assets otal Assets quity and liabilities quity quity attributable to owners of parent quity Share Capital ther Equity otal Equity attributable to owners of parent otal Equity attributable to owners of parent otal Equity attributable to owners of parent otal Equity otal Equity attributable to owners of parent otal Equity abilities on-current Liabilities	0.0. 913.4 1019.5 -726.2 293.3 0.0
4 R T T E E E E C T N N T T E L L N N N N N N N N N N N N N N N N N	legulatory deferral account debit balances and related deferred account tax assets otal Assets (quity and liabilities (quity) (quity) (quity) attributable to owners of parent (quity share Capital) ther Equity (otal Equity attributable to owners of parent (onc Controlling Interest (ortal Equity) iotal Equity	0.0. 913.4 1019.5 -726.2 293.7 0.0 293.7
4 R T T E E E E E C C T T N T T T T T N N N N B B	legulatory deferral account debit balances and related deferred account tax assets otal Assets (quity and liabilities quity artification of parent quity attributable to owners of parent quity sharie capital other Equity otal Equity attributable to owners of parent ton Controlling Interest 'otal Equity attributable to owners of parent son-current Liabilities son-current Financial Liabilities son-current Financial Liabilities son-current financial Liabilities	0.0. 913.4 1019.9 -726 293.7 0.0 293.7
4 R T E E E E C T N T T V N N B B T	legulatory deferral account debit balances and related deferred account tax assets otal Assets (quity and liabilities quity attributable to owners of parent quity Share Capital ther Equity total Equity attributable to owners of parent don Controlling interest otal Equity Jabilities lon-current Liabilities lon-current Financial Liabilities lon-currents, Non-current rade payables, Non-current	0.0 913.4 1019.5 -726.2 293.7 0.0 293.7
4 R T T E E E E C C T T N T T T T T T T T T T T T T T T	legulatory deferral account debit balances and related deferred account tax assets otal Assets (quity and liabilities (quity) (quity) (quity) (quity) (quity) (quity) (quity) (quity) (partibutable to owners of parent (quity) Share Capital (partibutable to owners of parent (onc Controlling Interest (onc Controlling Interest (ortal Equity) (jabilities (onc-current Liabilities (onc-current Financial Liabilities (orrowings, Non-current (rade payables, Non-current (rade payables, Non-current (rade payables, Non-current) (rade payables, Non-current (rade payables, Non-current)	0.0. 913.4 1019.5 -726.2 293.7 0.0. 293.7 0.0.0 0.0.0
4 R T T E E E C C T N T T C T C T C T T T T T T T T T	legulatory deferral account debit balances and related deferred account tax assets otal Assets quity and liabilities quity artibutable to owners of parent quity stributable to owners of parent quity startibutable to owners of parent otal Equity attributable to owners of parent total Equity attributable to owners of parent total Equity attributable to owners of parent total Equity jabilities son-current Liabilities son-current Financial Liabilities for owners, Non-current trade payables, Non-current trade payables, Non-current total Non-Current Financial Liabilities otal Non-Current Financial Liabilities	0.0 913.4 1019.5 -726.1 293.1 293.1 333.1 0.0
4 R T E E E C C T N N N N N R D T T T T T T T T T T T T T T T T T T	legulatory deferral account debit balances and related deferred account tax assets otal Assets (quity and liabilities quity artibutable to owners of parent quity Share Capital quity Attributable to owners of parent quity Share Capital otal Equity otal Equity attributable to owners of parent lon Controlling interest otal Equity Jabilities lon-current Financial Liabilities local Non-current Financial Liabilities	0.0 913.4 1019.5 -726.2 293.0 .0.0 293.7 0.0 0.0
4 R T T E E E E E C T N N T T C C T T P D D	legulatory deferral account debit balances and related deferred account tax assets otal Assets (quity and liabilities (quity) attributable to owners of parent (quity attributable to owners of parent (quity share Capital) there Equity (otal Equity attributable to owners of parent (on Controlling Interest (ortal Equity attributable to owners of parent (on Controlling Interest (ontal Equity attributable to owners of parent (on Controlling Interest (on-current Liabilities (on-current Financial Liabilities (on-current Financial Liabilities (ortowings, Non-current (otal Non-current) (otal Non-current Financial Liabilities (otal Non-current Financial Liabilities)	0.0. 913.4 1019.5 -726.2 293.7 0.0. 293.7 0.0. 333.7 0.0.0 0.0 333.7 83.1.1 0.0.0
4 R T T E E E C C T N N N T T C C T T C C C T T C C C C	legulatory deferral account debit balances and related deferred account tax assets otal Assets quity and liabilities quity artification of parent quity attributable to owners of parent quity startibutable to owners of parent quity Share Capital Other Equity Otal Equity attributable to owners of parent total Equity attributable to owners of parent total Equity Jabilities Identification of the parent owners of parent total Equity Jabilities Identification owners Jabilities John-current Financial Liabilities John-current Financial Liabil	0.0 913.4 1019.5 -726.1 293.1 0.0 293.1 333.1 0.0 333.1 8.3 0.0
4 R R R R R R R R R R R R R R R R R R R	legulatory deferral account debit balances and related deferred account tax assets otal Assets (quity and liabilities quity artibutable to owners of parent quity Share Capital ther Equity total Equity attributable to owners of parent son Controlling Interest otal Equity attributable to owners of parent son Controlling Interest otal Equity diabilities son-current Financial Liabilities son-current Financial Liabilities ton-current Financial Liabilities torowings, Non-current trade payables, Non-current	0.0 913.4 1019.5 7726.2 293.7 0.0 293.7 0.0 0.0 0.0 0.0 0.0
4 R R R R R R R R R R R R R R R R R R R	legulatory deferral account debit balances and related deferred account tax assets otal Assets quity and liabilities quity artification of parent quity attributable to owners of parent quity startibutable to owners of parent quity Share Capital Other Equity Otal Equity attributable to owners of parent total Equity attributable to owners of parent total Equity Jabilities Identification of the parent owners of parent total Equity Jabilities Identification owners Jabilities John-current Financial Liabilities John-current Financial Liabil	0.0 913.4 1019.5 7726.2 293.7 0.0 293.7 0.0 0.0 0.0 0.0 0.0
4 R R R R R R R R R R R R R R R R R R R	legulatory deferral account debit balances and related deferred account tax assets otal Assets quity and liabilities quity and liabilities quity artification of parent quity stributable to owners of parent quity stributable to owners of parent quity startibutable to owners of parent otal Equity attributable to owners of parent total Equity attributable to owners of parent total Equity iabilities don-current Financial Liabilities for-current Financial Liabilities for-current Financial Liabilities otal Non-current frade payables, Non-current otal Non-current Financial Liabilities otal Non-current Tiabilities (Not) beferred Government Grants, Non-current otal Non-Current Liabilities otal Non-Current Liabilities our foral Non-Current Liabilities	0.0 913.4 1019.5 7726.2 293.7 0.0 293.7 0.0 0.0 0.0 0.0 0.0
4 R R R R R R R R R R R R R R R R R R R	legulatory deferral account debit balances and related deferred account tax assets otal Assets otal Assets quity and liabilities quity attributable to owners of parent quity Share Capital ther Equity otal Equity attributable to owners of parent lon Controlling interest otal Equity attributable to owners of parent lon Controlling interest otal Equity dabilities lon-current Financial Liabilities lon-current Financial Liabilities lorrowings, Non-current trade payables, Non-current trade payables, Non-current otal Non-current Financial Liabilities lorial Non-current Liabilities lorter Liabilities	0.0 913.4 1019.5 -726.2 293.7 0.0 2293.7 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0
4 R R R R R R R R R R R R R R R R R R R	legulatory deferral account debit balances and related deferred account tax assets otal Assets quity and liabilities quity and liabilities quity artification of parent quity stributable to owners of parent quity stributable to owners of parent quity startibutable to owners of parent otal Equity attributable to owners of parent total Equity attributable to owners of parent total Equity iabilities don-current Financial Liabilities for-current Financial Liabilities for-current Financial Liabilities otal Non-current frade payables, Non-current otal Non-current Financial Liabilities otal Non-current Tiabilities (Not) beferred Government Grants, Non-current otal Non-Current Liabilities otal Non-Current Liabilities our foral Non-Current Liabilities	0.0. 913.4 1019.5 7726.2 293.7 0.0. 293.7 0.0. 0.0. 0.0. 0.0. 83.3. 83.1 122.5
4 R R R R R R R R R R R R R R R R R R R	legulatory deferral account debit balances and related deferred account tax assets otal Assets (quity and liabilities (quity attributable to owners of parent (quity Share Capital) there Equity (otal Equity attributable to owners of parent (onc Controlling Interest) total Equity attributable to owners of parent (onc Controlling Interest) dealers (onc-current Liabilities) don-current Financial Liabilities (onc-current Financial Liabilities (otal Non-current) otal Non-current (otal Non-current Financial Liabilities (otal Non-current Financial Liabilities (otal Non-current Financial Liabilities (otal Non-current Liabilities (otal Non-current Liabilities (otal Non-current Liabilities (otal Non-current Liabilities) (otal Non-current Liabilities (otal Non-current Liabilities)	0.0. 913.4 1019.5 7726.2 293.7 0.0. 293.7 0.0. 0.0. 0.0. 0.0. 83.3. 83.1 122.5
4 R R R R R R R R R R R R R R R R R R R	legulatory deferral account debit balances and related deferred account tax assets otal Assets quity and liabilities quity and liabilities quity tributable to owners of parent quity share Capital ther Equity total Equity attributable to owners of parent otal Equity attributable to owners of parent otal Equity attributable to owners of parent otal Equity liabilities lon-current Financial Liabilities lorowings, Non-current lotal Non-Current Financial Liabilities lorowings, Current loeferred Gavennment Grants, Non-Current lotal Non-Current Liabilities lotal Non-Current Liabilities lotal Non-Current Liabilities lotal Non-Current Liabilities lorowings, Current lorowings, Gavennment lorowings, Gavennment lorowings, Current lorowings, current lorowings, current land payables, current land payables, current land payables, current land payables, current	0.0 913.4 1019.5 -726.2 293.7 0.0 293.7 0.0 0.0 0.0 0.0 83.1 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0
4 R R T T T T T T E E E E E E E E E E E E	legulatory deferral account debit balances and related deferred account tax assets otal Assets (quity and liabilities quity artificated to owners of parent quity Share Capital (quity Share Capital	0.0. 913.4 1019.5 7726.2 293.7 0.0. 293.7 0.0. 0.0. 0.0. 83.3 83.1 122.5 123.1
4 R R T T T T T T T T T T T T T T T T T	legulatory deferral account debit balances and related deferred account tax assets otal Assets (quity and liabilities quity artification of parent quity share capital pther Equity total Equity attributable to owners of parent otal Capity attributable to owners of parent otal Equity attributable to owners of parent otal Equity attributable to owners of parent otal Equity (abilities on-current Liabilities on-current Financial Liabilities on-current Financial Liabilities otal Non-Current orowings, Non-current orowings, Non-current orowings, Non-current orowings, Sun-current orowings, Sun-current orowings, Sun-current orowings, Sun-current orowings, Sun-current orowings, Non-current orowings, Sun-current orowings, Current orderred Tax Liabilities orderred Tax Liabilities ordal Non-Current Liabilities our-ent Liabilit	0.0 913.4 1019.9 1726.2 293.7 0.0 0.0 0.0 0.0 83.1 122.9 123.7 135.2 135
4 R R R T T T T T T T T T T T T T T T T	legulatory deferral account debit balances and related deferred account tax assets otal Assets quity and liabilities quity and liabilities quity tributable to owners of parent quity share Capital ther Equity total Equity attributable to owners of parent otal Cquity attributable to owners of parent otal Equity diabilities lon-current Financial Liabilities lon-current Financial Liabilities lon-current Equity foral Routurent Financial Liabilities lon-current Financial Liabilities lon-current Financial Liabilities lon-current Financial Liabilities loriowings, Non-current frade payables, Non-current loral Non-Current Financial Liabilities loriowings, Current loeferred Government Grants, Non-Current lother Non-Current Liabilities lotter Current Financial Liabilities lotter Current Liabilities lotter Current Financial Liabilities lotter Current Liabilities	0.0 913.4 1019.5 -726.2 293.7 0.0 293.7 0.0 0.0 0.0 0.0 83.1 122.9 123.5 135.2 54.8 127.7
4 R R R R R R R R R R R R R R R R R R R	legulatory deferral account debit balances and related deferred account tax assets otal Assets (quity and liabilities quity artification of parent quity share Capital Other Equity Otal Equity attributable to owners of parent quity share Capital Other Equity Otal Equity attributable to owners of parent otal Equity Isabilities Son-current Liabilities Son-current Financial Liabilities Foreign of the Capital Other Non-current Trade payables, Non-current Trade payables, Non-current Other Non-current Financial Liabilities Otal Non-Current Financial Liabilities Otal Non-Current Financial Liabilities Otal Non-Current Liabilities Otal Current Tiancial liabilities Otal Current Tiancial liabilities Other current financial liabilities	0.0 913.4 1019.9 -726.2 293.7 0.0 293.7 0.0 0.0 0.0 0.0 0.0 0.0 0.0 122.9 123.7 123.7 124.7 125.
4 R R R R R R R R R R R R R R R R R R R	legulatory deferral account debit balances and related deferred account tax assets otal Assets (quity and liabilities (quity attributable to owners of parent (quity Share Capital (quity Share Capit	0.0 913.4 1019.9 -726.2 293.7 0.0 293.7 0.0 0.0 0.0 0.0 0.0 0.0 0.0 122.9 123.7 123.7 124.7 125.
4 R R R R R R R R R R R R R R R R R R R	legulatory deferral account debit balances and related deferred account tax assets otal Assets (quity and liabilities quity and liabilities quity artibutable to owners of parent (quity share Capital ther Equity total Equity attributable to owners of parent (on Controlling Interest lotal Equity attributable to owners of parent (on Controlling Interest liabilities lon-current Financial Liabilities loriorwings, Non-current lotal Non-Current Financial Liabilities loriorwings, Non-current lotal Non-Current Financial Liabilities lorioral Non-Current Financial Liabilities lorioral Non-Current Liabilities lotal Control Current Liabilities lotal Current Liabilities lotal current Financial Liabilities lotal current	0.0 913.4 1019.9 -726.2 293.7 0.0 293.7 0.0 0.0 0.0 0.0 0.0 0.0 0.0 122.9 123.7 123.7 124.7 125.
4 R R R R R R R R R R R R R R R R R R R	legulatory deferral account debit balances and related deferred account tax assets otal Assets (quity and liabilities quity and liabilities quity artibutable to owners of parent (quity share Capital ther Equity total Equity attributable to owners of parent (on Controlling Interest lotal Equity attributable to owners of parent (on Controlling Interest liabilities lon-current Financial Liabilities loriorwings, Non-current lotal Non-Current Financial Liabilities loriorwings, Non-current lotal Non-Current Financial Liabilities lorioral Non-Current Financial Liabilities lorioral Non-Current Liabilities lotal Control Current Liabilities lotal Current Liabilities lotal current Financial Liabilities lotal current	0.0 913.4 1019.9 -726.2 293.7 0.0 293.7 0.0 0.0 0.0 0.0 83.1 122.5 133.5 135.2 147.0 0.0
4 R R R R R R R R R R R R R R R R R R R	legulatory deferral account debit balances and related deferred account tax assets otal Assets quity and liabilities quity artification of parent quity stributable to owners of parent quity stributable to owners of parent quity startibutable to owners of parent otal Equity otal Equity attributable to owners of parent total Equity diabilities don-current Idabilities son-current Financial Liabilities forowings, Non-current trade payables, Non-current otal Ron-Current Financial Liabilities otal Non-Current Financial Liabilities otal Non-Current Financial Liabilities otal Non-Current Tinancial Liabilities otal Non-Current Liabilities otal Non-Current Liabilities otal Non-Current Liabilities otal Non-Current Liabilities outered Government Grants, Non-Current otal Non-Current Liabilities outerent Liab	0.0 913.4 1019.9 -726.2 293.7 0.0 293.7 0.0 0.0 0.0 0.0 333.3 0.0 0.0 0.0 83.1 122.9 123.5 123.5 124.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0
4 R R R T T T T T T T T T T T T T T T T	legulatory deferral account debit balances and related deferred account tax assets otal Assets quity and liabilities quity and liabilities quity tributable to owners of parent quity share Capital ther Equity ther Equity total Equity attributable to owners of parent otal Capity attributable to owners of parent otal Equity attributable to owners of parent otal Equity liabilities liabilities lon-current Einancial Liabilities ono-current Einancial Liabilities ono-current Financial Liabilities ono-current Financial Liabilities orowings, Non-current trade payables, Non-current otal Non-current Financial Liabilities orowings, Current Deferred Tax Liabilities (Not) Deferred Gavennment Grants, Non-Current otal Non-Current Liabilities out of the Non-	0.0 0.0 913.4 1019.9 1-726.2 293.7 0.0 0.0 293.7 0.0 0.0 333.7 0.0 0.0 0.0 0.0 83.1 122.9 123.9 135.2 54.8 127.7 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0



For Smiths & Founders (India) Limited

Managing Director

SMITHS & FOUNDERS (INDIA) LIMITED [FORMERLY SHIMOGA TECHNOLOGIES LIMITED] CIN - L85110KA1990PLC011303

CASH FLOW STATEMENT FOR THE OLIAPTED ENDED 30th SEPTEMBER 2020

	CASH FLOW STATEMENT	FOR THE QUARTE	R ENDED 30th SE	PTEMBER, 2020	
Particulars		30-Sep-20		30-Jun-20	
A	Cash flows from operating activities Net Profit Before Taxation and Extraordinary item Adjustments for: Depreciation Financial expenses (Considered under Financial Activities) Interest Income (Considered under Investment Activities) (Profit): Loss on sale of Fixed asset (Net) Operating Profit Before Working Capital Changes (Increase)/ Decrease in Current Assets, Loans & Advances Increase/ (Decrease) in Current Liabilities Working Capital changes Cash Generated from operations Income Tax (including Fringe Benefit Tax) Cash Flow Before Extraordinary Item Extra-ordinary items Net cash from operating activities	9,56,834 12,35,749 23,06,161 (857) (39,29,158) (14,33,946) (17,32,901)	(31,66,846) (25,98,117) (25,98,117) (25,98,117)	(1,05,18,886) 32,49,223 38,61,770 (90,699) (12,254) (3,10,549) (2,14,616)	(35,10,846) (5,25,166) (40,36,012) (40,36,012) (40,36,012)
В	Cash flows from Investment activities Additions to Fixed Assets Sale of Fixed Asset Interest received Increase / (Decrease) in Long term Loans & Advances Interest Income Net cash from Investing activities Cash flows from financing activities Repayment of Loans, Deposits & Overdraft	(1,62,596) 44,00,000 (3,353) 857	42,34,908	(15,12,812) 41,072 - (2,47,369) 90,699	(16,28,410)
	Acceptance of Loans, Deposits & Overdraft Acceptance of Loans Financial Cost Net cash from Financing activities Net Increase / Decrease in cash and cash equivalents Cash and cash equivalents at beginning of period Cash and cash equivalents at end of period	71,18,390 (23,06,161)	48,12,229 64,49,020 (1,86,71,888) (1,22,22,868)	98,73,853 (38,61,770)	60,12,083 3,47,661 (1,90,19,550) (1,86,71,889)

Notes to the cash flow statement:

1 Cash flow statement has been prepared under the indirect method as set out in the Accounting Standard

Particulars	30-Sep-20	30-Jun-20
Cash in hand	8,206	20,500
Balances in bank Current accounts	61,960	65,217
Bank Overdraft		
Bank overdraft - 9267000600005101	(1,22,93,034)	(1,87,57,605

3 The previous year's figure have been recast, restated wherever necessary to confirm to the current presentation.

This is the Cash Flow Statement referred to in our Audit report of even date.

Total

Bangalore The Bangalore

For Smiths & Founders (India) Limited

Managing Director

B. N. Subramanya & Co., Chartered Accountants



Tel.:+91 80 2344 8047 / 2331 2260 4128 2436, Fax: +91 80 2334 6489

E-mail: contact@bnsco.in

Review Report to:

The Board of Directors, Smiths & Founders (India) Limited.

We have reviewed the accompanying statement of un-audited financial results of SMITHS & FOUNDERS (INDIA) LIMITED, having its registered office at No.505, 5th Floor, Brigade Rubix, HMT Main Road, Bengaluru 560013, for the quarter ended 30th September, 2020 prepared as per applicable Indian Accounting Standard (Ind-AS) submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (listing obligations and disclosure requirements) regulations, 2015 read with SEBI circular no. CIR/CFD/FAC/62/2016 dated 5th July 2016. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We have conducted our review in accordance with the Standard on Review Engagement (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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and 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 Indian Accounting Standards (Ind-AS) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI circular no. CIR/CFD/FAC/62/2016 dated 5th July 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For B N Subramanya & Co Chartered Accountants

FRN 004142S

Devendra Nayak

Partiver Membership No. 027449

UDIN: 20027449AAAABS9552

Date: 07-11-2020 Place: Bengaluru