



ARFIN INDIA LIMITED

Investor Update - Q4 & FY 2020-21



Disclaimer



- *Certain statements in this release concerning our future growth prospects are forward-looking statements within the meaning of applicable laws and regulations, and which involve a number of risks and uncertainties, beyond the control of the Company, that could cause actual results to differ materially from those in such forward-looking statements.*
- *The risks and uncertainties relating to these statements include, but are not limited to, risks and uncertainties regarding fluctuations in earnings, our ability to manage growth, intense competition including those factors which may affect our cost advantage, wage increases, our ability to attract and retain highly skilled professionals, political instability and general economic conditions affecting our industry.*
- *Arfin India Ltd. may, from time to time, make additional written and oral forward looking statements, including our reports to shareholders. The Company does not undertake to update any forward-looking statement that may be made from time to time by or on behalf of the company.*
- *The Company also expects the media to have access to all or parts of this release and the management's commentaries and opinions thereon, based on which the media may wish to comment and / or report on the same. Such comments and / or reporting maybe made only after taking due clearance and approval from the Company's authorized personnel. The Company does not take any responsibility for any interpretations / views / commentaries / reports which may be published or expressed by any media agency, without the prior authorization of the Company's authorized personnel.*

Financial Performance - Income Statement



INCOME STATEMENT (₹ in Lakhs)	Year Ended		Quarter Ended	
	31-Mar-21	31-Mar-20	31-Mar-21	31-Mar-20
Particulars				
Revenue From Operations (Net of GST)	30,344.58	35,857.27	10,565.49	7,796.31
COGS	24,666.93	29,625.63	8,616.08	6,615.12
Gross Profit	5,677.65	6,231.64	1,949.41	1,181.19
Gross Margin %	18.71%	17.38%	18.45%	15.15%
Employees Benefit Expenses	549.16	499.77	179.35	128.35
Power & Fuel	865.78	1,055.47	308.05	242.03
Other Expenses	2,621.05	5,271.39	979.33	3,222.00
Total Expenses	4,035.99	6,826.63	1,466.73	3,592.38
Other Income	197.73	171.99	59.81	118.94
EBIDTA	1,839.39	(423.01)	542.49	(2,292.24)
EBIDTA %	6.06%	(1.18%)	5.13%	(29.40%)
Depreciation & Amortization Expenses	280.79	265.72	71.59	70.55
EBIT	1,558.60	(688.73)	470.90	(2,362.79)
Finance Costs	1,103.16	1,361.51	269.92	307.96
PBT	455.45	(2,050.24)	200.98	(2,670.75)
PBT %	1.50%	(5.72%)	1.90%	(34.26%)
Tax Expense	53.94	106.94	33.65	(104.83)
PAT	401.51	(2,157.18)	167.33	(2,565.92)
PAT %	1.32%	(6.02%)	1.58%	(32.91%)
Basic and Diluted Earning Per Share (₹)	2.53	(13.57)	1.05	(16.15)

Financial Snapshot



FY21 Highlights

- The Company has reported Net Income From Operations of ₹ 30,345 Lakhs during the financial year ended March 31, 2021 in compare to ₹ 35,857 Lakhs during the previous financial year ended March 31, 2020.
- The Company has reported EBIDTA of ₹ 1,839 Lakhs during the financial year ended March 31, 2021 in compare to EBIDTA Loss of ₹ (423) Lakhs during the previous financial year ended March 31, 2020.
- The Company has reported Profit After Tax of ₹ 402 Lakhs during the year in compare to Loss of ₹ (2,157) Lakhs during the previous financial year ended March 31, 2020.
- Basic and Diluted Earnings Per Share for the year was ₹ 2.53 per share.

Financial Snapshot



Q4 FY21 Highlights

- The Company has reported Net Income from Operations of ₹ 10,565 Lakhs during the quarter ended March 31, 2021 in compare to ₹ 7,796 Lakhs during the previous year's quarter ended March 31, 2020.
- The Company has reported Gross Margin of 18.45% of Net Sales for the quarter ended March 31, 2021 in compare to Gross Margin of 15.15% during previous year's quarter ended March 31, 2020.
- The Company has reported EBIDTA of ₹ 542 Lakhs and Profit After Tax of ₹ 167 Lakhs for the quarter ended March 31, 2021.
- Basic and Diluted Earnings Per Share (EPS) was ₹ 1.05 for the quarter ended March 31, 2021.

Statement of Assets and Liabilities



ARFIN INDIA LIMITED

STATEMENT OF ASSETS AND LIABILITIES

(₹ in Lakhs)

Particulars	As At March 31, 2021	As At March 31, 2020
ASSETS		
NON-CURRENT ASSETS		
(a) Property, Plant and Equipment	6,147.44	4,599.51
(b) Capital Work-In-Progress	0.00	1,264.66
(c) Financial Assets		
(i) Loans	77.14	62.75
(ii) Others	41.30	41.30
(d) Other Non-Current Assets	86.91	85.54
	6,352.79	6,053.76
CURRENT ASSETS		
(a) Inventories	11,139.58	9,623.48
(b) Financial Assets		
(i) Investments	0.00	501.83
(ii) Trade Receivables	4,257.39	3,104.35
(iii) Cash and Cash Equivalents	7.31	19.13
(iv) Bank Balances other than (iii) above	124.18	295.29
(v) Loans	439.84	45.79
(vi) Others Current Financial Assets	1.95	2.04
(c) Other Current Assets	650.54	258.54
	16,620.79	13,850.45
TOTAL ASSETS	22,973.58	19,904.21

Statement of Assets and Liabilities



STATEMENT OF ASSETS AND LIABILITIES

(₹ in Lakhs)

Particulars	As At March 31, 2021	As At March 31, 2020
EQUITY AND LIABILITIES		
(a) Equity Share Capital	1,589.24	1,589.24
(b) Other Equity	5,247.15	4,898.76
	6,836.39	6,488.00
LIABILITIES		
NON-CURRENT LIABILITIES		
(a) Financial Liabilities Borrowings	3,547.22	1,313.75
(b) Provisions	42.77	37.95
(c) Deferred Tax Liabilities (Net)	400.17	407.63
	3,990.16	1,759.33
CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Borrowings	6,873.04	9,371.24
(ii) Trade Payables	4,776.48	1,843.44
(iii) Other Financial Liabilities	481.85	300.63
(b) Other Current Liabilities	15.66	68.71
(c) Provisions	0.00	72.85
	12,147.03	11,656.88
TOTAL EQUITY AND LIABILITIES	22,973.58	19,904.21

Thank You

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