



S.K. KHANDELWAL & ASSOCIATES
CHARTERED ACCOUNTANTS
211, ROYAL RATAN, 7, M.G. ROAD, INDORE
PHONE: 0731-2523373/4044666

Annexure VII

Auditor's Report on Half yearly Financial Results and year ended Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors,
Godha Cabcon & Insulations Ltd.

We have audited the half yearly financial results of Godha Cabcon and Insulation Limited for the half year ended 31st March 2019 and the year ended results for the period 01st April 2018 to 31st March 2019, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015. These half yearly financial results as well as the year ended financial results have been prepared on the basis of the interim financial Statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results statements based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard for Interim Financial Reporting (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under; or by the Institute of Chartered Accountant of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free from material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An Audit also includes assessing the accounting principles used and significant estimates made by management.

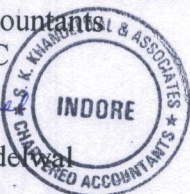
We believe that the audit evidence obtained by us is sufficient and appropriate to provide a reasonable basis for our audit opinion on the statement.

In our opinion and to the best of our information and according to the explanations given to us, these half yearly financial results as well as the year ended results:-

1. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 in this regards; and
2. give a true and fair view of the net profit and other Financial Information for the half year ended 31st March 2019 and as well as the year ended results for the period from 01st April 2018 to 31st March 2019.

For S.K.Khandelwal & Associates
Chartered Accountants
FRN: 002305C

S. K. Khandelwal



CA S.K.Khandelwal
M.NO.071189
Place: Indore
Date: 30th May, 2019

M/S GODHA CABCON & INSULATION LTD.

CIN NO: U31909MP2016PTC041592

STATEMENT OF ASSETS & LIABILITIES AS ON 31.03.2019

Particulars	Note No.	31st March 2019	31st March 2018
ASSETS			
(1) Non Current Assets			
(a) Property, Plant and Equipments			
(i) Tangible assets	2	160.51	171.56
(b) Deferred Tax Assets (Net)	3	(0.61)	1.47
(c) Non Other Current Assets	4	14.10	15.46
Sub-Total		174.00	188.50
(2) Current Assets			
(a) Inventories	5	53.61	323.32
(b) Financial Assets			
(i) Trade Receivables	6	3833.26	2222.64
(ii) Cash & Cash equivalents	7	230.83	232.52
(c) Other Current Assets	8	178.47	197.67
Sub-Total		4296.17	2976.16
Total Assets		4470.17	3164.65
EQUITY AND LIABILITIES			
(1) Equity			
(a) Equity Share capital	9	1110.40	810.00
(b) Other Equity	10	1340.77	551.91
Sub-Total		2451.17	1361.91
(2) LIABILITIES			
(I) Non-Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	11	37.37	334.59
Sub-Total		37.37	334.59
(II) Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	12	795.78	601.88
(ii) Trade Payables	13	873.76	533.57
(iii) Other Financial Liabilities	14	288.28	300.40
(b) Other Current Liabilities	15	23.81	18.68
(c) Current Tax Liabilities (Net)	16	0.00	13.62
Sub-Total		1981.64	1468.15
Total Equity and Liabilities		4470.17	3164.65

See accompanying notes forming part of the financial statements

Dipesh Godha

(CEO & Director)



PLACE: INDORE

DATE: 30.05.2019

As per our report of even date annexed

For S.K.Khandelwal & Associates

Chartered Accountants

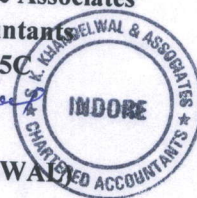
FRN :- 0023050

S. I. Khandelwal

(S.K. KHANDELWAL)

Partner

M.No 071189



M/S GODHA CABCON & INSULATION LTD.
CIN NO: U31909MP2016PTC041592

Audited Financial Results for the Half and Year Ended on 31.03.2019

S.No.	Particulars	6 months ended			(Rs. in Lakhs)	
		31st Mar 2019	30th Sept. 2018	31st Mar 2018	Year ended	Year ended
		Audited	Unaudited	Audited	31st Mar 2019	31st Mar 2018
I	INCOME					
	Gross Revenue from operations	5132.55	3444.01	4615.86	8576.56	5040.47
	Less: GST	785.10	528.50	707.69	1313.61	769.09
	Net Revenue from Operations	4347.44	2915.51	3908.17	7262.95	4271.38
	Other income	(0.20)	149.40	26.76	149.20	33.32
	Total Income	4347.25	3064.91	3934.93	7412.16	4304.69
II	EXPENSES					
	Cost of Material Consumed	4090.77	2802.69	3504.59	6893.46	3875.06
	Employee benefits expense	27.91	51.17	41.11	79.07	45.99
	Finance costs	76.46	74.71	115.47	151.18	142.29
	Depreciation & amortization expense	10.50	13.00	14.76	23.50	20.85
	Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	55.27	159.26	99.51	214.53	125.42
	Total expenses	4260.91	3100.84	3775.44	7361.75	4209.62
III	Profit/(Loss) from operations before exceptional and tax	86.34	(35.93)	159.49	50.41	95.08
IV	Exceptional Items	0.00	0.00	47.10	0.00	47.10
V	Profit/(Loss) before tax	86.34	(35.93)	206.59	50.41	142.18
VI	Tax expense:					
	(1) Current tax	12.41	0.00	38.62	12.41	38.62
	(2) Deferred tax	2.08	0.00	(1.47)	2.08	(1.47)
VII	Net Profit/(Loss) for the Period (V-VI)	71.85	(35.93)	169.45	35.92	105.04
VIII	Other Comprehensive Income/(loss)	0.00	0.00	0.00	0.00	0.00
IX	Total Comprehensive Income/(Loss) for the Year	71.85	(35.93)	169.45	35.92	105.04
X	Paid up Equity Share Capital (Face value of the share Rs.10/- each)	1110.40	1110.40	810.00	1110.40	810.00
XI	Reserve excluding Revaluation Reserve				1340.77	551.91
XII	Earnings per equity share:					
	(1) Basic	0.65	(0.32)	2.33	0.32	2.16
	(2) Diluted	0.65	(0.32)	2.33	0.32	2.16

DIPESH GODHA
(CEO cum DIRECTOR)
DIN: 07529176

PLACE: INDORE
DATE: 30.05.2019

Note:

- The above result have been reviewed by the audit committee and taken on record by board of directors at their respective meeting held on 30.05.2019 and same have been audited by auditor of the company.
- Figures are regrouped/rearranged, wherever consider necessary.
- Segment reporting is not applicable to company as it does not operate multiple segment.
- The figures of the half year ended on 31st March 2019 are the balancing figures between Audited figures for the year ended on 31st March 2019 year to date figures upto half year ended on September 2018.

For S.K.Khandelwal & Associates
Chartered Accountants
FRN :- 002305C
S.K. KHANDELWAL
Partner
M.No 071189