



Date: May 28, 2021

To,
BSE Limited
PhirozeJeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001.

Dear Sir,

Sub: Submission of Audited Financial Result of the Company for the quarter and year ended on March 31, 2021 along with Auditor Report (Unmodified Opinion) and Declaration for the Auditor's Report with Unmodified Report.

Ref: Shish Industries Limited (Security Id/Code: SHISHIND /540693)

In reference to captioned subject and pursuant to Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are hereby submitting the followings:

1. Audited Financial Results for the quarter and year ended on March 31, 2021;
2. Statement of Assets and Liabilities;
3. Cash Flow Statement;
4. Audit Report (unmodified opinion) on the Audited Financial Results;
5. Declaration by the Company (for audit report with unmodified opinion).

Kindly take the same on your record and disseminate the same on your website and oblige us.

Thanking You,

Yours faithfully,

For, **Shish Industries Limited**

Satishkumar Maniya
Chairman and Managing Director
DIN: 02529191

Place: Surat

SHISH INDUSTRIES LTD

We make better...

Manufacturer of P.P. Hollow Sheet & Air bubble film

CIN : U25209GJ2017PLC097273

Reg. Offi. & Factory : Survey No. 265/266, Block No.290, Plot No. 18 to 23, B/1 Paiki 1, Pipodara - 394 110, Ta. Mangrol, Surat (Guj.) INDIA.

Tel : +91 261 2550587. E-mail : info@shishindustries.com
web : www.shish.co.in

SHISH INDUSTRIES LIMITED

CIN: L25209GJ2017PLC097273

Registered Office: Survey No: 265/ 266, Block No: 290, Plot No. 18 to 23, B/1 Paiki 1, Pipodara, Ta: Mangrol,, Surat, Gujarat, 394110

Statement of Financial Results for the quarter and year ended on March 31, 2021

(In Lakh except per share data)

Particulars	Quarter Ended			Year Ended		
	31-03-2021	31-12-2020	31-03-2020	31-03-2021	31-03-2020	
A	Date of start of reporting period	01-01-2021	01-10-2020	01-01-2020	01-04-2020	01-04-2019
B	Date of end of reporting period	31-03-2021	31-12-2020	31-03-2020	31-03-2021	31-03-2020
C	Whether results are audited or unaudited	Audited	Audited	Audited	Audited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone	Standalone	Standalone	Standalone
I	Revenue From Operations					
	Net sales or Revenue from Operations	910.80	822.67	387.12	2,828.26	1,599.94
II	Other Income	56.52	6.58	5.53	79.73	37.23
III	Total Income (I+II)	967.32	829.25	392.65	2,907.99	1,637.17
IV	Expenses					
(a)	Cost of materials consumed	613.03	582.17	238.85	1,993.94	1,055.50
(b)	Purchases of stock-in-trade	-	-	-	-	-
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	75.42	61.29	5.65	152.99	(32.87)
(d)	Employee benefit expense	24.46	20.90	29.81	94.01	122.07
(e)	Finance Costs	13.01	5.06	5.42	29.92	24.80
(f)	Depreciation and amortisation expense	23.87	21.68	21.06	83.16	84.23
(g)	Other Expenses	146.57	86.70	47.62	364.30	250.96
	Total expenses (IV)	896.36	777.80	348.41	2,718.32	1,504.69
V	Profit/(loss) before exceptional items and tax (III-IV)	70.96	51.45	44.24	189.67	132.48
VI	Exceptional items	-	-	-	-	-
VII	Profit (loss) after exceptional items and before Tax (V-VI)	70.96	51.45	44.24	189.67	132.48
VIII	Tax Expense	23.80	15.63	15.45	55.49	35.39
(a)	Current Tax	22.57	13.38	18.38	53.44	41.33
(b)	(Less):- MAT Credit	-	-	-	-	-
(c)	Current Tax Expense Relating to Prior years	-	-	(1.92)	-	(1.92)
(d)	Deferred Tax (Asset)/Liabilities	1.22	2.25	(1.01)	2.05	(4.02)
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	47.16	35.82	28.79	134.18	97.09
X	Profit/(loss) from discontinued operations	-	-	-	-	-
XI	Tax expenses of discontinued operations	-	-	-	-	-
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)	-	-	-	-	-
XIII A	Profit(Loss) For Period Before Minority Interest	47.16	35.82	28.79	134.18	97.09
XIII B	Share Of Profit / Loss of Associates and joint ventures accounted for using equity method	-	-	-	-	-
XIII C	Profit/Loss Of Minority Interest	-	-	-	-	-
XIV	Profit (Loss) for the period (XIII A + XIII B + XIII C)	47.16	35.82	28.79	134.18	97.09
XV	Other Comprehensive Income					
	a. i). Items that will not be reclassified to profit or loss	-	-	-	-	-
	ii). Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	b. i). Item that will be reclassified to profit or loss	-	-	-	-	-
	ii). Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	Total Comprehensive income	-	-	-	-	-
XVI	Total Comprehensive income [Comprising Profit for the Period and Other comprehensive income] (XIV+XV)	47.16	35.82	28.79	134.18	97.09
XVII	Details of equity share capital					
	Paid-up equity share capital	1,010.90	1,010.90	444.22	1,010.90	444.22
	Face value of equity share capital (Per Share in `)	10.00	10.00	10.00	10.00	10.00
XIX	Earnings per share					
(a)	Earnings per share (not annualised for quarter ended)					
	Basic earnings (loss) per share from continuing operation	0.47	0.57	0.65	2.13	2.19
	Diluted earnings (loss) per share from continuing operation	0.47	0.57	0.65	2.13	2.19
(b)	Earnings per share (not annualised for quarter ended)					
	Basic earnings (loss) per share from discontinued operation	-	-	-	-	-
	Diluted earnings (loss) per share from discontinued operation	-	-	-	-	-
(c)	Earnings per share (not annualised for quarter ended)					
	Basic earnings (loss) per share from continuing and discontinued operations	0.47	0.57	0.65	2.13	2.19
	Diluted earnings (loss) per share continuing and discontinued operations	0.47	0.57	0.65	2.13	2.19



SHISH INDUSTRIES LIMITED

CIN: L25209GJ2017PLC097273

Registered Office: Survey No: 265/ 266, Block No: 290, Plot No. 18 to 23, B/1 Paiki 1, Pipodara, Ta: Mangrol,, Surat, Gujarat, 394110

Statement of Financial Results for the quarter and year ended on March 31, 2021

(In Lakh except per share data)

Particulars	Quarter Ended			Year Ended	
	31-03-2021	31-12-2020	31-03-2020	31-03-2021	31-03-2020
A	Date of start of reporting period				
B	Date of end of reporting period				
C	Whether results are audited or unaudited				
D	Nature of report standalone or consolidated				

Notes on Financial Results:-

- 1 The above results have been reviewed by the Audit Committee and have been approved by the Board of Directors of the Company at their respective meetings held on May 28, 2021.
- 2 The above results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- 3 As a result of the nationwide lockdown imposed by the Government of India, the operations of the Company were temporarily disrupted at its manufacturing facilities impacting production and dispatches from the second half of March 2020. The Company had resumed operations since Second week of April 2020 in compliance with the guidelines issued by respective authorities and is continuing to take adequate precautions for safety and wellbeing of its employees. In view of recent surge in Covid-19 cases, few states reintroduced some restrictions and the Company continues to be vigilant and cautious. The Company has considered the possible impact of COVID-19 in preparation of the above results. The impact of the global health pandemic may be different from that estimated as at the date of approval of results. Considering the continuing uncertainties, the Company will continue to closely monitor any material changes to future economic conditions.
- 4 The figures for the corresponding previous period have been restated/regrouped wherever necessary, to make them comparable.
- 5 The Statutory Auditors of the Company have audited above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015
- 6 The figures for the quarter ended March 31, 2021, as reported in these financial results are the balancing figures between audited figures in respect of respective full financial year and the figures up to December 31, 2020.

For, Shish Industries Limited



 Satish Kumar Maniya
 Chairman and Managing Director

Date :- May 28, 2021

Place:- Surat

DIN 02529191

SHISH INDUSTRIES LIMITED

CIN: L25209GJ2017PLC097273

Registered Office: Survey No: 265/ 266, Block No: 290, Plot No. 18 to 23, B/1 Paiki 1, Pipodara, Ta: Mangrol,, Surat, Gujarat, 394110

Statement of Assets and Liabilities

(In Lakh)

	Particulars	Year ended	
		31-03-2021	31-03-2020
A	Date of start of reporting period	01-04-2020	01-04-2019
B	Date of end of reporting period	31-03-2021	31-03-2020
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
	ASSETS		
1	Non-current assets		
a)	Property, Plant and Equipment	565.53	467.67
b)	Other Intangible assets	0.73	0.81
c)	Deferred tax assets (net)	5.71	7.76
2)	Current assets		
a)	Inventories	562.19	457.76
b)	Financial Assets		
(i)	Investments	-	-
(ii)	Trade receivables	200.85	111.37
(iii)	Cash and cash equivalents	6.66	5.01
(iv)	Bank balances other than (iii) above	50.87	47.74
(v)	Loans	35.47	90.83
c)	Current Tax Assets (Net)	246.92	60.55
d)	Other current assets	38.49	54.76
	TOTAL ASSETS	1,713.41	1,304.26
	EQUITY & LIABILITIES		
	EQUITY		
a)	Equity Share capital	1,010.90	444.22
b)	Other Equity	161.00	517.11
	LIABILITIES		
1)	Non-Current Liabilities		
a)	Financial Liabilities		
(i)	Borrowings	36.83	46.96
b)	Provisions	-	-
c)	Deferred tax liabilities (Net)	-	-
d)	Other non-current liabilities	-	-
2)	Current liabilities		
a)	Financial Liabilities		
(i)	Borrowings	45.34	123.70
(ii)	Trade payables	-	-
i)	Total outstanding dues of micro enterprises and small enterprises	15.13	7.67
ii)	Total outstanding dues of creditors other than micro enterprises and small enterprises	340.49	77.77
(iii)	Other financial liabilities (other than those specified in item (c))	21.76	28.50
b)	Other current liabilities	26.73	16.80
c)	Provisions	1.20	-
d)	Current Tax Liabilities (Net)	54.03	41.52
	TOTAL EQUITY AND LIABILITIES	1,713.41	1,304.26

For, Shish Industries Limited


 Satishkumar Maniya
 Chairman and Managing Director

Date :- May 28, 2021

Place:- Surat

DIN 02529191

SHISH INDUSTRIES LIMITED

CIN: L25209GJ2017PLC097273

Registered Office: Survey No: 265/ 266, Block No: 290, Plot No. 18 to 23, B/1 Paiki 1, Pipodara, Ta: Mangrol,, Surat, Gujarat, 394110

Cash Flow Statement

(In Lakh)

	Particulars	Year ended	
		31-03-2021	31-03-2020
A	Date of start of reporting period	01-04-2020	01-04-2019
B	Date of end of reporting period	31-03-2021	31-03-2020
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit as per P & L A/c. before Income Tax	187.61	138.41
	ADD/(LESS): - Adjustment for :		
	Depreciation	83.16	84.23
	W/off Preliminary Expenses	4.94	3.53
	Bad Debts	6.99	-
	Interest Income	(3.27)	-
	Deffered Tax Liability/(Asset)	2.05	(4.02)
	Operating Profit before changes in working capital	281.49	222.15
	(Increase) / Decrease in Current Assets & Non Current assets		
	Closing Stock	(104.43)	(79.28)
	Receivables	(96.48)	70.43
	Loans and Deposits	55.36	(14.97)
	Other Current assets	(174.89)	(60.23)
	Operating Profit After changes in Current Assets & Non current assets	(38.95)	138.10
	Increase/(Decrease) in Current Liabilities & Non current liabilities		
	Trade Payables (including other financial liabilities and ocl)	270.18	(53.65)
	Current Liabilities & Provisions	16.89	9.57
	Direct Taxes paid (Net of refund)	(53.44)	(41.33)
	Net Cash Flow From Operating Activities	194.69	52.70
	CASH FLOW FROM INVESTMENT ACTIVITIES		
	Purchase of Fixed Assets	(184.59)	(24.99)
	Sale of Fixed Assets	3.65	-
	Changes in Investments	-	3.17
	Net Cash From Investment Activities	(180.94)	(21.83)
	CASH FLOW FROM FINANCING ACTIVITIES		
	Issue of Share Capital	76.38	-
	Borrowing From Bank	36.83	-
	Unsecured Borrowing	-	5.00
	Repayment of Borrowing to Bank	(125.31)	(39.83)
	Net Cash From Financing Activities	(12.10)	(34.83)
	NET CHANGE IN CASH AND CASH EQUIVALENTS [A+B+C]	1.65	(3.96)
	Opening Cash & Cash Equivalents	5.01	8.97
	Closing Cash and Cash Equivalents	6.66	5.01

Note:

The cash flow statement has been prepared under the indirect method as set out in Indian Accounting Standard (IND AS-7) Statement of Cash Flows.

For Shish Industries Limited



 Satishkumar Maniya
 Chairman and Managing Director
 DIN 02529191

Date :- May 28, 2021

Place:- Surat



Independent Auditor's Report (Unmodified Opinion) on Audited Half Yearly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

INDEPENDENT AUDITOR'S REPORT

To
The Board of Directors of
Shish Industries Limited

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone quarterly financial results of Shish Industries Limited ("the company") for the quarter ended March 31, 2021 and the year to date results for the period from April 01, 2020 to March 31, 2021 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter ended March 31, 2021 as well as the year to date results for the period from April 01, 2020 to March 31, 2021.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

This Statement, is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related audited Interim condensed standalone financial statements for quarterly financial results as well as the year to date standalone financial results ended March 31, 2021. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting

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BOISAR BRANCH :

C-10, BLDG. NO. K-1/2, ANANT APARTMENT,
NAVAPUR ROAD, BOISAR - 401 501.



frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Financial Results of the Company to express an opinion on the Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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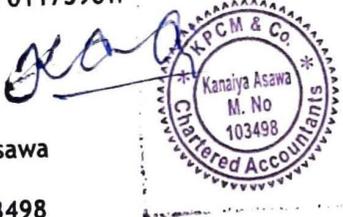


We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Others Matters

The figures for the quarter ended March 31, 2021, as reported in these financial results are the balancing figures between audited figures in respect of respective full financial year and the figures up to December 31, 2020.

For K P C M & Co.
Chartered Accountants
Firm Reg. No. 0117390W



CA Kanaiya Asawa
Partner
Mem No.: 103498
UDIN: 21103498AAAAGL7371

Place: Surat
Date: May 28, 2021

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NAVAPUR ROAD, BOISAR - 401 501.



Date: May 28, 2021

To,
BSE Limited
PhirozeJeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001.

Dear Sir,

Sub: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Ref: Shish Industries Limited (Security Id/Code: SHISHIND /540693)

In Compliance with Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016, vide notification no. SEBI/LAD-NRO /GN/2016-17/001 dated May 25, 2016 and circular no. CIR/CFD /CMD /56/2016 dated May 27, 2016, we hereby declare that the Statutory Auditors of the Company, M/s. KPCM & CO., Chartered Accountants, Surat (FRN: 0117390W) have issued an Audit Report with unmodified opinion on the Audited Financial Results of the Company for the quarter and year ended March 31, 2021.

You are requested to take the same on record.

Thanking You,

Yours Faithfully,

For, Shish Industries Limited



Satishkumar Maniya
Chairman and Managing Director
DIN: 02529191

Place: Surat

SHISH INDUSTRIES LTD

We make better...

Manufacturer of P.P. Hollow Sheet & Air bubble film

CIN : U25209GJ2017PLC097273

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