



MCL/SEC November 13, 2021

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E-mail: corp.relations@bseindia.com	E-mail: cmlist@nse.co.in
Dy. General Manager,	Asst. Vice President
	A STATE OF A
(Deptt. of Corp. Affairs)	National Stock Exchange of India Ltd.
B. S. E. Ltd.	Exchange Plaza,
Phiroze Jeejeebhoy Towers, Dalal Street	Bandra Kurla Complex, Bandra (East)
MUMBAI – 400 001	MUMBAI - 400 051
SCRIP CODE: 502157	SCRIP SYMBOL: MANGLMCEM

Sub: Un-audited Financial Results for the Quarter & Half year ended 30th September, 2021

Dear Sir/Madam,

Pursuant to provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith copy of Un-audited Financial Results of the Company for the quarter & half year ended 30th September, 2021 along with copy of limited review report carried out by Statuory Auditors, M/s. Singhi & Co., Chartered Accountants, New Delhi and approved by the Board of Directors of the Company at its meeing held on 13th November, 2021.

The Board Meeting commenced at 2.25 PM and concluded at 03.32 PM.

Please display the Results and this letter on your Notice Board and also upload the same on your website for the information of the members and investors.

Thanking you,

Yours faithfully, For: Mangalam Cement Ltd.



Manoj Kumar Company Secretary Encl: As Above.

Corporate Office : Birla Building, 10th Floor, 9/1 R. N. Mukherjee Road, Kolkata - 700 001, Tel. : 033 2243 8707, 2243 8857, 9073672432/33/34 Fax : 033 2243 8709, Email : kolkata@mangalamcement.com

Regd. Office : Aditya Nagar, Morak, Distt. Kota - 326520 (Raj.) Tel : 07459-232812, Fax : 07459 232156, E-mail : communication@mangalamcement.com CIN : L26943RJ1976PLC001705 Website : www.mangalamcement.com



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MANGALAM CEMENT LIMITED



Regd.Office: P.O. Adityanagar-326520, Morak, Distt. Kota (Rajasthan) CIN-L26943RJ1976PLC001705

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Website : www.mangalamcement.com email : communication@mangalamcement.com UNAUDITED FINANCIAL RESULTS FOR THE QUARTER/HALF YEAR ENDED 30TH SEPTEMBER-2021

		- pr	ana an an an anna an	and a state of the second s			(Rs. in Lakhs)
		Quarter ended			Half year ended		Year ended
Sr. No.	Particulars	30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	AUDITED
			Restated	Restated		Restated	Restated
1	Revenue from Operations	37573.55	35832.23	32463.39		55216.09	130486.44
2	Other Income	821.63	418.41	710.08	1240.04	1183.19	2461.48
3	Total Income (1 + 2)	38395.18	36250.64	33173.47	74645.82	56399.28	132947.90
4	Expenses			-			and the second
	a) Cost of Materials Consumed	6023.53	6322.94	5941.66	12346.47	8904.37	21927.7
	b) Change in Inventories of Finished Goods,	4031.58	(3055.30)	(176.35)	976.28	2899.35	464.34
	and Work-in-Progress						
	c) Employee Benefits Expense	2809.53	2953.65	2871.41	5763.18	5727.44	11674.5
	d) Power and Fuel	7351.81	10135.89	7752.13	17487.70	10986.89	29618.1
	e) Packing, Distribution & Selling Expenses	9675.07	9731.21	8526.42	19406.28	13645.43	33952.7
	f) Finance Costs	1690.06	1450.07	1682.41	3140.13	3417.47	6888.5
	g) Depreciation and Amortisation Expense	1565.16	1440.92	1693.84	3006.08	3366.41	6291.6
	h) Other Expenses	3907.98	1839.42	2513.32	5747.40	3591.82	8337.5
	TOTAL EXPENSES	37054.72	30818.80	30804.84	67873.52	52539.18	119155.10
5	Profit Before Tax (3 - 4)	1340.46	5431.84	2368.63	6772.30	3860.10	13792.80
6	Tax expense				-		
	a) Current Tax (MAT)	303.85	1092.72	544.39	1396.57	900.62	2839.78
	b) Deferred Tax charge/(credit)	(70.05)	832.36	260.96	762.31	418.89	<mark>1901.22</mark>
	Total Tax	233.80	1925.08	805.35	2158.88	1319.51	4741.00
7	Net Profit for the Period (5-6)	1106.66	3506.76	1563.28	4613.42	2540.59	9051.80
8	Other Comprehensive Income/(Loss)			_			
	a) Items that will not be reclassified to Profit or Loss	24.78	36.27	(33.01)	61.05	(6.42)	(157.02)
	 b) Income tax relating to item that will not be reclassified to Profit or Loss 	(8.43)	(13.89)	13.43	(22.32)	3.67	47.08
	Total Other Comprehensive Income/(Loss)(a+b)	16.35	22.38	(19.58)	38.73	(2.75)	(109.94)
9	Total Comprehensive Income (After Tax) (7+8)	1123.01	3529.14	1543.70	4652.15	2537.84	8941.86
10	Paid up Equity Share Capital	2749.73	2749.73	2749.73	2749.73	2749.73	2749.7
	(Face value Rs.10/-) (refer note no. 1)				-		
	Other Equity						64121.43
12	Basic and Diluted EPS (in Rs.)	4.03	12.75	5.69	16.78	9.24	32.92

S.No. Particulars As at 30.09.2021 As at 30.2021 As at 30.2021 A ASSETS INOn-Current Assets INOn-Current Assets INOn-Current Assets a) Property, Plant and Equipment 106610.92 94938.43 b) Capital Work-in-Progress 3327.03 11231.74 c) Right-of-use Assets 2236.45 2322.01 c) Other Intangible Assets 910.38 759.79 c) Investments 243.87 555.57 ii) Other Financial Assets 1289.74 1281.21 c) Other Financial Assets 1243.87 555.57 i) Investments 1243.87 2285.21 i) Investments 1262.71.89 117085.62 2 Current Assets 1243.87 555.57 ii) Investments 6228.59 6562.10 ii) Trade Receivable 3246.29 3884.49 iii) Carrent Assets 1214.54 33355.55 total - Current Assets 1214.54.58		Statement of Assets and Liabilities is as under:-		(Rs.in Lakhs)	
A ASSETS 1 Non-Current Assets 106610.92 94938.43 a) Property, Plant and Equipment 106610.92 94938.43 b) Capital Work-in-Progress 3327.03 11231.74 c) Right-of-use Assets 2236.45 2322.01 c) Other Intangible Assets 916.38 759.79 c) Dirvestments 243.87 565.57 i) Other Non Current Assets 1288.74 1281.74 c) Current Assets 120478.94 117085.62 c) Current Assets 12478.94 117085.62 c) Current Assets 12478.94 117085.62 c) Current Assets 2281.51 22319.30 b) Dinvestments 3246.29 3384.49 ii) Total - Current Assets 2271.67 2150.02 c) Current Assets 1514.58 106.21 c) Current Assets 67748.73 68076.53 total - Current Assets 17148.75 68271.16			and the second of the second of	CONTRACTOR AND ADDRESS IN A	
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			CARGES AND DOUGLARING (
TOTAL EQUITY AND LIABILITIES 187647.69 186062.15				and the second sec	
		TOTAL EQUITY AND LIABILITIES	187647.69	186062.15	

Includes Rs.80.35 Lakhs towards 803518 Equity shares of Rs. 10 each fully paid-up to * be issued to the equity shareholders of Mangalam Timber Products Limited on Amalgamation.

STATEMENT OF CASH FLOWS

(Rs		

	Particulars CASH FLOWS FROM OPERATING ACTIVITIES: Net profit / (Loss) before tax Adjustments for: Depreciation and amortization expense	Six months ended 30th Sept., 2021 UNAUDITED 6772.30	Year ended 31st March, 2021 AUDITED RESTATED
A.	Net profit / (Loss) before tax <i>Adjustments for:</i>	9. 19	11 L2*1010125-50404-5041710-20
	Net profit / (Loss) before tax <i>Adjustments for:</i>	6772.30	
	Adjustments for:	6772.30	
	Depreciation and amortization expense		13792.80
1		, 3006.08	6291.62
	Finance costs	3140.13	6888.52
	Interest income	(519.24)	
	Net loss on sale of property, plant and equipment	7.56	5.74
1 1	Gain on fair valuation of financial assets measured at FVTPL	(174.55)	
	Interest on financial assets carried at Amortised cost using EIR m		
	Net gain on sale of investments	(23.45)	
	Operating profit before working capital Changes	12200.56	25286.46
	Changes in Working Capital		
	Increase/ (decrease) in trade and other payables	(4673.65)	8789.24
	(Increase)/ decrease in trade and other receivables	(1442.35)	Statute and a second
	(Increase)/ decrease in inventories	(502.21)	(4051.33)
	Cash generated from operation	5582.35	27018.55
	Income taxes refund /(Paid)	(1598.06)	(1681.17)
	Net cash flow from operating activities (A)	3984.29	25337.38
	CASH FLOWS FROM INVESTING ACTIVITIES:		
	Purchase of property, plant and equipment	(6849.12)	(7884.60)
	Sale of property, plant and equipment	41.39	140.44
	Purchase of investments	(4999.74)	
	Sale of investments	2503.75	2977.01
	Inter Corporate Deposits given	(3000.00)	
	Inter Corporate Deposits received back	4900.00	17625.00
	Movement in fixed deposits	91.43	(6301.33)
	Interest received Net cash flow used in Investing activities (B)	703.17 (6609.12)	1506.45 (17188.31)
C.	CARLES OWO FROM FINANCING ACTIVITIES.		
1 12	CASH FLOWS FROM FINANCING ACTIVITIES:	(2027.04)	(7075.22)
	Finance cost paid	(3027.04)	(7075.32)
	Dividend paid	(400.40)	(265.58) (207.84)
	Payment of lease liability Proceed from borrowings from Government	(279.77)	1129.51
	Proceeds from non current borrowings	12795.65	21207.44
	Repayment of non current borrowings	(13287.00)	(18573.69)
	Net proceed from current borrowings	(13267.00) 2261.49	(18373.89) (2360.16)
	Net Cash Flow used in financing activities (C)	(1937.07)	(6145.64)
	Net increase/(decrease) in cash and cash equivalents (A+B+C)	(4561.89)	2003.43
	Cash and cash equivalents at the beginning of the year	8336.02	6332.00
	Add: Cash and cash equivalents acquired on amalgamation	-	0.59
	Cash and cash equivalents at the end of the year	3774.13	8336.02

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1. The Scheme of Amalgamation of Mangalam Timber Products Limited (Transferor) with Mangalam Cement Limited (Transferee) (The scheme) was approved by the Hon'ble National Company Law Tribunal ('NCLT') on 7th September, 2021 by Cuttack bench and on 3rd November, 2021 by Jaipur bench on completion of all approvals as specified in the scheme and orders of the Hon'ble NCLT's. The scheme became effective on 11th November, 2021. Pursuant to the scheme becoming effective, all assets and liabilities of the transferor company got transferred and vested with the transferee company with effect from 1st April,2019 i.e. the appointed date.

As per the clarification issued by Ministry of Corporate Affairs vide circular no. 09/2019 dated 21st August, 2019 ('MCA Circular'), the appointed date identified under the scheme shall also be deemed to be the date of transfer of control for the purpose of confirming to accounting standards.

Accordingly the transferee company has recognized the effect of the scheme on 1st April, 2019 as per fair value considered as on 1st April, 2019 and loss for the period 1st April, 2019 to 31st March, 2021 of the transferor company and capital reserve on the acquisition has been adjusted in retained earnings.

Further, previous periods figures have been restated after incorporating figures of transferor company.

Company's Key financial parameters excluding impact of amalgamation is given below :

	Quarter Ended			Half yea	Year Ended	
Particulars	30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
Revenue from Operations	37372.43	35548.22	32072.69	72920.65	54695.06	129825.95
Profit Before Depreciation, Interest and Tax	4754.83	8871.54	6448.63	13626.37	11786.10	29144.07
Profit Before Tax	1712.09	6181.26	3282.12	7893.35	5419.01	16812.94

In terms of the scheme, the Company shall allot 803518 Equity Shares having face value of Rs. 10 each in the ratio of 1 (one) equity share of the Company for 22 (twenty two) equity shares of transferor company on record date .

2. The Company has one business segment, which is "Cement".

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(Rs. in Lakhs)

- 3. Previous periods figures have been regrouped / rearranged wherever necessary.
- 4. The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 13th November, 2021 and have been reviewed by the Statutory Auditor of the Company.

By Order of the Board

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Anshuman Vikram Jalan Co-Chairperson DIN : 01455782

Place: Kolkata Date: 13th November, 2021

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Chartered Accountants

Unit No. 1704, 17th Floor, Tower B, World Trade Tower, DND FLyway, C-01, Sector 16, Noida-201301, Delhi-NCR (India) | Ph:(0120) 2970005 Mob. 9205575996 E-mail : newdelhi@singhico.com | Website : www.singhico.com

Independent Auditor's Review Report on Unaudited Financial Results for the quarter and half year ended September 30, 2021 Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, as amended

To the Board of Directors of Mangalam Cement Limited

- We have reviewed the accompanying statement of unaudited financial results ("the Statement") of Mangalam Cement Limited ('the Company") for the quarter and half year ended September 30, 2021. This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on the statement based on our review.
- 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 the Indian Accounting Standard 34 "Interim Financial Reporting" (IND AS 34), 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 issue report 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 financial results are free of material misstatement. 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.
- 4. 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 read with notes therein, prepared in all material respects in accordance with the applicable accounting standards 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, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



Page 1 of 2

CHENNAI

BENGALURU



We draw attention to Note 1 of the Statement which states that the Scheme of Amalgamation 5. of Mangalam Timber Products Limited ("the transferor company") with Mangalam Cement Limited ("the Company") ("the Scheme") has been given effect to base on the appointed date approved by the National Company Law Tribunal which is deemed to be the acquisition date for the purpose of accounting under Ind As 103 'Business Combinations'. Consequently, all previous periods presented in the Statement have been restated. Our conclusion is not modified in respect of this matter.

Place: Noida (Delhi-NCR) Date: November 13, 2021

For Singhi & Co. **Chartered Accountants** Firm Registration No. 302049E NOIDA DELHI Bimal Kumar Sipani NCR Partner ed Acco

Membership No. 088926 UDIN: 21088926AAAAQB4258