



Independent Auditor's Review Report on the Quarterly Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Limited Review Report

The Board of Directors
Indsoya Limited

1. We have reviewed the accompanying statement of unaudited financial results of Indsoya Limited (the "Company") for the quarter ended September 30, 2022 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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 would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. 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 recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR,
DMKH & Co.
Chartered Accountants
FRN 116886W

Mundada
CA Dinesh Mundada
Partner
Membership No.: 122962
Place: Pune
Date: 14th November 2022
UDIN: 22122962BDCHRJ3775



INDSOYA LIMITED

Registered office : SH-5, Floor-GRD, Plot- 355, Asiad Market Building, Shaikh Memon Street, Kalbadevi

Mumbai-400 002

Tel No. 022-22852796 Email ID. info@indsoya.in Website: WWW.indsoya.com

CIN: L67120MH1980PLC023332

(Rs. In Lacs)

STATEMENT OF ASSETS AND LIABILITIES

Standalone

	As at 30.09.2022	As at 30.09.2021	As at 31.03.2022
	(Unaudited)	(Unaudited)	(Audited)
ASSETS			
Non Current Assets			
Property, Plant & Equipments	0.03	0.03	0.03
Financial Assets			
Investment	-	-	-
Other Non-Current Assets			
Income Tax Asset (Net of Provisions)	4.32	2.61	4.08
Total Non Current Assets	4.35	2.64	4.11
Current Assets			
Inventories	-	-	-
Financial Assets			
Cash and Cash Equivalents	2.28	6.69	8.19
Others Financial assets	109.22	108.73	108.68
Total Current Assets	111.50	115.42	116.87
Total Assets	115.85	118.06	120.98
EQUITY AND LIABILITIES			
Equity			
Equity Share Capital	20.00	20.00	20.00
Other equity	95.32	97.05	99.32
	115.32	117.05	119.32
Non current Liabilities			
Other Non Current Liabilities	-	-	-
Provisions	0.53	0.29	0.52
Total Non Current Liabilities	0.53	0.29	0.52
Current Liabilities			
Financial Liabilities			
Trade Payable	-	0.72	0.99
Other financial liabilities	-	-	0.15
Total Current Liabilities	-	0.72	1.14
Total Equity & Liabilities	115.85	118.06	120.98

Place : MUMBAI

Date: 14th November 2022

For DMKH & Co.
Chartered Accountant.

Partner
CA Dinesh Mundada
M. No. 122962



For INDSOYA LIMITED

Lalita
LALITA GHANSHYAM MUTREJA

Director

DIN: 07514392

UDIN: 22122962BDCHRJ3775

INDSOYA LIMITED

Registered office : SH-5, Floor-GRD, Plot- 355, Asiad Market Building, Shaikh Memon Street, Kalbadevi, Mumbai-400 002

Tel No. 022-22852796 Email ID. info@indsoya.com Website: WWW.indsoya.com

CIN: L67120MH1980PLC023332

Statement of Standalone Unaudited Financial Results For The Quarter Ended as on 30th September , 2022
(Rs. in Lakhs except per share data)

Particulars	Quarter Ended			Year to Date	Year to Date	Year Ended
	30.09.2022	30.06.2022	30.09.2021	figures for	figures for	
	Unaudited	Unaudited	Unaudited	current period	previous year	Year Ended
	30.09.2022	30.06.2022	30.09.2021	ended	ended	31.03.2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Income from Operations	-	-	27.34	-	57.30	236.86
2. Other Income	0.72	1.50	2.70	2.22	6.39	11.74
3. Total Revenue (1+2)	0.72	1.50	30.04	2.22	63.69	248.60
4. Expenses						
(a) Cost of materials consumed	-	-	-	-	-	-
(b) Purchases of stock -in-trade	-	-	24.67	-	51.36	226.71
(c) Changes in inventories of finished goods	-	-	-	-	-	-
(d) Work -in -process and stock -in -trade	-	-	-	-	-	-
(e) Employee benefits expense	0.90	0.90	0.75	1.80	1.50	3.53
(f) Finance Costs	-	-	-	-	-	-
(g) Depreciation and amortisation expense	-	-	-	-	-	-
(h) Other expenses	0.99	3.74	1.22	4.73	5.39	9.90
Total Expenses	1.89	4.64	26.64	6.53	58.25	240.14
5. Profit / (Loss) before Exceptional & Extra ordinary items and Tax (3-4)	-1.17	-3.14	3.40	-4.31	5.44	8.46
6. Exceptional items	-	-	-	-	-	-
7. Profit / (Loss) before Extra ordinary items and Tax (5-6)	-1.17	-3.14	3.40	-4.31	5.44	8.46
8. Extraordinary Items	-	-	-	-	-	-
9. Profit / (Loss) before Tax (7-8)	-1.17	-3.14	3.40	-4.31	5.44	8.46
10. Tax expense						
Current	-	-	0.90	-	1.35	2.10
Deferred	-	-	-	-	-	-
11. Profit after Tax from Continuing Operation (9-10)	-1.17	-3.14	2.50	-4.31	4.09	6.36
12. Profit / (Loss) after Tax from discontinuing operations	-	-	-	-	-	-
13. Tax Expenses of discontinuing operations	-	-	-	-	-	-
14. Profit / (Loss) after Tax from discontinuing operations (12-13)	-	-	-	-	-	-
15. Net Profit after Tax (11+14)	-1.17	-3.14	2.50	-4.31	4.09	6.36
16. Other Comprehensive Income						
A. Items that will not be reclassified to profit or loss	-	-	-	-	-	-
B. Items that will be reclassified to profit or loss	-	-	-	-	-	-
Total Other Comprehensive Income (16.A+ 16B)	-	-	-	-	-	-
17. Total Comprehensive Income (15+16)	-1.17	-3.14	2.50	-4.31	4.09	6.36
18. Paid-up Equity Share Capital (Face Value of Rs. 10 each)	20.00	20.00	20.00	20.00	20.00	20.00
19. Other equity						99.32
20. Earnings per equity share (Face Value of Rs. 10 each) (not annualized) (Rs.)						
(a) Basic	-0.29	-0.71	0.63	-1.00	1.02	1.59
(b) Diluted	-0.29	-0.71	0.63	-1.00	1.02	1.59

Notes:

1. The Unaudited Standard Financial Result were reviewed by the Audit Committee and approved at the meeting of the Board of Directors of the Company at its meeting held on 14 th November , 2022

2. Statutory Auditors have carried out a Limited Review of the above results. There are no qualification in the limited review report.

3. The spread of COVID 19 pandemic across the globe and the consequent remedial measures against the virus taken by the various countries and the Indian in view of the above pandemic, its impact on the company's operations has not been considered material and the Company will continue to closely monitor any material changes to future economic conditions and update same.

4. Previous period / year figures have been regrouped / reclassified wherever found necessary, to conform to current period / year classification.

Place: Mumbai

Date :14th November 2022

For INDSOYA LIMITED

Lalita
LALITA CHANSHYAM MUTREJA

Director

DIN: 07514392

INDSOYA LIMITED
CIN: L67120MH1980PLC023332

Registered office :SH-5, Floor-GRD, Plot- 355, Asiad Market Building, Shaikh Memon Street, Kalbadevi, Mumbai-400 002

Tel No. 022-22852796 Email ID. info@indsoya.com Website: WWW.indsoya .com

EXTRACT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED SEPTEMBER 30, 2022

(Rs. In. Lacs)

Particulars	Quarter ended		Quarter ended		Year to Date	Year to Date	Year Ended
	Unaudited 30-09-2022	Unaudited 30-06-2022	Unaudited 30-09-2021	Unaudited 30-09-2022	figures for current period ended	figures for previous year ended	
Total Income from operation (net)	0.72	1.50	30.04	2.22	63.69	248.60	
Net Profit /(Loss) after taxes, minority interest and share of profit/loss of associates	-1.17	-3.14	2.50	-4.31	4.09	6.36	
Total Comprehensive Income	-1.17	-3.14	2.50	-4.31	4.09	6.36	
Paid up Share Capital (Face Value of Rs. 10/- each fully paid up)	20	20	20	20	20	20	
Other equity						99.32	
Earning Per Share (before extraordinary items) (of Rs.10/- each) Basic and Diluted	-0.29	-0.71	0.63	-1.00	1.02	1.59	
Earning Per Share (before extraordinary items) (of Rs.10/- each) Basic and Diluted	-0.29	-0.71	0.63	-1.00	1.02	1.59	

Notes:

The above is an extract of the detailed format of the Financial Results for the Quarter ended 30, September 2022 filed with the stock exchange under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulation, 2015. The full format of Financial Result for the quarter ended 30 th September , 2022 are available on the stock exchange website (www.bseindia.com) and Company's website (www. Indsoya.com)

Place : MUMBAI

Date: 14th November 2022

For INDSOYA LIMITED


LALITA GHANSHYAM MUTREJA

Director
DIN: 07514392

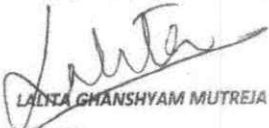
INDSOYA LIMITED**Statement of Cash Flow for the half year ended September 30,2022**

	Rs in Lacs	
	HALF YEAR ENDED	
	<u>30.09.2022</u>	<u>30.09.2021</u>
	<u>Unaudited</u>	<u>Unaudited</u>
	Rs.	Rs.
A. Cash Flow from Operating Activities		
Net Profit before tax and extraordinary items	-4.00	5.44
Adjusted for :-		
Depreciation	0.00	0.00
Operating Profit before working Capital changes	-4.00	5.44
Adjusted for changes in working capital :-		
Others Financial assets	-0.54	-3.06
Others Non current assets	-0.30	-1.56
Others Non current liabilities	0.00	0.00
Current Liabilities	-1.07	-0.43
Cash generated from operations	-5.91	0.39
Less:- Direct tax paid/(Refund)	0.00	1.35
Cash Flow before extraordinary items	-5.91	-0.96
Net Cash inflow /(used) from Operating Activities (A)	-5.91	-0.96
B. Cash Flow from Investing Activities		
Purchase / Sale of Investments (net)	0.00	0.00
Purchase / Sale of assets	0.00	0.00
Net Cash inflow /(used) in Investing Activities (B)	0.00	0.00
C. Cash Flow from Financing Activities		
Short term loans	0.00	0.00
Net Cash inflow / (used) in Financing Activities (C)	0.00	0.00
D. NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	-5.91	-0.96
Opening Balance of Cash and Cash Equivalents	8.19	7.65
Closing Balance of Cash and Cash Equivalents	2.28	6.69

Place : MUMBAI

Date: 14th November 2022

For INDSOYA LIMITED



LALITA GHANSHYAM MUTREJA
Director

DIN: 07514392