

General information about company	
Scrip code	533896
NSE Symbol	
MSEI Symbol	
ISIN*	INE258M01011
Name of company	PERVENT SYNERGIES 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	21-10-2021
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	13-10-2021
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Half yearly
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited	Unaudited
Segment Reporting	Multi segment
Description of single segment	
Start date and time of board meeting	21-10-2021 15:30
End date and time of board meeting	21-10-2021 16:15
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	Standalone	Standalone
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	25.02	49.27
	Other income	0	-3.52
	Total income	25.02	45.75
2	Expenses		
(a)	Cost of materials consumed	0	0
(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	9.36	18.76
(e)	Finance costs	0.01	0.03
(f)	Depreciation, depletion and amortisation expense	0.91	1.84
(f)	Other Expenses		
1	Other Admin and Business Expenses	11.38	19.06
10			
	Total other expenses	11.38	19.06
	Total expenses	21.66	39.69

Financial Results – Ind-AS			
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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	Standalone	Standalone
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	3.36	6.06
4	Exceptional items	0	0
5	Total profit before tax	3.36	6.06
7	Tax expense		
8	Current tax	0.85	2.44
9	Deferred tax	0	-0.09
10	Total tax expenses	0.85	2.35
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	2.51	3.71
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	0	0
21	Total profit (loss) for period	2.51	3.71
22	Other comprehensive income net of taxes	0	17.99

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
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C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
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	2.51	21.7
24	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
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	3000	3000
	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	0.01	0.01
	Diluted earnings (loss) per share from continuing operations	0.01	0.01
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	0.01	0.01
	Diluted earnings (loss) per share from continuing and discontinued operations	0.01	0.01
30	Debt equity ratio		
31	Debt service coverage ratio		
32	Interest service coverage ratio		
33	Disclosure of notes on financial results	Textual Information(1)	

Text Block

Textual Information(1)

- 1) The results were reviewed by Audit Committee and thereafter approved and taken on record in the Board meeting held on 21st October 2021.
- 2) The Statutory auditors of the company have carried out a Limited Review of the results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.
- 3) The Company continued its business of food items trading and that related to financing / investment, which in the context of IND AS 108 on Operating Segments Reporting are considered to constitute two different segments, and hence additional segment disclosures are made accordingly.
- 4) Figures of previous year/period have been regrouped, wherever necessary.

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	Standalone
Assets	
1	Non-current assets
Property, plant and equipment	57.64
Capital work-in-progress	
Investment property	1716.96
Goodwill	0
Other intangible assets	0
Intangible assets under development	
Biological assets other than bearer plants	
Investments accounted for using equity method	
Non-current financial assets	
Non-current investments	0
Trade receivables, non-current	
Loans, non-current	0
Other non-current financial assets	0.45
Total non-current financial assets	0.45
Deferred tax assets (net)	
Other non-current assets	
Total non-current assets	1775.05
2	Current assets
Inventories	0
Current financial asset	
Current investments	0
Trade receivables, current	0
Cash and cash equivalents	103.4
Bank balance other than cash and cash equivalents	500
Loans, current	1950
Other current financial assets	
Total current financial assets	2553.4
Current tax assets (net)	23.15
Other current assets	119.09
Total current assets	2695.64

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	Standalone
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	4470.69
Equity and liabilities		
Equity		
Equity attributable to owners of parent		
	Equity share capital	3000
	Other equity	1326.19
	Total equity attributable to owners of parent	4326.19
	Non controlling interest	
	Total equity	4326.19
Liabilities		
Non-current liabilities		
Non-current financial liabilities		
	Borrowings, non-current	0
	Trade payables, non-current	
	Other non-current financial liabilities	
	Total non-current financial liabilities	0
	Provisions, non-current	4.73
	Deferred tax liabilities (net)	6.38
	Deferred government grants, Non-current	
	Other non-current liabilities	
	Total non-current liabilities	11.11
Current liabilities		
Current financial liabilities		
	Borrowings, current	0
	Trade payables, current	0
	Other current financial liabilities	130.71
	Total current financial liabilities	130.71
	Other current liabilities	
	Provisions, current	0.24
	Current tax liabilities (Net)	2.44
	Deferred government grants, Current	
	Total current liabilities	133.39
3	Liabilities directly associated with assets in disposal group classified as held for sale	
4	Regulatory deferral account credit balances and related deferred tax liability	
	Total liabilities	144.5
	Total equity and liabilities	4470.69
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	Standalone	Standalone	
1 Segment Revenue (Income)			
(net sale/income from each segment should be disclosed)			
1	Foods Business Division	0	0
2	Finance Business Division	25.02	45.75
	Total Segment Revenue	25.02	45.75
	Less: Inter segment revenue	0	0
	Revenue from operations	25.02	45.75
2 Segment Result			
Profit (+) / Loss (-) before tax and interest from each segment			
1	Foods Business Division	0	0
2	Finance Business Division	21.93	41.64
	Total Profit before tax	21.93	41.64
	i. Finance cost	0	0
	ii. Other Unallocable Expenditure net off Unallocable income	18.57	35.58
	Profit before tax	3.36	6.06
3 (Segment Asset - Segment Liabilities)			
Segment Asset			
1	Foods Business Division	7.07	7.07
2	Finance Business Division	4292.66	4292.66
	Total Segment Asset	4299.73	4299.73
	Un-allocable Assets	170.96	170.96
	Net Segment Asset	4470.69	4470.69
4 Segment Liabilities			
Segment Liabilities			
1	Foods Business Division	0	0
2	Finance Business Division	130	130
	Total Segment Liabilities	130	130
	Un-allocable Liabilities	14.5	14.5
	Net Segment Liabilities	144.5	144.5
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	Standalone
Part I	Blue color marked fields are non-mandatory.	
	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	6.06
	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	0
	Adjustments for decrease (increase) in inventories	0
	Adjustments for decrease (increase) in trade receivables, current	175
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-35.4
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	-200
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	0
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	75.31
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	0
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	0
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	0
	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
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	3.52
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	2.01
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	20.44
	Net cash flows from (used in) operations	26.5
	Dividends received	0
	Interest paid	0

Interest received	0
Income taxes paid (refund)	-1.08
Other inflows (outflows) of cash	0
Net cash flows from (used in) operating activities	27.58
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	0
Other cash payments to acquire equity or debt instruments of other entities	0
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	0
Purchase of property, plant and equipment	0
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	68.02
Purchase of other long-term assets	0
Cash advances and loans made to other parties	0
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	0
Interest received	0
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
Net cash flows from (used in) investing activities	68.02
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	0
Payments of finance lease liabilities	0
Payments of lease liabilities	0
Dividends paid	0
Interest paid	0
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
Net cash flows from (used in) financing activities	0
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	95.6
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	95.6
Cash and cash equivalents cash flow statement at beginning of period	7.8
Cash and cash equivalents cash flow statement at end of period	103.4

