Indrayani Biotech Limited
BLOCK NO 1 MODULE NO 32, 33
SIDCO ELECTRONICS COMPLEX
THIRU VI KA INDUSTRIAL ESTATE
GUINDY CHENNAI 600 032

CIN: L40100TN1992PLC129301
To,

02.01.2021

BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400001

(Scrip Code 526445)

Sub: Cash Flow Statement for the Quarter ended30th September 2020

In furtherance to BSE mail dated 31.12.2020; we are here with attaching cash flow statement for the quarter ended 30th September 2020 along with limited review report, unaudited financial results for the quarter ended 30th September 2020 pursuant to Regulation 33 of SEBI (LODR) Regulations 2015

Kindly take the same in your record

Thanking you,

Yours faithfully,

INDRAYANI BIOTECH LTD

K. Sayee Sundar

Kasiraman Sayee Sundar,

Managing Director

Indrayani Biotech Limited

VENKATESH & CO
Chartered Accountants

Limited Review Report on Quarterly Financial Results of Indrayani Biotech Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Review Report to the Board of Directors,
Indrayani Biotech Limited

We have reviewed the accompanying statement of unaudited standalone financial results of **Indrayani Biotech Limited** ('the Company') for the quarter ended September 30 2020.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 applicable Indian Accounting Standards (Ind AS) specified under Section 133 of the Companies Act, 2013. Our Responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the statement 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 results are free of material misstatements. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides 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 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 Venkatesh & Co
Chartered Accountants
F.R.No.004636S

VENKATESH & CO. ★ Chartered Accountants ★ CHENNAI

CA Dasaraty V
Partner
M.No.026336

Place : Chennai
Date : 13th November 2020.
UDIN:- 20026336AAAAFX1798

"SRI RANGA", New No.151, Mambalam High Road, T.Nagar, Chennai - 600 017.
Telefax : 2814 4763/64/65/66 Email : venkateshandco@gmail.com

M/s. INDRAYANI BIOTECH LIMITED

SIDCO Electronics Complex, #32 33 Block: I 3rd Floor Thiru Vi Ka Industrial Estate SIDCO Industrial Estate Guindy Chennai Tamil Nadu 600032

Balance sheet as at 30th September 2020

Particulars	***As at 30th Sep 2020***	***As at 31st Mar 2020***
ASSETS		
A) Non - Current Assets		
a) Property Plant and Equipment	13,10,16,983	
b) Capital Work in Progress	13,59,40,881	
c) Goodwill	3,83,52,734	
d) Other Intangible assets		
e) Financial Assets		
--- (i) Investments	1,34,000	
--- (ii) Other Financial Assets		
f) Other Non Current assets	1,30,13,146	
B) Current Assets		
a) Inventories	1,12,26,424	
b) Financial Assets		
--- (i) Investments		
--- (ii) Trade Receivables	3,78,80,788	7,68,995
--- (iii) Cash and cash Equivalents	61,81,167	8,49,156
--- (iii) Other Financial Assets	45,87,460	
c) Other Current assets	4,01,50,644	5,87,928
Total Assets	**41,84,84,228**	**22,06,079**
EQUITY & LIABILITIES		
A) Equity		
a) Equity Share Capital	34,22,71,920	3,64,38,600
b) Other Equity	(9,61,29,732)	(4,50,46,267)
		-
B) LIABILITIES		
Non - Current Liabilities		
a) Financial Liabilities		
--- (i) Borrowings	6,62,98,902	69,17,778
--- (ii) Other financial Liabilities		
b) Deffered Tax Liabilities	1,37,999	
c) Other Non Current Liabilities		
Current Liabilities		
a) Financial Liabilities		
--- (i) Short Term Borrowings	6,87,23,176	
--- (ii) Trade Payables		
------(A) total outstanding dues of micro enterprises and small enterprises;		
------(B) total outstanding dues of creditors other than micro enterprises and small enterprises	3,15,33,272	37,93,508
--- (iii) Other financial Liabilities		
b) Other Current Liabilities	15,39,347	36,000
c) Provisions	41,09,344	66,460
Total Equity & Liabilities	**41,84,84,228**	**22,06,079**

K. Sayee Sundar

INDRAYANI BIOTECH LTD

Place: Chennai

Date:13-11-2020

K SAYEE SUNDAR

MANAGING DIRECTOR

DIN:01295584

INDRAYANI BIOTECH LIMITED

Regd. Office :SIDCO Electronics Complex, #32 33 Block: I 3rd Floor Thiru Vi Ka Industrial Estate SIDCO Industrial Estate Guindy Chennai Tamil Nadu 600032.

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th Sep 2020

					Rs. In Lakhs
	PARTICULARS				
Sr No	**PARTICULARS**	**3 months ended 30/09/2020**	**Year to date figure for the previous year ended 30/09/2019**	**Year to date figures for current period ended 30/09/2020**	**Previous Year ended 31/03/2020**
		(Unaudited)			
A	Date of start of reporting period	01-07-2020	01-07-2019	01-04-2020	01-04-2019
B	Date of end of reporting period	30-09-2020	30-09-2019	30-09-2020	31-03-2020
C	Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Aaudited
D	Nature of report standalone or consolidated	Standalone	Standalone	Standalone	Standalone
1	**Income from Operations**				
	(a) Net Sales/Revenue from Operations	470.73	-	**811.84**	**50.18**
	(b) Other Income	3.33	-	10.42	
	Total Income from Operations	**474.06**	**-**	**822.26**	**50.18**
2	**Expenses**				
	(a) Cost of Materials consumed	215.04		788.30	49.68
	(b) Purchase of stock-in-trade			-	
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade				
	(d) Employee benefits expenses	117.57	1.50	356.65	3.00
	(e) Finance Costs	31.15	1.25	60.42	4.99
	(f) Depreciation and amortisation expense	21.25		42.49	
	(g) Other expenses				13.06
	- Advertisment	0.37	0.32	0.37	
	- Audit Fees	-		-	
	- Business Promotion	6.38		11.60	
	- Legal & Professional Expenses	10.22	1.97	11.51	
	- Rates & Taxes	5.19		5.19	
	- Telephone & Postage	1.41		1.56	
	- Travelling & Conveyance	13.92	0.57	29.77	
	- Printing & Stationery	0.54		0.89	
	- Postage & Courier	0.74		1.56	
	- Rent	10.67		23.86	
	- Bank charges	-	0.04	-	
	-Misc Expenses	27.90		110.38	
	Total Other expenses	77.33	2.90	196.68	-
	Total Expenses	**462.34**	**5.65**	**1,444.53**	**70.73**
3	**Total profit / (Loss) before exceptional items and tax**	**11.72**	(5.65)	(622.27)	(20.55)
4	Exceptional Items				
5	**Total profit / (Loss) before tax**	**11.72**	(5.65)	(622.27)	(20.55)
7	**Tax Expenses**				
8	Current Tax				
9	Deferred Tax				
10	**Total Tax Expenses**				
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement				
14	**Net Profit Loss for the period from continuing operations**	**11.72**	(5.65)	(622.27)	(20.55)
15	**Profit (loss) from discontinued operations before tax**				
16	**Tax expense of discontinued operations**				
17	**Net profit (loss) from discontinued operation after tax**				
19	**Share of profit (loss) of associates and joint ventures accounted for using equity method**				
21	**Total profit (loss) for period**	11.72	(5.65)	(622.27)	(20.55)
22	**Other comprehensive income net of taxes**				
23	**Total Comprehensive Income for the period**				
24	**Total profit or loss, attributable to**				
	Profit or loss, attributable to owners of parent	11.72	(5.65)	(622.27)	(20.55)
	Total profit or loss, attributable to non-controlling interests				

INDRAYANI BIOTECH LTD

25	**Total Comprehensive income for the period attributable to**				
	Comprehensive income for the period attributable to owners of parent				
	Total comprehensive income for the period attributable to owners of parent noncontrolling interests				
26	**Details of equity share capital**				
	Paid-up equity share capital	3,422.72	364.39	3,422.72	364.39
	Face value of equity share capital	10.00	10.00	10.00	10.00
27	**Details of debt securities**				
	Paid-up debt capital				
	Face value of debt securities				
28	**Reserves excluding revaluation reserve**				
29	**Debenture redemption reserve**				
30	**Earnings per share**				
i	**Earnings per equity share for continuing operations**				
	Basic earnings (loss) per share from continuing operations	0.03	(0.16)	(0.91)	(0.56)
	Diluted earnings (loss) per share from continuing operations	0.03	(0.16)	(0.91)	(0.56)
ii	**Earnings per equity share for discontinued operations**				
	Basic earnings (loss) per share from discontinued operations				
	Diluted earnings (loss) per share from discontinued operations				
iii	**Earnings per equity share**				
	Basic earnings (loss) per share from continuing and discontinued operations				
	Diluted earnings (loss) per share from continuing and discontinued operations				
31	**Debt equity ratio**				
32	**Debt service coverage ratio**				
33	**Interest service coverage ratio**				
34	**Disclosure of notes on financial results**				

INDRAYANI BIOTECH LTD

NOTES

1.The stand alone financial results are being forwarded to the Bombay Stock Exchanges (BSE & PSE)om)& also available on the company website (www.indrayani.c for uploading on the respective websites and are also available on the Company's website (www.indrayani.com).

2. The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors in the meeting held on 24-Jan-2019. The above financial results are subject to "Limited Review" by the Statutory Auditors of the Company.

3. The Company operates in a single business segment. Hence, no segment wise figures are published.

4. There were no investor complaints pending at the beginning or at the end of the quarter. No compliants were received during the quarter.

5. Previous period figures have been regrouped wherever necessary.

K. Sayee Sundar

INDRAYANI BIOTECH LTD

Place : Chennai
Date : 13/11/2020

K SAYEE SUNDAR
MANAGING DIRECTOR
DIN:01295584

INDRAYANI BIOTECH LIMITED		
MODULE NO.33, III FLOOR, SIDCO ELECTRONIC COMPLEX, , THIRU-VI-KA INDUSTRIAL ESTATE, GUINDY, Chennai, Tamil Nadu, 600032		
Statement of Cash Flows for the period ended 30th sep 2020		
Particulars	**As on 31-Sep-20**	**As on 31-Mar-20**
Cash Flows From Operating Activities:-		
Net Profit after Taxation	-622.272	80.734
Adjustment for Non cash items		
Add : Depreciation	42.490	101.444
Less : Interest Income Notional (As per Ind AS 109)	-1.183	-2.092
Add : Notional Rent as per IND AS	1.249	2.704
Adjustment for Non Operating activities		
Add : Interest Paid	60.416	115.096
Less : Interest and Non operating income	-4.534	-4.789
Cash Flow Before Working Capital changes:-	**-523.834**	**293.099**
Decrease (Increase) in Inventories	394.958	344.974
Decrease (Increase) in Trade receivables	325.645	88.927
Decrease (Increase) in other current assets	119.014	-196.930
(Decrease) Increase in Short term borrowings	7.523	4.212
(Decrease) Increase in Trade payables	-310.335	139.039
(Decrease) Increase in Other Current liabilities	-33.512	3.871
(Decrease) Increase in Provisions	27.461	-81.333
Cash Flow Before Tax and Extraordinary Items:-		
Income Taxes Paid	-	-
Net Cash Flow From Operating Activities	**6.920**	**595.860**
Cash Flow from Investing Activities:-		
Less : Purchase of Capital Assets	-0.894	-348.621
Add : Rental Receipts	-	-0.900
Add : Amount of Interest Received	4.534	-
Less : Sale of Capital Assets	1.200	4.789
Decrease (Increase) in Loans and advances & Other assets	0.529	2.576
Net Cash flow used in Investing Activities	**5.369**	**-342.156**
Cash Flow from Financing Activities:-		
Add:-		
Increase in Borrowings		
Interest Income Notional (As per Ind AS 109)	1.183	2.092
Increase in Share capital	-	-
Increase in Other Non current liabilities	-	-
Less:-		
Interest expense	60.416	115.096
Decrease in borrowings	31.452	15.186
Net Cash Flow From Financing Activities	**-90.685**	**-128.190**
Net Increase/(Decrease) in Cash and Cash Equivalents:-		
(Opening Balance)	140.208	39.112
Net Cash Flow during the year	-78.396	125.513
(Closing Balance)	**61.81**	**140.208**

1. The cash flow statement has been prepared in accordance with the requirements of Indian Accounting Standard – 7 "Cash Flow Statement" issued by the Institute of Chartered Accountants of India.

2. Cash flows have been reported using the indirect method, whereby the net profit is adjusted for the effects of transactions of a non-cash nature and any deferrals or accruals of past or future cash receipts or payments, segregating between cash flows.

3. Significant cash and cash equivalent balances held by the enterprise are available for use by the company.

4. Shares issued during the year are in pursuant to the scheme of merger between Indrayani Biotech Limited (Transferee Company) and Helios solution limited (Transferor Company 1) and A-diet express Hospitality services limited (Transferor 2) approved by NCLT dated 10.08.2020 (Effective scheme of merger as on 01.04.2018)

Place :- Chennai

Date:13/11/2020

INDRAYANI BIOTECH LTD

K. Sayee Sundar

K SAYEE SUNDAR
MANAGING DIRECTOR
DIN:01295584