

General information about company		
Script code		S9032
NSE Symbol		
MSI Symbol		
BIN		INE184Q01010
Name of company		Fraser and Company Limited
Type of company		
Class of security		Equity
Date of start of financial year		01-04-2020
Date of end of financial year		31-03-2021
Date of board meeting when results were approved		28-06-2021
Date on which prior intimation of the meeting for considering financial results was informed to the exchange		19-06-2021
Description of presentation currency		INR
Level of rounding used in financial results		Millions
Reporting Quarter		Yearly
Nature of report standalone or consolidated		Standalone
Whether results are audited or unaudited		Audited
Segment reporting		Single segment
Description of single segment		COMMERCIAL TRADING AND DISTRIBUTION
Start date and time of board meeting		28-06-2021 15:00
End date and time of board meeting		28-06-2021 17:00
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		Declaration of unmodified opinion

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	01-01-2021	01-04-2020
B	Date of end of reporting period	31-03-2021	31-03-2021
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part 1 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	166.58	372.54
	Other income	0	0.04
	Total income	166.58	372.58
2 Expenses			
(a)	Cost of materials consumed	0	0
(b)	Purchasers of stock-in-trade	144.47	320.8
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	1.35	0.13
(d)	Employee benefit expense	1.11	3.52
(e)	Finance costs	0.00	0.21
(f)	Depreciation, depletion and amortisation expense	0.32	0.96
(f) Other Expenses			
1	others	12.22	32.9
Total other expenses			
		12.22	32.9
Total expenses			
		158.55	358.52

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	01-01-2021	01-04-2020
B	Date of end of reporting period	31-03-2021	31-03-2021
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part 1 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			
		7.03	14.06
4	Exceptional items	0	0
5 Total profit before tax			
		7.03	14.06
7 Tax expense			
8	Current tax	1.76	3.6
9	Deferred tax	-0.03	-0.04
10 Total tax expenses			
		1.73	3.56
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			
		5.3	10.5
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			
		5.3	10.5

Financial Results Ind-AS			
Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-01-2021	01-04-2020
B	Date of end of reporting period	31-03-2021	31-03-2021
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
Other comprehensive income (Abstract)			
1 Amount of items that will not be reclassified to profit and loss			
Total Amount of items that will not be reclassified to profit and loss			
2 Income tax relating to items that will not be reclassified to profit or loss			
		0	0
3 Amount of items that will be reclassified to profit and loss			
Total Amount of items that will be reclassified to profit and loss			
4 Income tax relating to items that will be reclassified to profit or loss			
		0	0
5 Total Other comprehensive income			
		0	0

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	01-01-2021	01-04-2020
B	Date of end of reporting period	31-03-2021	31-03-2021
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part 1 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			
		5.3	10.5
24 Total profit or loss, attributable to			
	Profit or loss, attributable to owners of parent		
	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	81.2	81.2
	Face value of equity share capital	10	10
27 Details of debt securities			
28	Reserves excluding revaluation reserve		-16.24
29 Earnings per share			
i Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	0.65	1.3
	Diluted earnings (loss) per share from continuing operations	0.65	1.3
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	0.65	1.3
	Diluted earnings (loss) per share from continuing and discontinued operations	0.65	1.3
30	Debt equity ratio		
31	Debt service coverage ratio		
32	Interest service coverage ratio		
33	Disclosure of notes on financial results		

Statement of Asset and Liabilities			
Particulars		Current year ended (dd-mm-yyyy)	
Date of start of reporting period		01-04-2020	
Date of end of reporting period		31-03-2021	
Whether results are audited or unaudited		Audited	
Nature of report standalone or consolidated		Standalone	
Assets			
1 Non-current assets			
	Property, plant and equipment	4.68	
	Capital work-in-progress	0	
	Investment property	0	
	Goodwill	0	
	Other intangible assets	0	
	Intangible assets under development	0	
	Biological assets other than bearer plants	0	
	Investments accounted for using equity method	0	
Non-current financial assets			
	Non-current investments	0	
	Trade receivables, non-current	0	
	Loans, non-current	12.85	
	Other non-current financial assets	0.11	
	Total non-current financial assets	12.96	
	Deferred tax assets (net)	0.05	
	Other non-current assets	0.33	
	Total non-current assets	17.22	
2 Current assets			
	Inventories	2	
Current financial asset			
	Current investments	0	
	Trade receivables, current	167.92	
	Cash and cash equivalents	19.37	
	Bank balance other than cash and cash equivalents	0	
	Loans, current	0	
	Other current financial assets	7.38	
	Total current financial assets	194.67	
	Current tax assets (net)	3.92	
	Other current assets	0	
	Total current assets	200.59	

Statement of Asset and Liabilities			
Particulars		Current year ended (dd-mm-yyyy)	
Date of start of reporting period		01-04-2020	
Date of end of reporting period		31-03-2021	
Whether results are audited or unaudited		Audited	
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	217.81	
Equity and Liabilities			
Equity			
Equity attributable to owners of parent			
	Equity share capital	81.2	
	Other equity	-16.24	
	Total equity attributable to owners of parent	64.96	
	Non-controlling interest	0	
	Total equity	64.96	
Liabilities			
Non-current liabilities			
Non-current financial liabilities			
	Borrowings, non-current	3.07	
	Trade payables, non-current	0	
	Other non-current financial liabilities	0	
	Total non-current financial liabilities	3.07	
	Provisions, non-current	0	
	Deferred tax liabilities (net)	0	
	Deferred government grants, Non-current	0	
	Other non-current liabilities	0	
	Total non-current liabilities	3.07	
Current liabilities			
Current financial liabilities			
	Borrowings, current	0	
	Trade payables, current	141.79	
	Other current financial liabilities	1.49	
	Total current financial liabilities	143.28	
	Other current liabilities	0	
	Provisions, current	0.19	
	Current tax liabilities (Net)	6.31	
	Deferred government grants, Current	0	
	Total current liabilities	149.78	
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	152.85	
	Total equity and liabilities	217.81	
Disclosure of notes on assets and liabilities			

Format for Reporting Segment 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)
A	Date of start of reporting period	01-01-2021	01-04-2020
B	Date of end of reporting period	31-03-2021	31-03-2021
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
1 Segment Revenue (Income)			
(net sale/income from each segment should be disclosed)			
	Total Segment Revenue		
	Less: Inter segment revenue		
	Revenue from operations		
2 Segment Result			
Profit (+) / Loss (-) before tax and interest from each segment			
	Total Profit before tax		
	I. Finance cost		
	II. Other Unallocable Expenses net off		
	Unallocable income		
	Profit before tax		
3 (Segment Asset - Segment Liabilities)			
Segment Asset			
	Total Segment Asset		
	Un-allocable Assets		
	Net Segment Asset		
4 Segment Liabilities			
Segment Liabilities			
	Total Segment Liabilities		
	Un-allocable Liabilities		
	Net Segment Liabilities		
Disclosure of notes on segments			

Cash flow statement, indirect			
Particulars		Year ended (dd-mm-yyyy)	
A	Date of start of reporting period	01-04-2020	
B	Date of end of reporting period	31-03-2021	
C	Whether results are audited or unaudited	Audited	
D	Nature of report standalone or consolidated	Standalone	
Part 1 Blue color marked fields are non-mandatory.			
Statement of cash flows			
Cash flows from used in operating activities			
	Profits before tax	14.06	
Adjustments for reconcile profit (loss)			
	Adjustments for finance costs	0	
	Adjustments for decrease (increase) in inventories	-6.13	
	Adjustments for decrease (increase) in trade receivables, current	-85.25	
	Adjustments for decrease (increase) in trade receivables, non-current	0	
	Adjustments for decrease (increase) in other current assets	0	
	Adjustments for decrease (increase) in other non-current assets	0	
	Adjustments for other financial assets, non-current	0	
	Adjustments for other financial assets, current	0	
	Adjustments for other bank balances	0	
	Adjustments for increase (decrease) in trade payables, current	100.47	
	Adjustments for increase (decrease) in trade payables, non-current	0	
	Adjustments for increase (decrease) in other current liabilities	0	
	Adjustments for increase (decrease) in other non-current liabilities	0	
	Adjustments for depreciation and amortisation expense	0.96	
	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	0	
	Other adjustments for reconcile profit (loss)	0	
	Other adjustments for non-cash items	0.13	
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0	
	Total adjustments for reconcile profit (loss)	16.18	
	Net cash flows from (used in) operations	30.24	
	Dividends received	0	
	Interest paid	0	
	Interest received	0	
	Income taxes paid (refund)	3.19	
	Other inflows (outflows) of cash	0	
	Net cash flows from (used in) operating activities	27.05	
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	-4.81	
	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 other long-term assets	0	
	Purchase of other long-term assets	0	
	Cash advances and loans made to other parties	-14.63	
	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	19.44	
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</	