

Garment Mantra Lifestyle Limited
CIN: L18101TZ2011PLC017586
No.15, Murthys Plaza, Kariagounder Street, Khaderpet, Tirupur-641601.
Unaudited Standalone Financials Results for the Quarter ended 31st DECEMBER 2020

S.no	Particulars	Standalone				
		Un-audited Quarter Ended			Audited Year Ended	Unaudited Year to Date
		Dec 31,2020 (Amt in Lakhs)	Sept 30,2020 (Amt in Lakhs)	June 30, 2020 (Amt in Lakhs)	March 31,2020 (Amt in Lakhs)	Dec 31,2020 (Amt in Lakhs)
1	Income from Operations					
	a.Net Income From Operation	2,081.99	2,358.16	1,504.10	9,355.51	5,944.25
	b.Other Income	3.62	6.68	4.90	6.00	15.20
	Total Income From Operations	2,085.61	2,364.84	1,509.00	9,361.51	5,959.45
2	Expenditure					
	a.Cost of materials Consumed	1,675.93	2,388.41	1,120.32	8,682.87	5,184.66
	b.Changes in inventories of finished goods, work-in-progress and Stock-in-trade	10.50	477.00	245.04	654.86	221.46
	c. Employees benefits expenses	82.02	42.86	35.08	117.05	159.96
	d. Finance Costs	51.64	42.58	32.86	172.77	127.08
	e. Depreciation	0.01	12.32	6.16	24.65	18.49
	f. Other Expenditure	92.31	213.05	26.54	688.89	331.90
	Total Expenses	1,912.41	2,222.22	1,466.00	9,031.36	5,600.63
3	Profit from Operation before Exceptional items and tax(1-2)	173.20	142.62	43.00	330.15	358.82
4	Exceptional Items		-		-	-
5	Profit before tax and exceptional items (3+4)	173.20	142.62	43.00	330.15	358.82
6	Tax Expenses					
	Current Tax	45.03	42.79	-	98.27	87.82
	Deferred Tax	-	-	-	2.69	-
	Excess/Shortfall provision for tax in P.Y	-	-	-	2.08	-
7	Net Profit (+)/Loss (-) from Ordinary Activities after tax (5-6)	128.17	99.84	43.00	232.49	271.00
8	Net Profit (+)/Loss (-) for the period (11-12)	128.17	99.84	43.00	232.49	271.00
9	Other Comprehensive Income/(Expenses) - Net of Tax					
	- Items that will not be reclassified to P&L	-	-	-	-	-
	- Remeasurements	-	-	-	-	-
10	Total Comprehensive Income	128.17	99.84	43.00	232.49	271.00
11	Paid-up equity Share capital (Face Value of the share Rs.10)				269.23	1,003.84
12	Other Equity				655.92	1,723.43
13	Earning Per share (EPS)-in Rs.10/- each					
	a. Basic and diluted EPS before Extraordinary items -In Rs.	1.47	1.14	1.83	8.64	3.10
	b. Basic and diluted EPS after Extraordinary items -In Rs.	1.47	1.14	0.49	8.64	3.10

Notes:

- The above unaudited financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 12th February, 2021.
- The unaudited financial results have been prepared in accordance with the Generally accepted accounting standard as notified under section 133 of the Companies Act 2013 ("Act"), read there under and accounting principles generally accepted in India as amended from time to time.
- The above Financial Results are also available on our website <https://www.iunctionfabrics.in/> and stock exchange website <https://www.bseindia.com/>
- Previous periods / years' figures have been re-grouped / re-classified, where necessary to make it comparable with the current period.
- The status of investor complaints received by the Company is as follows:
Pending at the start of the half year (As on April 1, 2020) : Nil
Received during the half year from April 1, 2020 to December 31, 2020 : Nil
Disposed during the half year from April 1, 2020 to December 31, 2020 : Nil
Pending as on December 31, 2020 : Nil
- The Company does not have separate reportable segments as per the Accounting Standard 17 on "Segment Reporting" notified under Companies (Accounting Standard) Rules, 2014.
- Deferred Tax will be provided at the end of year.

For Garment Mantra Lifestyle Limited



Prem Aggarwal
Managing Director
DIN No - 02050297
Place: Tirupur
Date: 12-02-2021



Garment Mantra Lifestyle Limited

CIN: L18101T22011PLC017586

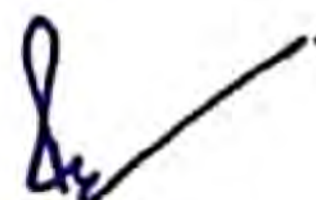
No.15, Murthys Plaza, Kariagounder Street, Khaderpet, Tirupur-641601.

Unaudited Consolidated Financials Results for the Quarter ended 31st DECEMBER 2020

S.no	Particulars	Consolidated				
		Un-audited Quarter Ended			Audited Year Ended	Unaudited Year to Date
		Dec 31,2020 (Amt in Lakhs)	Sept 30,2020 (Amt in Lakhs)	June 30, 2020 (Amt in Lakhs)	March 31,2020 (Amt in Lakhs)	Dec 31,2020 (Amt in Lakhs)
1	Income from Operations					
	a.Net Income From Operation	2,224.06	2,358.16	1,504.10	9,355.51	6,086.32
	b.Other Income	3.64	6.68	4.90	6.00	15.22
	Total Income From Operations	2,227.69	2,364.84	1,509.00	9,361.51	6,101.53
2	Expenditure					
	a.Cost of materials Consumed	1,852.32	2,388.41	1,120.32	8,682.87	5,361.05
	b.Changes in inventories of finished goods, work-in-progress and Stock-in-trade	- 39.66	- 477.00	245.04	- 654.86	- 271.62
	c. Employees benefits expenses	85.45	42.86	35.08	117.05	163.38
	d. Finance Costs	56.15	42.58	32.86	172.77	131.59
	e. Depreciation	2.86	12.32	6.16	24.65	21.34
	f. Other Expenditure	95.84	213.05	26.54	688.89	335.44
	Total Expenses	2,052.97	2,222.22	1,466.00	9,031.36	5,741.19
3	Profit from Operation before Exceptional items and tax(1-2)	174.72	142.62	43.00	330.15	360.34
4	Exceptional Items	-	-	-	-	-
5	Profit before tax and exceptional items (3+4)	174.72	142.62	43.00	330.15	360.34
6	Tax Expenses					
	Current Tax	45.43	42.79	-	98.27	88.21
	Deferred Tax	-	-	-	2.69	-
	Excess/Shortfall provision for tax in P.Y	-	-	-	2.08	-
7	Net Profit (+)/Loss (-) from Ordinary Activities after tax (5-6)	129.29	99.84	43.00	232.49	272.13
8	Net Profit (+)/Loss (-) for the period (11-12)	129.29	99.84	43.00	232.49	272.13
	Minority Interest	0.24	-	-	-	0.24
	Share Of P/L Of Associates	-	-	-	-	-
9	Net P/L After M.I & Associates	129.05	99.84	43.00	232.49	271.89
10	Other Comprehensive Income/(Expenses) - Net of Tax					
	- Items that will not be reclassified to P&L	-	-	-	-	-
	- Remeasurements	-	-	-	-	-
11	Total Comprehensive Income	129.05	99.84	43.00	232.49	271.89
12	Paid-up equity Share capital (Face Value of the share Rs.10)				269.23	1,003.84
13	Reserve excluding Revaluation Reserves as per Balance sheet				655.92	1,723.43
14	Earning Per share (EPS)-in Rs.10/- each					
	a. Basic and diluted EPS before Extraordinary items -In Rs.	1.48	1.14	1.83	8.64	3.11
	b. Basic and diluted EPS after Extraordinary items -In Rs.	1.48	1.14	0.49	8.64	3.11

Notes:

- The above unaudited financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 12th February, 2021.
- The unaudited financial results have been prepared in accordance with the Generally accepted accounting standrad as notified under section 133 of the Companies Act 2013 ("Act"), read there under and accounting principles generally accepted in India as amended from time to time.
- The above Financial Results are also available on our website <https://www.junctionfabrics.in/> and stock exchange website <https://www.bseindia.com/>
- Previous periods / years' figures have been re-grouped / re-classified, where necessary to make it comparable with the current period.
- The status of investor complaints received by the Company is as follows:
Pending at the start of the half year (As on April 1, 2020) : Nil
Received during the half year from April 1,2020 to December 31,2020 : Nil
Disposed during the half year from April 1,2020 to December 31,2020 : Nil
Pending as on December 31, 2020 : Nil
- The Company does not have seprate reportable segments as per the Accounting Standrad 17 on "Segment Reporting" notified under Companies
- Deffered Tax will be provide at the end of year.
- The Company has Acquired 83.80% Shares of Jannat Fabrics Private Limited on 22/12/2020 and accodingly consolidation in done during the Quarter of December 2020 only in the time ratio in accordance with GAAP
For Garment Mantra Lifestyle Limited



Prem Aggarwal
Managing Director
Place: Tirupur
Date: 12-02-2021





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A BIYANI & CO

Chartered Accountants

INDEPENDENT LIMITED REVIEW REPORT ON THE UNAUDITED STANDALONE FINANCIAL RESULTS QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2020 OF GARMENT MANTRA LIFESTYLE LIMITED PURSUANT TO REGULATION 33 OF SEBI (LISTING OBLIGATIONS & DISCLOSURE REQUIREMENTS) REGULATION 2015

To,
The Board of Directors,
Garment Mantra Lifestyle Limited
(Formerly Known as Junction Fabrics and Apparels Limited)
Tirupar

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results ("The Statement") of **Garment Mantra Lifestyle Limited** (Formerly Known as Junction Fabrics and Apparels Limited ("The Company") for the third quarter and Nine Months ended December 31, 2020 attached herewith,. Being submitted by the company to the stock exchange viz, BSE pursuant to the requirement of regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) regulations, 2015, ("Listing Regulations"), as amended by SEBI. This statement is responsibility of the Company's Management and has been approved by the Board of Directors in Meeting Held on 12th Feb 2021.
2. This Statement is Prepared in accordance with recognition and measurement principals laid down in Indian Accounting Standards 34, "Interim Financial Reporting", (Ind AS 34) Prescribed under section 133 of the Companies Act, 2013, as amended, read with relevant rules and issued thereunder and other accounting principles generally accepted in India, read with Circular. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review in accordance with Standard on Review Engagement (SRE) 2410, Review of Interim Financial Information performed by the Independent Auditor of Entity issued by The Institute of Chartered Accountants of India. This standard required that we plan and perform the review to obtain moderate assurance as to whether the



financial statements are free of material misstatement. A review is limited primarily to inquiries of company personal and analytical procedures applicable to financial data and thus provides by less assurance than audit. We have not performed an audit and accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the securities and exchange board of India under Regulation 33(8) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.

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 result prepared in accordance with applicable accounting standard and other recognized accounting practices and other accounting policies has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 as amended by SEBI, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For and on behalf of
A Biyani & Co
Chartered Accountant
FRN: - 140489W



CA. Arpit Tapadiya
Partner

M. No - 18242B

Date: 12/02/2021

Place: Mumbai

UDIN No - 21182428AAAAAD1499





Alphabet of Trust

A BIYANI & CO

Chartered Accountants

INDEPENDENT LIMITED REVIEW REPORT ON THE UNAUDITED CONSOLIDATED FINANCIAL RESULTS QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2020 OF GARMENT MANTRA LIFESTYLE LIMITED PURSUANT TO REGULATION 33 OF SEBI (LISTING OBLIGATIONS & DISCLOSURE REQUIREMENTS) REGULATION 2015

To,
The Board of Directors,
Garment Mantra Lifestyle Limited
(Formerly Known as Junction Fabrics and Apparels Limited)
Tirupar

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results ("The Statement") of **Garment Mantra Lifestyle Limited** (Formerly Known as Junction Fabrics and Apparels Limited ("The Company") comprising its subsidiary together for the third quarter and Nine Months ended December 31, 2020 attached herewith, Being submitted by the company to the stock exchange viz. BSE pursuant to the requirement of regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) regulations, 2015. ("Listing Regulations"), as amended by SEBI. This statement is responsibility of the Company's Management and has been approved by the Board of Directors in Meeting Held on 12th Feb 2021.
2. This Statement is Prepared in accordance with recognition and measurement principals laid down in Indian Accounting Standards 34, "Interim Financial Reporting", (Ind AS 34) Prescribed under section 133 of the Companies Act, 2013, as amended, read with relevant rules and issued thereunder and other accounting principles generally accepted in India, read with Circular. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review in accordance with Standard on Review Engagement (SRE) 2410, Review of Interim Financial Information performed by the Independent Auditor of Entity issued by The Institute of Chartered Accountants of India. This standard required that we plan and perform the review to obtain moderate assurance as to whether the



financial statements are free of material misstatement. A review is limited primarily to inquiries of company personal and analytical procedures applicable to financial data and thus provides by less assurance than audit. We have not performed an audit and accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the securities and exchange board of India under Regulation 33(8) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.

4. The Statement includes the results of following entities: Jannat Fabrics and Apparels Private Limited

5. This Statement Includes the interim financial results and other information of 1 subsidiary entity whose interim financial results/information reflects Rs 0.87 Lakhs Net Profit for the Quarter and Rs. 1.27 Lakhs profit for the Nine Months ended on 31st December 2020. 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 result prepared in accordance with applicable accounting standard and other recognized accounting practices and other accounting policies has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 as amended by SEBI, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For and on behalf of
A Biyani & Co
Chartered Accountant
FRN: - 140489W



CA. Arpit Tapadiya
Partner

M. No - 182428

Date: 12/02/2021

Place: Mumbai

UDIN No - 21182428AAAAAD1499

