Monte Carlo Fashions Limited

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Statement of audited standalone and consolidated financial results for the quarter and for the year ended 31 March 2022

(7 in laki	is, unless o	therwise stated)
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	(7 in lakhs, unless otherwise stated							
1	Standalone					Consolidated		
Sr.		3 months ended	Preceding	Corresponding	Year to date	Previous year	3 months ended	Year to date
No.	Particulars	31 March 2022	3 months ended	3 months ended in	figures for current	ended	31 March 2022	figures for current
140.		(refer note 9)	31 December 2021	the previous year	year ended	31 March 2021	(refer note 8)	year ended
1			2.	31 March 2021	31 March 2022			31 March 2022
				(refer note 9)				
	(refer notes below)	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)	(Audited)	(Audited)
87	Income				,			
1	Revenue from operations	16,246.64	46,187.04	10,876.18	90,432.20	62,201.73	16,246.64	90,432.20
2	Other income	830.08	494.67	615.14	2,548.69	2,017.07	830.08	2,548.69
3	Total income (1+2)	17,076.72	46,681.71	11,491.32	92,980.89	64,218.80	17,076.72	92,980.89
	E so			100 J # 100 J 100 J 100 J	AS-A-SUSCAMBILITY	Constant Supplement	5 (n. 2 . (n. (n. (n. (n. (n. (n. (n. (n. (n. (n	30000 • 0000 0 0000 0 0000 0
4	Expenses							
1	(a) Cost of materials consumed	5,174.44	4,626.66	3,622.56	22,996.21	14,894.44	5,174.44	22,996.21
1	(b).Purchases of stock-in-trade	6,262.18	11,429.41	2,565.96	31,740.63	16,894.58	6,262.18	31,740.63
	(c) Changes in inventories of finished goods, work-in-progress	(3,795.80)	10,724.05	(541.00)	T.05(51)	4 400 05		
1	and stock-in-trade		10,724.05	(541.09)	(7,956.53)	1,309.95	(3,795.80)	(7,956.53)
	(d) Employee benefits expense	1,981.22	2,512.02	1,951.40	8,117.70	5,988.56	1,981.22	8,117.70
	(e) Finance costs	422.06	427.61	343.66	1,568.47	1,351.04	422.06	1,568.47
	(f) Depreciation and amortization expense	996.84	1,022.23	885.96	3,725.29	3,420.03	996.84	3,725.29
	(g) Other expenses					- 8		8
1	- Advertisement and business promotion	958.87	833.12	640.88	2,409.15	1,100.15	958.87	2,409.15
	- Others	3,433.54	4,694.83	2,764.61	15,122.47	10,457.98	3,442.90	15,131.83
1	Total expenses	15,433.35	36,269.93	12,233.94	77,723.39	55,416.73	15,442.71	77,732.75
5	Profit/(loss) before tax (3-4)				THE MANAGEMENT OF	120 00000000000000000000000000000000000	te variousteion	
6	Tax expense	1,643.37	10,411.78	(742.62)	15,257.50	8,802.07	1,634.01	15,248.14
1 *	- Current tax expense/(credit)	(1.145.50)				0.500.50	100 00721220	224224
1	- Deferred tax expense/(credit)	(1,145.59) 1,503.66	4,184.60	(1,208.86)	4,244.03	2,393.68	(1,145.59)	4,244.03
7	Profit/(loss) for the period (5-6)	1,285.30	(1,517.84)		(390.11)			(390.11)
8	Other comprehensive income	1,203.30	7,745.02	(395.67)	11,403.58	6,629.58	1,275.94	11,394.22
	(i) Items that will not be reclassified to profit or loss	(337.13)	156.13	455.92	52.24	399.35	(337.13)	52.24
1	(ii) Income tax relating to items that will not be reclassified to	84.85	(39.30)		(13.15)			
1	profit or loss	04.03	(33.30)	(114.73)	(13.13)	(100.51)	34.33	(13.15)
1	(iii) Items that will be reclassified to profit or loss	(52.30)	15.55	_	(8.12)		(52.30)	(8.12)
1	(iv) Income tax relating to items that will be reclassified to	13.16	(3.91)		2.04		13.16	2.04
1	profit or loss	15.10	(3.71)		2.04		15.10	2.04
9	Total comprehensive income for the period (7+8)	993.88	7,873.49	(54.50)	11,436.59	6,928.42	984.52	11,427.23
10	Paid-up equity share capital (face value of ₹ 10 each)	2,073.21	2,073.21	2,073.21	2,073.21	2,073.21	2,073.21	2,073.21
11	Other equity	-,	2,3.21	2,51.7.21	66,662.60	58,335.80	2,0.3.21	66,653.24
12	Earnings/(loss) per share (face value of ₹ 10 each) (not				00,002.00	30,733.00		30,033.24
	annualised for the quarters)							
	(a) Basic (in ₹)	6 20	37.36	(1.91)	55.00	31.98	6.15	54.96
	(b) Diluted (in ₹)	6.20	37.36	(1.91)	55.00	31.98	6.15	54.96





Notes:

1. Statement of assets and liabilities

Particulars	(7 in laklıs, unless Standalone			
ASSETS		Consolidated		
ASSETS Non-current assets a) Property, plant and equipment b) Right-of-Use assets () Capital work-in-progress d) Intangible assets (2, 77.21. d) Intangible assets (3, 36. d) Intersonation (3, 36. d) Deferred tax assets (net) d) Other financial assets g) Other financial assets a) Investments a) Other financial assets b) Financial assets c) Investments a) Investments a) Investments b) Financial assets a) Investments c) Investme	As at	As at		
Non-current assets 15,321.		31 March 2022		
15,321.	(Audited)	(Audited)		
15,321.				
10 10 10 10 10 10 10 10				
Capital work-in-progress 7,721 7	.53 14,926.87	15,321.53		
12.16 Intangible assets under development 12.16 15 Financial assets 3.66 16 Financial assets 3.464 15 Financial assets 3.464 16 Deferred tax assets (net) 1.291 16 Deferred tax assets (net) 1.291 17 Deferred tax assets 28,008 18 Deferred tax assets 28,008 18 Deferred tax assets 28,008 18 Deferred tax assets 28,008 19 Deferred tax assets 28,008 10 Deferred tax assets 28,008 10 Deferred tax assets 28,008 10 Deferred tax assets 14,066 10 Deferred tax assets 14,066 11 Deferred tax assets 14,066 12 Deferred tax assets 14,066 13 Deferred tax assets 14,066 14 Deferred tax assets 14,066 15 Deferred tax assets 14,066 16 Deferred tax assets 14,066 17 Deferred tax assets 14,066 18 Deferred tax assets 14,066 18 Deferred tax assets 14,066 19 Deferred tax assets 14,066 10 Deferred tax assets 14,066 11 Deferred tax assets 14,066 12 Deferred tax assets 14,066 12 Deferred tax assets 14,066 13 Deferred tax assets 14,066 14 Deferred tax assets 14,066 17 Deferred tax assets 14,066 18 Deferred tax assets 14,066 18 Deferred tax assets 14,066 18 Deferred tax assets 14,066 19 Deferred tax assets 14,066 10 Deferred tax assets 14,066 10 Deferred tax assets 14,066 10 Deferred t		7,721.89		
e) Intangible assets under development f) Financial assets i) Orber financial assets j) Deferred tax assets (net) h) Other non-current assets Total non-current assets 2,710. 380. Current assets a) Investments ii) Trade receivables iii) Trade and cash equivalents v) Dans y) Dother financial assets c) Other current assets Total current assets Total current assets 28,908. 14,066. 31,17 31	43 -	127.43		
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10 Other financial assets 3,464, g) Deferred tax assets (net) 1,291; 380. 1,291;				
20 Deferred tax assets (net) 1,291.	88 392.41	2,690.88		
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iii) Other financial liabilities 7,247.93 b) Other current liabilities 1,454.00 c) Current tax liabilities (net) 1,177.1 d) Provisions 666.00	6 13,724.06	14,748.26		
1,454.00 2) Other current liabilities 1,454.00 2) Current tax liabilities (net) 1,177.1 3) Provisions 666.00		45 000-000000		
C) Current tax liabilities (net) 1,177.1 (Provisions 666.0)		7,247.92		
Provisions 666.0	.,	1,454.10		
500.0		1,177.11		
32,041.50	00150	666.06		
	8 22,917.92	32,641.68		
TOTAL EQUITY AND LIABILITIES 112,184.44	93,660.07	112,175.18		







	ash flow statement for the year ended 31 March 2022			
				less otherwise stat
ourt	iculars	Standa		Consolidated
art	CUIATS	For the year ended	For the year ended	For the year ende
		31 March 2022	31 March 2021	31 March 2022
. C	ash flow from operating activities:	Audited	Audited	Audited
	Profit/(Loss) before tax expenses			
	Add. Adjustment for non-cash & non-operating items	15,257.51	8,802.07	15,248
	Depreciation and amortisation expense			
	Finance costs	3,725.29	3,420.03	3,725
	Interest income	1,568.47	1,351.04	1,568
	Profit/(Loss) on sale of investments (net)	(607.78)	(607.82)	(607
	Profit/(Loss) on sale of property, plant and equipment (net)	(138.40)	3.36	(138
	Advances written back	183.75	8.04	183
	Unrealised foreign exchange gain	•	(30.56)	
	Provisions no longer required, written back	(29.16)		(29
	Profit on derecognition of lease contract	(384.61)	(548.03)	(384
	Fair valuation of investments through profit and loss	(203.61)	(26.48)	(203
	Amounts written off	(674.04)	(529.69)	(674
		29.37	271.02	25
	Provision for balances with statutory and government authorities Provision for credit impaired receivables		168.46	
	Operating profit before working capital changes		20.78	
	Adjusted for movement in:	18,726.79	12,302.22	18,717
	Trade Receivables			
	Inventores	(3,592.63)	1,974.96	(3,59)
	Trade Payables	(8,754.42)	1,464.28	(8,75
	Financial and non-financial assets	900.27	(2,864.38)	20
		(1,146.87)	(22.69)	(1,14
	Financial and non-financial liabilities Provisions	3,482.63	(269.86)	3,48
		577.67	68.76	57
	Cash flow generated from operating activities before taxes	10,193.44	12,653.29	10,183
	Direct taxes paid (net of refunds and demands)	(3,128.68)	(1,442.38)	(3,12
	Net cash generated from operating activities (A)	7,064.76	11,210.91	7,055
	Cash flow from investing activities:			
	Purchase of property, plant and equipment (including capital			
	advances and creditors for capital goods)	(2,508.07)	(1,732.72)	(2,508
	Proceeds from sale of property, plant and equipment	42.20	27.14	
	Purchase of investments	(2,656.48)	23.14	4:
	Purchase of equity shares in subsidiary	(20.00)	(10,900.00)	(2,65)
	Proceeds from sale of investments	4,554.08	7.070.07	-17/22
	Fixed Deposits not considered as cash and cash equivalents	4,554.00	7,039.27	4,55
	-Placed	(8,809.69)	(4 222 70)	40.00
	-Matured	4,041.02	(4,233.79)	(8,80
	Interest received	518.16	1,142.29	4,04
	Name of the American	. 510.10	441.83	51:
	Net cash used in investing activities (B)	(4,838.78)	(8,219,99)	(4,81
	Cash flow from financing activities:			
	Proceeds from long-term borrowings	1.140.50		
	Repayment of long-term borrowings	1,162.50		1,163
	Changes in current borrowings (net)	(1,637.18)	(458.05)	(1,637
	Payment of lease liabilities	3,832.22	303.21	3,833
	Dividend paid	(1,662.30)	(1,178.79)	(1,66
	Finance cost paid	(3,109.81)	(1,036.76)	(3,109
	1900	(823.93)	(710.50)	(82)
	Net cash used in financing activities (C)	(2,238.50)	(3,080.89)	(2,238
	Net decrease in each and and			
	Net decrease in cash and cash equivalents (A+B+C) Cash and cash equivalents as the b	(12.52)	(89.97)	
	Cash and cash equivalents at the beginning of the period Closing cash and cash equivalents	44.46	134.43	4
		31.94	44.46	42
	Cash and cash equivalents include:			
	Cash in hand (including stamps) Balance with banks	31.43	21.49	3
	Cash and bank balances	0.51	22.97	1
	Washing B	31.94	44.46	4







Notes:

- 3. The above consolidated and standalone financial results have been audited by the statutory auditors of the Group and the Company, and reviewed by the Audit Committee and taken on record by the Board of Directors in their respective meeting held on 30 May 2022.
- 4. The above consolidated and standalone financial results have been prepared in accordance with the recognition and measurement principles of the Indian Accounting Standards ('Ind AS') as notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended) as specified 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
- 5. The recent second wave and third wave of Covid-19 has resulted in reimposition of partial lockdowns/ restrictions in various states but the same has not significantly impacted Group's and Company's performance. The Group and Company has taken into account all the possible impacts of COVID-19 in preparation of these consolidated and standalone financial results, including but not limited to its assessment of liquidity and going concern assumption, recoverable values of its financial and non-financial assets, impact on revenue and cost, impact on leases, and impact on investments. The Group and Company has carried out this assessment based on available internal and external sources of information upto the date of approval of these standalone and consolidated financial results and believes that the impact of COVID-19 is not material to these standalone and consolidated financial results, and expects to recover the carrying amount of its assets.
- 6. The Company's and Group's primary business segment is reflected based on principal business activities carried on by the Group and the Company. Chairman and Managing Director has been identified as the Chief Operating Decision Maker (CODM) and evaluates the Group's and the Company's performance and allocates resources based on analysis of the various performance indicators of the Group and the Company as a single unit. Therefore, there are no separate reportable business segments as per Ind AS 108- Operating Segments. The Group and the Company operates in one reportable business segment i.e., manufacturing and trading of textile garments and is primarily operating in India and hence, considered as single geographical segment.
- 7. The Board of Directors have recommended a final dividend of 200% (₹ 20 per equity share of ₹ 10 each), subject to the approval of shareholders in the ensuing Annual General Meeting.
- 8. The Company has formed a subsidiary, Monte Carlo Home Textiles Limited (Subsidiary), as at 3 December 2021. The consolidated financial information of the Company were not furnished for the quarter ended 31 December 2021 as there were no financial transactions in the subsidiary.

During the quarter ended 31 March 2022, the Company has invested ₹ 20.00 lakh for purchase of 200,000 equity shares at par value of ₹ 10 per share in subsidiary. Further, there are financial transactions in such

Accordingly, the consolidated financial results for the quarter and year ended 31 March 2022 of the Group presented above, include the financial results of its subsidiary from the current quarter being the period when the published standalone financial results of Holding Company upto nine months ended 31 December 2021.

- 9. Figures for the quarter ended 31 March 2022 and 31 March 2021 as reported in these standalone financial results are the balancing figures between audited figures in respect of full financial year and the published year to date figures upto the third quarter of the financial year. Also, the figures upto the end of the third quarter were only reviewed and not subject to audit.
- 10. The CEO and CFO have certified these results under Regulation 33(2) of SEBI (LODR) Regulations, 2015.
- 11. Previous period figures have been re-grouped/re-classified wherever necessary, to conform to current period's classification in order to comply with the requirements of the amended Schedule III to the Companies

For and on behalf of Board of Directors

Jawahar Lal Oswal

Chairman and Managing Director

(DIN: 00463866)

Place: Ludhiana Date: 30 May 2022



