

FILTRA CONSULTANTS AND ENGINEERS LTD

Registered Office: - W-27, T Block, MIDC, Bhosari, Haveli, Pune- 411026

Tel: 8446294002/8446294003

Email: dir@filtra.in; Web Site: www.filtral.in

CIN: L41000PN2011PLC209700



Date: **November 12, 2022**

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

Dear Sir,

Ref No: - Company Code: BSE SME- 539098

Sub: Submission of Standalone Un-audited Financial Results along with the Limited Review Report for the half year ended September 30, 2022

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 Standalone Un-audited Financial Results of the Company for the half year ended September 30, 2022 alongwith Statement of Assets and Liabilities and Statement of Cash flows as at that date and Limited Review Report issued by Statutory Auditors thereon.

Please 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



Krunal M. Shah & Co.

Chartered Accountants

Independent Auditor's Review Report of Unaudited Standalone Financial Results for the Half Year Ended September 30, 2022 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To,
Board of Directors,
Filtru Consultants and Engineers Limited

We have reviewed the accompanying statement of unaudited standalone financial results of Filtru Consultants and Engineers Limited for the half year ended September 30, 2022. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 Interim Financial Reporting, prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Our responsibility is to issue a report on these financial statements based on our review.

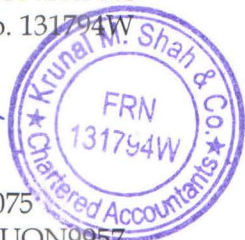
We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review 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 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 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.

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


KRUNAL SHAH
PARTNER

Membership No. 115075
UDIN: 22115075BCWUQN9957
Place: Mumbai
Date: November 12, 2022



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STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2022

Rs. In Lakhs

| Sr. No. | Particulars | Standalone | | | |
|---------|--|---------------------------|---------------------------|-------------------------|-------------------------|
| | | Half year ended | | Year ended | |
| | | 30-09-2022 (Unaudited) | 30-09-2021 (Unaudited) | 31-03-2022 (Audited) | 31-03-2022 (Audited) |
| 1 | a. Revenue from operations | 4235.16 | 3379.55 | 4011.62 | 7391.17 |
| | b. Other Income | 11.11 | 7.67 | 26.40 | 34.07 |
| | Total Income (1(a) + 1(b)) | 4246.27 | 3387.22 | 4038.02 | 7425.24 |
| 2 | Expenses | | | | |
| | a. Cost of materials consumed | 0.00 | 0.00 | 0.00 | 0.00 |
| | b. Purchase of Stock in Trade | 3681.46 | 3040.54 | 3493.79 | 6534.33 |
| | c. Changes Inventories of Finished Goods, Work in Progress and stock in Trade | -91.03 | -130.31 | -190.06 | -320.37 |
| | d. Employee Benefits Expense | 218.09 | 184.99 | 222.21 | 407.20 |
| | e. Finance costs | 1.83 | 2.69 | 3.96 | 6.65 |
| | f. Depreciation and Amortisation expense | 8.03 | 8.45 | 9.15 | 17.60 |
| | g. Other Expense (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately) | 189.23 | 138.58 | 224.49 | 363.07 |
| | Total Expenses | 4007.61 | 3244.94 | 3763.54 | 7008.48 |
| 3 | Profit / (Loss) before Exceptional and extraordinary Items and tax (1-2) | 238.66 | 142.28 | 274.48 | 416.76 |
| 4 | Exceptional Items | 0.00 | 0.00 | 2.04 | 2.04 |
| 5 | Profit / (Loss) before extraordinary Items and tax (3-4) | 238.66 | 142.28 | 272.44 | 414.72 |
| 6 | Extraordinary items | | 0.00 | 0.00 | 0.00 |
| 7 | Profit / (Loss) before tax (5-6) | 238.66 | 142.28 | 272.44 | 414.72 |
| 8 | Tax expenses | | | | |
| | (i) Current Tax | 56.52 | 37.50 | 76.62 | 114.12 |
| | (ii) Deferred Tax | -1.56 | -1.32 | 1.13 | -0.19 |
| 9 | Profit (Loss) for the period from continuing operations (7-8) | 183.70 | 106.10 | 194.69 | 300.79 |
| 10 | Profit/(loss) from discontinuing operations before tax | 0.00 | 0.00 | 0.00 | 0.00 |
| 11 | Tax expense of discontinuing operations | 0.00 | 0.00 | 0.00 | 0.00 |
| 12 | Profit/(loss) from Discontinuing operations (after tax) (10-11) | 0.00 | 0.00 | 0.00 | 0.00 |
| 13 | Profit (Loss) for the period (9+12) | 183.70 | 106.10 | 194.69 | 300.79 |
| 16 | Paid-up equity share capital (Face value: Rs.10/- per shares) | 822.30 | 822.30 | 822.30 | 822.30 |
| 17 | Reserves excluding revaluation reserve | | | | 849.04 |
| 18 | Earnings per Share (EPS) from continuing and discontinued operations (Rs.10/- each) (not annualised) | | | | |
| | (a) Basic | 2.23 | 1.29 | 2.37 | 3.66 |
| | (b) Diluted | 2.23 | 1.29 | 2.37 | 3.66 |

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Notes

- The above results were reviewed by the Audit Committee and taken on record by the Board of Director meeting held on 12th November, 2022. The statutory auditors have issued an unmodified audit opinion on the financial results.
- Figures for the Half year ended on 31st March 2022 are the Balancing figures between Audited figures in respect of the full year and the figures upto 30th September, 2021.
- 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.
- The Company does not have more than one reportable segment and all operations of the company are conducted within India in terms of AS 17 hence segment wise reporting is not applicable.
- Previous period's / year's have been regroup / rearranged wherever necessary.
- There are no Investor Complaints Received/Pending as on 30th September, 2022.
- 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 | Proposed Amt | Utilised Amt. Rs. | |
| Marketing activities Like e commerce Platform and digital Marketing by setting up of Kiosk | 25.00 | 12.28 | |
| 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



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

Date : 12.11.2022

Place : Mumbai

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STANDALONE STATEMENT OF ASSETS & LIABILITIES

Rs. in Lakhs

| Particulars | Standalone | |
|--|---------------------|---------------------|
| | AS AT 30/09/2022 | AS AT 31/03/2022 |
| | Unaudited | Audited |
| A. EQUITY AND LIABILITIES | | |
| 1. Shareholders' Funds | | |
| (a) Share capital | 822.30 | 822.30 |
| (b) Reserves and surplus | 1032.73 | 849.04 |
| (c) Money received against share warrants | 0.00 | 0.00 |
| Sub-Total - Shareholders' fund | 1855.03 | 1671.34 |
| 2. Share Application Money Pending Allotment | 0.00 | 0.00 |
| 3. Non-current liabilities | | |
| (a) Long-term borrowings | 0.00 | 0.00 |
| (b) Deferred tax liabilities (net) | 0.00 | 0.00 |
| (c) Other long-term liabilities | 64.80 | 59.20 |
| (d) Long term provisions | 0.00 | 0.00 |
| Sub-Total - Non current liabilities | 64.80 | 59.20 |
| 4. Current liabilities | | |
| (a) Short term borrowings | 0.00 | 0.00 |
| (b) Trade payables | | |
| (i) total outstanding dues of micro enterprises and small enterprises | 289.56 | 323.89 |
| (ii) total outstanding dues of creditors other than micro enterprises and small enterprises. | 610.50 | 835.97 |
| (c) Other current liabilities | 119.83 | 93.09 |
| (d) Short-term provisions | 61.70 | 124.00 |
| Sub-Total - Current liabilities | 1081.59 | 1376.95 |
| TOTAL EQUITY & LIABILITIES | 3001.42 | 3107.49 |
| B. ASSETS | | |
| 1. Non-current assets | | |
| (a) Property, Plant and Equipment and Intangible assets | | |
| (i) Property, Plant and Equipment | 351.24 | 342.07 |
| (ii) Intangible assets | 0.00 | 0.00 |
| (iii) Capital Work-in-progress | 0.00 | 0.00 |
| (iv) Intangible assets under development | 0.00 | 0.00 |
| (b) Non-current investment | 0.00 | 0.00 |
| (c) Deferred tax assets (net) | 27.19 | 25.63 |
| (d) Long-term loans and advances | 0.00 | 0.00 |
| (e) Other non-current assets | 13.70 | 13.70 |
| Sub-Total - Non current assets | 392.13 | 381.40 |
| 2. Current assets | | |
| (a) Current investment | 73.89 | 73.89 |
| (b) Inventories | 1616.37 | 1525.34 |
| (c) Trade receivables | 705.45 | 846.35 |
| (d) Cash and cash equivalents | 98.64 | 135.15 |
| (e) Short-term loans and advances | 114.94 | 145.36 |
| (f) Other current assets | 0.00 | 0.00 |
| Sub-Total - Current assets | 2609.29 | 2726.09 |
| TOTAL ASSETS | 3001.42 | 3107.49 |

FOR FILTRA CONSULTANTS AND ENGINEERS LIMITED



Ketan Khant
(Chairman & Managing Director)

(DIN: 03506163)

Date : 12.11.2022

Place : Mumbai

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| Cash Flow Statement for the half year ended 30 September, 2022 | | (Rs in Lakhs) | |
|---|---|---|--|
| Particulars | Standalone | | |
| | For the half year ended 30th Sept, 2022 | For the half year ended 30th Sept, 2021 | |
| | (Unaudited) | (Unaudited) | |
| Net Profit(Loss) before tax | 238.66 | 142.27 | |
| Adjustments for: | | | |
| Depreciation and amortisation | 8.03 | 8.45 | |
| Interest and Finance Charges | 1.83 | 2.69 | |
| Operating profit / (loss) before working capital changes | 248.52 | 153.42 | |
| Movements in working capital: | | | |
| Adjustments for (increase) / decrease in operating assets: | | | |
| (Increase)/Decrease stock | -91.03 | -130.31 | |
| (Increase)/Decrease Trade Receivable | 140.90 | 51.35 | |
| (Increase)/Decrease Short Term Loans & Advances | -17.02 | -9.37 | |
| (Increase)/Decrease Long Term Loans & Advances | 0.00 | -0.63 | |
| Adjustments for increase / (decrease) in operating liabilities: | | | |
| Increase/(Decrease) in Trade payables | -259.80 | -65.21 | |
| Increase/(Decrease) in Provisions | -124.00 | -54.13 | |
| Increase/(Decrease) in long Term Liabilities | 5.60 | -7.29 | |
| Increase/(Decrease) in other current liabilities | 26.75 | 13.91 | |
| Cash generated from operations | -70.08 | -48.26 | |
| Less : Net income tax (paid) / refunds | 5.18 | 0.00 | |
| Net cash flow from / (used in) operating activities (A) | -64.90 | -48.26 | |
| B. Cash flow from investing activities | | | |
| Purchase of Fixed Assets | -17.22 | -4.30 | |
| Increase in Current Investment | 0.00 | -7.58 | |
| Net cash flow from / (used in) investing activities (B) | -17.22 | -11.88 | |
| C. Cash flow from financing activities | | | |
| Net increase / (decrease) in working capital borrowings | 0.00 | 16.23 | |
| Financial Costs | -1.83 | -2.69 | |
| Net cash flow from / (used in) financing activities (C) | -1.83 | 13.54 | |
| Net increase / (decrease) in Cash and cash equivalents (A+B+C) | -83.95 | -46.60 | |
| Cash and cash equivalents at the beginning of the year | | | |
| Cash in hand | 1.61 | 2.62 | |
| Bank Balance | 180.97 | 51.03 | |
| Cash and cash equivalents at the end of the year | 98.63 | 7.05 | |
| Reconciliation of Cash and cash equivalents with the Balance Sheet: | | | |
| Cash and cash equivalents at the end of the year | | | |
| (a) Cash on hand | 3.29 | 4.86 | |
| (b) Balances with banks | 95.34 | 2.19 | |
| Cash & Cash equivalent considered to cash flow statement | 98.63 | 7.05 | |
| FOR FILTRA CONSULTANTS AND ENGINEERS LIMITED | | | |
|   | | | |
| Ketan Khant (Chairman & Managing Director) (DIN: 03506163) | | | |
| Date : 12.11.2022 Place : Mumbai | | | |