611

CIN: L24100MH1993PLC071376

(A Government of India Recoginsed Export House)
An ISO 9001:2008 & 14001:2004 Certified Company
Office No. 301/302, 3rd Floor, Atlanta Center, Near Udyog Bhavan
Sonawala Road, Goregaon (East), Mumbai - 400063, India

Tel.: + 91 22 4270 2525 Fax: + 91 22 2685 3205

Date: 3rd November, 2023

National Stock Exchange of India Limited,

Exchange Plaza, C-1, Block G,

Bandra Kurla Complex, Bandra (East),

Mumbai - 400051.

Script Symbol: SHREEPUSHK

BSE Limited,

P. J. Towers, Dalal Street,

Mumbai - 400 001.

Scrip Code: 539334

Dear Sir/Madam,

Sub: Intimation under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. – Outcome of the Board Meeting.

Pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), we hereby inform that the Board of Directors of the Company at its meeting held on Friday the 3rd November, 2023; which was commenced at 1.00 p.m. and concluded at 03:10 p.m., after considering the recommendation of the Audit Committee has approved the Unaudited Financial Results (i.e. Standalone & Consolidated) for the quarter and half year ended 30th September, 2023 along with the Statement of Assets & Liabilities of the Company and Cash Flow Statement along with Limited Review Report.

The Unaudited Financial Results (Standalone and Consolidated) for the quarter and half year ended 30th September, 2023 along with Statement of Assets and Liabilities and Cash flow statement along with Limited Review Report are enclosed for reference.

The above information are also being made available at the website of the Company i.e. www.shreepushkar.com

Please consider the above in compliance with regulation 30 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015.

Thanking you, Yours faithfully,

For Shree Pushkar Chemicals & Fertilisers Limited,

Nitesh Pangle

Company Secretary & Compliance Officer

Place: Mumbai



......Stable, Sustainable & Smart Chemistry Company......

bluesign'

Speciality Textile Dyes

Dyes Intermediates

Acids

Power

Animal Health & Nutrition
 ● Fertilisers



S K Patodia & Associates CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on Quarterly Unaudited Consolidated Financial Results of Shree Pushkar Chemicals & Fertilisers Limited Pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

TO THE BOARD OF DIRECTORS OF SHREE PUSHKAR CHEMICALS & FERTILISERS LIMITED

- 1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Shree Pushkar Chemicals & Fertilisers Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter and half year ended September 30, 2023 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, ("the Regulation").
- 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 read with relevant rules issued thereunder ("Ind-AS") and other accounting principles generally accepted in India. 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 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. A review of interim financial information consists of making inquiries, primarily of the Parent 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.

We also performed procedures in accordance with the Circular issued by the SEBI under Regulation 33 (8) of the Regulations to the extent applicable.

- 4. The Statement includes the results of the following wholly owned subsidiaries,
 - Kisan Phosphates Private Limited
 - Madhya Bharat Phosphate 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 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 S K Patodia & Associates
Chartered Accountants

Firm Registration Number: 112723W

Place : Mumbai

Date: November 3, 2023

Dhiraj Lalpuria Partner

Membership Number: 146268 UDIN: 23146268BGVSHW1330 112723W

Head Office

: Sunil Patodia Tower, J.B. Nagar, Andheri East, Mumbai - 400 099

Tel.: +91 22 6707 9444 | Email : info@skpatodia.in

Offices

: New Delhi | Jaipur | Ahmedabad | Kolkata | Bengaluru | Raipur | Hyderabad | Patna | Bhopal | Ranchi | Guwahati



Regd. Office - 301/302, Atlanta Centre, Opp. Udyog Bhawan, Goregaon East, Mumbal - 400063

Tel. - 022 42702525, Fax - 022 26853205, Email-Info@shreepushkar.com, Website - www.shreepushkar.com

CIN - L24100MH1993PLC071376

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2023

Fin Lakhs (except EPS) Sr Particulars Quarter Ended Half Year Ended Year Ended No. September 30, September 30. September 30, June 30, 2022 2023 2022 2023 (Unaudited) (Unaudited) (Unaudited) (Unaudited) (Audited) income Revenue from Operations 18,521,61 17,553.34 18,129.21 36,074,95 35,004,71 68,402.66 Other Income 285.68 189.67 475.35 354.02 792.38 Total Income 18,807,29 17,743.01 18,391.42 36,550.30 36,368,73 69,195,03 2 Expense Cost of Materials Consumed 12,301,63 11 229 74 12 264 09 23,531.37 22.074.40 43,108,77 Changes in Inventories of finished goods and work-in-progress (69.39) 327.72 17.89 258.33 768.88 (14.86) Employee Benefit Expenses 1,231.89 981,20 1,036,71 2,213.09 1,899.09 đ Depreciation and Amortisation Expenses 543,40 541.52 480.89 1,084.92 869.94 1,851.46 Finance Costs 22.81 49.65 54.99 72 46 81.78 221.31 Other Expenses 3,661.62 3.611.57 3.442.23 7.273.19 6 778 08 14,234.27 **Total Expenses** 16,741.40 34,433,36 17,296.80 32,472,15 63,637,09 3 Profit Before Tax (1-2) 1,115.33 1,001.51 1,094,62 2,116.94 2,886,58 5.557.94 Tax Expenses: **Current Tax** 175.85 150.40 157.75 326.25 486.30 575.00 Deferred Tax b. 94.20 62.53 450.09 156,73 470.25 973.29 Tax expense for earlier years C. 286.34 Total Tax Expenses 270.05 212.93 607.84 482,98 956.55 1,834,63 5 Net Profit for the period / year (3-4) 788.68 845 28 486.78 1,930.03 3,723.31 1,633,96 6 Add: Other Comprehensive Income (net of tax) items that will not be reclassified to profit or loss Re-measurement of net defined benefit obligations (1.98 (1.57) (1.10) (3.55) (1.92)(6.82)7 Total Comprehensive income (5+6) 843.30 787.11 485.68 1,630,41 1,928.11 3,716.49 8 Paid-up equity share capital (Face Value of ₹ 10/- each) 3.162.59 3.162.59 3.162.59 3.162.59 3 162 59 3 162 59 9 Other Equity (excluding revaluation reserve) 40,599,11 Earnings Per Share (EPS) (of ₹ 10/- each) (not annualised) 10 2.68 1.51 5.17 a. Basic 2.49 6.16 11.83 2.68 2.49 Diluted 5.17 6.10 11.77 b.

Notes:

- The above unaudited consolidated financial results of the Group for the quarter and half year ended September 30, 2023 were reviewed by the Audit Committee and thereafter approved
 by the Board of Directors in their meeting held on November 03, 2023. The Statutory Auditors have carried out a limited review of these financial results for the quarter and half year
 ended September 30, 2023 and have issued an unmodified conclusion on these results.
- This statement has been prepared in accordance with 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. During the quarter, the Holding company in its 30th Annual General Meeting held on September 29, 2023, has declared dividend of ₹ 1.50 per share (On the face value of ₹ 10 per equity share) amounting to ₹ 474.39 lakhs.
- 4. The members of the Holding company approved the issue of 7,89,473 warrants convertible into equity shares, for cash, at an issue price of Rs.190/- per warrant to the promoter of the Holding Company by passing a Special Resolution at the Extra Ordinary General Meeting held on July 5, 2021. The Holding Company had received in-principle approval from both the Stock Exchanges on August 20, 2021 and the board of directors approved the allotment on August 28, 2021 by passing resolution by circulation under section 175 of the Companies Act, 2013. The Holding Company had received Rs. 375.00 lakhs on August 27, 2021 towards twenty five percent of the total consideration and Rs.1125.00 lakhs on June 8, 2022 towards the balance amount against the allotment of equity shares upon conversion of warrants. Accordingly, the Holding company has allotted these equity shares on June 8, 2022 to the Promoter of the Holding Company. The necessary corporate actions with depositories and Listing approvals from Stock Exchanges were obtained.
- 5. The members of the Holding company, at the 30th Annual General Meeting held on September 29, 2023, approved the issue of 7,11,811 warrants convertible into equity shares for cash, at an issue price of Rs. 212.65 per warrant to the promoter of the Holding Company by passing a special resolution. As per Special resolution passed by members, an amount equivalent to at least twenty five percent of the price, shall become payable on the warrants on or before date of allotment of warrants and balance amount shall be paid before the exchange of warrants of equity shares. Otherwise the said amount shall be forfeited, in case the option to acquire equity shares is not exercised within period of 18 months from the date of issue of warrants. The Holding Company has received in-principal approval from the both the Stock Exchanges.
- The Group is engaged in manufacture of Chemicals & Fertilisers, consequently the Company does not have separate reportable business segment for quarter and half year ended September 30, 2023.

7. Figures relating to the previous period(s) / year have been regrouped / rearranged, wherever necessary, to make them comparable with those of the current period.

On behalf of the Board of Directors Pushkar Chemicals & Ferbisers Limited

(Chairman & Managing Director)
DIN: 01430764

Mumbai, 03rd day of November, 2023





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

	As at September 30, 2023	(7 in La As at March: 31, 2023
ASSETS	(Unaudited)	(Audited
1. Non-Current Assets	. 1	1. 1. 1
(a) Property, Plant and Equipment	30,037.99	20.77/
(b) Capital Work-in-Progress	749.04	30,770
(c) Goodwill		
(d) Intangible assets under development	486.82	486
(e) Financial Assets	1.62	
(i) Investments	748.36	632
(ii) Others	411.52	394
(f) Other Non-Current Assels	917.11	166
Sub Total - Non-Current Assets	33,352.46	32,453
2. Current Assets		
(a) Inventories	8,694.95	8,269
(b) Financial Assets		
(i) Trade Receivables	14,100.48	12,794
(ii) Cash and Cash Equivalents	2,263,77	364
(iii) Bank Balances other than Cash and Cash Equivalents	27.20	154
(iv) Investments	10,523.33	8,858
(v) Loans	25.48	28
(vi) Others	0.85	114
(c) Other Current Assets	2,287.06	2,657
Sub Total - Current Assets	37,923.11	33,243
Total Assets	71,275.57	65,697
Equity (a) Equity Share Capital	3,162.59 42,229.52	3,162 40,599
Equity		40,599
Equity (a) Equity Share Capital (b) Other Equity Sub Total-Equity	42,229.52	
Equity (a) Equity Share Capital (b) Other Equity Sub Total- Equity LIABILITIES	42,229.52	40,599
Equity (a) Equity Share Capital (b) Other Equity Sub Total- Equity LABILITIES I. Non-Current Liabilities	42,229.52 45,392.11	40,599 43,761
Equity (a) Equity Share Capital (b) Other Equity Sub Total- Equity LABILITIES	42,229.52 45,392.11	40,599 43,761
Equity (a) Equity Share Capital (b) Other Equity Sub Total- Equity LABILITIES I. Non-Current Liabilities (a) Financial Liabilities	42,229.52 45,392.11 32.03 11.99	40,599 43,761 186
Equity (a) Equity Share Capital (b) Other Equity Sub Total- Equity LABILITIES I. Non-Current Liabilities (a) Financial Liabilities (i) Borrowings (ia) Lease liabilities	42,229.52 45,392.11 32.03 11.99 120.22	40,599 43,761 186 15
Equity (a) Equity Share Capital (b) Other Equity LABILITIES I. Non-Current Liabilities (a) Financial Liabilities (i) Borrowings (ia) Lease liabilities (b) Provisions (c) Deferred Tax Liabilities (net)	42,229.52 45,392.11 32.03 11.99 120.22 3,517.42	40,599 43,761 186 15 101 3,362
Equity (a) Equity Share Capital (b) Other Equity Sub Total- Equity LABILITIES I. Non-Current Liabilities (a) Financial Liabilities (i) Borrowings (ia) Lease liabilities (b) Provisions (c) Deferred Tax Liabilities (net) (d) Other Non-Current Liabilities	42,229.52 45,392.11 32.03 11.99 120.22 3,517.42 134.20	40,596 43,761 186 15 101 3,362 119
Equity (a) Equity Share Capital (b) Other Equity Sub Total- Equity LABILITIES I. Non-Current Liabilities (a) Financial Liabilities (i) Borrowings (ia) Lease liabilities (b) Provisions	42,229.52 45,392.11 32.03 11.99 120.22 3,517.42	40,596 43,761 186 15 101 3,362 119
Equity (a) Equity Share Capital (b) Other Equity Sub Total- Equity LABILITIES I. Non-Current Liabilities (a) Financial Liabilities (i) Borrowings (ia) Lease liabilities (b) Provisions (c) Deferred Tax Liabilities (net) (d) Other Non-Current Liabilities L Current Liabilities	42,229.52 45,392.11 32.03 11.99 120.22 3,517.42 134.20	40,596 43,761 186 15 101 3,362 119
Equity (a) Equity Share Capital (b) Other Equity LABILITIES I. Non-Current Liabilities (a) Financial Liabilities (i) Borrowings (ia) Lease liabilities (b) Provisions (c) Deferred Tax Liabilities (net) (d) Other Non-Current Liabilities 2. Current Liabilities 2. Current Liabilities	42,229.52 45,392.11 32.03 11.99 120.22 3,517.42 134.20 3,816.85	40,596 43,761 186 15 101 3,362 119 3,784
Equity (a) Equity Share Capital (b) Other Equity Sub Total- Equity LABILITIES I. Non-Current Liabilities (a) Financial Liabilities (i) Borrowings (ia) Lease liabilities (b) Provisions (c) Deferred Tax Liabilities (net) (d) Other Non-Current Liabilities Sub Total - Non Current Liabilities	42,229.52 45,392.11 32.03 11.99 120.22 3,517.42 134.20 3,816.85	40,596 43,761 186 15 101 3,362 119 3,784
Equity (a) Equity Share Capital (b) Other Equity Sub Total- Equity LABILITIES I. Non-Current Liabilities (a) Financial Liabilities (i) Borrowings (ia) Lease liabilities (b) Provisions (c) Deferred Tax Liabilities (net) (d) Other Non-Current Liabilities 2. Current Liabilities (a) Financial Liabilities (a) Financial Liabilities	42,229.52 45,392.11 32.03 11.99 120.22 3,517.42 134.20 3,816.85	40,596 43,761 186 15 101 3,362 119 3,784
Equity (a) Equity Share Capital (b) Other Equity Sub Total- Equity LABILITIES I. Non-Current Liabilities (a) Financial Liabilities (i) Borrowings (ia) Lease liabilities (b) Provisions (c) Deferred Tax Liabilities (net) (d) Other Non-Current Liabilities 2. Current Liabilities (a) Financial Liabilities (i) Borrowings (ii) Borrowings (iii) Borrowings (iii) Borrowings (iiii) Borrowings (iiii) Borrowings (iiii) Toda Pavables	42,229.52 45,392.11 32.03 11.99 120.22 3,517.42 134.20 3,815.85	40,596 43,761 186 15 101 3,362 119 3,784 6,327 183
Equity (a) Equity Share Capital (b) Other Equity Sub Total- Equity LABILITIES I. Non-Current Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (net) (d) Other Non-Current Liabilities 2. Current Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (c) Deferred Tax Liabilities (d) Other Non-Current Liabilities (e) Financial Liabilities (ii) Trade Payables	42,229.52 45,392.11 32.03 11.99 120.22 3,517.42 134.20 3,816.85 12,377.12 98.23 348.42	40,596 43,761 186 15 101 3,362 119 3,784 6,327 183
Equity (a) Equity Share Capital (b) Other Equity Sub Total- Equity LABILITIES I. Non-Current Liabilities (i) Borrowings (ia) Lease liabilities (b) Provisions (c) Deferred Tax Liabilities (net) (d) Other Non-Current Liabilities E. Current Liabilities (a) Financial Liabilities (b) Borrowings (c) Deferred Tax Liabilities (c) Total - Non Current Liabilities (d) Financial Liabilities (i) Borrowings (a) Lease liabilities (ii) Trade Payables (a) total outstanding dues of micro enterprises and small enterprises (b) total outstanding dues of creditors other than micro enterprises and small enterprises	42,229.52 45,392.11 32.03 11.99 120.22 3,517.42 134.20 3,815.85	40,596 43,761 186 15 101 3,362 119 3,784 6,327 183 9,065
Equity (a) Equity Share Capital (b) Other Equity Sub Total- Equity LIABILITIES 1. Non-Current Liabilities (i) Borrowings (ia) Lease liabilities (b) Provisions (c) Deferred Tax Liabilities (net) (d) Other Non-Current Liabilities 2. Current Liabilities (a) Financial Liabilities (i) Borrowings (a) Lease liabilities (ii) Trade Payables (a) Lease liabilities (iii) Trade Payables (b) total outstanding dues of micro enterprises and small enterprises (b) total outstanding dues of creditors other than micro enterprises and small enterprises (iii) Other Financial Liabilities	42,229.52 45,392.11 32,03 11,99 120,22 3,517.42 134.20 3,816.85 12,377.12 98.23 348.42 7,892.14	40,596 43,761 186 15 101 3,362 119 3,784 6,327 183 9,065 285
Equity (a) Equity Share Capital (b) Other Equity Sub Total- Equity LABILITIES I. Non-Current Liabilities (i) Borrowings (ia) Lease liabilities (b) Provisions (c) Deferred Tax Liabilities (net) (d) Other Non-Current Liabilities E. Current Liabilities (a) Financial Liabilities (b) Borrowings (c) Deferred Tax Liabilities (c) Total - Non Current Liabilities (d) Financial Liabilities (i) Borrowings (a) Lease liabilities (ii) Trade Payables (a) total outstanding dues of micro enterprises and small enterprises (b) total outstanding dues of creditors other than micro enterprises and small enterprises	42,229.52 45,392.11 32,03 11,99 120,22 3,517.42 134.20 3,816.85 12,377.12 98.23 348.42 7,892.14 39.11	40,596 43,761 186 15 101 3,362 119 3,784 6,327 183 9,065 285 1,596
Equity (a) Equity Share Capital (b) Other Equity Sub Total- Equity LABILITIES I. Non-Current Liabilities (i) Borrowings (ia) Lease liabilities (b) Provisions (c) Deferred Tax Liabilities (net) (d) Other Non-Current Liabilities 2. Current Liabilities (a) Financial Liabilities (i) Borrowings (ia) Lease liabilities (ii) Trade Payables (iii) Trade Payables (iv) total outstanding dues of micro enterprises and small enterprises (b) total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other Financial Liabilities (b) Other Financial Liabilities (c) Provisions	42,229.52 45,392.11 32,03 11,99 120.22 3,517.42 134.20 3,815.85 12,377.12 98.23 348.42 7,892.14 39.11 1,152.76	40,596 43,761 186 15 101 3,362 119 3,784 6,327 183 9,065 285 1,596
(b) Other Equity LIABILITIES 1. Non-Current Liabilities (i) Borrowings (ia) Lease liabilities (b) Provisions (c) Deferred Tax Liabilities (net) (d) Other Non-Current Liabilities 2. Current Liabilities (a) Financial Liabilities (i) Borrowings (i) Borrowings (ia) Lease liabilities (ii) Trade Payables (a) total outstanding dues of micro enterprises and small enterprises (b) total outstanding dues of creditors other than micro enterprises and small enterprises (iii) Other Financial Liabilities (b) Other Current Liabilities	32.03 11.99 120.22 3,517.42 134.20 3,815.85 12,377.12 98.23 348.42 7,892.14 39.11 1,152.76 37.37	40,599 43,761 186
Equity (a) Equity Share Capital (b) Other Equity LABILITIES I. Non-Current Liabilities (a) Financial Liabilities (i) Borrowings (ia) Lease liabilities (b) Provisions (c) Deferred Tax Liabilities (net) (d) Other Non-Current Liabilities (a) Financial Liabilities (i) Borrowings (a) Lease liabilities (ii) Trade Payables (a) Italiabilities (iii) Trade Payables (b) total outstanding dues of micro enterprises and small enterprises (b) total outstanding dues of creditors other than micro enterprises and small enterprises (iii) Other Financial Liabilities (b) Other Current Liabilities (c) Provisions	42,229.52 45,392.11 32,03 11.99 120.22 3,517.42 134.20 3,815.85 12,377.12 98.23 348.42 7,892.14 39.11 1,152.76 37.37 122.46	40,59 43,76 166 16 101 3,362 118 3,784 6,327 183 513 9,064 285 1,596 37 140







UNAUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2023

Particulars			(₹ in Lakhs)
raticulais	For the half year ended September 30, 2023		For the half year ended
A. Cash Flow from Operating Activities	September 30, 2023		September 30, 2022
Net profit before tax	2,116,94		2,886.58
Adjustments for:	2,110.04		2,000.30
Depreciation and amortisation	1,084.92		869.94
Finance costs	72.46		81.78
Other Income	(316.84)		(108,89)
Interest Income	(113.26)		(241.03)
Allowances for Credit Losses	(12.54)		23.23
(Profit)/loss on sale of investment	(45.05)		8.60
Operating profit/(loss) before working capital changes	2,786.63		3,520.21
Movement in working capital	1 1		,
Decrease/(Increase) in Inventories	(40E 04)		A 770 00
Decrease/(Increase) in Trade Receivables	(425.21)		2,776.96
Increase/(Decrease) in Trade Payables	(1,293.35)		(1,680.53)
Increase/(Decrease) in Other Non-Current Liabilities	(1,338,52)		(2,484.43)
Increase/(Decrease) in Other Current Liabilities	14.50		22.65
	(444.08)		(369.46)
Increase/(Decrease) in Other Current Financial Liabilities	(246.67)		(2.97)
Decrease/(Increase) in Other Current Financial Assets	113.57		227,47
Decrease/(Increase) in Other Current Assets	333.97		51.35
Decrease/(Increase) in Other Non Current Assets	(750.42)		569.75
Increase/(Decrease) in Long Term Provisions	13.93		13.50
Decrease/(Increase) in Other Non Current Financial Assets	(17.17)		(63.88)
Decrease/(Increase) in Financial assets - Loans	3.16		18.50
Cash Generated From Operations	(1,249.65)		2,599.12
Income taxes paid (net of refunds)	(308.12)		(558.20)
Net cash flow generated from / (used In) operating activities (A)	(1,557.77)		2,040.93
3. Cash Flow from investing Activities			
Purchase or Construction of Property, Plant & Equipment (including capital work-in-progress)	(1,099.55)		(1,701.16)
(Investment In)/ Realisation of Fixed Deposits and Margin Money	127.51		10.29
(Investments in)/ Realisation of mutual funds and bonds	(1,418.91)		(3,192.35)
Interest Income Received	(2,277.69)		241.03
Net Cash used in Investing Activities (B)	(2,211.03)	1, 1	(4,642.19)
Cash Flow from Financing Activities			1,125.00
Share application money received against prefrential issue of share warrants	5,895.65		325.48
Proceeds from/ (Repayment of) Financial Borrowings (net)			
Payment of Lease Liabities	(88.89)		(53.58)
Finance costs	(72.46)		(81.78
Net Cash flow (used in) from Financing Activities (C)	5,734.30		1,315.11
Net Increase/(decrease) in cash and cash equivalents (A+B+C)	1,898.84		(1,286.15
Cash and cash equivalents at the beginning of the year	364.93		1,304.45
Cash and cash equivalents at the beginning of the year	2,263.77		18.30
Cash and cash equivalents at the end on the Jour	1,898.84		(1,286.15
Net Increase/(decrease) in cash and cash equivalents	1,898.84		(1,28

Note: The above Statement of Cash Flows has been prepared under the 'Indirect Method' as set out in Ind AS 7, 'Statement of Cash Flows'.







S K PATODIA & ASSOCIATES CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on Quarterly Unaudited Standalone Financial Results of Shree Pushkar Chemicals & Fertilisers Limited pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

TO THE BOARD OF DIRECTORS OF SHREE PUSHKAR CHEMICALS & FERTILISERS LIMITED

- We have reviewed the accompanying statement of Unaudited Standalone Financial Results of Shree Pushkar Chemicals & Fertilisers Limited, ("the Company") for the quarter and half year ended September 30, 2023 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. ("the Regulation")
- 2. This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules thereunder and other accounting principles generally accepted in India. 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 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. 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 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 Standards 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 S K Patodia & Associates Chartered Accountants

Firm Registration Number: 112723W

FRN

112723W

Place: Mumbai

Date: November 3, 2023

Dhiraj Lalpuria

Partner

Membership Number: 146268

UDIN: 23146268BGVSHX1713

Head Office

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CIN - L24100MH1993PLC071376

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2023

- 5	Sr.	Particulars Quarter Ended			Half Year Ended		Year Ended	
N	lo.		September 30, 2023	June 30, 2023	September 30, 2022	September 30, 2023	September 30, 2022	March 31, 2023
			(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1		Income						
	8.	Revenue from Operations	11,171.45	10,893.75	9,198.16	22,065,19	20,219.03	41,987.63
	b.	Other Income	201.35	162.74	206.98	364.09	258.73	483,29
4		Total Income	11,372.80	11,056.49	9,405.14	22,429.29	20,477.76	42,470.92
2		Expenses						
	8.	Cost of Materials Consumed	7,527.21	5,796.30	6,563.01	13,323.51	11,971.25	25,242.48
	ь.	Changes in Inventories of finished goods and work-in-progress	(521,89)	1,033.68	(648.09)	511.79	562.17	(132.84
	C.	Employee Benefit Expenses	931.48	752.90	764.97	1,684.38	1,420.96	3,177.38
- 1	d.	Depreciation and Amortisation Expenses	408.67	406.89	367,94	815,55	643.75	1,388.64
- 1	€.	Finance Costs	13.98	22.08	38.05	36.07	52.79	100.45
- 1	f.	Other Expenses	2,308.19	2,413.01	1,892.72	4,721.20	4,114.21	9,428.29
		Total Expenses	10,667.64	10,424.86	8,978.61	21,092.50	18,765.13	39,204.40
3		Profit Before Tax (1-2)	705.16	631.63	426.53	1,336.79	1,712.63	3,266.52
4		Tax Expenses:						
- 1	a.	Current Tax	123.00	108.00	44.00	231.00	301.00	575.00
	b.	Deferred Tax	42.94	67.48	458.70	110.40	485.79	1,001.19
- 1	C.	Tax expense for earlier years				- .	• .	286.04
		Total Tax Expenses	165.94	175.46	502.70	341.40	786.79	1,862.23
5		Net Profit for the period / year (3-4)	539,22	456.17	(76.17)	995.39	925.84	1,404.29
6		Add: Other Comprehensive Income (net of tax)						
		items that will not be reclassified to profit or loss	1 '				-	
		Re-measurement of net defined benefit obligations	(1.62)	(1.30)	(0.60)	(2.92)	(1.08)	(5.54
7		Total Comprehensive income (5+6)	537.60	454.87	(78.77)	992.47	924.76	1,398.75
3		Paid-up equity share capital (Face Value of ₹ 10/- each)	3,162.59	3,162.59	3,162.59	3,162.59	3,162.59	3,162.59
		Other Equity (excluding revaluation reserve)						34,122.23
٥١		Earnings Per Share (EPS) (of ₹ 10/- each) (not annualised)						
۱,	a	Basic	1.71	1.44	(0.28)	3.15	2.95	4.45
- 1	b.	Diluted	1.71	1.44	(0.24)	3.15	2.93	4.44

Notes:

- The above unaudited standations financial results of the Company for the quarter and half year ended September 30, 2023 were reviewed by the Audit Committee and thereafter approved
 by the Board of Directors in their meeting held on November 03, 2023. The Statutory Auditors have carried out a limited review of these financial results for the quarter and half year ended
 September 30, 2023 and have issued an unmodified conclusion on these results.
- This statement has been prepared in accordance with 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. During the quarter, the company in its 30th Annual General Meeting field on September 29, 2023, has declared dividend of ₹ 1.50 per share (On the face value of ₹ 10 per equity share) amounting to ₹ 474.39 lakes.
- 4. The members of the company approved the issue of 7,89,473 warrants convertible into equity shares, for cash, at an issue price of Rs.190/- per warrant to the promoter of the Company by passing a Special Resolution at the Extra Ordinary General Meeting held on July 5, 2021. The Company had received in-principle approval from both the Stock Exchanges on August 20, 2021 and the board of directors approved the allotment on August 28, 2021 by passing resolution by circulation under section 175 of the Companies Act, 2013. The Company had received Rs. 375.00 lakhs on August 27, 2021 towards twenty five percent of the total consideration and Rs.1125.00 lakhs on June 6, 2022 towards the balance amount against the allotment of equity shares upon conversion of warrants. Accordingly, the company has allotted these equity shares on June 6, 2022 to the Promoter of the Company. The necessary corporate actions with depositories and Listing approvals from Stock Exchanges were obtained.
- 5. The members of the company, at the 30th Annual General Meeting held on September 29, 2023, approved the issue of 7,11,811 warrants convertible into equity shares for cash, at an issue price of Rs. 212.65 per warrant to the promoter of the Company by passing a special resolution. As per Special resolution passed by members, an amount equivalent to at least twenty five percent of the price, shall become payable on the warrants on or before date of allotment of warrants and balance amount shall be paid before the exchange of warrants of equity shares. Otherwise the said amount shall be forfeited, in case the option to acquire equity shares is not exercised within period of 18 months from the date of issue of warrants. The Company has received in-principal approval from the both the Stock Exchanges.
- The Company is engaged in manufacture of Chemicals & Fertilisers, consequently the Company does not have separate reportable business segment for quarter and half year ended September 30, 2023.

7. Figures relating to the previous period(s) / year have been regrouped / rearranged, wherever necessary, to make them comparable with those of the current period.

On behalf of the Board of Directors Pushkar Chemicals & Fertilisers Limited

(Chairman & Managing Director)
DIN: 01430764

Mumbal, 03rd day of November, 2023





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

ASSETS 1. Non-Current Assets (a) Proporty, Plant and Equipment (b) Capital Work-in-Progress (c) Intangible assets under development (d) investment in Subsidiary (e) Financial Assets (i) Divestment in Subsidiary (e) Financial Assets (ii) Other Interest Sub Total - Non-Current Assets (iii) Other Interest Sub Total - Non-Current Assets (a) Investments (iii) Other Interest Sub Total - Non-Current Assets (iii) Other Interest Sub Total - Non-Current Assets (iii) Investments (iii) Investments (iii) Other Interest Sub Total - Non-Current Assets (iii) Investment Sub Total - Current Assets (iii) Investment Sub Total - Non Current Liabilities (iii		As at September 30, 2023	(% in L As at
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(c) Intangible assets under development (d) investments (d) investments Substance 3,842,42 3,8 1.62 3,842,42 3,8 1.62 3,842,42 3,8 1.62 3,842,42 3,8 1.62 3,842,42 3,8 1.62 3,842,42 3,8 1.62 3,842,42 3,8 1.62 3,842,42 3,8 1.62 3,842,42 3,8 1.62 3,842,42 3,8 1.62 3,842,42 3,8 1.62 3,842,42 3,8 1.62 3,842,42 3,8 1.62 3,842,42 3,8 1.62 3,842,42 3,8 1.62 3,842,42 3,8 1.62 3,842,42 3,8 1.62 3,842,42 3,8 3,742,42 3,742,		24,009.52	24,7
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(ii) Cash and Cash Equivalents 94.489 3 3 9.77 (iii) Bank Balances other than Cash and Cash Equivalents 27.20 (iv) Investments 27.20 (v) Loans 23.88 2 2.87 (v) Others 23.88 2 2.85 (vi) Others 23.88 2 2.85 (vi) Others 23.88 2 2.85 (c) Other Current Assets 23.607.54 27.80 Total Assets 53.70 553.70 Total Assets 53.87.0 51.35 EQUITY AND LIABILITIES (quity Capital 3,162.59 3,16 (b) Other Equity 3,114.70 34.12 IABILITIES (a) Financial Liabilities (a) Financial Liabilities (b) Provisions 32.03 55 (a) Lease liabilities (net) 3,03.77 2,927 (c) Other Non-Current Liabilities (net) 3,03.77 2,927 (d) Other Non-Current Liabilities Sub Total - Non Current Liabilities (net) 3,03.77 2,927 (d) Other Non-Current Liabilities (net) 3,289.54 3,161 Current Liabilities (net) 5,888.56 192 (a) Lease liabilities (net) 6,583.56 2,176 (a) Lease liabilities (net) 6,583.56 2,176 (b) Other Current Liabilities (net) 6,000 and small enterprises and small enterprises (1) 5,874.86 7,409 (b) Other Current Liabilities (net) 6,000 and small enterprises (2) 33.31 33 (c) Provisions 122.46 140 (d) Current Tax Liabilities (net) 10,000 and small enterprises (2) 30.10 5.24 (d) Current Liabilities (net) 5,000 and small enterprises (2) 33.31 33 (e) Provisions 122.46 140 (d) Current Liabilities (net) 10,000 and small enterprises (2) 30.31 33 (d) Current Tax Liabilities (net) 10,000 and small enterprises (2) 30.31 33 (d) Current Tax Liabilities (net) 10,000 and small enterprises (2) 30.31 50 (d) Current Liabilities (net) 10,000 and small enterprises (2) 30.31 50 (d) Current Liabilities (net) 10,000 and small enterprises (2) 30.31 50 (d) Current Liabilities (net) 5,000 and small enterprises (2) 30.31 50 (d) Current Liabilities (net) 5,000 and small enterprises (2) 30.31 50 (d) Current Liabilities (net) 5,000 and small enterprises (2) 30.31 50		1	
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(iv) Investments (iv) Cloans (v) Others (vi) Others (c) Other Current Assets Sub Total - Current Assets Sub Total - Current Assets Sub Total - Current Assets CUITY AND LIABILITIES Equity (a) Equity Share Capital (b) Other Equity 3,162.59 3,16.259 3,16			35
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(b) total outstanding dues of creditors other than micro enterprises and small enterprises 33.16 (iii) Other Financial Liabilities 31.16 (b) Other Current Liabilities 620.13 672 (c) Provisions 33.31 33 (d) Current Tax Liabilities (net) Sub Total • Current Liabilities 12,091.87 10,909	Equity (a) Equity Share Capital (b) Other Equity Sub Total- Equit IABILITIES Non-Current Liabilities (a) Financial Liabilities (ii) Borrowings (ia) Lease liabilities (b) Provisions (c) Deferred Tax Liabilities (d) Other Non-Current Liabilities (a) Financial Liabilities (ii) Borrowings (iii) Lease liabilities	3,162.59 35,114.70 38,277.29 32.03 11.99 110.71 3,038.77 78.03 3,269.54	3,161 34,122 37,284 50 15 96 2,927 71 3,161
(iii) Other Financial Liabilities 31.16 24 (b) Other Current Liabilities 620.13 572 (c) Provisions 33.31 33 (d) Current Tax Liabilities (net) 122.45 140 Sub Total - Current Liabilities 12,091.67 10,908	EQUITY AND LIABILITIES Equity (a) Equity Share Capital (b) Other Equity Sub Total- Equit LABILITIES Non-Current Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (net) (d) Other Non-Current Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (d) Other Non-Current Liabilities (a) Financial Liabilities (b) Borrowings (a) Lease fiabilities (ii) Lease fiabilities (iii) Trade Payables	3,162.59 35,114.70 38,277.29 32.03 11.99 110.71 3,036.77 78.03 3,269.54 5,563.58 95.68	3,16: 34,12: 37,28: 50: 15: 96: 2,927: 71: 3,161: 2,176: 182:
(b) Other Current Liabilities 620.13 572 (c) Provisions 33.31 33 (d) Current Tax Liabilities (net) Sub Total - Current Liabilities 12,091.87 10,909	Equity (a) Equity Share Capital (b) Other Equity Sub Total- Equit IABILITIES . Non-Current Liabilities (a) Financial Liabilities (i) Borrowings (ia) Lease liabilities (b) Provisions (c) Deferred Tax Liabilities (net) (d) Other Non-Current Liabilities Sub Total - Non Current Liabilities (a) Financial Liabilities (b) Financial Liabilities (c) Borrowings (c) Borrowings (a) Lease liabilities (b) Financial Liabilities (c) Financial Liabilities (d) Financial Liabilities (e) Financial Liabilities (f) Borrowings (f) Lease liabilities (g) Trade Payables (g) Lease liabilities (h) Lease liabilities (h) Trade Payables	3,162.59 35,114.70 38,277.29 32.03 11.99 110.71 3,036.77 78.03 3,269.54 5,563.58 95.68	3,16; 34,12; 37,28; 50; 15; 96; 2,927; 71; 3,16; 18; 370
(c) Provisions 33.31 33 (c) Provisions 122.46 140 (d) Current Tax Liabilities (net) Sub Total - Current Liabilities 12,091.87 10,908	Equity (a) Equity Share Capital (b) Other Equity Sub Total- Equit IABILITIES . Non-Current Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (net) (d) Other Non-Current Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (d) Other Non-Current Liabilities (e) Other Non-Current Liabilities (i) Borrowings (ii) Lease liabilities (ii) Financial Liabilities (iii) Financial Liabilities (iii) Trade Payables (iii) Ital outstanding dues of micro enterprises and small enterprises (b) total outstanding dues of creditors other than micro enterprises and small enterprises	3,162.59 35,114.70 38,277.29 32.03 11.99 110.71 3,038.77 78.03 3,269.64 5,563.68 95.68	3,16: 34,12: 37,284 50 15 90 2,927 71 3,161 2,176 182 370 7,409
(d) Current Tax Liabilities (net) 122.46 140 Sub Total - Current Liabilities 12,091.87 10,909	Equity (a) Equity Share Capital (b) Other Equity Sub Total- Equit IABILITIES Non-Current Liabilities (i) Borrowings (ia) Lease liabilities (b) Provisions (c) Deferred Tax Liabilities (d) Other Non-Current Liabilities (a) Financial Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (d) Other Non-Current Liabilities (a) Financial Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (a) Financial Liabilities (b) Financial Liabilities (c) Deferred Liabilities (d) Other Non-Current Liabilities (e) Deferred Liabilities (f) Borrowings (g) Lease liabilities (g) Trade Payables (g) Iotal outstanding dues of micro enterprises and small enterprises (h) Iotal outstanding dues of creditors other than micro enterprises and small enterprises (g) Other Financial Liabilities	3,162.59 35,114.70 38,277.29 32.03 11.99 110.71 3,038.77 78.03 3,269.54 5,563.56 95.68 238.10 5,387.46 31.16	3,16; 34,12; 37,28; 50; 15; 96; 2,927; 71; 3,16;
(d) Current Tax Daplates (riet) Sub Total - Current Liabilities 12,091.87 10,908	Equity (a) Equity Share Capital (b) Other Equity Sub Total- Equit IABILITIES Non-Current Liabilities (i) Borrowings (ia) Lease liabilities (b) Provisions (c) Deferred Tax Liabilities (d) Other Non-Current Liabilities (a) Financial Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (d) Other Non-Current Liabilities (a) Financial Liabilities (a) Financial Liabilities (b) Current Liabilities (c) Deferred Tax Liabilities (d) Other Non-Current Liabilities (e) Financial Liabilities (f) Borrowings (g) Lease liabilities (g) Trade Payables (g) Iotal outslanding dues of micro enterprises and small enterprises (g) Iotal outslanding dues of creditors other than micro enterprises and small enterprises (iii) Other Financial Liabilities (b) Other Current Liabilities	3,162.59 35,114.70 38,277.29 32.03 11.99 110.71 3,036.77 78.03 3,269.54 5,563.56 95.68 238.10 5,387.46 31.16 620.13	3,16; 34,12; 37,28; 50; 15; 96; 2,927; 71; 3,16; 182; 370; 7,409; 24
	Equity AND LIABILITIES Equity (a) Equity Share Capital (b) Other Equity Sub Total- Equit IABILITIES Non-Current Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (net) (d) Other Non-Current Liabilities (a) Financial Liabilities (a) Financial Liabilities (ii) Borrowings (ia) Lease liabilities (ii) Trade Payables (a) total outstanding dues of micro enterprises and small enterprises (b) total outstanding dues of creditors other than micro enterprises and small enterprises (b) Other Current Liabilities (c) Provisions	3,162.59 35,114.70 38,277.29 32.03 11.99 110.71 3,036.77 78.03 3,269.54 5,563.58 95.68 238.10 5,387.46 31.16 620.13 33.31	3,16: 34,12: 37,28: 50: 15: 96: 2,927 71: 3,16:1 2,176: 182: 370: 7,409: 24: 45: 23: 33:
	Equity AND LIABILITIES Equity (a) Equity Share Capital (b) Other Equity Sub Total- Equit IABILITIES Non-Current Liabilities (i) Borrowings (ia) Lease liabilities (b) Provisions (c) Deferred Tax Liabilities (net) (d) Other Non-Current Liabilities (i) Borrowings (a) Financial Liabilities (i) Borrowings (ia) Lease liabilities (i) Trade Payables (a) Iotal outstanding dues of micro enterprises and small enterprises (b) Other Financial Liabilities (c) Provisions (d) Other Current Liabilities (d) Current Tax Liabilities (e) Provisions (d) Current Tax Liabilities (net)	3,162.59 35,114.70 38,277.29 32.03 11.99 110.71 3,036.77 78.03 3,269.54 5,563.56 95.68 238.10 5,387.46 31.16 620.13 33.31 122.46	3,16: 34,12: 37,28: 50: 15: 96: 2,927 71: 3,16:1 2,176: 182: 370: 7,409: 24: 572:







UNAUDITED STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2023

		(₹ in Lakhs
Particulars	For the half year ended September 30, 2023	
A. Cash Flow from Operating Activities		
Net profit before tax	1,336.79	1,712.63
Adjustments for:		
Depreciation and amortisation	815.55	643.75
Finance costs	36.07	52.79
Other Income	(279.23)	(108.89)
Interest Income	(40.22)	(131.33)
Allowances for Credit Losses	(15.28)	11,33
(Profit)/loss on sale of Investment	(44.53)	(18.51)
Operating profit/ loss before working capital changes	1,809.15	2,161.77
Movement in working capital		
Decrease/(Increase) in Inventories	342.97	978.39
Decrease/(increase) in Trade Receivables	(222.41)	431.36
	(2,153,65)	(2,014,10)
Increase/(Decrease) in Trade Payables	7.00	(5.85)
Increase/(Decrease) in Other Non-Current Liabilities	47.80	129.52
Increase/(Decrease) in Other Current Liabilities	6.17	(2.92)
Increase/(Decrease) in Other Current Financial Liabilities	113.57	228.01
Decrease/(Increase) in Other Current Financial Assets	394.22	69.22
Decrease/(Increase) in Other Current Assets	(530.50)	643.61
Decrease/(Increase) in Other Non Current Assets	9.77	10.71
Increase/(Decrease) in Long Term Provisions	(3.96)	(1.55)
Decrease/(Increase) in Other Non Current Financial Assets	5.15	18.22
Decrease/(Increase) in Financial assets - Loans		2,646.39
Cash Generated From Operations	(174.71)	(366.79)
Income taxes paid (net of refunds)	(249.20)	2,279.60
Net cash flow generated from / (used in) operating activities (A)	(423.91)	2,275.00
B. Cash Flow from Investing Activities Purchase or construction of Property, Plant & Equipment (including capital work-in-	(744.80)	(1,476.35)
progress) (Investment in)/ Realisation of Fixed Deposits and Margin Money	0.65	10.29
(Investment in)/ Realisation of rived Deposits and Margin Herior	(1,524.21)	(2,536.68)
(Investments in)/ Realisation of mutual funds and bonds	40.22	131.33
Interest income received Net Cash from/ (used in) Investing Activities (B)	(2,228.14)	(3,871.41)
		440-00
C. Cash Flow from Financing Activities Share application money received against preferential issue of share warrants	•	1,125.00
Share application money received against Portroughas (net)	3,368.47	(398.23)
Proceeds from/ (Repayment of) Financial Borrowings (net)	(90.49)	(51.95)
Payment of Lease Liabilities	(36.07)	(52.79)
Finance costs	3,241.91	622.03
Net Cash flow from / (used in) Financing Activities (C)	589.86	(969.78)
Net Cash flow from / (used in) Financing Advantage (A+B+C) Net Increase/(decrease) in cash and cash equivalents (A+B+C)		
	355.03	977.49
Cash and cash equivalents at the beginning of the year	944.89	7.71
Cook and each aguitalents at the end of the year	589.86	(969.78)
Net Increase/(decrease) in cash and cash equivalent		

Note: The above Statement of Cash Flows has been prepared under the 'Indirect Method' as set out in Ind AS 7, 'Statement of Cash Flows'.



