

## FILTRA CONSULTANTS AND ENGINEERS LTD

Registered Office: - 1501, Synergy Business Park, Sahakar Wadi, Off Aarey Road,  
Near Synthofine Industrial Estate, Goregaon (E), Mumbai 400063

Tel: 61898700 / 65214354; Fax: 61898725

Email: [dir@filtra.in](mailto:dir@filtra.in); Web Site: [www.filtral.in](http://www.filtral.in)

CIN: L41000MH2011PLC217837



Date: **July 15, 2020**

To,  
The Manager,  
Department of Corporate Services (DCS-Listing)  
BSE Limited,  
Phiroze Jeejeebhoy Towers,  
1<sup>st</sup> Floor, Dalal Street,  
Mumbai - 400 001

Dear Sir,

**Ref No: - Company Code: BSE SME- 539098**

**Sub: Submission of Audited Standalone and Consolidated Financial Results along with the Auditor's Report for the half year and financial year ended March 31, 2020 under regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

In terms of Regulation 30 read with Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, we hereby enclose the following:

1. Audited Standalone & Consolidated Financial Results of the Company for the Half year and financial year ended March 31, 2020 along with the Auditor's Report;
2. Statement of Cash flows for the half year and financial year ended March 31, 2020 and Statement of Assets and Liabilities as on that date.
3. Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Kindly take the same on your record and display on your website.

Thanking you,

Yours faithfully,

For **Filtra Consultants and Engineers Limited**,

Ketan Khant  
Chairman & Managing Director  
DIN: 03506163



Encl.: **As above**



# Krunal M. Shah & Co.

*Chartered Accountants*

## INDEPENDENT AUDITORS' REPORT ON THE AUDIT OF THE YEARLY STANDALONE FINANCIAL RESULTS

To,  
The Board of Directors,  
Filtru Consultants and Engineers Limited

### Opinion

We have audited the accompanying Statement of Standalone Financial Results of **Filtru Consultants and Engineers Limited** ("the company") for the half and year ended 31<sup>st</sup> March 2020 ("Standalone Financial Results"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Standalone Financial Results:

- i. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other financial information for the half and year ended 31<sup>st</sup> March 2020.

### Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the Standalone Annual Financial Results.

### Emphasis of Matter:

1. Note 6 to the financial results which describe the Management's assessment of the impact of the outbreak of Coronavirus (Covid-19) on the business operations of the Company. The Management believes that no adjustments are required in the Standalone Annual Financial Results as it does not impact the financial year ended 31<sup>st</sup> March, 2020, however, in view of the various preventive measures taken (such as complete lock-down restrictions by the Government of India, travel restrictions etc.) and highly uncertain economic environment,





## Krunal M. Shah & Co.

*Chartered Accountants*

a definitive assessment of the impact on the subsequent periods is highly dependent upon circumstances as they evolve.

2. On account of the COVID-19 related lockdown restrictions, management was able to perform year end physical verification of inventories, only at certain locations, subsequent to the year-end. Also, we were not able to physically observe the stock verification, where carried out by management. Consequently, we have performed alternate procedures to audit the existence of inventory as per the guidance provided in SA 501 "Audit Evidence - Specific Considerations for Selected Items" and have obtained sufficient appropriate audit evidence to issue our unmodified opinion on these Standalone Annual Financial Results.

### **Management Responsibilities for the Standalone Financial Results**

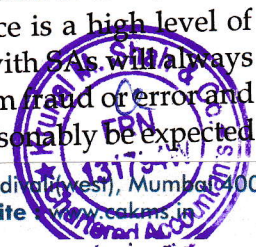
These half yearly and yearly standalone financial results have been prepared on the basis of the interim and annual financial statements, respectively. The Company's Board of Directors are responsible for the preparation of these Standalone financial results that give a true and fair view of the net profit and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standard 25, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

### **Auditors' Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected







## Krunal M. Shah & Co.

### *Chartered Accountants*

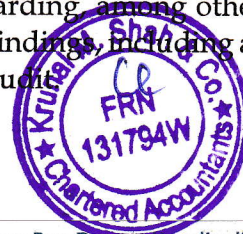
to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the Standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Standalone Financial Results of the Company to express an opinion on the Standalone Financial Results.

Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.





## Krunal M. Shah & Co.

*Chartered Accountants*

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular No. CIR/CFD/CMD1/44/2019 issued by SEBI under regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

### Other Matters:

The statement includes the results for the half year ended 31st March, 2020 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures upto 30<sup>th</sup> September 2019 of the current financial year which were subject to limited review by us. Our report on the statement is not modified in respect of this matter.

For KRUNAL M. SHAH & CO.  
CHARTERED ACCOUNTANTS  
Firms Registration No. 131794W

*K. M. Shah*

KRUNAL SHAH  
PARTNER

Membership No. 115075

UDIN: 20115075AAAAAG5429

Place : Mumbai

Date : 15.07.2020







**Krunal M. Shah & Co.**  
*Chartered Accountants*

**INDEPENDENT AUDITOR'S REPORT ON THE AUDIT OF THE YEARLY  
CONSOLIDATED FINANCIAL RESULTS**

To,  
The Board of Directors,  
Filtru Consultants and Engineers Limited

**Opinion**

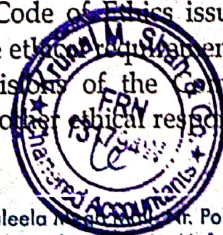
We have audited the accompanying Statement of Consolidated Financial Results of Filtra Consultants and Engineers Limited ("the Holding Company") and its subsidiaries for the half year and year ended 31<sup>st</sup> March 2020 ("Consolidated Financial Results"), being submitted by the holding company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended ("Listing regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Consolidated Financial Results::

- a) includes the results of the following subsidiaries -
  - i. Innovative Technocare Private Limited
  - ii. Of Water Private Limited
- b) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended; and
- c) gives a true and fair view, in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of consolidated net profit and other financial information of the Holding Company and its' subsidiaries for the half year and year ended 31<sup>st</sup> March 2020.

**Basis of Opinion**

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Holding Company and its subsidiaries in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these



Office Address : Shop No. 119, Second Floor, Raghuleela Nagar, Near Mr. Poisar Bus Depot, Kandivali(west), Mumbai 400067.  
Telefax : +91 22 28055370 • E-mail id : krunal@cakms.in / info@cakms.in • Website : www.cakms.in



## Krunal M. Shah & Co.

*Chartered Accountants*

requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the consolidated financial results.

### Emphasis of Matter:

1. Note 6 to the financial results which describe the Management's assessment of the impact of the outbreak of Coronavirus (Covid-19) on the business operations of the Company. The Management believes that no adjustments are required in the Consolidated Financial Results as it does not impact the financial year ended 31<sup>st</sup> March, 2020, however, in view of the various preventive measures taken (such as complete lock-down restrictions by the Government of India, travel restrictions etc.) and highly uncertain economic environment, a definitive assessment of the impact on the subsequent periods is highly dependent upon circumstances as they evolve.

2. On account of the COVID-19 related lockdown restrictions, management was able to perform year end physical verification of inventories, only at certain locations, subsequent to the year-end. Also, we were not able to physically observe the stock verification, where carried out by management. Consequently, we have performed alternate procedures to audit the existence of inventory as per the guidance provided in SA 501 "Audit Evidence - Specific Considerations for Selected Items" and have obtained sufficient appropriate audit evidence to issue our unmodified opinion on these Consolidated Financial Results.

### Management Responsibilities for the Consolidated Financial Results

These half yearly and yearly consolidated financial results have been prepared on the basis of the interim and annual consolidated financial statements, respectively. The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit/loss and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standard 25, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Board of Directors of Holding Company and its subsidiaries are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Holding Company and its subsidiaries and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.







## Krunal M. Shah & Co.

*Chartered Accountants*

In preparing the Consolidated Financial Results, the Board of Directors of Holding Company and its subsidiaries are responsible for assessing the ability of the Holding Company and its subsidiaries to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors of Holding Company and its subsidiaries either intends to liquidate the Holding Company and its subsidiaries or to cease operations, or has no realistic alternative but to do so.

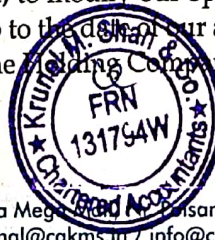
The Board of Directors of the Holding Company and its subsidiaries are responsible for overseeing the financial reporting process of the Holding Company and its subsidiaries.

### **Auditor's Responsibilities for the Audit of the Consolidated Financial Results**

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Holding Company and its subsidiaries to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Holding Company and its subsidiaries to cease to continue as a going concern.







## Krunal M. Shah & Co.

*Chartered Accountants*

- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Holding Company and its subsidiaries, to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Consolidated Financial Results

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular No. CIR/CFD/CMD1/44/2019 issued by SEBI under regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

### Other Matters

The consolidated financial results include the audited financial results of two subsidiaries, whose interim/ annual Financial Statements/Financial Results/ financial information reflects total assets of Rs 31.16 Lakhs as at 31<sup>st</sup> March 2020, total revenue of Rs 60.17 Lakhs and Rs 105.09 Lakhs and total net profit after tax of Rs. 0.60 Lakhs And Rs 3.46 Lakhs for the half year and year ended 31<sup>st</sup> March 2020, respectively and net cash inflow of Rs (4.69) Lakhs for the year ended 31<sup>st</sup> March 2020 as considered in the consolidated financial results.



Office Address : Shop No. 119, Second Floor, Raghunath Nagar Mall, Nr. Poisar Bus Depot, Kandivali(west), Mumbai 400067.  
Telefax : +91 22 28055370 • E-mail id : krunal@cakms.in / info@cakms.in • Website : www.cakms.in



# Krunal M. Shah & Co.

## *Chartered Accountants*

Our opinion on the consolidated financial results is not modified in respect of the above matters with respect to our reliance on the work done and the reports by us and the Financial Results/financial information certified by the Board of Directors.

The statement includes the results for the half year ended 31<sup>st</sup> March, 2020 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to 30<sup>th</sup> September 2019 of the current financial year which were subject to limited review by us. Our report on the statement is not modified in respect of this matter.

For KRUNAL M. SHAH & CO.  
CHARTERED ACCOUNTANTS  
Firms Registration No. 131794W

*K. M. Shah*

KRUNAL SHAH  
PARTNER

Membership No. 115075

UDIN: 20115075AAAAAH9995

Place : Mumbai

Date : 15.07.2020





# FILTRA CONSULTANTS AND ENGINEERS LIMITED

Registered Office: - 1501, Synergy Business Park, Sahakar Wadi, Off Aarey Road,

Goregaon (E), Mumbai 400063

Tel: 61898700 / Fax : 61898725 email:dir@filtra.in

Web Site: www.filtra.in

CIN: L41000MH2011PLC217837



## STATEMENT OF ANNUAL AUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH 2020

(Rs. In lakhs)

Sr. No.	Particulars	Standalone					Consolidated				
		Half year ended			Year ended		Half year ended			Year ended	
		31-03-2020 (Audited)	30-09-2019 (Unaudited)	31-03-2019 (Audited)	31-03-2020 (Audited)	31-03-2019 (Audited)	31-03-2020 (Audited)	30-09-2019 (Unaudited)	31-03-2019 (Audited)	31-03-2020 (Audited)	31-03-2019 (Audited)
1	<b>Revenue from operations</b>										
	a. Revenue from operations	2967.15	2641.82	2818.74	5608.97	5375.61	3020.36	2686.70	2839.12	5707.06	5395.98
	b. Other Income	1.24	5.15	3.09	6.39	14.19	1.20	5.19	3.09	6.39	14.19
	<b>Total Revenue</b>	<b>2968.39</b>	<b>2646.97</b>	<b>2821.83</b>	<b>5615.36</b>	<b>5389.80</b>	<b>3021.55</b>	<b>2691.89</b>	<b>2842.21</b>	<b>5713.44</b>	<b>5410.18</b>
2	<b>Expenses</b>										
	a. Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	b. Purchase of Traded Goods	2753.67	2249.79	2436.91	5003.46	4765.22	2783.15	2273.37	2450.99	5056.52	4779.29
	c. Changes Inventories of Finished Goods, Work in Progress and stock in Trade	-268.63	-64.15	-130.82	-332.78	-250.08	-271.59	-65.56	-138.97	-337.15	-258.23
	d. Employee Benefits Expense	188.35	190.25	190.76	378.60	347.61	199.40	199.02	194.33	398.42	351.18
	e. Finance costs	6.07	1.90	1.17	7.97	1.74	6.45	2.26	1.30	8.71	1.88
	f. Depreciation and Amortisation	8.35	7.88	6.85	16.23	13.45	8.40	7.92	6.85	16.32	13.45
	g. Other Expense (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	205.68	116.75	140.02	322.43	247.07	219.95	126.81	144.49	346.76	251.54
	<b>Total Expenses</b>	<b>2893.50</b>	<b>2502.42</b>	<b>2644.89</b>	<b>5395.92</b>	<b>5125.01</b>	<b>2945.75</b>	<b>2543.82</b>	<b>2659.00</b>	<b>5489.57</b>	<b>5139.11</b>
3	<b>Profit / (Loss) from Exceptional and extraordinary Items (1 - 2)</b>	<b>74.89</b>	<b>144.55</b>	<b>176.93</b>	<b>219.44</b>	<b>264.79</b>	<b>75.80</b>	<b>148.07</b>	<b>183.21</b>	<b>223.87</b>	<b>271.06</b>
4	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	<b>Profit before extraordinary items and</b>	<b>74.89</b>	<b>144.55</b>	<b>176.93</b>	<b>219.44</b>	<b>264.79</b>	<b>75.80</b>	<b>148.07</b>	<b>183.21</b>	<b>223.87</b>	<b>271.06</b>
6	Extraordinary items	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	<b>Profit / (Loss) before tax (5-6)</b>	<b>74.89</b>	<b>144.55</b>	<b>176.93</b>	<b>219.44</b>	<b>264.79</b>	<b>75.80</b>	<b>148.07</b>	<b>183.21</b>	<b>223.87</b>	<b>271.06</b>
8	<b>Tax expenses</b>										
	(i) Current Tax	19.26	35.77	58.10	55.03	85.17	19.56	36.43	60.10	55.99	87.17
	(ii) Deferred Tax	0.17	-2.96	-2.53	-2.79	-4.35	0.19	-2.96	-2.54	-2.77	-4.36
9	<b>Profit (Loss) for the period from continuing operations (7-8)</b>	<b>55.45</b>	<b>111.74</b>	<b>121.36</b>	<b>167.19</b>	<b>183.97</b>	<b>56.05</b>	<b>114.60</b>	<b>125.65</b>	<b>170.65</b>	<b>188.25</b>
10	Profit/(loss) from discontinuing operations before tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	Tax expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	<b>Profit/(loss) from Discontinuing operations (after tax) (10-11)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
13	<b>Profit (Loss) for the period before minority interest (9+12)</b>	<b>55.45</b>	<b>111.74</b>	<b>121.36</b>	<b>167.19</b>	<b>183.97</b>	<b>56.05</b>	<b>114.60</b>	<b>125.65</b>	<b>170.65</b>	<b>188.25</b>
14	Share of profit (loss) of associates	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	Profit (loss) of minority interest	0.00	0.00	0.00	0.00	0.00	0.29	1.40	2.10	1.69	2.10
16	<b>Profit (Loss) for the period after minority interest and Share of profit (loss) of associates</b>	<b>55.45</b>	<b>111.74</b>	<b>121.36</b>	<b>167.19</b>	<b>183.97</b>	<b>55.76</b>	<b>113.20</b>	<b>123.55</b>	<b>168.96</b>	<b>186.15</b>
17	Paid-up equity share capital (Face value: Rs.10/- per shares)	822.30	822.30	822.30	822.30	822.30	822.30	822.30	822.30	822.30	822.30
18	Reserves excluding revaluation reserve	-	-	-	417.20	250.01	-	-	-	421.15	252.19
19	<b>Earnings per Share (EPS) from continuing and discontinued operations (Rs. 10/- each) (not annualised)</b>										
	(a) Basic	0.67	1.36	1.48	2.03	2.44	0.68	1.38	1.50	2.05	2.47
	(b) Diluted	0.67	1.36	1.48	2.03	2.44	0.68	1.38	1.50	2.05	2.47



# FILTRA CONSULTANTS AND ENGINEERS LIMITED

Registered Office: - 1501, Synergy Business Park, Sahakar Wadi, Off Aarey Road,

Goregaon (E), Mumbai 400063

Tel: 61898700 / Fax : 61898725 email:dir@filtra.in

Web Site: www.filtra.in

CIN: L41000MH2011PLC217837



- 1) The above results were reviewed by the Audit Committee and taken on record by the Board of Director meeting held on 15th July 2020. The statutory auditors have issued an unmodified audit opinion on the financial results.
- 2) The Company has provided for gratuity expenses in respect of the full financial year as per actuarial report under AS-15 revised 2005 on estimated basis
- 3) Standalone and Consolidated Figures for the Half year ended on 31st March 2020 are the Balancing figures between Audited figures in respect of the full year and the figures upto 30th September ,2019.
- 4) The Subsidiary Company namely Of Water Private Limited has not yet started business operation.
- 5) The Company has elected to exercise the option permitted under section 115BBA of the Income Tax Act, 1961as introduced by Taxation Law (amendments) Ordinance, 2019 and accordingly the company has recognised provision for income tax for half and year ended March 31,2020.
- 6) World Health Organisation (WHO) declared outbreak of coronavirus Diseases (COVID-19) a global pandemic on 11th March 2020. Government of India declares lockdown of 23rd March 2020 and the company temporarily suspended the operations of the company in compliance with lockdown guidelines issued by the central and state government. Covid- 19 has impacted the normal business operation of the company . Due to this lockdown, the company could not complete final processing / packing / dispatch of its goods scheduled during this period resulting into higher levels of inventories and lower than expected revenue for the year ended March 31,2020.The Management believes that no adjustments are required in the Standalone and Consolidated Annual Financial Results as it does not impact the financial year ended 31st March, 2020, however, in view of the various preventive measures taken (such as complete lock-down restrictions by the Government of India, travel restrictions etc.) and highly uncertain economic environment, a definitive assessment of the impact on the subsequent periods is highly dependent upon circumstances as they evolve.
- 7) As per MCA Notification No. : G.S.R. 111 ( E ) dated 16th February , 2015 Companies whose shares are listed on SME exchange as referred to in Chapter XB of SEBI ( Issue of Capital and Disclosure Requirements) regulation, 2009 are exempted from Compulsory requirement of adoption of IND-AS. As the Company is covered under exempted category, it has not accepted IND-AS for preparation of financial results.
- 8) The Company does not have more than one reportable segment in terms of AS 17 hence segment wise reporting is not applicable.
- 9) Previous period's / year's have been regroup / rearranged wherever necessary.
- 10) There are no Investor Complaints Received/Pending as on March 31,2020
- 11) The Company has issued 7,41,000 share at the rate of Rs.42/- ( including premium of Rs. 32/- per share) got listed on 15.04.2015. The following is details of Utilisation of funds raised through IPO.

## Funds utilisation

Rs. in Lakhs

Particulars	Rs. in Lakhs	
	Proposed Amt. Rs.	Utilised Amt. Rs.
Marketing activities Like e commerce Platform and digital Marketing by setting up of Kiosk	25.00	9.04
Working Capital Requirement	176.22	176.22
General Corporate Purpose	60.00	60.00
Issue Expenses	50.00	50.00

## FOR FILTRA CONSULTANTS AND ENGINEERS LIMITED



Ketan Khant

(Chairman & Managing Director)

(DIN: 03506163)

Date :15.07.2020

Place : Mumbai





CIN: L41000MH2011PLC217837

**STANDAOLNE AND CONSOLIDATED STATEMENT OF ASSETS & LIABILITIES**

Rs. in Lakhs

Particulars	Standalone		Consolidated	
	AS AT 31/03/2020	AS AT 31/03/2019	AS AT 31/03/2020	AS AT 31/03/2019
	Audited	Audited	Audited	Audited
<b>A. EQUITY AND LIABILITIES</b>				
<b>1. Shareholders' Funds</b>				
(a) Share capital	822.30	822.30	822.30	822.30
(b) Reserves and surplus	417.20	250.01	421.15	252.19
(c) Money receive against share warrants	0.00	0.00	0.00	0.00
<b>Sub-Total - Shareholders' fund</b>	<b>1239.50</b>	<b>1072.31</b>	<b>1243.45</b>	<b>1074.49</b>
<b>2. Share Application Money Pending Allotment</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>3. Deferred government grants</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>4. Minority Interest</b>	<b>0.00</b>	<b>0.00</b>	<b>7.72</b>	<b>6.02</b>
<b>5. Non-current liabilities</b>				
(a) Long-term borrowings	0.00	0.00	6.32	6.12
(b) Deferred tax liabilities	0.00	0.00	0.00	0.00
(c) Other long- term liabilities	32.58	33.00	32.69	33.00
(d) Long term provisions	0.00	0.00	0.00	0.00
<b>Sub-Total - Non current liabilities</b>	<b>32.58</b>	<b>33.00</b>	<b>39.02</b>	<b>39.12</b>
<b>6. Current liabilities</b>				
(a) Short term borrowings	76.52	0.00	76.52	0.00
<b>(b) Trade payables</b>				
(i) total outstanding dues of micro enterprises and small enterprises	259.49	325.36	261.66	325.66
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises.	600.50	568.18	601.97	574.13
(c) Other current liabilities	73.37	49.95	75.60	52.19
(d) Short - term provisions	63.90	211.82	66.33	214.04
<b>Sub-Total - Current liabilities</b>	<b>1073.78</b>	<b>1155.30</b>	<b>1082.07</b>	<b>1166.02</b>
<b>TOTAL EQUITY &amp; LIABILITIES</b>	<b>2345.86</b>	<b>2260.61</b>	<b>2372.25</b>	<b>2285.65</b>
<b>B. ASSETS</b>				
<b>1. Non-current assets</b>				
(a) Property, Plant & Equipment				
(i) Tangible assets	345.21	324.50	345.58	324.85
(ii) Capital Work-in-progress	0.00	22.90	0.00	22.90
(b) Goodwill on consolidation	0.00	0.00	0.00	0.00
(c) Non-current investment	4.08	4.08	0.00	0.00
(d) Deferred tax assets	22.28	19.49	22.28	19.51
(e) Long- term loans and advances	15.03	27.05	15.03	27.05
(f) Other non-current assets	0.00	0.00	0.00	0.00
<b>Sub-Total - Non current assets</b>	<b>386.61</b>	<b>398.02</b>	<b>382.89</b>	<b>394.30</b>
<b>2. Current assets</b>				
(a) Current investment	5.76	97.31	5.76	97.31
(b) Inventories	1119.03	786.25	1131.55	794.40
(c) Trade receivables	657.71	692.68	659.57	694.94
(d) Cash and cash equivalents	18.74	159.65	31.90	177.79
(e) Short-term loans and advances	158.02	126.70	160.57	126.90
(f) Other current assets	0.00	0.00	0.00	0.00
<b>Sub-Total - Current assets</b>	<b>1959.25</b>	<b>1862.59</b>	<b>1989.35</b>	<b>1891.34</b>
<b>TOTAL ASSETS</b>	<b>2345.86</b>	<b>2260.61</b>	<b>2372.25</b>	<b>2285.65</b>

FOR FILTRA CONSULTANTS AND ENGINEERS LIMITED

**Ketan Khant**  
**(Chairman & Managing Director)**

(DIN: 03506163)

Date : 15.07.2020

Place : Mumbai



# FILTRA CONSULTANTS AND ENGINEERS LIMITED

Registered Office: - 1501, Synergy Business Park, Sahakar Wadi, Off Aarey Road,

Goregaon (E), Mumbai 400063

Tel: 61898700 / Fax : 61898725 email:dir@filtra.in

Web Site: www.filtra.in

CIN: L41000MH2011PLC217837



## Cash Flow Statement for the year ended 31, March 2020

(Rs in Lakhs)

Particulars	Standalone		Consolidated	
	For the year ended 31st March, 2020	For the year ended 31st March, 2019	For the year ended 31st March, 2020	For the year ended 31st March, 2019
	Audited	Audited	Audited	Audited
<b>A. Cash flow from operating activities</b>				
Net Profit(Loss) before tax	219.44	264.79	223.87	271.06
<u>Adjustments for:</u>				
Depreciation and amortisation	16.23	13.45	16.32	13.45
Loss on sale of assets	-	0.03	-	0.03
Interest and Finance Charges	7.97	1.74	8.71	1.88
<b>Operating profit / (loss) before working capital changes</b>	<b>243.64</b>	<b>280.01</b>	<b>248.90</b>	<b>286.42</b>
<b>Movements in working capital:</b>				
<u>Adjustments for (increase) / decrease in operating assets:</u>				
(Increase)/Decrease stock	-332.78	-250.08	-337.15	-794.40
(Increase)/Decrease Trade Receivable	34.96	179.96	35.37	-694.94
(Increase)/Decrease Short Term Loans & Advances	-31.32	176.17	-33.67	-126.90
(Increase)/Decrease Long Term Loans & Advances	12.02	-8.86	12.02	-27.05
<u>Adjustments for increase / (decrease) in operating liabilities:</u>				
Increase/(Decrease) in Trade payables	-33.55	-32.80	-36.16	899.79
Increase/(Decrease) in Provisions	-24.00	-1.50	-23.80	5.63
Increase/(Decrease) in long Term Liabilities	-0.42	13.74	-0.31	33.00
Increase/(Decrease) in other current liabilities	23.42	-33.02	23.41	52.31
<b>Cash generated from operations</b>	<b>-108.02</b>	<b>323.63</b>	<b>-111.41</b>	<b>-366.14</b>
Less : Net income tax (paid) / refunds	-55.03	-85.17	-55.99	-2.67
<b>Net cash flow from/ (used in) operating activities (A)</b>	<b>-163.05</b>	<b>238.45</b>	<b>-167.40</b>	<b>-368.82</b>
<b>B. Cash flow from investing activities</b>				
Purchase of Fixed Assets	-14.05	-302.77	-14.16	-348.15
Increase in Current Investment	91.56	70.16	91.56	-97.31
Increase in Non Current Investment	-	-4.08	-	-
<b>Net cash flow from/ (used in) investing activities (B)</b>	<b>77.51</b>	<b>-236.69</b>	<b>77.40</b>	<b>-445.46</b>
<b>C. Cash flow from financing activities</b>				
Proceeds from issue of equity shares	-	-	-	828.32
Payment of Dividend and Tax Thereon	-123.92	-123.92	-123.92	-123.92
Proceeds from long-term unsecured borrowings	-	-	0.20	6.00
Net increase / (decrease) in working capital borrowings	76.52	-	76.52	-
Financial Costs	-7.97	-1.74	-8.71	-1.88
<b>Net cash flow from/ (used in) financing activities (C)</b>	<b>-55.36</b>	<b>-125.66</b>	<b>-55.89</b>	<b>708.53</b>
<b>Net increase / (decrease) in Cash and cash equivalents</b>	<b>-140.91</b>	<b>-123.89</b>	<b>-145.89</b>	<b>-105.75</b>
Cash and cash equivalents at the beginning of the year				
Cash in hand	5.08	2.76	5.13	2.76
Bank Balance	154.57	280.78	172.67	280.78
<b>Cash and cash equivalents at the end of the year</b>	<b>18.74</b>	<b>159.65</b>	<b>31.90</b>	<b>177.80</b>
Reconciliation of Cash and cash equivalents with the Balance Sheet:				
Cash and cash equivalents at the end of the year	18.74	159.65	31.90	177.80
* Comprises:				
(a) Cash on hand	2.27	5.08	2.55	5.13
(b) Balances with banks	16.47	154.57	29.36	172.67
<b>Cash &amp; Cash equivalent considered to cash flow statement</b>	<b>18.74</b>	<b>159.65</b>	<b>31.90</b>	<b>177.80</b>

FOR FILTRA CONSULTANTS AND ENGINEERS LIMITED

Ketan Khant  
(Chairman & Managing Director)  
(DIN: 03506163)



Date :15.07.2020

Place : Mumbai



## FILTRA CONSULTANTS AND ENGINEERS LTD

Registered Office: - 1501, Synergy Business Park, Sahakar Wadi, Off Aarey Road,  
Near Synthofine Industrial Estate, Goregaon (E), Mumbai 400063

Tel: 61898700 / 65214354; Fax: 61898725

Email: [dir@filtra.in](mailto:dir@filtra.in); Web Site: [www.filtral.in](http://www.filtral.in)

CIN: L41000MH2011PLC217837



Date: **July 15, 2020**

To,  
The Manager  
Department of Corporate Services  
BSE Limited,  
Phiroze Jeejeebhoy Towers,  
1<sup>st</sup> Floor, Dalal Street,  
Mumbai - 400 001

Dear Sir,

**Ref.: Company Code: BSE SME- 539098**

**Sub: Declaration pursuant to Regulation 33 (3)(d) of the Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015**

I, Ketan Khant (DIN: 03506163), Chairman and Managing Director of **Filtra Consultants and Engineers Limited (CIN: L41000MH2011PLC217837) (the Company)** having its Registered Office at 1501, Synergy Business Park, Sahakar Wadi, Off Aarey Road, Near Synthofine Industrial Estate, Goregaon (E), Mumbai 400063, hereby declare that, the Statutory Auditors of the Company, M/s. Krunal M. Shah & Co, Chartered Accountants (FRN: 131794W) have issued an Audit Report with unmodified opinion on Standalone and Consolidated audited financial results for the half year & financial year ended March 31, 2020.

This declaration is given in compliance of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Kindly take this declaration on your records and oblige.

Thanking you,

Yours faithfully,

For **Filtra Consultants and Engineers Limited**,

Ketan Khant  
Chairman & Managing Director  
DIN: 03506163

