



# Golden Tobacco Limited

(Estd. 1930 • Founder : Late Narsee Monjee • Incorporated 1955)

Manufacturers of Quality Cigarettes / Cigars



GTL/SE/SEC/2020-21  
September 11, 2020

<p>To, The Manager, Corporate Relations Deptt. BSE Ltd. P.J. Towers, Dalal Street, MUMBAI-400001 Scrip Code:151</p>	<p>To, The Secretary, National Stock Exchange of India Ltd. Exchange Plaza BandraKurla Complex, Bandra (East) MUMBAI - 400 051 Scrip Code: goldentobc</p>
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Dear Sir,

## Sub: Outcome of Board Meeting held on September 11, 2020

In continuation to our intimation dated September 5, 2020 and in terms of Regulation 30 of SEBI (LODR) Regulations, 2015, We would like to inform that the Board of Directors of the Company at its meeting held today i.e. September 11, 2020 inter alia approved Unaudited Financial Results for the quarter ended on June 30, 2020, duly reviewed and recommended by the Audit Committee and limited Review by the Auditors

Further in terms of provisions of Regulation 30 & 33 of SEBI (LODR) Regulations, 2015, please find enclosed herewith the copy of –

- Unaudited Financial Results for the quarter ended on June 30, 2020
- Limited Review Report received from M/s. Bagaria & Co., Chartered Accountant, Mumbai, the statutory auditors of the Company.
- Appointment of Mr. Jignesh B. Engineer as an Additional Director of the Company. The brief profile of Mr. Jignesh engineer is given below in Annexure A.

The Board meeting commenced on 12.00 Noon and concluded at 1:30 p.m.

Kindly acknowledge receipt and take the same on records. The aforesaid financial results will be also available on Company's website [www.goldentobacco.co.in](http://www.goldentobacco.co.in).

Thanking You,  
Yours Faithfully,  
For Golden Tobacco Limited

Harish Punwani  
Company Secretary and Compliance Officer  
(M. No. ACS – 50950)



Registered Office & Works : At. Darjipura, Post-Amaliyara, Vadodara - 390 022. (Gujarat).  
Phone : +91 0265 2540597, 2540281 Fax : +91 0265 2541700 Toll Free No. : 1800 223 951  
website : [www.goldentobacco.in](http://www.goldentobacco.in) Email : [share@goldentobacco.in](mailto:share@goldentobacco.in) CIN : L16000GJ1955PLC067605

New Delhi Office : Golden Tobacco Limited, 1303-1304, Vijaya Building, 17, Barakhamba Road, New Delhi-110 001.  
Phone : +91 011 23711531 Fax : +91 011 23314457

Mumbai Office : Golden Tobacco Limited, Tobacco House, S. V. Road, Vile Parle (W), Mumbai-400 056.  
Phone : +91 022 26713951 Fax : +91 022 26715481



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Brief profile and other necessary details of Mr. Jignesh B. Engineer	
<b>Appointment</b>	Appointment as an Additional Director
<b>Date of Appointment</b>	The Board of Directors of the Company in their meeting held on September 11, 2020 appointed Mr. Jignesh B. Engineer as an Additional Director of the Company.
<b>Brief Profile</b>	Shri Jignesh Engineer having academic qualification of B.E. Electrical from Gujarat University with an experience of 3 decades in the Project Planning & Management, Operation & Maintenance, Equipment Erection & Commissioning, Team Management. Having on hand experience in Energy Audit/Energy Conservation, Man Power Planning etc.
<b>Disclosure of relationship between directors</b>	Mr. Jignesh B. Engineer is in no way related to any of the Directors of the Company

Thanking You,  
Yours Faithfully,  
For Golden Tobacco Limited

**Harish Punwani**  
Company Secretary and Compliance Officer  
(M. No. ACS – 50950)



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**GOLDEN TOBACCO LIMITED**

Regd. Office : At Darjipura, Post : Amaliyara, Vadodara- 390022, Gujarat  
 Phone No. 0265-2540281, Fax No. 0265-2541025, Website : www.goldentobacco.in, Email - share@goldentobacco.in , CIN - L16000GJ1955PLC067605  
 Unaudited Financial Results for the Quarter Ended June 30, 2020

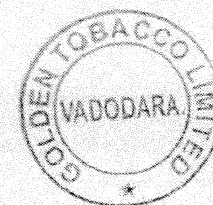
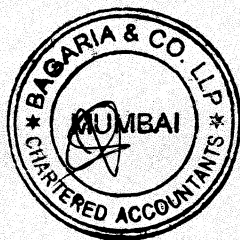
(Rs. In Lakhs)

Particulars	STANDALONE				CONSOLIDATED			
	Quarter Ended		Year Ended		Quarter Ended		Year Ended	
	June 30,2020	March 31,2020	June 30,2019	March 31,2020	June 30,2020	March 31,2020	June 30,2019	March 31,2020
	Unaudited	Audited*	Unaudited	Audited	Unaudited	Audited*	Unaudited	Audited
<b>Income</b>	18.08	603.38	681.23	2,342.55	18.08	603.38	681.23	2,342.55
Revenue from Operations	7.70	37.30	34.47	188.06	7.70	37.42	34.47	188.84
Other income	25.78	640.68	715.70	2,530.61	25.78	640.80	715.70	2,531.39
<b>Total Income</b>								
<b>Expenses</b>	36.23	161.36	266.16	1,025.80	36.23	161.36	266.16	1,025.80
Cost of materials consumed	-	135.83	-	135.83	-	135.83	-	135.83
Purchases of Stock in Trade	62.32	24.78	50.18	547.95	62.32	24.78	50.18	547.95
Changes in inventories of finished goods, work-in-progress and Stock-in Trade	118.18	130.30	225.54	715.13	118.18	130.30	225.54	715.13
Employee Benefits Expense	110.13	123.40	325.95	1,082.14	110.13	123.40	325.95	1,082.14
Finance Costs	10.89	25.73	27.44	101.18	10.89	24.73	27.44	101.18
Depreciation and Amortization Expense	108.63	298.18	367.26	1,305.16	109.35	300.36	367.81	1,309.00
Other Expenses	446.38	899.58	1,262.53	4,913.19	447.10	900.76	1,263.08	4,917.03
<b>Total Expenses</b>	(420.60)	(258.90)	(546.83)	(2,382.58)	(421.32)	(259.96)	(547.38)	(2,385.64)
<b>Profit/(Loss) before exceptional item</b>				2,153.69				2,164.58
Exceptional items- Income / (Expenses)	(420.60)	(269.79)	(546.83)	(228.89)	(421.32)	(259.96)	(547.38)	(221.06)
<b>Profit/(Loss) before Tax</b>								
<b>Tax Expense/(credit)</b>								
Current Tax- MAT	-	-	-	(63.95)	-	1.55	-	(62.40)
Tax Expense for earlier years (written back)	-	-	-	(63.95)	-	1.55	-	(62.40)
<b>Total tax expense-net</b>	(420.60)	(269.79)	(546.83)	(164.94)	(421.32)	(261.51)	(547.38)	(158.66)
<b>Profit/(Loss) for the period</b>								
<b>OTHER COMPREHENSIVE INCOME/(LOSS)</b>								
Items that will not be reclassified subsequently to Profit or loss	85.93	(168.01)	(36.78)	(434.02)	89.40	(179.35)	(43.13)	(450.86)
Gain/(loss) on Re-measurement of investment in equity	-	2.17	3.21	5.38	-	2.17	3.21	5.38
Gain/(loss) on Re-measurement of net defined benefit plans	85.93	(165.84)	(33.57)	(428.64)	89.40	(177.18)	(39.92)	(445.48)
<b>Total Other Comprehensive Income/(Loss)</b>	(334.67)	(435.63)	(580.40)	(593.58)	(331.92)	(438.69)	(587.30)	(604.14)
<b>TOTAL COMPREHENSIVE INCOME/(LOSS) FOR THE PERIOD</b>								
<b>Equity</b>	1,758.80	1,758.80	1,758.80	1,758.80	1,758.80	1,758.80	1,758.80	1,758.80
Equity share capital (Face Value of Rs. 10 each fully paid up)				(18,057.84)				(23,922.21)
Other Equity excluding revaluation reserve as per the latest audited balancesheet								
Earnings per equity share of the face value of Rs. 10 each	(2.39)	(1.47)	(3.11)	(13.18)	(2.40)	(1.49)	(3.11)	(13.21)
Basic & Diluted Before Exceptional items (Rs) (Not annualised)	(2.39)	(1.53)	(3.11)	(0.94)	(2.40)	(1.49)	(3.11)	(0.90)
Basic & Diluted After Exceptional items (Rs) (Not annualised)								



## Segment wise Revenue, Results, Assets and Liabilities

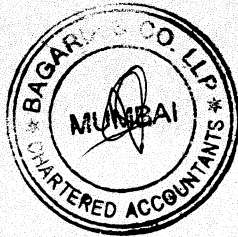
Particulars	STANDALONE				CONSOLIDATED			
	Quarter Ended		Year Ended		Quarter Ended		Year Ended	
	June 30,2020	March 31,2020	June 30,2019	March 31,2020	June 30,2020	March 31,2020	June 30,2019	March 31,2020
	Unaudited	Audited	Unaudited	Audited	Unaudited	Audited	Unaudited	Audited
<b>A Segment Revenue :</b>								
a) Tobacco Products (net of Excise/Goods and Service Tax )	24.92	490.25	605.95	1,629.98	24.92	490.25	605.95	1,629.98
b) Realty	0.86	149.66	88.92	878.19	0.86	149.66	88.92	878.19
c) Others/Unallocable	-	0.77	20.83	22.44	-	0.89	20.83	23.22
<b>Total income</b>	<b>25.78</b>	<b>640.68</b>	<b>715.70</b>	<b>2,530.61</b>	<b>25.78</b>	<b>640.80</b>	<b>715.70</b>	<b>2,531.39</b>
<b>B Segment Results Profit/(Loss) before tax, finance costs and exceptional items from segment :</b>								
a) Tobacco Products	(295.15)	(256.99)	(315.66)	(1,719.15)	(295.74)	(255.40)	(315.31)	(1,719.13)
b) Realty	(15.32)	120.72	73.95	396.27	(15.45)	119.83	73.80	395.38
c) Others/Unallocable	-	0.77	20.83	22.44	-	(0.99)	20.08	20.25
<b>Total</b>	<b>(310.47)</b>	<b>(135.50)</b>	<b>(220.88)</b>	<b>(1,300.44)</b>	<b>(311.19)</b>	<b>(136.56)</b>	<b>(221.43)</b>	<b>(1,303.50)</b>
Less :- Finance Costs	110.13	123.40	325.95	1,082.14	110.13	123.40	325.95	1,082.14
Exceptional items- Income / (Expenses)	-	(10.89)	-	2,153.69	-	-	-	2,164.58
Tax Expense/Tax Expense for earlier years (written back)	-	-	-	(63.95)	-	1.55	-	(62.40)
<b>Net Profit/(Loss) After Tax</b>	<b>(420.60)</b>	<b>(269.79)</b>	<b>(546.83)</b>	<b>(164.94)</b>	<b>(421.32)</b>	<b>(261.51)</b>	<b>(547.38)</b>	<b>(158.66)</b>
Add: Other Comprehensive Income	85.93	(165.84)	(33.57)	(428.64)	89.40	(177.18)	(39.92)	(445.48)
<b>Total Comprehensive Income</b>	<b>(334.67)</b>	<b>(435.63)</b>	<b>(580.40)</b>	<b>(593.58)</b>	<b>(331.92)</b>	<b>(438.69)</b>	<b>(587.30)</b>	<b>(604.14)</b>
<b>C Segment Assets &amp; Segment Liabilities</b>								
<b>1 Segment Assets :</b>								
a) Tobacco Products	5,417.92	5,621.32	6,940.78	5,621.32	4,482.84	4,869.23	5,999.88	4,869.23
b) Realty	17,246.10	17,246.10	17,032.20	17,246.10	12,399.57	12,399.57	12,185.67	12,399.57
c) Others/Unallocable	505.71	419.78	1,289.69	419.78	438.70	166.34	1,223.94	166.34
<b>TOTAL</b>	<b>23,169.73</b>	<b>23,287.20</b>	<b>25,262.65</b>	<b>23,287.20</b>	<b>17,321.11</b>	<b>17,435.14</b>	<b>19,409.49</b>	<b>17,435.14</b>
<b>2 Segment Liabilities :</b>								
a) Tobacco Products	11,578.71	11,640.41	19,687.26	11,640.41	11,552.01	11,523.59	19,653.54	11,523.59
b) Realty	27,481.35	27,202.44	21,115.00	27,202.44	27,483.55	27,294.51	21,116.41	27,294.51
c) Others/Unallocable	-	-	-	-	20.08	19.64	22.44	19.64
<b>TOTAL</b>	<b>39,060.06</b>	<b>38,842.85</b>	<b>40,802.26</b>	<b>38,842.85</b>	<b>39,055.64</b>	<b>38,837.74</b>	<b>40,792.39</b>	<b>38,837.74</b>



*Handwritten signature/initials*

**NOTES :**

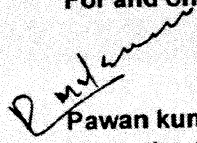
- 1 The above Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on September 11, 2020. The statutory auditors of the Company have reviewed the financial results for the quarter ended June 30, 2020 in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.
- 2 Though the Company has substantial negative net-worth, it has prepared these results on a going concern basis as the management is hopeful to turn around the Company's business performance especially in the Realty Business segment considering very valuable land held.
- 3 Due to global outbreak of Covid -19, a pandemic and following nationwide lockdown by the Government of India which has impacted the operations of the Company during the quarter ended June 30, 2020 .The Company has gradually resumed its operations since then in compliance with guidelines issued by the respective authorities. In assessing the recoverability of trade receivables measured at amortised cost of Rs.68.59 lakhs, financial investments of Rs.268.91 lakhs (standalone) / Rs.314.93 lakhs (consolidated) and realisation of inventories of Rs.1,113.93 lakhs, apart from considering the internal and external information up to the date of approval of these financial results, the Company has also performed sensitivity analysis on the assumptions used and based on current indicators of future economic conditions and does not anticipate any material financial or operational issues in the short term as well as on a long term basis.
- 4 \*The figures of the quarter ended March 31, 2020 are the balancing figures between audited figures for the full previous financial year and unaudited published year to date figures up to the third quarter of the previous year
- 5 The previous periods' figures have been re-grouped / re-classified wherever required to conform the current period's presentation.



Place :Vadodara  
Date : September 11, 2020



For and on behalf of the Board

  
Pawan kumar Malsaria  
Executive Director and CFO  
DIN :01710944

## Independent Auditor's Review Report On standalone unaudited quarterly financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To The Board of Directors of  
Golden Tobacco Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Golden Tobacco Limited** ("the Company") for the quarter ended June 30, 2020 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulations 33 of the SEBI (Listing, Obligations and Disclosure requirements) Regulations, 2015 ('Listing Regulations').

The statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to issue a report on this financial Statement based on our review.

2. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires 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 personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. (a) We draw your attention to note no 3 of the standalone financial results with regard to Management's assessment of, inter-alia, realisability of Inventories of Rs.1,113.93 lakhs, Financial investments of Rs.268.91 lakhs and recoverability of Trade receivables measured at amortised cost of Rs.68.59 lakhs due to COVID 19 pandemic outbreak. The management apart from considering the internal and external information upto the date of approval of this standalone results, it has also performed sensitivity analysis on the assumptions used and based on current indicators of future economic conditions, it expects to recover the carrying amount of these assets.

The impact of the global health pandemic may be different from that estimated as at the date of approval of these standalone financial results. Considering the uncertainties, the management will continue to closely monitor any material changes to future economic conditions and does not anticipate any material financial or operational issues in the short term as well as on a long term basis.

- (b) Attention is drawn to the fact that the figures of the quarter ended March 31, 2020 as reported in these financial results are the balancing figures between audited figures for the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures upto the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.

Our conclusion is not modified in respect of these matters.



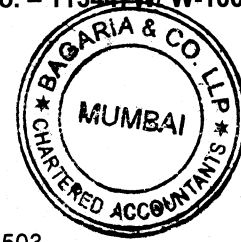
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Accounting Standards (IND AS) and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with circulars issued from time to time, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Bagaria and Co. LLP**  
**Chartered Accountants**  
**Firm Registration No. – 113447W/ W-100019**



**Vinay Somani**  
**Partner**

**Membership No. 143503**  
**UDIN : 20143503AAAAKO5447**



**Place: Mumbai**

**Date: September 11, 2020**

## Independent Auditor's Review Report On consolidated unaudited quarterly financial results of the Group Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To The Board of Directors  
Golden Tobacco Limited

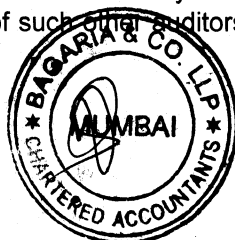
1. We have reviewed the accompanying statement of Consolidated Unaudited Financial Results of **Golden Tobacco Limited** ("the Holding Company") and its subsidiaries (together referred to as "the Group") for the quarter ended June 30, 2020 ("the Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulations 33 of the SEBI (Listing, Obligations and Disclosure requirements) Regulations, 2015 ('Listing regulations'), as amended.

The statement, which is the responsibility of the Holding Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to issue a report on this financial Statement based on our review.

2. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. 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 Standards on Auditing 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.
3. We are performed procedures in accordance with the circular no.CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, to the extent applicable.
4. The Statement includes the results of the following entities:

Name of the Entity	Relationship
Western Express Industries Limited	Wholly Owned Subsidiary
Golden Investment (Sikkim) Private Limited	
Golden Realty & Infrastructure Limited	
GTC Inc B.V. Netherland	
Raigadh Papers Limited	Step Down Subsidiary

5. We did not review the financial results of 2 subsidiaries included in the consolidated financial statements, whose financial statements reflect total assets of Rs.11,417 lakhs as at June 30, 2020 and total revenues of Rs. Nil lakh, total net profit (loss) after tax of Rs.0.27 lakhs and total comprehensive Income of Rs.3.19 lakhs for the quarter ended June 30, 2020 as considered in the consolidated unaudited financial results. These financial statements have been reviewed by other auditors whose review report has been furnished to us by the Holding Company's management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the subsidiaries, is based solely on the report of the other auditor and our opinion is based solely on the report of such other auditors and the procedures performed by us as stated in paragraph 3 above.



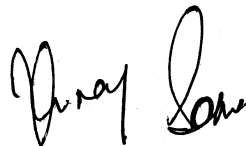


6. We did not review the financial results of 3 subsidiaries included in the consolidated financial statements, whose financial statements reflect total assets of Rs.101.25 lakhs as at June 30, 2020 and total revenues of Rs. Nil total net loss after tax of Rs.0.44 lakhs and total comprehensive loss of Rs.0.44 lakhs for the quarter ended June 30, 2020, as considered in the consolidated unaudited financial results. These financial statements have been certified by the Holding Company's Management and furnished to us, and our opinion, in so far as it relates to the amounts and disclosures included in respect of the said subsidiaries, is also based solely on these certified financial statements.
- 7.(a) We draw your attention to note no.3 of the consolidated financial results with regard to Management's assessment of, inter-alia, realisability of Inventories of Rs.1113.93 lakhs, financial investments of Rs.314.93 lakhs and recoverability of Trade receivables measured at amortised cost of Rs.68.59 lakhs due to COVID 19 pandemic outbreak. The management apart from considering the internal and external information upto the date of approval of this consolidated results, it has also performed sensitivity analysis on the assumptions used and based on current indicators of future economic conditions and it expects to recover the carrying amount of these assets.  
The impact of the global health pandemic may be different from that estimated as at the date of approval of these consolidated financial results. Considering the uncertainties, the management will continue to closely monitor any material changes to future economic conditions and does not anticipate any material financial or operational issues in the short term as well as on a long term basis.
- (b) Attention is drawn to the fact that the figures of the quarter ended March 31, 2020 as reported in these financial results are the balancing figures between audited figures for the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures upto the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.

Our conclusion on the Statement is not modified in respect of the above matters referred in para 5 to 7.

8. Based on our review conducted and procedures performed as stated in paragraph 3 and based on the consideration of the review report of other auditors referred to in paragraph 5 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 the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms 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 Bagaria and Co. LLP**  
**Chartered Accountants**  
**Firm Registration No. – 113447W/ W-100019**



**Vinay Somani**  
**Partner**  
Membership No. 143503  
UDIN : 20143503AAAAP6270



**Place: Mumbai**  
**Date: September 11, 2020**

Date & Time of Download : 11/09/2020 13:45:21

**BSE ACKNOWLEDGEMENT**

<b>Acknowledgement Number</b>	2068699
<b>Date and Time of Submission</b>	9/11/2020 1:45:05 PM
<b>Scripcode and Company Name</b>	500151 - GOLDEN TOBACCO LTD.
<b>Subject / Compliance Regulation</b>	Board Meeting Outcome for Outcome Of Board Meeting Held On September 11, 2020
<b>Submitted By</b>	Harish Punwani
<b>Designation</b>	Company Secretary & Compliance Officer

**Disclaimer** : - Contents of filings has not been verified at the time of submission.



National Stock Exchange Of India Limited

**Date of** 11-Sep-2020

**NSE Acknowledgement**

<b>Symbol:-</b>	GOLDENTOBC
<b>Name of the Company: -</b>	Golden Tobacco Limited
<b>Submission Type:-</b>	Board Meetings
<b>Short Description:-</b>	Outcome of Board Meeting
<b>Date of Submission:-</b>	11-Sep-2020 01:46:40 PM
<b>NEAPS App. No:-</b>	2020/Sep/4601/4607

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