

REF: BSE/BM/Outcome/Q2/2023_24.

To,
BSE Limited
Phiroze Jeejeebhoy Towers, Dalal Street,
Fort, Mumbai – 400 001.
BSE Scrip Code: 522257
BSE Script ID: RAJOO

Sub: Outcome of the Board Meeting of the Company held on November 04, 2023 and filing of Un-audited Standalone and Consolidated Financial Results.

Ref: Regulation 30 and 33 of Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015 (SEBI Listing regulations).

Dear Sir,

With reference to the captioned subject and pursuant to the provisions of Regulation 30 and 33 of SEBI Listing Regulations, this is to inform you that the Board of Directors of the Company in its meeting held today i.e. November 04, 2023 inter alia, has:

1. Considered and approved the Un-audited Standalone and Consolidated Financial Results of the Company along with Limited Review Reports for the second quarter and half year ended on September 30, 2023.

The above Results along with Limited Review Report thereon are enclosed herewith and shall be uploaded on the Company's website at www.rajoo.com.

Aforesaid Board Meeting Commenced at 02:00 P.M. (IST) and concluded at 02:20 P.M. (IST).

Kindly take the same on your record and acknowledge the receipt of the same.

Thanking you.

Yours faithfully,

For Rajoo Engineers Limited

DOSHI
KHUSHBOO
CHANDRAKANT

Digitally signed by DOSHI
KHUSHBOO CHANDRAKANT
Date: 2023.11.04 14:23:43
+05'30'

Khushboo C. Doshi
Managing Director
(DIN: 00025581)

Encl: a/a

Rajoo Engineers Limited

Regd. Office : Rajoo Avenue Survey No. 210, Plot No.1, Industrial Area, Veraval (Shapar) Dist-Rajkot - 360 024. Gujarat - India.

+91-97129-62704/52701/32706

+91-90990 96292

rel@rajoo.com

www.rajoo.com

CIN : L27100GJ1986PLC009212 GSTN : 24AABCR3204M1ZL



Limited Review Report on unaudited standalone financial results of Rajoo Engineers Limited for the quarter ended 30 September 2023 and year-to-date results for the period from 1 April 2023 to 30 September 2023 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**To Board of Directors,
Rajoo Engineers Limited**

1. We have reviewed the accompanying statement of Standalone unaudited financial results of **Rajoo Engineers Limited** (hereinafter referred to as "the Company") for the Quarter ended on 30th September, 2023 and year to date results for the period from 01 April 2023 to 30 September 2023 ("The Statement").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under section 133 of the companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on these financial statements based on our review.
3. 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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.
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 Indian accounting standards (Ind-AS) Prescribed under section 133 of the companies Act, 2013, read with relevant rules issued thereunder 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 the circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Rushabh R Shah and Co

Chartered Accountants

FRN: 156419W



Rushabh Shah

Proprietor

M. No. 607585

UDIN : 23607585BGWKFO9310



Place: Rajkot

Date: 4th November, 2023

Statement of Un-audited Standalone Financial Results for the Quarter and Half Year ended September 30, 2023

(Rs. in Lakhs except EPS)

Sr. No.	Particulars	Quarter Ended			Period Ended		Year Ended
		30-09-2023 (Un-audited)	30-06-2023 (Un-audited)	30-09-2022 (Un-Audited)	30-09-2023 (Un-audited)	30-09-2022 (Un-audited)	31-03-2023 (Audited)
1	Income						
	(a) Revenue from operations	5353.15	3121.01	3363.34	8474.16	5184.82	15978.57
	(b) Other income	91.61	122.96	43.72	214.57	150.42	279.02
	Total Income	5444.76	3243.97	3407.06	8688.73	5335.24	16257.59
2	Expenses						
	(a) Cost of materials consumed	3871.29	2318.13	2209.62	6189.42	3140.87	9644.03
	(b) Purchases of stock-in-trade	0.00	0.00	10.62	0.00	10.62	10.62
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(509.25)	(361.39)	(346.52)	(870.64)	(271.36)	207.83
	(d) Employee benefits expense	495.77	449.13	431.72	944.90	806.21	1848.26
	(e) Finance costs	14.79	8.55	7.03	23.34	11.15	32.64
	(f) Depreciation and amortisation expense	85.89	86.52	85.76	172.41	170.09	346.69
	(g) Other expenses	777.93	423.95	698.30	1201.88	1056.84	2868.75
	Total expenses	4736.42	2924.90	3096.52	7661.32	4924.41	14958.82
3	Profit / (Loss) before exceptional items and tax	708.34	319.07	310.54	1027.40	410.83	1298.77
4	Exceptional items						
5	Profit / (Loss) before tax	708.34	319.07	310.54	1027.40	410.83	1298.77
6	Tax expense						
	Current Tax	181.55	86.84	81.82	268.39	111.42	292.85
	Deferred Tax	(2.43)	(13.60)	(3.67)	(16.03)	(8.03)	4.35
7	Net Profit / (Loss) for the period	529.22	245.83	232.38	775.04	307.43	1001.67
8	Other Comprehensive Income (OCI)						
i	Item that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	14.86
ii	Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
iii	Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
9	Other Comprehensive Income (i+ii+iii)	0.00	0.00	0.00	0.00	0.00	14.86
10	Total Comprehensive Income for the period	529.22	245.83	232.38	775.04	307.43	1016.43
11	Paid-up equity share capital	615.31	615.31	615.31	615.31	615.31	615.31
	(Face Value Rs. 1/- per Share)						
12	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year						9628.54
13	Earnings per share (EPS) (of Re 1/- each)						
	(not annualised)						
	(a) Basic	0.86	0.40	0.38	1.26	0.50	1.63
	(b) Diluted	0.86	0.40	0.38	1.26	0.50	1.63

Notes :

- The above unaudited financial results for the quarter and half year ended September 30, 2023 have been reviewed by the Audit Committee and were thereafter approved by the Board of Directors of the Company held on November 04, 2023. The Statutory Auditors of the Company have carried out limited review of the financial results for the quarter and half year ended on September 30, 2023. Their limited review report does not have any qualification/modification.
- The financial results have been prepared in accordance with the applicable Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and Amended Rules, 2016.
- The company is in business of manufacturing of Plastic Extrusion plant and machinery and therefore the Company's business falls within a single business segment. Therefore "Segment Reporting" is not applicable to the Company.
- Final dividend of ₹ 0.35/- per fully paid up equity share of ₹ 1/- each recommended by the Board of Director in its meeting dated May 15, 2023 for the financial year ended March 31, 2023 has been approved by the members of the Company at their 36th Annual General Meeting of the Company held on September 23, 2023.
- Pursuant to Regulation 47 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the aforesaid Financial Results may be accessed on the company's website at www.rajoo.com and may also be accessed at the website of the stock exchange where shares of the company are listed at www.bseindia.com.
- The Corresponding figures of the previous year's /periods' have been regrouped/rearranged, whenever required.

Date: 04-11-2023
Place: Veraval-Shapar



Khushboo C Doshi
Khushboo C Doshi
Managing Director
DIN 00025581

7) STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2023

(Rs. in Lakhs)

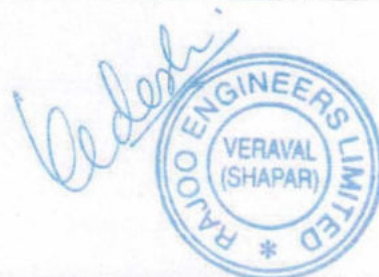
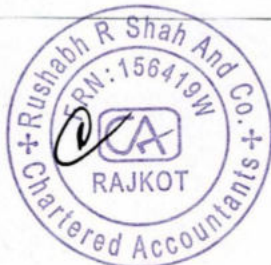
Particulars	As at	As at
	30th September, 2023 Unaudited	31st March, 2023 Audited
Non-current assets		
Property, plant and equipment	3915.51	3555.30
Capital Work-in-Progress	0.00	255.93
Intangible assets	90.40	101.30
Intangible assets under development	0.00	0.00
Financial Assets	0.00	0.00
Investments	213.10	210.27
Loans	0.00	0.00
Other Non-Current Financial Assets	34.64	31.36
Other Non-current assets	0.00	0.00
Total Non-Current assets	4253.64	4154.16
Current assets		
Inventories	7960.97	5656.44
Financial Assets		
Investments	938.93	848.07
Trade receivables	1001.04	1650.61
Cash and cash equivalents	747.54	1578.03
Bank Balance other than Cash and Cash Equivalents	3689.31	2850.47
Loans	10.20	14.49
Other Current Financial Assets	607.58	137.47
Other Current Assets	1917.80	495.18
Total Current assets	16873.37	13230.76
Total Assets	21127.02	17384.92
EQUITY AND LIABILITIES		
Equity		
Equity Share capital	615.31	615.31
Other Equity	10188.22	9628.54
Total Equity	10803.53	10243.85
Liabilities		
Non-current liabilities		
Financial Liabilities		
Other Financial Liabilities	58.30	54.00
Provisions	0.00	0.00
Deferred tax liabilities (Net)	364.26	380.29
Other Non Current Liability	0.00	0.00
Total non-current liabilities	422.57	434.29
Current liabilities		
Financial Liabilities		
Borrowings	251.09	152.21
Trade payables	3349.68	1989.68
Other Financial Liabilities	340.75	147.32
Other Current liabilities	5734.69	4045.29
Provisions	95.12	336.73
Income Tax Liability (Net)	129.58	35.55
Total current liabilities	9900.92	6706.78
Total Liabilities	10323.49	7141.07
Total Equity and Liabilities	21127.02	17384.92



8) Standalone Un-audited Cash Flow Statement for the Half Year Ended September 30, 2023

(Rs. in lakhs)

Particulars	Half Year Ended	
	30th September, 2023 Unaudited	30th September, 2022 Unaudited
A: CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit after Tax	775.04	307.43
Add:		
Current Tax	268.39	111.42
Deferred Tax	(16.03)	(8.03)
Profit before Tax	1,027.40	410.83
Adjusted for:		
(Profit) / Loss on Sale / Discard of Assets (Net)	0.98	(80.87)
Depreciation / Amortisation and Depletion Expense	172.41	170.09
Loss / (Gain) on Exchange Difference	(53.30)	(25.80)
Unrealised (Gain) / Loss of Fair Value of Investment	(27.18)	1.98
Realised (Gain) / Loss on Sale of Investment	(13.67)	(5.84)
Interest Income	(122.30)	(61.70)
Income Tax Refund	-	-
Provisions for the period	95.12	285.27
Other Non Cash (Income)/Expenses - Net	(0.50)	(0.61)
Dividend Income	(49.07)	-
Finance costs	23.34	11.15
Operating Profit before Working Capital Changes	1,053.25	704.51
Adjusted for:		
Inventories	(2,304.53)	(1,721.20)
Trade receivables	659.87	(1,050.23)
Other Current Assets / Receivables	(1,891.73)	(187.42)
Trade payables	1,396.20	409.24
Other Current Liability / Payables	1,335.55	1,465.74
Cash Generated from Operations	248.62	(379.36)
Taxes Paid	(174.36)	(302.16)
Net Cash flow from Operating Activities	74.26	(681.52)
B: CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of tangible and intangible assets	(525.78)	(75.99)
Proceeds from disposal of tangible and intangible assets	259.01	99.71
Net cash flow for other financial assets	(838.84)	52.21
Interest Income	122.30	61.70
Purchase of Investment	(907.91)	(105.34)
Sale proceeds from investment	855.07	1,087.94
Dividend Income	49.07	-
Net Cash flow (Used in) Investing Activities	(987.09)	1,120.22
C: CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Long Term Borrowings		
Short Term Borrowings (Net)	98.88	(27.96)
Dividend Paid	-	-
Interest Paid	(23.34)	(11.15)
Net Cash flow from/(Used in) Financing Activities	75.54	(39.11)
Net (Decrease) in Cash and Cash Equivalents	(837.28)	399.60
Opening Balance of Cash and Cash Equivalents	1,578.03	1,080.97
Closing Balance of Cash and Cash Equivalents	740.75	1,480.57
Add : Unrealised Loss / (Gain) on Exchange Difference on EEFC Account	6.79	20.23
Closing Balance of Cash and Cash Equivalents as per Balance Sheet	747.54	1,500.79



Limited Review Report on unaudited consolidated financial results of Rajoo Engineers Limited for the quarter ended September 2023 and year to date results for the period from 1 April 2023 to 30 September 2023 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**To Board of Directors,
Rajoo Engineers Limited**

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of **Rajoo Engineers Limited** (hereinafter referred to as "the Parent"), and its share of the net profit and loss after tax and total comprehensive income/loss of its joint ventures for the quarter ended 30 September 2023 and year to date results for the period from 1 April 2023 to 30 September 2023 ("the Statement") being submitted by the Parent pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. This Statement, which is the responsibility of the Parent's management and approved by the Parent's 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 and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 241 0 "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. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.
4. The Statement includes the results of its Joint Venture, Rajoo Bausano Extrusion Private Limited.
5. Based on our review conducted and procedures performed as stated in paragraph 3 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, Regulation 52 and Regulation 54 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.



6. We have reviewed the interim financial result of the Joint Venture included in the consolidated unaudited financial results. The consolidated financial results include the Parent's share of Profit after tax of Rs. 7.07 lakhs for the Quarter ended September 30, 2023 and total comprehensive Profit of 7.07 lakhs for the Quarter ended September 30, 2023, as considered in the statement.

Our conclusion on the Statement is not modified in respect of these matters.

For Rushabh R Shah and Co

Chartered Accountants

FRN: 156419W



Rushabh Shah

Proprietor

M. No. 607585

UDIN : 23607585BGWKFN4038



Place: Rajkot

Date: 4th November, 2023

Statement of Un-audited Consolidated Financial Results for the Quarter and Half Year ended September 30, 2023

(Rs. in Lakhs except EPS)

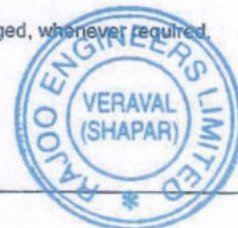
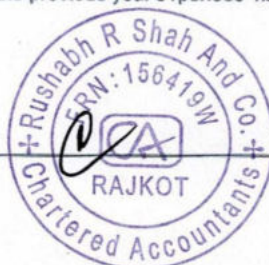
Sr. No.	Particulars	Quarter Ended			Period Ended		Year Ended
		30-09-2023 (Un-audited)	30-06-2023 (Un-audited)	30-09-2022 (Un-Audited)	30-09-2023 (Un-audited)	30-09-2022 (Un-audited)	31-03-2023 (Audited)
1	Income						
	(a) Revenue from operations	5353.15	3121.01	3363.34	8474.16	5184.82	15978.57
	(b) Other income	91.61	122.96	43.72	214.57	150.42	279.02
	Total Income	5444.76	3243.97	3407.06	8688.73	5335.24	16257.59
2	Expenses						
	(a) Cost of materials consumed	3871.29	2318.13	2209.62	6189.42	3140.87	9644.03
	(b) Purchases of stock-in-trade	0.00	0.00	10.62	0.00	10.62	10.62
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(509.25)	(361.39)	(346.52)	(870.64)	(271.36)	207.83
	(d) Employee benefits expense	495.77	449.13	431.72	944.90	806.21	1848.26
	(e) Finance costs	14.79	8.55	7.03	23.34	11.15	32.64
	(f) Depreciation and amortisation expense	85.89	86.52	85.76	172.41	170.09	346.69
	(g) Other expenses	777.93	423.95	698.30	1201.88	1056.84	2868.75
	Total expenses	4736.42	2924.90	3096.52	7661.32	4924.41	14958.82
3	Profit / (Loss) before exceptional items and tax	708.34	319.07	310.54	1027.40	410.83	1298.77
4	Exceptional items						
5	Profit / (Loss) before tax	708.34	319.07	310.54	1027.40	410.83	1298.77
6	Tax expense						
	Current Tax	181.55	86.84	81.82	268.39	111.42	292.85
	Deferred Tax	(2.43)	(13.60)	(3.67)	(16.03)	(8.03)	4.35
7	Profit / (Loss) for the period	529.22	245.83	232.38	775.04	307.43	1001.57
8	Share of Profit / (loss) of joint venture (net of income tax)	7.07	0.30	101.43	7.37	44.20	147.31
9	Profit/ (Loss) for the period	536.29	246.13	333.81	782.41	351.63	1148.88
10	Other Comprehensive Income (OCI)						
i	Item that will not be reclassified to profit or loss (Net of tax)	0.00	0.00	0.00	0.00	0.00	14.86
ii	Share of Other Comprehensive Income of Joint Venture (net of tax)	0.00	0.00	0.00	0.00	0.00	(2.11)
iii	Items that will be reclassified to profit or loss (Net of tax)	0.00	0.00	0.00	0.00	0.00	0.00
9	Other Comprehensive Income (i+ii+iii)	0.00	0.00	0.00	0.00	0.00	12.75
10	Total Comprehensive Income for the period	536.29	246.13	333.81	782.41	351.63	1161.63
11	Paid-up equity share capital (Face Value Rs. 1/- per Share)	615.31	615.31	615.31	615.31	615.31	615.31
12	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year						9628.54
13	Earnings per share (EPS) (of Re 1/- each) (not annualised)						
	(a) Basic	0.87	0.40	0.54	1.27	0.57	1.87
	(b) Diluted	0.87	0.40	0.54	1.27	0.57	1.87

Notes :

- The above unaudited consolidated financial results for the quarter and half year ended September 30, 2023 have been reviewed by the Audit Committee and were thereafter approved by the Board of Directors of the Company held on November 04, 2023. The Statutory Auditors of the Company have carried out limited review of the financial results for the quarter and period ended on September 30, 2023. Their limited review report does not have any qualification/modification.
- The financial results have been prepared in accordance with the applicable Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and Amended Rules, 2016.
- The company is in business of manufacturing of Plastic Extrusion plant and machinery and therefore the Company's business falls within a single business segment. Therefore "Segment Reporting" is not applicable to the Company.
- Rajoo Engineers Limited (REL) and Bausano E Figli S.p.a had formed a joint venture company namely Rajoo Bausano Extrusion Private Limited (RBEPL) wherein REL holds 49 % stake in RBEPL and as per the Regulations 33(3)(b) of SEBI Listing Regulations, the Board of Directors have opted to submit standalone and consolidated financial results from the quarter ended on June 30, 2023. The Joint Arrangement with Rajoo Bausano Extrusion Private Limited has been classified as a joint venture. The group had not prepared consolidated financial results in previous year. However, comparable figures for this purpose have been presented in this result.
- Final dividend of ₹ 0.35/- per fully paid up equity share of ₹ 1/- each recommended by the Board of Director in its meeting dated May 15, 2023 for the financial year ended March 31, 2023 has been approved by the members of the Company at their 36th Annual General Meeting of the Company held on September 23, 2023.
- Pursuant to Regulation 47 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the aforesaid Financial Results may be accessed on the company's website at www.rajoo.com and may also be accessed at the website of the stock exchange where shares of the company are listed at www.bseindia.com.
- The Corresponding figures of the previous year's /periods' have been regrouped/rearranged, wherever required.

Date: 04-11-2023

Place: Veraval-Shapar

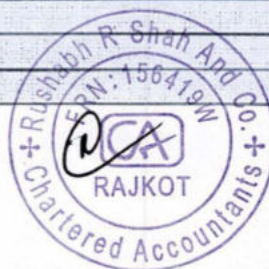


Khushboo C Doshi
Khushboo C Doshi
Managing Director
DIN 00025581

8) CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2023

(Rs. in Lakhs)

Particulars	As at	As at
	30th September, 2023 Unaudited	31st March, 2023 Audited
Non-current assets		
Property, plant and equipment	3915.51	3555.30
Capital Work-in-Progress	0.00	255.93
Intangible assets	90.40	101.30
Intangible assets under development	0.00	0.00
Investment accounted for using equity method	850.07	842.70
Financial Assets	0.00	0.00
Investments	17.10	14.27
Loans	0.00	0.00
Other Non-Current Financial Assets	34.64	31.36
Other Non-current assets	0.00	0.00
Total Non-Current assets	4907.71	4800.86
Current assets		
Inventories	7960.97	5656.44
Financial Assets		
Investments	938.93	848.07
Trade receivables	1001.04	1650.61
Cash and cash equivalents	747.54	1578.03
Bank Balance other than Cash and Cash Equivalents	3689.31	2850.47
Loans	10.20	14.49
Other Current Financial Assets	607.58	137.47
Other Current Assets	1917.80	495.18
Total Current assets	16873.37	13230.76
Total Assets	21781.08	18031.62
EQUITY AND LIABILITIES		
Equity		
Equity Share capital	615.31	615.31
Other Equity	10842.29	10275.24
Total Equity	11457.60	10890.55
Liabilities		
Non-current liabilities		
Financial Liabilities		
Other Financial Liabilities	58.30	54.00
Provisions	0.00	0.00
Deferred tax liabilities (Net)	364.26	380.29
Other Non Current Liability	0.00	0.00
Total non-current liabilities	422.57	434.29
Current liabilities		
Financial Liabilities		
Borrowings	251.09	152.21
Trade payables	3349.68	1989.68
Other Financial Liabilities	340.75	147.32
Other Current liabilities	5734.69	4045.29
Provisions	95.12	336.73
Income Tax Liability (Net)	129.58	35.55
Total current liabilities	9900.92	6706.78
Total Liabilities	10323.49	7141.07
Total Equity and Liabilities	21781.08	18031.62



9) Consolidated Un-audited Cash Flow Statement for the Half Year Ended September 30, 2023

(Rs. In lakhs)

Particulars	Period Ended	
	30th September, 2023 Unaudited	30th September, 2022 Unaudited
A: CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit after Tax	782.41	351.63
Add:		
Current Tax	268.39	111.42
Deferred Tax	(16.03)	(8.03)
Profit before Tax	1,034.77	455.03
Adjusted for:		
(Profit) / Loss on Sale / Discard of Assets (Net)	0.98	(80.87)
Share of (Profit)/ Loss from Joint Venture	(7.37)	(44.20)
Depreciation / Amortisation and Depletion Expense	172.41	170.09
Loss / (Gain) on Exchange Difference	(53.30)	(25.80)
Unrealised (Gain) / Loss of Fair Value of Investment	(27.18)	1.98
Realised (Gain) / Loss on Sale of Investment	(13.67)	(5.84)
Interest Income	(122.30)	(61.70)
Income Tax Refund	-	-
Provisions for the period	95.12	285.27
Other Non Cash (Income)/Expenses - Net	(0.50)	(0.61)
Dividend Income	(49.07)	-
Finance costs	23.34	11.15
Operating Profit before Working Capital Changes	1,053.25	704.51
Adjusted for:		
Inventories	(2,304.53)	(1,721.20)
Trade receivables	659.87	(1,050.23)
Other Current Assets / Receivables	(1,891.73)	(187.42)
Trade payables	1,396.20	409.24
Other Current Liability / Payables	1,332.17	1,465.74
Cash Generated from Operations	245.24	(379.36)
Taxes Paid	(174.36)	(302.16)
Net Cash flow from Operating Activities	70.88	(681.52)
B: CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of tangible and intangible assets	(525.78)	(75.99)
Proceeds from disposal of tangible and intangible assets	259.01	99.71
Net cash flow for other financial assets	(838.84)	52.21
Interest Income	122.30	61.70
Purchase of Investment	(907.91)	(105.34)
Sale proceeds from Investment	855.07	1,087.94
Dividend Income	49.07	-
Net Cash flow (Used in) Investing Activities	(987.09)	1,120.22
C: CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Long Term Borrowings		
Short Term Borrowings (Net)	98.88	(27.96)
Lease Repayments (Net)	5.25	
Dividend Paid	-	-
Finance costs	(25.21)	(11.15)
Net Cash flow from/(Used in) Financing Activities	78.92	(39.11)
Net (Decrease) in Cash and Cash Equivalents	(837.28)	399.60
Opening Balance of Cash and Cash Equivalents	1,578.03	1,080.97
Closing Balance of Cash and Cash Equivalents	740.75	1,480.57
Add : Unrealised Loss / (Gain) on Exchange Difference on EEFC Account	6.79	20.23
Closing Balance of Cash and Cash Equivalents as per Balance Sheet	747.54	1,500.79

