

## November 9, 2023

To,
Manager- Dept. of Corporate Services
BSE Ltd.
25th Floor, P.J. Towers,
Dalal Street,
Mumbai - 400 001

**Scrip Code:** 542862

Sub: Outcome of Board Meeting pursuant to Regulation 30 & Regulation 33 of the SEBI (LODR)

Regulations, 2015.

Dear Sir/Madam,

This is to inform you that the Board of Directors of the Company at their meeting held on **Thursday, the 9th November, 2023,** inter alia, transacted the following business:

Considered and approved the Un-audited Financial Results for the quarter and half year ended on 30<sup>th</sup> September, 2023.

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we submit herewith Un-audited Financial Results for the quarter and half year ended on 30<sup>th</sup> September, 2023 along with Cash Flow Statement for the half year ended 30<sup>th</sup> September, 2023, the Statement of Assets & Liabilities and Limited Review Report issued by the Statutory Auditors of the company.

The Meeting of the Board of Directors of the Company commenced at 11.00 a.m. and concluded at  $\underline{2:45}$  p.m.

Please take the same on your record.

Thanking you.
Yours faithfully,
For Shahlon Silk Industries Limited

Hitesh K. Garmora Company Secretary Membership No.16160

Reg. & Corp. off: 3rd Floor, Dawer Chambers, Beside: J.K. Tower, Ring Road, Surat-395 002, Gujarat Tel.: +91 261 2635551 – 53 +91 261 4190200 CIN: L17120GJ2008PLC053464 E-mail::info@shahlon.com

E-mail:::info@shahlon.com
Web : www.shahlon.com

4th Floor, Titaanium Business Hub, Surat-Khajod Road, Nr. Sarsana, Bhimrad, Surat 395007

Bhimrad, Surat-395007. Phone: 2297007, 2297006, 3532258

E-mail: info@raseshca.com

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

To,
The Board of Directors,
Shahlon Silk Industries Limited,
3rd Floor, Dawer Chambers, Near Sub-Jail,
Ring Road, Surat-395002,
Gujarat, India

- 1. We have reviewed the accompanying statement of unaudited financial results ("the Statement") of "Shahlon Silk Industries Limited" ("the Company") for the quarter ended 30<sup>th</sup> September 2023 and year to date results for the period 01<sup>st</sup> April 2023 to 30<sup>th</sup> September 2023, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('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, Interim Financial Reporting ('Ind AS 34') prescribed under section 133 of the Companies Act. 2013 ('the Act'), and other accounting principles generally accepted In India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Statement based on our review.
- 3. We have 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 the Standards on Auditing specified under section 143(10) of the Act, 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 the Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements 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.

FOR RASESH SHAH & ASSOCIATES CHARTERED ACCOUNTANTS FRN: 108671W

CA JAYDEEP J. JOSHI

PARTNER M.NO.: 043465

C. 52 >

UDIN: 23043465BGTPPH7635

PLACE: SURAT DATE: 09.11.2023



## SHAHLON SILK INDUSTRIES LTD.



Statement of Standalone Unaudited Financial Results for the Quarter and Half year Ended 30th September 2023

	Particulars		For the quarter months ended (dd-mm-yyyy)			For the six months ended (dd-mm-yyyy)	
A D	ate of start of reporting period	01-07-2023	01-04-2023	01-07-2022	01-04-2023	01-04-2022	01-04-2022
	late of end of reporting period	30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	31-03-2023
	Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 R	Revenue From Operations						
	Revenue From Operations	4,980.14	4,843.77	6,962.79	9,823.90	13,187.18	30,862.17
(b) O	Other Income	8.53	7.78	7.11	16.31	15.02	34.60
	Total Revenue	4,988.67	4,851.55	6,969.90	9,840.22	13,202.20	30,896.76
2 E	Expenses						
(a) C	Cost of materials consumed	1,370.74	2,287.57	2,933.93	3,658.30	6,943.10	11,481.99
(b) P	Purchases of stock-in-trade	1,452.74	968.84	1,240.08	2,421.58	2,179.39	10,138.87
(c) C	Changes in inventories of finished goods, work-in-progress and stock-in-trade	137.76	(422.58)	275.99	(284.82)	(538.15)	138.55
(d) E	Employee benefit expense	608.92	610.48	838.36	1,219.41	1,615.38	3,069.01
(e) F	Finance costs	347.33	356.88	366.57	704.21	726.59	1,420.28
(f) [	Depreciation and amortisation expense	196.54	194.42	227.83	390.96	449.54	905.38
(g)	Other Expenses						
i N	Manufacturing Expenses	498.39	571.66	777.05	1,070.06	1,561.39	2,984.12
ii /	Administrative & Other Expenses	75.38	84.84	75,96	160.22	163.36	339.35
iii 8	Selling & Distribution Expenses	107.14	113.64	130.82	220.77	301,40	516.62
	Total other expenses	680.9	770.14	983.83	1,451.05	2,026.1	3,840.10
	Total expenses	4,794.94	4,765.75	6,866.58	9,560.69	13,402.00	30,994.17
3	Profit before exceptional items and tax	193.72	85,80	103.32	279.52	(199.80	) (97.41
4	Exceptional items	10.66	16.01	14	26.67	579.77	612.78
5	Profit before tax	204.3	9 101.81	103.32	306.20	379.9	7 515.3
6	Tax Expense						
	Current tax	114.35	7.63	109.26	121.98	168.69	170.29
	Deferred tax	(26.84	(2.75	(31.57	(29.58	(30.54	(32.69
	Total tax expenses	87.5	1 4.88	77.69	92.4	0 138.1	5 137.6
7	Net Profit Loss for the period	116.8	7 96.93	25.64	213.8	0 241.8	2 377.7
8	Other Comprehensive income/(Expense) for period						
	(i) Items that will not be reclassified to profit or loss						
	Actuarial (loss)/gain on defined benefit obligation		-	-1	-	-	54.23
	Total Other Comprehensive Income for the year (Net of Tax)	-		9	-	-/	54.23
9	Total Comprehensive Income for the period (9+10	) 116.8	7 96.9	3 25.6	4 213.8	0 241.8	2 432.0
10	Details of equity share capital						
	Paid-up equity share capita	1,786.0	5 1,786.05	1,786.05	1,786.05	1,786.0	5 1,786.0
	Face value of equity share capital	al 2.0	0 2.00	2.00	2.00	2.0	0 2.0
11	Other Equity (excluding Revaluation Reserves)						7,635.2
12	Earnings per equity share						
	Basic earnings (loss) per share	0.1	3 0.11	0.03	0.24	4 0.2	7 0.42
	Diluted earnings (loss) per share	0.1	3 0.1	0.03	0.24	4 0.2	7 0.43





Date of start of reporting period   Other-2023   Other-		of Assets and Liability as at 30th September 2023	Current year	Previous year
Date of start of reporting period   01-04-2023   01-04-		Particulars		ended
Date of end of reporting period   30-09-2023   31-03-2023		Data of data of consultance should		
Assets  Property, plant and equipment Capital work-in-progress Intangible assets Int				
Non-current assets				
Non-current assets	1/		Unaudited	Audited
Property, plant and equipment	-1'	40.00.00		
Capital work-in-progress   13,84   31,84   Intangible assets   12,59   14,40   Investment property	-		7 931 94	8 402 09
Intangible assets investment property Godvill Other intangible assets investment property Godvill Other intangible assets under development Source of the Intangible assets intangible assets intangible assets Non-current financial assets Non-current financial assets Source of the Intangible assets Intangible assets Intangible assets Intangible assets Intangible assets Intangible assets Intended In				
Investment property Goodwill Other intangible assets under development Non-current financial assets Non-current investments Loans, Non - current Other Non current financial assets  Non-current financial assets  Total non-current financial assets Deferred tax assets (net) Other non-current assets Other non-current assets Inventories Inventor				
Goodwill Other intangible assets under development Non-current financial assets Non-current financial assets Non-current financial assets Loans, Non - current Other Non current Financial assets Loans, Non-current financial assets Total non-current financial assets Deferred tax assets (net) Other non-current assets Total non-current assets Inventories Inventories Current financial asset Current financial asset Current investments Trade receivables Trade receivables Bank balance other than cash and cash equivalents Bank balance other than cash and cash equivalents Bank balance other than cash and cash equivalents Current financial assets Current tax assets (net) Other current financial assets Total current financial assets Current tax assets (net) Other current assets classified as held for sale Regulatory deferral account debit balances and related deferred tax Assets  Equity Equity Equity Equity Share capital Other equity Total				
Other intangible assets under development  Non-current financial assets  Non-current investments Loans, Non- current Other Non current Financial assets  Total non-current financial assets  Deferred tax assets (net) Other non-current assets  Total non-current assets  Current assets Inventories Inventories Inventories Inventories Current financial asset  Current financial assets  Total current assets  Total assets  Total assets  Equity  Equity Share capital Other equity  Total assets  Non-current financial liabilities  Non-current financial liabilities  Non-current financial liabilities  Non-current financial liabilities  Total non-current financial liabilities  Current liabilities  Current liabilities  Current liabilities  Current liabilities  Current liabilities  Total non-current financial liabilities  Total non-current financial liabilities  Total non-current financial liabilities  Total non-current liabilities  Current liabilities  Current liabilities  Current liabilities  Total non-current financial liabilities  Total non-current financial liabilities  Total non-current financial liabilities  Total current financial liabilities  Current liabilities  Current liabilities  Current liabilities  Other current financial liabilities  Total current financial liabilities  Total current liabilities  Total current financial liabilities  Provisions, current  Total current financial liabilities  Total current financial liabilities  Other current liabilities  Current liabilities  Total current financial liabilities  Provisions, current  To			_	-
Non-current financial assets   Non-current financial assets   177.90   202.71		Other intangible assets	-	-
Non-current investments				-
Loans, Non - current   Other Non current Financial assets   17,99   202.71	-	Non-current financial assets		
Other Non current Financial assets		Non-current investments	83.08	83.08
Total non-current financial assets   261.06   285.78		Loans , Non - current		-
Deferred tax assets (net)			177.99	202.71
Other non-current assets		Total non-current financial assets	261.06	285.78
Total non-current assets			-	-
Current assets   Inventories   7,017.39   6,457.15				765.76
Inventories			9,004.95	9,499.88
Current financial asset	2	- 1- Markon Markon - 100 Markon		
Current investments			7,017.39	6,457.15
Trade receivables		A STATE OF THE STA		
Cash and cash equivalents				
Bank balance other than cash and cash equivalents Loans, current Other current financial assets  Total current financial assets  Current tax assets (net) Other current assets  Total current financial assets Other current assets  Total current assets Other current assets Total assets Equity deferral account debit balances and related deferred tax Assets  Equity and liabilities  Equity Equity Share capital Other equity Total e				
Loans, current   Other current financial assets			-	
Total current financial assets				
Total current financial assets   9,590,70   11,957,00				
Current tax assets (net)			107-21092-0	
Other current assets  Total current assets  Total current assets  Non-current assets classified as held for sale Regulatory deferral account debit balances and related deferred tax Assets  Total assets  Equity Equity Share capital Other equity Total equity  Total equity  Non-current liabilities  Non-current liabilities  Non-current liabilities  Non-current liabilities  Non-current financial liabilities  Total non-current financial liabilities  Provisions, non-current Deferred tax liabilities (net) Deferred government grants, Non-current Other non-current liabilities  Current liabilities  Current financial liabilities  Current liabilities  Current financial liabilities  Total non-current liabilities  Current liabilities  Current liabilities  Current liabilities  Total current financial liabilities  Other current liabilities  Total current financial liabilities  Provisions, current Total current financial liabilities  Total current liabilities  Provisions, current Current tax liabilities (Net) Deferred government grants, Current  Total current liabilities  Total current liabilities  Liabilities directly associated with assets in disposal group classified as held for sale  Regulatory deferral account credit halances and related deferred tax  Provisions associated with assets in disposal group classified as held for sale			-1	11,957.00
Total current assets				700.00
Non-current assets classified as held for sale Regulatory deferral account debit balances and related deferred tax Assets  Total assets 26,311,81 28,614,25  Equity and liabilities  Equity Equity Share capital 1,786.05 1,786.05 Other equity 8,261.71 8,101.45  Non-current liabilities  Non-current liabilities  Non-current financial liabilities Borrowings, non-current Other non-current provisions, non-current Deferred tax liabilities (net) 75.72 105.30 Deferred government grants, Non-current Other non-current liabilities  Current liabilities  Current financial liabilities  Current financial liabilities  Total non-current liabilities  Current financial liabilities  Current financial liabilities  Other current liabilities  Other current financial liabilities  Other current liabilities  Other current liabilities  Other current liabilities  Total current financial liabilities  Other current liabilities  Total current financial liabilities  Provisions, current Current financial liabilities  Other current liabilities  Total current financial liabilities  Provisions, current Current financial liabilities  Total current financial liabilities  Provisions, current Current financial liabilities (Net) Deferred government grants, Current  Total current liabilities  Total current liabilities  12,638.58 14,281.0				
Regulatory deferral account debit balances and related deferred tax Assets  Total assets 26,311.81 28,614.25  Equity and liabilities  Equity Equity Share capital 1,786.05 8,261.71 8,101.46 Other equity Total equity 10,047.76 9,887.54  Liabilities  Non-current liabilities Non-current financial liabilities Borrowings, non-current 3,375.16 4,162.43 Trade payables, non-current 3,375.16 4,162.43 Provisions, non-current 1 5.75.72 105.30 Deferred tax liabilities (net) 75.72 105.30 Deferred government grants, Non-current Other non-current liabilities 174.59 177.86 Current liabilities  Current liabilities  Current financial liabilities  Borrowings, current 7,160.42 7,376.2 Trade Payables 3,315.26 4,706.11 Trade Payables 3,315.26 4,706.11 Other current financial liabilities 12,463.53 14,171.3  Other current liabilities  Total current financial liabilities 12,463.53 14,171.3  Other current liabilities (Net) 185.05 109.7 Deferred government grants, Current 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				19,114.38
Equity and liabilities   Equity   Equ	3		-	
Equity and liabilities   Equity   Equity Share capital   1,786.05   1,786.05   0,047.76   9,887.54   2   Liabilities   Total equity   10,047.76   9,887.54   2   Liabilities   Non-current liabilities   Non-current liabilities   Non-current financial liabilities   Total equity   3,375.16   4,162.43   1,786.05   1,786.	4			
Equity   Equity   Equity   Equity   Equity   Share capital   1,786.05   1,786.05   0,766.05   0,7			00 244 04	20 644 26
Equity   Equity   Equity   Share capital   1,786.05   1,786.05   8,261.71   8,101.45   10,047.76   9,887.54   10,047.76   9,887.54   10,047.76   9,887.54   10,047.76   9,887.54   10,047.76   9,887.54   10,047.76   9,887.54   10,047.76   9,887.54   10,047.76   9,887.54   10,047.76   9,887.54   10,047.76   9,887.54   10,047.76			20,311,81	20,014.20
Equity Share capital Other equity   Total equity   10,047.76   9,887.54	4			
Other equity  Total equity  Total equity  Total equity  10,047.76  9,887.54  Liabilities  Non-current liabilities  Borrowings, non-current Other non-current financial liabilities  Provisions, non-current Deferred gavernment grants, Non-current Other non-current liabilities  Total non-current liabilities  Total non-current liabilities  Total non-current liabilities  Current liabilities  Current financial liabilities  Current financial liabilities  Total non-current liabilities  Current liabilities  Current financial liabilities  Total current financial liabilities  Other current financial liabilities  Total current financial liabilities  Provisions, current Current tax liabilities (Net) Deferred government grants, Current Current liabilities  Total current liabilities  Provisions, current Current financial liabilities  Total current liabilities  Provisions, current Current tax liabilities (Net) Deferred government grants, Current Total current liabilities  Provisions, current Total current liabilities  Total current liabilities  Provisions, current Total current liabilities  Total current liabilities  Prepulsions, current liabilities  Total current liabilities  Provisions, current Total current liabilities  Total current liabilities  Provisions, current Total current liabilities  Provisions, contract Total	1	The Art	4 700 05	1 4706.05
Total equity   10,047.76   9,887.54			1	
Courrent liabilities   Non-current liabilities				
Non-current liabilities  Borrowings, non-current Other non-current financial liabilities  Total non-current financial liabilities  Provisions, non-current Deferred tax liabilities (net) Deferred government grants, Non-current Other non-current liabilities  Total non-current liabilities  Current financial liabilities  Current financial liabilities  Borrowings, current Trade Payables Other current financial liabilities  Total current financial liabilities  Total current financial liabilities  Total current financial liabilities  Provisions, current Current tax liabilities (Net) Deferred government grants, Current  Total current liabilities  Total current liabilities  Liabilities directly associated with assets in disposal group classified as held for sale	2		10,047.70	9,007.54
Non-current financial liabilities  Borrowings, non-current Trade payables, non-current Other non-current financial liabilities  Total non-current financial liabilities  Provisions, non-current Deferred tax liabilities (net) Deferred government grants, Non-current Other non-current liabilities  Total non-current liabilities  Total non-current liabilities  Current liabilities  Current financial liabilities  Borrowings, current Trade Payables Other current financial liabilities  Total current financial liabilities  Total current financial liabilities  Other current liabilities  Total current financial liabilities  Provisions, current Current tax liabilities (Net) Deferred government grants, Current  Total current liabilities  Total current liabilities  I 1,977.85	2			1
Borrowings, non-current Trade payables, non-current Other non-current financial liabilities  Total non-current financial liabilities  Provisions, non-current Deferred tax liabilities (net) Deferred government grants, Non-current Other non-current liabilities  Total non-current liabilities  Current liabilities  Current financial liabilities  Borrowings, current Trade Payables Other current financial liabilities  Total current financial liabilities  Total current financial liabilities  Other current liabilities  Total current financial liabilities  Other current financial liabilities  Total current financial liabilities  Provisions, current Current tax liabilities (Net) Deferred government grants, Current  Total current liabilities  Provisions, current Current day liabilities (Net) Deferred government grants, Current  Total current liabilities  Total current liabilities  Provisions, current Current for grants, Current  Total current liabilities  Total current liabilities  Provisions, current grants, Current  Total current liabilities  Provisions, contract grants, Current  Total current liabilities  Provisions, contract grants,	_	7790 520 520 500 500 500 500		
Trade payables, non-current Other non-current financial liabilities  Total non-current financial liabilities  Provisions, non-current Deferred tax liabilities (net) Deferred government grants, Non-current Other non-current liabilities  Total non-current liabilities  Total non-current liabilities  Current liabilities  Current financial liabilities  Borrowings, current Trade Payables Other current financial liabilities  Total current financial liabilities  Other current liabilities  Total current financial liabilities  Other current liabilities  Total current financial liabilities  Provisions, current Current tax liabilities (Net) Deferred government grants, Current  Total current liabilities  Total current liabilities  I 185.05 I 199.77  Total current liabilities  Total current liabilities  Liabilities directly associated with assets in disposal group classified as held for sale			2 275 46	4 460 45
Other non-current financial liabilities  Total non-current financial liabilities  Provisions, non-current Deferred tax liabilities (net) Deferred dyvernment grants, Non-current Other non-current liabilities  Total non-current liabilities  Total non-current liabilities  Current liabilities  Current financial liabilities  Borrowings, current Trade Payables Other current financial liabilities  Total current financial liabilities  Total current financial liabilities  Other current liabilities  Total current financial liabilities  Other current liabilities  Provisions, current Current (Aliabilities (Net) Deferred government grants, Current Total current liabilities  Total current liabilities  I 12,638.58  Liabilities directly associated with assets in disposal group classified as held for sale				4,162.43
Total non-current financial liabilities 3,375.16 4,162.43  Provisions, non-current Deferred tax liabilities (net) 75.72 105.30 Deferred government grants, Non-current Other non-current liabilities 174.59 177.81  Total non-current liabilities 3,625.47 4,445.63  Current financial liabilities  Borrowings, current 7,160.42 7,376.24 Trade Payables 3,315.26 4,706.14 Other current financial liabilities 1,977.85 2,088.9  Total current financial liabilities 12,453.53 14,171.31  Other current liabilities 12,453.53 14,171.31  Other current liabilities 12,638.58 109.74  Current tax liabilities (Net) 185.05 109.74  Deferred government grants, Current 1 12,638.58 14,281.01  Liabilities directly associated with assets in disposal group classified as held for sale 1 12,828.89 14,281.01				1
Provisions, non-current Deferred tax liabilities (net) Deferred government grants, Non-current Other non-current liabilities  Total non-current liabilities  Current liabilities  Borrowings, current Trade Payables Other current financial liabilities  Total current financial liabilities  Provisions, current Current tax liabilities (Net) Deferred government grants, Current  Total current liabilities  Total current liabilities  Total current liabilities  Total current liabilities  Liabilities directly associated with assets in disposal group classified as held for sale			2 275 46	1 160 4
Deferred tax liabilities (net)   75.72   105.30     Deferred government grants, Non-current   174.59   177.80     Total non-current liabilities   3,625.47   4,445.60     Current liabilities   7,160.42   7,376.24     Trade Payables   3,315.26   4,706.14     Other current financial liabilities   1,977.85   2,088.90     Total current financial liabilities   1,977.85   2,088.90     Total current financial liabilities   1,2453.53   14,171.31     Other current liabilities   1,977.85   2,088.90     Total current financial liabilities   1,977.85   2,088.90     Total current liabilities   1,977.85   1,977.85     Total current liabilities   1		112 200 112 112 112 112 112 112 112 112	1919-1-11	
Deferred government grants, Non-current Other non-current liabilities  Total non-current liabilities  Current liabilities  Current financial liabilities  Borrowings, current Trade Payables Other current financial liabilities  Total current financial liabilities  Total current financial liabilities  12,453.53  Other current liabilities Provisions, current Current tax liabilities (Net) Deferred government grants, Current Total current liabilities 12,638.58  Liabilities directly associated with assets in disposal group classified as held for sale				
Other non-current liabilities  Total non-current liabilities 3,625.47 4,445.62  Current liabilities  Current financial liabilities  Borrowings, current Trade Payables Other current financial liabilities  Total current financial liabilities  Total current financial liabilities  Provisions, current Current tax liabilities (Net) Deferred government grants, Current Total current liabilities  Liabilities directly associated with assets in disposal group classified as held for sale  Regulatory deferral account credit balances and related deferred by			15.12	100.50
Total non-current liabilities   3,625.47   4,445.63			174 50	177 8
Current liabilities			H	
Current financial liabilities   Borrowings, current   7,160.42   7,376.24   7,376.24   7,376.24   7,376.24   7,376.25   3,315.26   4,706.16   7,977.85   2,088.96   7,977.85   2,088.96   1,977.85   2,088.96   2,089.96	-		3,020.47	1 4,443.02
Borrowings, current Trade Payables Other current financial liabilities  Total current financial liabilities  Total current financial liabilities  12,453.53  Other current liabilities Provisions, current Current (Aliabilities (Net) Deferred government grants, Current  Total current liabilities  Total current liabilities  12,638.58  14,281.0  Liabilities directly associated with assets in disposal group classified as held for sale				1
Trade Payables Other current financial liabilities 1,977.85 2,088.9  Total current financial liabilities 12,453.53 14,171.3  Other current liabilities Provisions, current Current tax liabilities (Net) Deferred government grants, Current Total current liabilities 12,638.58 14,281.0  Liabilities directly associated with assets in disposal group classified as held for sale Regulatory deferral account credit halances and related deferred by	-	The state of the s	7 160 4	7 376 2
Other current financial liabilities  Total current financial liabilities  Other current liabilities  Provisions, current  Current tax liabilities (Net)  Deferred government grants, Current  Total current liabilities  1,977.85  2,088.9  12,453.53  14,171.3  185.05  109.7  Deferred government grants, Current  Total current liabilities  1,978.85  109.7  185.05  109.7				
Total current financial liabilities  Other current liabilities Provisions, current Current tax liabilities (Net) Deferred government grants, Current  Total current liabilities  Liabilities directly associated with assets in disposal group classified as held for sale  Regulatory deferral account credit halances and related deferred by				0.11
Other current liabilities Provisions, current Current tax liabilities (Net) Deferred government grants, Current  Total current liabilities 12,638.58 14,281.0  Liabilities directly associated with assets in disposal group classified as held for sale  Regulatory deferral account credit balances and related deferred by				
Provisions, current Current tax liabilities (Net) Deferred government grants, Current Total current liabilities  Liabilities directly associated with assets in disposal group classified as held for sale  Regulatory deferral account credit balances and related deferred tax		14 OF OUR OF OUR PARTY OF THE P		
Current tax liabilities (Net)  Deferred government grants, Current  Total current liabilities 12,638.58 14,281.0  Liabilities directly associated with assets in disposal group classified as held for sale			1 2	
Deferred government grants, Current  Total current liabilities 12,638.58 14,281.0  Liabilities directly associated with assets in disposal group classified as held for sale  Regulatory deferral account credit balances and related deferred tax			185.0	109.7
Total current liabilities 12,638.58 14,281.0  Liabilities directly associated with assets in disposal group classified as held for sale Regulatory deferral account credit balances and related deferred tax			100.00	100.7
Liabilities directly associated with assets in disposal group classified as held for sale			12 638 5	14 281 0
classified as held for sale			12,000.01	,201.0
Regulatory deferral account credit balances and related deferred tax	3			
	4	Regulatory deferral account credit balances and related deferred tax		
4 liability	4			4
	- 61		s 16,264.0	5 18,726.7
		Total equity and liabilitie		

lovember'2023. under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.

The Company is engaged in the business of "Textiles" and therefore has only one reportable segment in accordance with Ind AS 108 'Opertaing Segments'. Previous years' figures have been regrouped / rearranged wherever considered necessary. 4

Date : 09-11-2023 Place: SURAT

ANH & Z

For Shahlon Silk Industries Ltd. By Order of the Board

DHIRAJLAL R. SHAH Director DIN: 00010480

## SHAHLON SILK INDUSTRIES LTD.

CASH FLOW STATEMENT ANNEXED TO THE FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH Sep, 2023	30-09-2023 Unaudited (₹ in lakhs)	2022-23 Audited (₹ in lakhs)	
(A) Cash Flow from Operating Activities:	The state of the s	***************************************	
Net profit beforeTax and Extraordinary Items	279.52	(43.18)	
Adjusted For:		7,000,000	
Depreciation	390,96	905.38	
Interest Paid	704.21	1,420.28	
Proportionate Capital Subsidy on Plant Machinery	(3.30)	(6.59)	
Extra ordinary item ((Profit) /loss on sale of assets)	(11.54)	(23.16)	
Operating Profit before Working Capital Charges	1,359.86	2,252.74	
Adjusted For:	100000000		
Trade and other receivables	2,454.21	(2,406.79)	
Inventories	(560.24)	575.90	
Trade payables & Provisions	(1,163.21)	1,984.17	
Cash Generated From Operations	2,090.62	2,406.02	
Interest Paid on operations	(538.92)	(1,025.55)	
Cash flow before Extraordinary items	1,551.70	1,380.47	
Short Provision for taxation ( Earlier Year )			
Current tax	(121.98)	(170.29)	
Net Cash from Operating Activities	1,429.72	1,210.18	
(B) Cash Flow from Investing Activities			
Purchase of Fixed Assets	(37.10)	(235.51)	
Sales of Fixed Assets	156.31	805.69	
(Purchase) / Sales of Investments		1.90	
Long Term Advances	(1.58)	97.84	
Net Cash used in Investing Activities	117.63	669.92	
(C) Cash Flow from Financing Activities		. Name	
Repayment of Finance / Lease / Loan (Net)	(1,050.75)	(1,748.17	
Short Term Loan	(215.82)	212.38	
Interest Paid on Term Loan	(165.29)	(394.73	
Dividend Paid	(53.58)	(53.58	
Net Cash used in Financial Activities	(1,485.44)	(1,984.10	
NET INCREASE IN CASH & CASH EQUIVALENTS (A)+(B)+(C)	61.91	(103.99	
Opening Cash and Cash Equivalents	185.33	289.32	
Closing Cash and Cash Equivalents	247.24	185.33	

For Shahlon Silk Industries Ltd. By Order of the Board

DHIRAJLAL R. SHAH

Director DIN: 00010480

Date: 09.11.2023

SURAT

Place: SURAT