

| General information about company | |
|--|------------------------|
| Scrip code | 503229 |
| NSE Symbol | |
| MSEI Symbol | |
| ISIN* | INE167H01014 |
| Name of company | SIMPLEX REALTY LIMITED |
| Type of company | |
| Class of security | Equity |
| Date of start of financial year | 01-04-2021 |
| Date of end of financial year | 31-03-2022 |
| Date of board meeting when results were approved | 28-10-2021 |
| Date on which prior intimation of the meeting for considering financial results was informed to the exchange | 18-10-2021 |
| Description of presentation currency | INR |
| Level of rounding used in financial results | Lakhs |
| Reporting Quarter | Half yearly |
| Nature of report standalone or consolidated | Consolidated |
| Whether results are audited or unaudited | Unaudited |
| Segment Reporting | Single segment |
| Description of single segment | PROPERTY DEVELOPMENT |
| Start date and time of board meeting | 28-10-2021 04:15 |
| End date and time of board meeting | 28-10-2021 05:20 |
| Whether cash flow statement is applicable on company | Yes |
| Type of cash flow statement | Cash Flow Indirect |
| Declaration of unmodified opinion or statement on impact of audit qualification | Not applicable |

Financial Results – Ind-AS

| Particulars | | 3 months/ 6 months ended (dd-mm-yyyy) | Year to date figures for current period ended (dd-mm-yyyy) |
|---------------|---|--|---|
| A | Date of start of reporting period | 01-07-2021 | 01-04-2021 |
| B | Date of end of reporting period | 30-09-2021 | 30-09-2021 |
| C | Whether results are audited or unaudited | Unaudited | Unaudited |
| D | Nature of report standalone or consolidated | Consolidated | Consolidated |
| Part I | Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column. | | |
| 1 | Income | | |
| | Revenue from operations | 136.09 | 155.75 |
| | Other income | 140.18 | 282.66 |
| | Total income | 276.27 | 438.41 |
| 2 | Expenses | | |
| (a) | Cost of materials consumed | 102.36 | 102.36 |
| (b) | Purchases of stock-in-trade | 0 | 0 |
| (c) | Changes in inventories of finished goods, work-in-progress and stock-in-trade | 0 | 0 |
| (d) | Employee benefit expense | 68.92 | 131.64 |
| (e) | Finance costs | 2.54 | 5.84 |
| (f) | Depreciation, depletion and amortisation expense | 4.11 | 8.13 |
| (f) | Other Expenses | | |
| 1 | OTHER EXPENSES | 44.71 | 69.65 |
| 10 | | | |
| | Total other expenses | 44.71 | 69.65 |
| | Total expenses | 222.64 | 317.62 |

Financial Results – Ind-AS

| Particulars | | 3 months/ 6 months ended (dd-mm-yyyy) | Year to date figures for current period ended (dd-mm-yyyy) |
|---------------|---|--|---|
| A | Date of start of reporting period | 01-07-2021 | 01-04-2021 |
| B | Date of end of reporting period | 30-09-2021 | 30-09-2021 |
| C | Whether results are audited or unaudited | Unaudited | Unaudited |
| D | Nature of report standalone or consolidated | Consolidated | Consolidated |
| Part I | Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column. | | |
| 3 | Total profit before exceptional items and tax | 53.63 | 120.79 |
| 4 | Exceptional items | 0 | 0 |
| 5 | Total profit before tax | 53.63 | 120.79 |
| 7 | Tax expense | | |
| 8 | Current tax | 4.72 | 9.16 |
| 9 | Deferred tax | 7.63 | 19.97 |
| 10 | Total tax expenses | 12.35 | 29.13 |
| 11 | Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement | 0 | 0 |
| 14 | Net Profit Loss for the period from continuing operations | 41.28 | 91.66 |
| 15 | Profit (loss) from discontinued operations before tax | 0 | 0 |
| 16 | Tax expense of discontinued operations | 0 | 0 |
| 17 | Net profit (loss) from discontinued operation after tax | 0 | 0 |
| 19 | Share of profit (loss) of associates and joint ventures accounted for using equity method | 8.86 | 8.98 |
| 21 | Total profit (loss) for period | 50.14 | 100.64 |
| 22 | Other comprehensive income net of taxes | 9.99 | 38.1 |

Financial Results – Ind-AS

| Particulars | | 3 months/ 6 months ended (dd-mm-yyyy) | Year to date figures for current period ended (dd-mm-yyyy) |
|---------------|---|--|---|
| A | Date of start of reporting period | 01-07-2021 | 01-04-2021 |
| B | Date of end of reporting period | 30-09-2021 | 30-09-2021 |
| C | Whether results are audited or unaudited | Unaudited | Unaudited |
| D | Nature of report standalone or consolidated | Consolidated | Consolidated |
| Part I | Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column. | | |
| 23 | Total Comprehensive Income for the period | 60.13 | 138.74 |
| 24 | Total profit or loss, attributable to | | |
| | Profit or loss, attributable to owners of parent | 0 | 0 |
| | Total profit or loss, attributable to non-controlling interests | 0 | 0 |
| 25 | Total Comprehensive income for the period attributable to | | |
| | Comprehensive income for the period attributable to owners of parent | 0 | 0 |
| | Total comprehensive income for the period attributable to owners of parent non-controlling interests | 0 | 0 |
| 26 | Details of equity share capital | | |
| | Paid-up equity share capital | 299.14 | 299.14 |
| | Face value of equity share capital | 10 | 10 |
| 27 | Details of debt securities | | |
| 28 | Reserves excluding revaluation reserve | | |
| 29 | Earnings per share | | |
| i | Earnings per equity share for continuing operations | | |
| | Basic earnings (loss) per share from continuing operations | 1.67 | 3.36 |
| | Diluted earnings (loss) per share from continuing operations | 1.67 | 3.36 |
| ii | Earnings per equity share for discontinued operations | | |
| | Basic earnings (loss) per share from discontinued operations | 0 | 0 |
| | Diluted earnings (loss) per share from discontinued operations | 0 | 0 |
| ii | Earnings per equity share | | |
| | Basic earnings (loss) per share from continuing and discontinued operations | 1.67 | 3.36 |
| | Diluted earnings (loss) per share from continuing and discontinued operations | 1.67 | 3.36 |
| 30 | Debt equity ratio | | |
| 31 | Debt service coverage ratio | | |
| 32 | Interest service coverage ratio | | |
| 33 | Disclosure of notes on financial results | | |

Statement of Asset and Liabilities

| | Particulars | Half year ended (dd-mm-yyyy) |
|----------|---|------------------------------|
| | Date of start of reporting period | 01-04-2021 |
| | Date of end of reporting period | 30-09-2021 |
| | Whether results are audited or unaudited | Unaudited |
| | Nature of report standalone or consolidated | Consolidated |
| | Assets | |
| 1 | Non-current assets | |
| | Property, plant and equipment | 166.96 |
| | Capital work-in-progress | 0 |
| | Investment property | 0 |
| | Goodwill | 0 |
| | Other intangible assets | 0 |
| | Intangible assets under development | 0 |
| | Biological assets other than bearer plants | 0 |
| | Investments accounted for using equity method | 0 |
| | Non-current financial assets | |
| | Non-current investments | 1887.53 |
| | Trade receivables, non-current | 0 |
| | Loans, non-current | 0 |
| | Other non-current financial assets | 15.84 |
| | Total non-current financial assets | 1903.37 |
| | Deferred tax assets (net) | 403.03 |
| | Other non-current assets | 120.27 |
| | Total non-current assets | 2593.63 |
| 2 | Current assets | |
| | Inventories | 3090.2 |
| | Current financial asset | |
| | Current investments | 927.62 |
| | Trade receivables, current | 0 |
| | Cash and cash equivalents | 17.85 |
| | Bank balance other than cash and cash equivalents | 5.62 |
| | Loans, current | 3495.84 |
| | Other current financial assets | 237.84 |
| | Total current financial assets | 4684.77 |
| | Current tax assets (net) | 0 |
| | Other current assets | 868.96 |
| | Total current assets | 8643.93 |

Statement of Asset and Liabilities

| | | Particulars | Half year ended (dd-mm-yyyy) |
|--|---|---|------------------------------|
| | | Date of start of reporting period | 01-04-2021 |
| | | Date of end of reporting period | 30-09-2021 |
| | | Whether results are audited or unaudited | Unaudited |
| | | Nature of report standalone or consolidated | Consolidated |
| 3 | Non-current assets classified as held for sale | | 0 |
| 4 | Regulatory deferral account debit balances and related deferred tax Assets | | 0 |
| | Total assets | | 11237.56 |
| Equity and liabilities | | | |
| Equity | | | |
| Equity attributable to owners of parent | | | |
| | Equity share capital | | 299.37 |
| | Other equity | | 10617.75 |
| | Total equity attributable to owners of parent | | 10917.12 |
| | Non controlling interest | | |
| | Total equity | | 10917.12 |
| Liabilities | | | |
| Non-current liabilities | | | |
| Non-current financial liabilities | | | |
| | Borrowings, non-current | | 6.34 |
| | Trade payables, non-current | | 0 |
| | Other non-current financial liabilities | | 18.55 |
| | Total non-current financial liabilities | | 24.89 |
| | Provisions, non-current | | 18.23 |
| | Deferred tax liabilities (net) | | 0 |
| | Deferred government grants, Non-current | | 0 |
| | Other non-current liabilities | | 0 |
| | Total non-current liabilities | | 43.12 |
| Current liabilities | | | |
| Current financial liabilities | | | |
| | Borrowings, current | | 56.41 |
| | Trade payables, current | | 7.95 |
| | Other current financial liabilities | | 143.21 |
| | Total current financial liabilities | | 207.57 |
| | Other current liabilities | | 7.75 |
| | Provisions, current | | 62 |
| | Current tax liabilities (Net) | | 0 |
| | Deferred government grants, Current | | 0 |
| | Total current liabilities | | 277.32 |
| 3 | Liabilities directly associated with assets in disposal group classified as held for sale | | 0 |
| 4 | Regulatory deferral account credit balances and related deferred tax liability | | 0 |

| | | |
|--|--|-----------------|
| | Total liabilities | 320.44 |
| | Total equity and liabilities | 11237.56 |
| | Disclosure of notes on assets and liabilities | |

Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results

| Particulars | 3 months/ 6 month ended (dd-mm-yyyy) | Year to date figures for current period ended (dd-mm-yyyy) |
|---|--|--|
| Date of start of reporting period | 01-07-2021 | 01-04-2021 |
| Date of end of reporting period | 30-09-2021 | 30-09-2021 |
| Whether accounts are audited or unaudited | Unaudited | Unaudited |
| Nature of report standalone or consolidated | Consolidated | Consolidated |
| 1 | Segment Revenue (Income) | |
| | (net sale/income from each segment should be disclosed) | |
| | Total Segment Revenue | |
| | Less: Inter segment revenue | |
| | Revenue from operations | |
| 2 | Segment Result | |
| | Profit (+) / Loss (-) before tax and interest from each segment | |
| | Total Profit before tax | |
| | i. Finance cost | |
| | ii. Other Unallocable Expenditure net off Unallocable income | |
| | Profit before tax | |
| 3 | (Segment Asset - Segment Liabilities) | |
| | Segment Asset | |
| | Total Segment Asset | |
| | Un-allocable Assets | |
| | Net Segment Asset | |
| 4 | Segment Liabilities | |
| | Segment Liabilities | |
| | Total Segment Liabilities | |
| | Un-allocable Liabilities | |
| | Net Segment Liabilities | |
| | Disclosure of notes on segments | |

| Cash flow statement, indirect | | |
|---|--|-----------------------------|
| Particulars | | 6 months ended (dd-mm-yyyy) |
| A | Date of start of reporting period | 01-04-2021 |
| B | Date of end of reporting period | 30-09-2021 |
| C | Whether results are audited or unaudited | Unaudited |
| D | Nature of report standalone or consolidated | Consolidated |
| Part I | Blue color marked fields are non-mandatory. | |
| Statement of cash flows | | |
| Cash flows from used in operating activities | | |
| | Profit before tax | 120.79 |
| Adjustments for reconcile profit (loss) | | |
| | Adjustments for finance costs | 5.84 |
| | Adjustments for decrease (increase) in inventories | 73.34 |
| | Adjustments for decrease (increase) in trade receivables, current | 0 |
| | Adjustments for decrease (increase) in trade receivables, non-current | 0 |
| | Adjustments for decrease (increase) in other current assets | -28.22 |
| | Adjustments for decrease (increase) in other non-current assets | 0 |
| | Adjustments for other financial assets, non-current | 2.58 |
| | Adjustments for other financial assets, current | 9.6 |
| | Adjustments for other bank balances | 3.74 |
| | Adjustments for increase (decrease) in trade payables, current | -7.53 |
| | Adjustments for increase (decrease) in trade payables, non-current | 0 |
| | Adjustments for increase (decrease) in other current liabilities | -0.43 |
| | Adjustments for increase (decrease) in other non-current liabilities | 3.1 |
| | Adjustments for depreciation and amortisation expense | 8.13 |
| | Adjustments for impairment loss reversal of impairment loss recognised in profit or loss | 0 |
| | Adjustments for provisions, current | 2.94 |
| | Adjustments for provisions, non-current | 0.1 |
| | Adjustments for other financial liabilities, current | 18.33 |
| | Adjustments for other financial liabilities, non-current | 0 |
| | Adjustments for unrealised foreign exchange losses gains | 0 |
| | Adjustments for dividend income | 0 |
| | Adjustments for interest income | 0 |
| | Adjustments for share-based payments | 0 |
| | Adjustments for fair value losses (gains) | 0.25 |
| | Adjustments for undistributed profits of associates | 0 |
| | Other adjustments for which cash effects are investing or financing cash flow | 0 |
| | Other adjustments to reconcile profit (loss) | 0 |
| | Other adjustments for non-cash items | -0.87 |
| | Share of profit and loss from partnership firm or association of persons or limited liability partnerships | 0 |
| | Total adjustments for reconcile profit (loss) | 90.9 |

| | | |
|--|---|---------|
| | Net cash flows from (used in) operations | 211.69 |
| | Dividends received | -1.37 |
| | Interest paid | 0 |
| | Interest received | -259.27 |
| | Income taxes paid (refund) | -43.5 |
| | Other inflows (outflows) of cash | -7.42 |
| | Net cash flows from (used in) operating activities | -12.87 |
| | Cash flows from used in investing activities | |
| | Cash flows from losing control of subsidiaries or other businesses | 0 |
| | Cash flows used in obtaining control of subsidiaries or other businesses | 0 |
| | Other cash receipts from sales of equity or debt instruments of other entities | 354.63 |
| | Other cash payments to acquire equity or debt instruments of other entities | 80 |
| | Other cash receipts from sales of interests in joint ventures | 0 |
| | Other cash payments to acquire interests in joint ventures | 0 |
| | Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships | 0 |
| | Cash payment for investment in partnership firm or association of persons or limited liability partnerships | 0 |
| | Proceeds from sales of property, plant and equipment | 8.9 |
| | Purchase of property, plant and equipment | 0.55 |
| | Proceeds from sales of investment property | 0 |
| | Purchase of investment property | 0 |
| | Proceeds from sales of intangible assets | 0 |
| | Purchase of intangible assets | 0 |
| | Proceeds from sales of intangible assets under development | 0 |
| | Purchase of intangible assets under development | 0 |
| | Proceeds from sales of goodwill | 0 |
| | Purchase of goodwill | 0 |
| | Proceeds from biological assets other than bearer plants | 0 |
| | Purchase of biological assets other than bearer plants | 0 |
| | Proceeds from government grants | 0 |
| | Proceeds from sales of other long-term assets | 0 |
| | Purchase of other long-term assets | 0 |
| | Cash advances and loans made to other parties | 537.49 |
| | Cash receipts from repayment of advances and loans made to other parties | 0 |
| | Cash payments for future contracts, forward contracts, option contracts and swap contracts | 0 |
| | Cash receipts from future contracts, forward contracts, option contracts and swap contracts | 0 |
| | Dividends received | 1.37 |
| | Interest received | 316.34 |
| | Income taxes paid (refund) | 0 |
| | Other inflows (outflows) of cash | 0 |
| | Net cash flows from (used in) investing activities | 63.2 |
| | Cash flows from used in financing activities | |
| | Proceeds from changes in ownership interests in subsidiaries | 0 |
| | | |

| | |
|--|---------------|
| Payments from changes in ownership interests in subsidiaries | 0 |
| Proceeds from issuing shares | 0 |
| Proceeds from issuing other equity instruments | 0 |
| Payments to acquire or redeem entity's shares | 0 |
| Payments of other equity instruments | 0 |
| Proceeds from exercise of stock options | 0 |
| Proceeds from issuing debentures notes bonds etc | 0 |
| Proceeds from borrowings | 0 |
| Repayments of borrowings | 52.48 |
| Payments of finance lease liabilities | 0 |
| Payments of lease liabilities | 0 |
| Dividends paid | 0 |
| Interest paid | 4.89 |
| Income taxes paid (refund) | 0 |
| Other inflows (outflows) of cash | 0 |
| Net cash flows from (used in) financing activities | -57.37 |
| Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes | -7.04 |
| Effect of exchange rate changes on cash and cash equivalents | |
| Effect of exchange rate changes on cash and cash equivalents | 0 |
| Net increase (decrease) in cash and cash equivalents | -7.04 |
| Cash and cash equivalents cash flow statement at beginning of period | 24.89 |
| Cash and cash equivalents cash flow statement at end of period | 17.85 |

