



To
The Board of Directors
D.K. ENTERPRISES GLOBAL LIMITED

We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **D.K. Enterprises Global Limited** (“the Holding Company”) and its partnership firm (**M/s Satguru Engavures**) (the Holding Company and its partnership firm together referred to as ‘the Group’), for the quarter ended September 30, 2021, attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

The Statement, which is the responsibility of the Holding Company’s Management and approved by the Holding Company’s Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25, Interim Financial Reporting (‘AS 25’), prescribed under Section 133 of the Companies Act, 2013 (‘the Act’), read with Rule 7 of the Companies (Accounts) Rules, 2014 (as amended) and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 (as amended), including the relevant circulars issued by the SEBI from time to time. Our responsibility is to express a conclusion on the Statement based on our review.

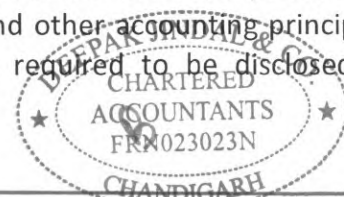
We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, “Review of Interim Financial Information Performed by Independent Auditor of the Entity” issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information 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.

We also performed procedures in accordance with the SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019 issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), to the extent applicable.

The Statement includes the results of the following entities:

- a. Satguru Engavures. (Partnership Firm)

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 AS 25 , prescribed under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 (as amended), 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 **Deepak Jindal & Co.**

Chartered Accountants

Firm Regn. No. 023023N

(Deepak Jindal)

Partner

M. No. 514745

UDIN:-



Place: Chandigarh

Date: 12.11.2021

UDIN: 21514745AAAA FF9255

D.K. ENTERPRISES GLOBAL LIMITED

CIN:- U36999HR2019PLC078806

Plot No 235, Industrial Area Phase 2, Panchkula, Haryana (134109), India

Consolidated Balance Sheet for the half year ended on September 30, 2021 pursuant to regulation 33 of SEBI (LODR) Regulations, 2015

(All amounts in Rs. Lakhs unless stated otherwise)

Particulars	As at	As at
	30 September, 2021 (Unaudited)	31st March 2021 (Audited)
I. Equity and Liabilities		
Shareholders' Funds		
Share Capital	551.00	275.50
Share Application Money	-	-
Reserves and Surplus	425.44	535.39
Minority Interest	104.46	85.97
	1,080.90	896.86
Non-Current Liabilities		
Long-Term Borrowings	329.13	356.78
Other Long-Term Liabilities	-	-
Deferred Tax Liabilities (net)	15.46	14.37
Long-Term Provisions	-	-
	344.59	371.15
Current Liabilities		
Short-Term Borrowings	482.49	311.99
Trade Payables	1,165.08	988.18
Other Current Liabilities	211.22	201.57
Short-Term Provisions	16.17	9.28
	1,874.96	1,511.02
Total	3,300.45	2,779.03
II. Assets		
Non-Current Assets		
Property, Plant and Equipment		
Tangible Assets	1,047.07	1,050.60
Intangible Assets	1.07	1.28
Capital Work In Progress	-	-
Long-Term Investments	-	-
Long-Term Loans and Advances	24.13	24.13
	1,072.26	1,076.00
Current assets		
Inventories	873.83	726.78
Trade Receivables	989.01	692.13
Cash and Bank Balances	237.99	149.09
Short-Term Loans and Advances	112.90	120.14
Other Current Assets	14.46	14.89
	2,228.19	1,703.03
Total	3,300.45	2,779.03

For M/s D.K. Enterprises Global Limited
CIN NO. U36999HR2019PLC078806

Rakesh Kumar
Rakesh Kumar
(Managing Director)

DIN: 08374550

UDIN: 21514745AAAAFF9255

For Deepak Jindal & Co.
Chartered Accountants



Deepak Jindal
Partner

M. No. 514745

D.K. ENTERPRISES GLOBAL LIMITED			
CIN:- U36999HR2019PLC078806			
Plot No 235, Industrial Area Phase 2 ,Panchkula, Haryana (134109),India			
Consolidated Statement of Profit and Loss for the half year ended on September 30,2021 pursuant to regulation 33 of SEBI (ICDR) Regulations, 2015			
<i>(All amounts in Rs. Lakhs unless stated otherwise)</i>			
Particulars	Six Months Ended	Year to the date Figures	Figures for the Year
	30th September 2021	for the half Year Ended 30th September 2021	ended 31st March 2021
	Un- Audited	Un- Audited	Audited
Income From Operations			
I Revenue from Operations	3,856.31	3,856.31	6,483.89
II Total Revenue From Operations	3,856.31	3,856.31	6,483.89
III Expenses			
Cost of Material Consumed	3,230.24	3,230.24	5,247.06
Purchases of Traded Goods	-	-	-
Changes in Inventories of Finished Goods And Work-In-Progress	(47.67)	(47.67)	(21.49)
Employee Benefit Expense	139.64	139.64	241.00
Depreciation	34.63	34.63	53.30
Other Expenses	265.98	265.98	588.51
Total Expenses(III)	3,622.83	3,622.83	6,108.38
IV Profit/(Loss) Before Other Income, Finance Cost and Exceptional Items(II-III)	233.48	233.48	375.51
V Other Income	40.00	40.00	11.91
VI Profit/(Loss) from Ordinary Activities before Finance Cost and Exceptional Items(IV+V)	273.48	273.48	387.41
VII Finance Cost	37.64	37.64	83.42
VIII Profit/(Loss) before Tax and Exceptional Items(VI-VII)	235.83	235.83	304.00
IX Exceptional Items	-	-	-
X Profit/(Loss) before Tax (VIII-IX)	235.83	235.83	304.00
XI Tax Expense			
1.Current Tax	50.70	50.70	55.97
2.Deferred Tax	1.09	1.09	4.18
3.Tax related to P.Y.	-	-	1.83
4.MAT Credit (Entitlement)/Utilisation	-	-	-
Total Tax Expense(XI)	51.79	51.79	61.98
XII Profit/(Loss) After Tax (VIII-IX)	184.04	184.04	242.02
XIII Paid Up Share Capital	551.00	551.00	275.50
XIV Reserves and Surplus	425.44	425.44	535.39
XV Earnings per Equity Share			
Basic	3.34	3.34	5.91
Diluted	3.34	3.34	5.91

Notes:-

- The Above Consolidated Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at Their Respective meeting held on November 12,2021.
- The Statutory Auditors of the company have carried out the Limited Review of the above Financial results of the company and have expressed an unmodified opinion on these results.
- The Figures for the Preceding six months, corresponding six months in previous year and year to date figures for P.Y. ended is not required to disclose as the company was listed on 22/10/2021 on SME Platform of NSE(NSE Emerge).
- The Company is Having 2 Segments of Business i.e. BOPP Tape and Laminates and Corrugated Sheets and Boxes.
- There are no investor Complaints received/ pending as on 30/09/2021
- Previous years/Period Figures have been regrouped/ reclassified, wherever necessary to confirm to classification of current year/ period.

For M/s D.K. Enterprises Global Limited
CIN NO. U36999HR2019PLC078806

Rakesh Kumar
(Managing Director)
DIN: 08374550

UDIN: 21514745AAAAFF9255

For Deepak Jindal & Co.
Chartered Accountants
Firm Regn No: 023023N
CHANDIGARH
(Deepak Jindal)
Partner
M. No. 514745

D.K. ENTERPRISES GLOBAL LIMITED

CIN:- U36999HR2019PLC078806

Plot No 235, Industrial Area Phase 2, Panchkula, Haryana (134109), India

Consolidated Statement of Cash Flow for the half year ended on September 30, 2021 pursuant to regulation 33 of SEBI (LODR) Regulations, 2015

(All amounts in Rs. Lakhs unless stated otherwise)

Particulars	Half Year Ended on 30th September 2021	Year Ended 31st March 2021
A. Cash flow from operating activities		
Profit before tax	235.83	304.00
Adjustments for:		
Depreciation and amortisation	34.63	53.30
Foreign Exchange Fluctuation	(1.46)	
Interest income	-	(0.91)
Interest expense	37.64	83.42
Operating profit before working capital changes & Prior Period Expenses	306.65	439.80
Adjustment for Prior Period Expenses	-	-
Operating profit before working capital changes & after Prior Period Expenses	306.65	439.80
Adjustments for:		
Increase/(Decrease) in trade payables	176.90	254.64
Increase/(Decrease) in other current liabilities	16.93	(39.30)
(Increase)/Decrease in inventories	(147.05)	(445.04)
(Increase)/Decrease in trade receivables	(295.42)	(184.35)
(Increase)/Decrease in short-term loans and advances	7.25	(39.18)
(Increase)/Decrease in other current assets	0.44	(2.12)
Cash generated from operations	65.70	(15.56)
Income taxes paid (including taxes deducted at source)	(43.81)	(55.58)
Net cash generated from operating activities	21.89	(71.14)
B Cash flow from investing activities :		
(Purchase) / Sale of fixed assets	(30.90)	(128.21)
Interest received	-	0.91
Security Deposits	-	(0.06)
Net cash (used in) investing activities	(30.90)	(127.36)
C Cash flow from financing activities		
Proceeds from short-term borrowings	163.21	-
Proceeds from long-term borrowings	(27.65)	230.19
Interest paid	(37.64)	(83.42)
Change in Minority Interest	-	(110.73)
Net Proceeds from Right Share	-	282.00
Net cash generated from financing activities	97.92	318.05
Net Increase/ decrease in cash and cash equivalents (A+B+C)	88.91	119.55
Cash and cash equivalents at the beginning of the year	149.09	29.54
Cash and cash equivalents at the end of the Period	237.99	149.09

For M/s D.K. Enterprises Global Limited
CIN NO. U36999HR2019PLC078806

Rakesh Kumar
(Managing Director)
DIN: 08374550

UDIN: 21514745AAAA FF9255

For Deepak Jindal & Co.
Chartered Accountants
Firm Regn No: 023023N



Deepak Jindal
Partner
M. No. 514745

D.K. ENTERPRISES GLOBAL LIMITED

CIN:- U36999HR2019PLC078806

Plot No 235, Industrial Area Phase 2 ,Panchkula, Haryana (134109),India

Consolidated Segment Reporting for the half year ended on September 30,2021 pursuant to regulation 33 of SEBI (LODR) Regulations, 2015

(All amounts in Rs. Lakhs unless stated otherwise)

Segment Reporting Disclosure							
Particulars							Rs. In Lacs
	BOPP Tape and Laminates	Corrugated Sheets and Boxes	Soap Stiffener	Other (Trading)	Eliminations	Unallocable Items	Consolidated Total
	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year
REVENUE							
External Sales							
Indigenous	1,951.19	651.87	1,956.76		-777.75	-	3,782.08
Export	70.78	-			-	-	70.78
Inter Segment Sales	35.53	-		187.22	-222.75	-	0.00
Total Sales	2,057.51	651.87	1,956.76	187.22	-1,000.50	-	3,852.86
Miscellaneous Income -							
Operating	3.45		38.54		-	-	41.99
Non Operating	1.46					-	1.46
Segment Revenue	2,062.41	651.87	1,995.31	187.22	-1,000.50	-	3,896.31
Total Revenue	2,062.41	651.87	1,995.31	187.22	-1,000.50	-	3,896.31
RESULT							
Segment Result	83.71	44.17	140.83	4.77	-	-	273.48
Unallocated Corporate Expenses	-	-			-	-	-
Interest Expense	11.39	0.23	26.02		-	-	37.64
Profit Before Taxation	72.32	43.94	114.80	4.77	-	-	235.83
Income Taxes	-	-			-	-51.79	-51.79
Profit Before Prior Period Expense	72.32	43.94	114.80	4.77	-	-	184.04
Prior Period Expenses	-	-			-	-	-
Profit For the Year	72.32	43.94	114.80	4.77	-	-	184.04
OTHER INFORMATION							
Segment Assets	1,354.58	537.39	1,403.72	4.76	-	-	3,300.45
Unallocated Corporate Assets	-	-			-	-	-
Total Assets	1,354.58	537.39	1,403.72	4.76	-	-	3,300.45
Segment Liabilities	818.33	461.49	907.80	0.00	-	31.62	2,219.25
Total Liabilities	818.33	461.49	907.80	0.00	-	31.62	2,219.25
Depreciaion	10.10	5.37	19.10	0.06	-	-	34.64

For M/s D.K. Enterprises Global Limited
CIN NO. U36999HR2019PLC078806

For Deepak Jindal & Co.
Chartered Accountants
Firm Regn No: 023023N

Rakesh Kumar
(Managing Director)
DIN: 08374550

UDIN: 21514745AAAAFF9255



(Deepak Jindal)
Partner
M. No. 514745