

Vijay Solvex Limited



Corporate Identification Number : L15142RJ1987PLC004232
Regd. Office : Bhagwati Sadan, S.D. Marg, ALWAR - 301001
Factory : Old Industrial Area, Itarana Road, ALWAR -301001

Date: October 29, 2021

To,
Bombay Stock Exchange Limited
Corporate Relationship Department,
1st Floor, New Trading Ring,
Rotunda Building, P.J. Towers,
Dalal Street,
Mumbai-400 001.

Re: Security Code - 531069

Sub: Outcome of Board Meeting held on 29th October, 2021.

Dear Sir/Madam,

This is to inform you that pursuant to regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors of the Company at their meeting held on today i.e. 29th October, 2021 has inter-alia considered and approved the Un-audited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended September 30, 2021.

The copy of aforesaid Un-audited Standalone and Consolidated Financial Results along with Limited Review Reports for the quarter and half year ended September 30, 2021, as submitted by the Auditors of the Company, are enclosed herewith.

You are requested to please take the same on your records.

Thanking You,

Yours Faithfully,
For **Vijay Solvex Limited**

(J.P. Lodha)
Company Secretary
FCS: 4714

Encl. as above



Anil Mukesh & Associates
Chartered Accountants

429, Second Floor, Jagriti Enclave,
Vikas Marg Extn., Delhi-110092 (INDIA)
Ph. : 011-43016599, Fax : 011-22481096
email : robina1972@gmail.com

**LIMITED REVIEW REPORT ON QUARTERLY AND YEAR TO DATE UN-AUDITED
STANDALONE FINANCIAL RESULTS OF VIJAY SOLVEX LIMITED UNDER
REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE
REQUIREMENTS) REGULATIONS, 2015**

To,

The Board of Directors

Vijay Solvex Limited,

Bhagwati Sadan,

Swami Dayanand Marg,

Alwar – 301001.

We have reviewed the accompanying statement of Un-audited Standalone Financial Results of **VIJAY SOLVEX LIMITED** ("the Company") for the quarter ended September 30, 2021 and year to date results for the period from April 1, 2021 to September 30, 2021 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these Un-audited Standalone 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 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





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assurance as to whether the financial statements are free of material misstatements. 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, prepared in accordance with the applicable Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Alwar

Date: 29.10.2021



For **Anil Mukesh & Associates**
Chartered Accountants

(CA Robina Aggarwal)

Partner

M. No. 077580

FRN – 014787N

UDIN: 21077580 AAAABV3470



LIMITED REVIEW REPORT ON QUARTERLY AND YEAR TO DATE UN-AUDITED CONSOLIDATED FINANCIAL RESULTS OF VIJAY SOLVEX LIMITED UNDER REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

To,

The Board of Directors

Vijay Solvex Limited,
Bhagwati Sadan,
Swami Dayanand Marg,
Alwar – 301001.

1. We have reviewed the accompanying Statement of Consolidated Un-audited Financial Results of **VIJAY SOLVEX LIMITED** ("the Parent") and its share of the net profit / (loss) after tax and other comprehensive income / loss of its associates for the quarter ended September 30, 2021 and for the period from April 1, 2021 to September 30, 2021 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under, SEBI Circular CIR/CFD/FAC/62/2016 dated 5 July, 2016 and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we





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would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

Sr. No.	Name of the Entity	Relationship
1.	Vijay Solvex Limited	Parent Company
2.	Vijay International Private Limited	Associate Company
3.	Vijay Agro Mills Private Limited	Associate Company
4.	Gaurav Enclave Private Limited	Associate Company
5.	Dhruva Enclave Private Limited	Associate Company
6.	Indo Caps Private Limited	Associate Company
7.	Raghuvar (India) Limited	Associate Company

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the information and explanations given to us by the Management referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.





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6. The Statement includes the Group's share of net profit / (loss) after tax of Rs. 33.94 Lacs and Rs. 257.84 Lacs and other comprehensive income / (loss) of Rs. 1516.35 Lacs and Rs. 4636.27 Lacs for the quarter ended September 30, 2021 and for the period from April 1, 2021 to September 30, 2021, respectively, as considered in the Statement, in respect of 6 associates, based on their interim financial results which have not been reviewed by their auditors, and have been furnished to us by the Parent's Company Management. Our conclusion on the Statement and our report in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) read with SEBI Circular CIR/CFD/FAC/62/2016 dated 5 July, 2016, in so far as it relates to the aforesaid associates, are based solely on such unreviewed interim financial results.

Our conclusion on the Statement is not modified in respect of the above matter.

Place: Alwar
Date: 29.10.2021



For **Anil Mukesh & Associates**
Chartered Accountants

(CA Robina Aggarwal)
Partner

M. No. 077580

FRN – 014787N

UDIN: 21077580AAAA BU8735

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2021

(Rs. In Lacs)

	Particulars	3 Months ended September 30, 2021	Preceding 3 months ended June 30, 2021	Corresponding 3 months ended in the previous year September 30, 2020	6 months ended September 30, 2021	Corresponding 6 months ended in the previous year September 30, 2020	Previous year ended March 31, 2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	a) Revenue from operations	62,722.28	65,396.43	46,501.62	128,118.71	91,972.29	206,965.69
	b) Other Income	512.21	2.98	40.16	515.19	272.44	576.53
	Total Income	63,234.49	65,399.41	46,541.78	128,633.90	92,244.73	207,542.22
2	Expenses						
	a) Cost of materials consumed	50,080.65	42,475.50	30,477.06	92,556.15	67,577.71	139,125.58
	b) Purchase of Stock in trade	9,794.01	16,925.97	11,431.18	26,719.98	16,744.37	52,767.63
	c) Change in inventories of Finished goods, Work in progress and stock in trade	(1,697.82)	1,698.49	693.65	0.67	(88.40)	(2,596.33)
	d) Employee benefit expenses	480.28	421.49	470.56	901.77	871.69	1,796.32
	e) Finance costs	117.92	59.48	(213.06)	177.40	(499.33)	(448.24)
	f) Depreciation and amortization expenses	59.11	56.23	49.93	115.34	103.49	218.11
	g) Other Expenses	1,974.71	2,133.03	2,249.27	4,107.74	4,710.55	8,026.82
	Total Expenses	60,808.86	63,770.19	45,158.59	124,579.05	89,420.08	198,889.89
3	Profit/ (Loss) before exceptional items and tax (1-2)	2,425.63	1,629.22	1,383.19	4,054.85	2,824.65	8,652.33
	Exceptional items	-	-	-	-	-	-
4	Profit/ (Loss) before tax	2,425.63	1,629.22	1,383.19	4,054.85	2,824.65	8,652.33
5	Tax Expenses						
	a) Current Tax	516.00	414.00	349.00	930.00	679.00	2,180.00
	b) Deferred Tax	89.03	(6.59)	(0.10)	82.44	29.04	46.48
	Total Tax Expenses	605.03	407.41	348.90	1,012.44	708.04	2,226.48
6	Net Profit / (loss) for the period (4-5)	1,820.60	1,221.81	1,034.29	3,042.41	2,116.61	6,425.87
7	Other Comprehensive income						
	a) Items that will not be reclassified to profit or loss						
	Fair Value of Investment	32.91	17.41	8.35	50.32	22.64	75.64
	Actuarial Gain/(Losses) of defined benefit plans	11.61	1.03	3.93	12.64	0.98	4.11
	Tax Impact on above	(6.58)	(2.20)	(1.66)	(8.78)	(1.54)	(6.93)
	b) Items that will be reclassified to profit or loss						
	Total other Comprehensive income	37.94	16.24	10.42	54.18	22.08	72.82
8	Total Comprehensive Income (6+7)	1,858.54	1,238.05	1,044.71	3,096.59	2,138.69	6,498.69
9	Paid-up equity share capital (Face Value Rs. 10 each)	320.13	320.13	320.13	320.13	320.13	320.13
10	Other Equity excluding Revaluation Reserve						20,699.37
11	Earning per equity share (of Rs 10/- each) (not annualised)						
	(a) Basic	56.87	38.17	32.31	95.04	66.12	200.73
	(b) Diluted	56.87	38.17	32.31	95.04	66.12	200.73
	See accompanying notes to the Standalone financial result						

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Standalone Segment Information for the Quarter and Half year ended 30th September 2021 (In Lacs)

	Particulars	3 Months ended September 30, 2021	Preceding 3 months ended June 30, 2021	Corresponding 3 months ended in the previous year September 30, 2020	6 months ended September 30, 2021	Corresponding 6 months ended in the previous year September 30, 2020	Previous year ended March 31, 2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Segment Revenue						
	a) Edible Oils	62,385.04	65,164.85	46,197.67	127,549.89	91,518.21	205,646.40
	b) Ceramics	303.25	199.01	277.84	502.26	393.92	1,227.21
	c) Wind Power Generators	59.92	54.95	39.75	114.87	101.17	155.21
	d) Unallocated	-	-	-	-	-	-
	Total	62,748.21	65,418.81	46,515.26	128,167.02	92,013.30	207,028.82
	Less: Inter Segment Revenue	25.93	22.38	13.64	48.31	41.01	63.13
	Net Sales/ Income from Operations	62,722.28	65,396.43	46,501.62	128,118.71	91,972.29	206,965.69
2	Segment Results Profit/(+)/loss(-) before tax & finance cost						
	a) Edible Oils	2,491.69	1,642.28	1,113.03	4,133.97	2,263.87	8,028.84
	b) Ceramics	3.42	2.99	28.83	6.41	(16.75)	65.99
	c) Wind Power Generators	48.44	43.43	28.27	91.87	78.20	109.26
	d) Unallocated Income/(Expenses) Net	-	-	-	-	-	-
	Total	2,543.55	1,688.70	1,170.13	4,232.25	2,325.32	8,204.09
	Less: Finance cost	117.92	59.48	(213.06)	177.40	(499.33)	(448.24)
	Profit Before Tax	2,425.63	1,629.22	1,383.19	4,054.85	2,824.65	8,652.33
3	Capital Employed (Segment Assets-Segment Liabilities)						
	a) Edible Oils	23,718.52	21,571.20	16,091.03	23,718.52	16,091.03	20,102.76
	b) Ceramics	1,121.66	1,118.02	1,028.63	1,121.66	1,028.63	1,114.14
	c) Wind Power Generators	75.03	68.49	110.23	75.03	110.23	39.61
	d) Unallocated	(644.57)	(345.61)	(415.84)	(644.57)	(415.84)	(82.48)

Note

- The above Unaudited Standalone Financial Results for the quarter and half year ended 30th September, 2021 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the Company at its meeting held on 29-10-2021.
- The above results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) (as amended time to time) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- In March 2020, the World Health Organization has declared Covid-19, a global pandemic. Consequent to this, Government of India declared a nation-wide lockdown and later on the same was lifted with some restrictions. The company remains watchful of the potential impact of Covid-19 pandemic, particularly the "second wave" on continuous basis. The company's management has continued to make the assessment of likely adverse impact on business and financial risks. As per current assessment, there are no significant impact on carrying amount of property, plant and equipments, inventories, goodwill, Intangible assets, trade receivables, Investments and other financial assets is expected, and the management is continue to monitor changes in future economic conditions. Being a part of the essential commodity Industry, the company was allowed to continue its operations/manufacturing activities of its units with minimum labour and staff as suggested by Government from time to time, hence the company was able to manage the same at optimum level. From the measure taken above, the management believes that there is not much adverse impact on the business and financial risk and believes that the impact is likely to be short term in nature. The management does not see any medium to long term risk on the company's ability to continue as a going concern and meeting its liabilities as and when they become due. Given the uncertainties associated with nature, condition and duration of covid-19 pandemic, the impact on the company's financial statements will be continuously made and provided for as and when required.
- The figures for the previous period has been regrouped / reclassified, wherever necessary in order to conform to the current grouping.
- The above results of the Company are available on company website at www.vijaysolvex.com and at BSE website www.bseindia.com.

PLACE : ALWAR
DATE : 29-10-2021



(Signature)
(Vijay Data)
Managing Director
DIN: 00286492

VIJAY SOLVEX LIMITED

Corporate Identity Number: L15142RJ1987PLC004232

website: www.vijaysolvex.com, email id: cs_jodha@dataoils.com

Regd. Office : Bhagwati Sadan, Swami Dayanand Marg, Alwar (Raj) 301001

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2021

(Rs. in Lacs)

	Particulars	3 Months ended September 30, 2021	Preceding 3 months ended June 30, 2021	Corresponding 3 months ended in the previous year September 30, 2020	6 months ended September 30, 2021	Corresponding 6 months ended in the previous year September 30, 2020	Previous year ended March 31, 2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	a) Revenue from operations	62,722.28	65,396.43	46,501.62	128,118.71	91,972.29	206,985.69
	b) Other Income	512.21	2.98	40.16	515.19	272.44	576.53
	Total Income	63,234.49	65,399.41	46,541.78	128,633.90	92,244.73	207,562.22
2	Expenses						
	a) Cost of materials consumed	50,080.65	42,475.50	30,477.06	92,556.15	67,577.71	139,125.58
	b) Purchase of Stock in trade	9,794.01	16,925.97	11,431.18	26,719.98	16,744.37	52,767.63
	c) Change in inventories of Finished goods, Work in progress and stock in trade	(1,697.82)	1,698.49	693.65	0.67	(88.40)	(2,596.33)
	d) Employee benefit expenses	480.28	421.49	470.56	901.77	871.69	1,796.32
	e) Finance costs	117.92	59.48	(213.06)	177.40	(499.33)	(448.24)
	f) Depreciation and amortization expenses	59.11	50.23	49.93	115.34	103.49	218.11
	g) Other Expenses	1,974.71	2,133.03	2,249.27	4,107.74	4,710.55	8,026.82
	Total Expenses	60,808.86	63,770.19	45,158.59	124,579.05	89,420.08	198,889.89
3	Profit/(Loss) before Share in Associates, exceptional items and tax	2,425.63	1,629.22	1,383.19	4,054.85	2,824.65	8,652.33
	Share of Profit/(loss) in Associates	33.94	223.90	57.26	257.84	45.28	250.79
4	Profit/(Loss) before exceptional items and tax	2,459.57	1,853.12	1,440.45	4,312.69	2,869.93	8,903.12
	Exceptional items	-	-	-	-	-	-
5	Profit/(Loss) before tax	2,459.57	1,853.12	1,440.45	4,312.69	2,869.93	8,903.12
6	Tax Expenses						
	a) Current Tax	516.00	414.00	349.00	830.00	679.00	2,180.00
	b) Deferred Tax	69.03	(6.59)	(0.10)	82.44	29.04	48.46
	Total Tax Expenses	605.03	407.41	348.90	1,012.44	708.04	2,228.46
7	Net Profit/(loss) for the period (5-6)	1,854.54	1,445.71	1,091.55	3,300.25	2,161.89	6,674.66
8	Other Comprehensive income						
	Items that will not be reclassified to profit or loss						
	Fair Value of Investment	32.91	17.41	8.35	50.32	22.64	75.64
	Actuarial Gain/(Losses) of defined benefit plans	11.61	1.03	3.93	12.64	0.98	4.11
	Tax impact on above	(6.58)	(2.20)	(1.86)	(8.78)	(1.54)	(6.93)
	Share of Other Comprehensive income in Associates	1,516.35	3,119.92	419.01	4,636.27	537.98	1,672.13
	Total other Comprehensive Income	1,554.29	3,136.16	429.43	4,690.45	560.06	1,744.95
9	Total Comprehensive Income (7+8)	3,408.83	4,581.87	1,520.98	7,990.70	2,721.95	8,419.61
10	Paid-up equity share capital (Face Value Rs. 10 each)	320.13	320.13	320.13	320.13	320.13	320.13
11	Other Equity excluding Revaluation Reserve						23,637.85
12	Earning per equity share (of Rs. 10/- each) (not annualised)						
	(a) Basic	57.93	45.16	34.10	103.09	67.53	208.56
	(b) Diluted	57.93	45.16	34.10	103.09	67.53	208.56
	See accompanying notes to the Consolidated financial result						



Consolidated Segment Information for the Quarter and Half year ended 30th September 2021 (In Lacs)

	Particulars	3 Months ended September 30, 2021	Preceding 3 months ended June 30, 2021	Corresponding 3 months ended in the previous year September 30, 2020	6 months ended September 30, 2021	Corresponding 6 months ended in the previous year September 30, 2020	Previous year ended March 31, 2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Segment Revenue						
	a) Edible Oils	62,385.04	65,164.85	46,197.67	127,549.89	91,518.21	205,646.40
	b) Ceramics	303.25	199.01	277.84	502.26	393.92	1,227.21
	c) Wind Power Generators	59.92	54.95	39.75	114.87	101.17	155.21
	d) Unallocated	-	-	-	-	-	-
	Total	62,748.21	65,418.81	46,515.26	128,167.02	92,013.30	207,028.82
	Less: Inter Segment Revenue	25.93	22.38	13.64	48.31	41.01	63.13
	Net Sales/ Income from Operations	62,722.28	65,396.43	46,501.62	128,118.71	91,972.29	206,965.69
2	Segment Results Profit(+) /loss(-) before tax & finance cost						
	a) Edible Oils	2,525.63	1,866.18	1,170.29	4,391.81	2,309.15	8,279.63
	b) Ceramics	3.42	2.99	28.83	6.41	(16.75)	65.99
	c) Wind Power Generators	48.44	43.43	28.27	91.87	78.20	109.26
	d) Unallocated Income/(Expenses) Net	-	-	-	-	-	-
	Total	2,577.49	1,912.60	1,227.39	4,490.09	2,370.60	8,454.88
	Less: Finance cost	117.92	59.48	(213.06)	177.40	(499.33)	(448.24)
	Profit Before Tax	2,459.57	1,853.12	1,440.45	4,312.69	2,869.93	8,903.12
3	Capital Employed (Segment Assets-Segment Liabilities)						
	a) Edible Oils	31,551.11	27,853.50	17,689.84	31,551.11	17,689.84	23,041.24
	b) Ceramics	1,121.66	1,118.02	1,028.63	1,121.66	1,028.63	1,114.14
	c) Wind Power Generators	75.03	68.49	110.23	75.03	110.23	39.61
	d) Unallocated	(644.57)	(345.81)	(415.84)	(644.57)	(415.84)	(82.48)

Note

- The above Unaudited Consolidated Financial Results for the quarter and half year ended 30th September, 2021 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the Company at its meeting held on 29-10-2021.
- The above results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) (as amended time to time) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- In March 2020, the World Health Organization has declared Covid-19, a global pandemic. Consequent to this, Government of India declared a nation-wide lockdown and later on the same was lifted with some restrictions. The company remains watchful of the potential impact of Covid-19 pandemic, particularly the "second wave" on continuous basis. The company's management has continued to make the assessment of likely adverse impact on business and financial risks. As per current assessment, there are no significant impact on carrying amount of property, plant and equipments, inventories, goodwill, Intangible assets, trade receivables, Investments and other financial assets is expected, and the management is continue to monitor changes in future economic conditions. Being a part of the essential commodity Industry, the company was allowed to continue its operations/manufacturing activities of its units with minimum labour and staff as suggested by Government from time to time, hence the company was able to manage the same at optimum level. From the measure taken above, the management believes that there is not much adverse impact on the business and financial risk and believes that the impact is likely to be short term in nature. The management does not see any medium to long term risk on the company's ability to continue as a going concern and meeting its liabilities as and when they become due. Given the uncertainties associated with nature, condition and duration of covid-19 pandemic, the impact on the company's financial statements will be continuously made and provided for as and when required.
- The figures for the previous period has been regrouped / reclassified, wherever necessary in order to conform to the current grouping.
- The above results of the Company are available on company website at www.vijaysolvex.com and at BSE website www.bseindia.com.

PLACE : ALWAR
DATE : 29-10-2021



(Signature)
(Vijay Data)
Managing Director
DIN: 00286492

Statement of Assets and Liabilities as at 30th September 2021 (Rs in Lacs)

	Particulars	Standalone		Consolidated	
		As at 30.09.2021	As at 31.03.2021	As at 30.09.2021	As at 31.03.2021
		Unaudited	Audited	Unaudited	Audited
I	ASSETS				
(1)	NON CURRENT ASSETS				
	Property, Plant and Equipment	2068.75	2125.64	2068.75	2125.64
	Right of Use of Assets	85.46	101.18	85.46	101.18
	Capital Work in Progress	1115.51	974.21	1115.51	974.21
	Intangible assets	4.34	4.99	4.34	4.99
	Financial Assets				
	i) Investments in Associates	3335.01	3335.01	11167.60	6346.98
	ii) Investments in others	2378.71	1927.69	2378.71	1927.69
	iii) Other Financial Assets	94.03	94.42	94.03	94.42
	Other Non-current Assets	360.29	410.61	360.29	410.61
	Total Non Current Assets	9442.10	8973.75	17274.69	11985.72
(2)	CURRENT ASSETS				
	Inventories	16125.43	10033.09	16125.43	10033.09
	Financial Assets				
	i) Trade Receivable	2840.09	4170.52	2840.09	4170.52
	ii) Cash and cash equivalents	1338.64	57.87	1338.64	57.87
	iii) Bank Balances other than (ii) above	7151.00	8065.82	7151.00	8065.82
	iv) Loans	3.33	661.40	3.33	587.91
	v) Other Financial Assets	1615.36	1806.70	1615.36	1806.70
	Other Current Assets	2429.48	4377.81	2429.48	4377.81
	Total Current Assets	31503.33	29173.21	31503.33	29099.72
	Total Assets	40945.43	38146.96	48778.02	41085.44
II	EQUITY AND LIABILITIES				
(1)	EQUITY				
	Equity Share Capital	320.13	320.13	320.13	320.13
	Other Equity	23950.51	20853.92	31783.10	23792.40
	Total Equity	24270.64	21174.05	32103.23	24112.53
(2)	LIABILITIES				
(a)	NON-CURRENT LIABILITIES				
	Financial liabilities				
	i) Lease Liabilities	63.32	80.33	63.32	80.33
	Long term Provisions	233.42	249.70	233.42	249.70
	Deferred Tax Liabilities (Net)	516.24	425.02	516.24	425.02
	Total Non Current Liabilities	812.98	755.05	812.98	755.05
(b)	CURRENT LIABILITIES				
	Financial liabilities				
	i) Borrowings	10197.67	11534.07	10197.67	11534.07
	ii) Lease Liabilities	32.65	31.29	32.65	31.29
	iii) Trade Payables				
	Dues to Micro and Small enterprises	101.43	122.09	101.43	122.09
	Dues to others	3765.45	3723.51	3765.45	3723.51
	iv) Other Current Financial Liabilities	490.66	477.23	490.66	477.23
	Other current liabilities	596.44	145.80	596.44	145.80
	Provisions	206.62	183.87	206.62	183.87
	Current Tax Liabilities (Net)	470.89	-	470.89	-
	Total Current Liabilities	15861.81	16217.86	15861.81	16217.86
	Total Equity and Liabilities	40945.43	38146.96	48778.02	41085.44

PLACE : ALWAR
DATE : 29-10-2021



Jodha
(Vijay Data)
Managing Director
DIN: 00286492

Cash Flow Statement for the Half Year Ended 30th September 2021 (In Lacs)

Particulars	Standalone		Consolidated	
	As at 30.09.2021	As at 30.09.2020	As at 30.09.2021	As at 30.09.2020
	Unaudited	Unaudited	Unaudited	Unaudited
Cash flow from Operating Activities				
Net Profit before taxation and extraordinary items	4054.85	2,824.65	4,312.69	2,869.93
Depreciation	115.34	103.49	115.34	103.49
Dividend Income	(0.62)	-	(0.62)	-
(Profit)/Loss on foreign fluctuations	48.88	(231.68)	48.88	(231.68)
Interest and other finance Expense (net)	(53.44)	14.67	(53.44)	14.67
(Profit)/Loss on Sale of Fixed Assets	(0.03)	(0.06)	(0.03)	(0.06)
Share of (Profit)/Loss in Associates	-	-	(257.84)	(45.28)
Actuarial Gain/(loss) of define Benefit Plan	12.64	0.98	12.64	0.98
Fair value gain on investment	(400.67)	(196.94)	(400.67)	(196.94)
Operating Profit before Working Capital Changes	3776.95	2515.11	3776.95	2515.11
Increase/(Decrease) in Provisions-Current	22.75	6.22	22.75	6.22
Increase/(Decrease) in Provisions- Non Current	(16.28)	16.79	(16.28)	16.79
Increase/(Decrease) in Trade Payables-Current	21.28	(187.12)	21.28	(187.12)
Decrease/(Increase) in Inventories	(6,092.34)	(3,772.91)	(6,092.34)	(3,772.91)
Increase/(Decrease) in Other Current Liabilities	450.64	462.15	450.64	462.15
Increase/(Decrease) in Other Financial Liabilities- Current	13.43	109.26	13.43	109.26
Decrease/(Increase) in Trade Receivables- Current	1,330.43	(738.05)	1,330.43	(738.05)
Decrease/(Increase) in Loans & Advances-Current	658.07	0.42	658.07	0.42
Decrease/(Increase) in Other Financial Assets-Non Current	0.39	0.01	0.39	0.01
Decrease/(Increase) in Other Financial Assets-Current	191.33	15.96	191.33	15.96
Decrease/(Increase) in other Non- Current Assets	50.32	1.60	50.32	1.60
Decrease/(Increase) in other Current Assets	1,948.33	1,506.60	1,948.33	1,506.60
Cash Generated from Operations	2,355.30	(63.96)	2,355.30	(63.96)
Taxes Refund/ (Paid)	(459.11)	(405.02)	(459.11)	(405.02)
Net Cash from / (used in) Operating Activities	1,896.19	(468.98)	1,896.19	(468.98)
Cash Flow from Investing Activities				
(Purchases)/Sale of Fixed Assets (Net)	(183.35)	(151.89)	(183.35)	(151.89)
(Purchases)/Sale of Investments (Net)	(0.03)	1.45	(0.03)	1.45
Interest Received	184.20	166.65	184.20	166.65
(Increase)/Maturity of Fixed Deposits	914.82	(6,162.04)	914.82	(6,162.04)
Dividend Income	0.62	-	0.62	-
Net Cash from / (used in) Investing Activities	916.26	(6,145.83)	916.26	(6,145.83)
Cash flow from Financing Activities				
Receipts / (Payment) of Borrowings	(1,385.28)	5,044.39	(1,385.28)	5,044.39
Interest paid	(125.90)	(175.21)	(125.90)	(175.21)
Interest on Lease Liabilities	(4.86)	(6.11)	(4.86)	(6.11)
Principal on Lease Liabilities	(15.64)	(14.39)	(15.64)	(14.39)
Net Cash from / (used in) Financing Activities	(1,531.68)	4,848.68	(1,531.68)	4,848.68
Net (Decrease)/Increase in Cash and Cash Equivalents	1,280.77	(1,766.13)	1,280.77	(1,766.13)
Opening Balance of Cash and Cash Equivalents	57.87	5,200.67	57.87	5,200.67
Closing Balance of Cash and Cash Equivalents	1338.64	3434.54	1338.64	3434.54
COMPONENTS OF CASH & CASH EQUIVALENTS				
Balance with Bank				
-In Current Account	20.29	413.87	20.29	413.87
- in FDR with bank less than or equal to 3 months	1295.00	2985.00	1295.00	2985.00
Cash on Hand	23.35	35.67	23.35	35.67
Total	1338.64	3434.54	1338.64	3434.54

The above Cash flow statement has been prepared following the "Indirect method" as set out in IND AS-7 on Cash Flow statement issued by Institute of Chartered Accountants of India.

PLACE : ALWAR
DATE : 29-10-2021



(Signature)
(Vijay Data)
Managing Director
DIN: 00286492