

# **Oswal Agro Mills Limited**

OAML/ND/2023

BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street Mumbai-400 001 November 6, 2023

National Stock Exchange of India Limited Exchange Plaza, 5th Floor, Plot No. C/1, Block G, Bandra-Kurla Complex, Bandra (E) Mumbai-400 051

Scrip Code: 500317

Trading Symbol: OSWALAGRO

#### Subject: Outcome of the meeting of Board of Directors of Oswal Agro Mills Limited held on November 6, 2023

Dear Sir/ Ma'am,

In compliance with Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 ("SEBI Listing Regulations"), we wish to inform that the Board of Directors at its meeting held today i.e., November 6, 2023 has, inter alia, approved and taken on record the Un-audited (Standalone and Consolidated) Financial Results (UFRs) of the Company for the quarter and half year ended September 30, 2023.

Accordingly, please find enclosed Annexure-I to this letter as Un-audited Financial Results (Standalone and Consolidated) for the quarter and half year ended September 30, 2023, along with Limited Review Report as submitted by the statutory auditors of the Company on the above UFRs.

You are hereby requested to take the above information on record.

Thanking you,

Time of Commencement: 3:10 PM Time of Conclusion: 3:45 PM

Yours sincerely, For Oswal Agro Mills Limited

Bhola Nath Supta Wholetime Director & CEO DIN: 00562338

Encl: As Above

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### **OSWAL SUNIL & COMPANY**

CHARTERED ACCOUNTANTS

Tel. :2325-1582, 2326-2902, 4306-0999 E-mail :oswalsunil.co@gmail.com Website :www.oswalsunil.com

#### Independent Auditor's Review Report on Standalone Unaudited Quarterly and Year to date Financial Results of M/s Oswal Agro Mills Limited ('the Company') pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

## To the Board of Directors of M/s Oswal Agro Mills Limited

1. We have reviewed the accompanying Statement of the Standalone Unaudited Financial Results ('the Statement') of **M/s Oswal Agro Mills Limited** ('the Company') for the quarter ended September 30, 2023 and for the period from April 01, 2023 to September 30, 2023, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations'), including relevant circulars issued by the SEBI from time to time. The Statement is the responsibility of the Company's Management and has been approved by the Company's Board of Directors. Our responsibility is to issue a report on the Statement based on our review of the Statement, which has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), specified 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.

2. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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 specified under section 143(10) of 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.

3. Based on our review conducted as 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 applicable Indian accounting standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognised accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

For OSWAL SUNIL & COMPANY Chartered Accountants Firm Registration No. 016520N

(Sunil Bhansali) Partner Membership No. 054645 UDIN: 23054645 BGYNJG 3987

Place: New Delhi Date: November 06, 2023



<b>b</b> .	Particulars	30.09.2023 (Unaudited)	Quarter Ended 30.06.2023 (Unaudited)	30.09.2022 (Unaudited)	Half Year 30.09.2023 (Unaudited)	30.9.2022 (Unaudited)	Year Ended 31.03.2023 (Audited)
)	(2) Revenue from operations	(3) 38.91	(4) 42.17	(5)	(6) 81.08	(7)	(8)
1	Other income Total Income (1+11) Expenses	260.56 299.47	202.89 245.06	1.661.63 1,661.63	463.45 544.53	1.954.31 1,954.31	2,594.02 5,389.36
	Cost of land, plots, development rights, constructed properties and others Employee benefits expense	15.86 68.86	65.77	70.43	15.86 134.63	129.97	2.790.43 275.12
	Finance Costs Depreciation and amortization expense Rates & Taxes	2.46 9.14 36.94	2.56 9.06 36.64	2.49 9.18 36.35	5.02 18.20 73.58	4.73 18.28 72.76	11.16 36.51 146.81
	Consultancy and professional fee Contribution towards Corporate Social Responsibility	39.39	13.04	51.60	52.43	165.07	224.20 25.00
7	Other expenses Total Expenses (IV) Profit before tax (III-IV)	51.46 224.11 75.36	52.59 179.66 65.40	41.67 211.72 1,449.91	104.05 403.77 140.76	105.84 496.65 1,457.66	276.40 3,785.63 1,603.73
1	Tax expense/(credit) Current tax ( Including earlier year adjustment)	(6.25) 7.36	27.93	367.54 (0.49)	21.68 14.97	368.38	493.99 171.57
	Deferred Tax Profit for the period/year (V-V1) Other Comprehensive Income	74.25	29.86	1,082.86	14.97	1,089.28	938.17
	Items that will not reclassified to profit or loss (i) Equity instruments through other comprehensive income (FVTOCI) (ii) Remeasurement of defined benefit plan	0.03	0.04	(3.06)	0.07	(6.11)	57.35 0.15
	(iii)Income tax relating to these items Total other comprehensive income/(loss)	- 0.03	- 0.04	(3.06)	0.07	(6.11)	57.50
κ.	Total comprehensive income/(loss) for the period/year (VII+VIII)	74.28	29.90	1,079.80	104.18	1,083.17	995.67
í I	Paid-up equity share capital (face value of ₹ 10/- each) Other equity (excluding revaluation reserves)	13,423.48	13,423,48	13,423.48	13,423,48	13,423.48	13,423.48 47,059.45
	Earning per share (EPS): (Not annualised) (a) Basic EPS (b) Diluced EPS	0.06	0.02	0.81 0.81	0.08	0.81	0.70
n			0.02	0.01	0.00	0.01	
	NTED STANDALONE SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABI	LITIES	Quarter Ended		Half Year	Ended	(₹ In Lakh) Year Ended
ło.	Particulars	30.09.2023 (Unaudited)	30.06.2023 (Unaudited)	30.09.2022 (Unaudited)	30.09.2023 (Unaudited)	30.09.2022 (Unaudited)	31.03.2023 (Audited)
	Segment Revenue Trading	15.86	-	-	15.86	· · · ·	2.803.18
)	Investment Activities Real Estate Unallocated	283.61	245.06	411.22	528.67	1,534.61 8.48 411.22	2,582.09
	Total Segment Revenue	299.47	245.06	1,661.63	544.53	1,954.31	5,389.36
)	Segment Result Profit/(Loss) before tax and interest from each segment Trading						12.66
)	Investment Activities Real Estate	241.08 (80.35)	215.11 (75.55)	1,222.53 (88.29)	456.19 (155.90)	1,436.95 (162.49)	2,371.79 (332.66)
)	Unallocated Less: Finance Cost Profit before tax	(82.91) 2.46 75.36	(71.60) 2.56 65.40	318.16 2.49 1,449.91	(154.51) 5.02 140.76	187.93 4.73 1,457.66	(436.90) 11.16 1,603.73
	Less: Current Tax ( Including earlier year adjustment) Less: Deferred Tax	(6.25) 7.36	27.93 7.61	367.54 (0.49)	21.68 14.97	368.38	493.99 171.57
	Profit after Tax	74.25	29.86	1,082.86	104.11	1,089.28	938.17
)	Segment Assets Trading Investment Activities	621.65 49,508.38	640.36 49,414.86	699.62 49,363.19	621.65 49,508.38	699.62 49.363.19	655.72 49,345.46
)	Real Estate Unallocated	9,906.08 1,176.18	9,857.43 1,168.46	9,776.58 1,357.41	9,906.08 1,176.18	9.776.58 1,357.41	9,854.66 1,157.02
	Total Assets Segment Liabilities	61,212.29	61,081.11	61,196.80	61,212.29	61,196.80	61,012.86
)	Trading Investment Activities	5.65 95.72 120.27	4.36 66.75 106.06	8.82 107.13 114.74	5.65 95.72 120.27	8.82 107.13 114.74	4.36 37.03 89.94
	Real Estate						
)  )	Real Estate Unallocated Total Liabilities	403.54	391.12 568.29	395.69 626.38	403.54 625.18	395.69 626.38	398.60 529.93
:)  )	Unallocated Total Liabilities	403.54		395.69	403.54	395.69	
	Unalocated Total Liabilities NTED STANDALONE STATEMENT OF ASSETS AND LIABILITIES	403.54		395.69	403.54	395.69 626.38 As at	529.93 (₹ In Lakh) As at
) III UD	Unalocated Total Liabilities MTED STANDALONE STATEMENT OF ASSETS AND LIABILITIES Particulars	403.54		395.69	403.54	395.69 626.38	529.93 (₹ In Lakh)
) )) III	Unalocated Total Liabilities MTED STANDALONE STATEMENT OF ASSETS AND LIABILITIES Particulars ASSETS Non-current assets	403.54		395.69	403.54	395.69 626.38 As at 30.09.2023 (Unaudited)	(₹ In Lakh) As at 31.03.2023 (Audited)
)  ) III (UD	Unalocated Total Liabilities TTED STANDALONE STATEMENT OF ASSETS AND LIABILITIES Particulars ASSETS Non-current assets (a) Property. Plant & Equipment (b) Investment Property	403.54		395.69	403.54	395.69 626.38 As at 30.09.2023 (Unaudited) 431.74 227.05	529.93 (₹ In Lakh) As at 31.03.2023 (Audited) 442.72 228.89
)  ) III (UD	Unalocated Total Liabilities Total Liabilities TITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES Particulars ASSETS Non-current assets (a) Property. Plant & Equipment (b) Institution Property (c) Nightment Property (c) Financial Assets (d) Investment in associate (e) Financial Assets	403.54		395.69	403.54	395.69 626.38 As at 30.09.2023 (Unaudited) 431.74 227.05 12.54 30.445.84	529.93 (₹ In Lakh) As at 31.03.2023 (Audited) 442.72 228.89 17.92 30.445.84
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)  ) III (UD	Unalcasted Total Liabilities Total Liabilities  Total Liabilities  Tel STANDALONE STATEMENT OF ASSETS AND LIABILITIES Particulars  ASSETS Non-current assets (a) Property. Plant & Equipment (b) Investment Property (c) Right-of-use sents (d) Investment Property (c) Right-of-use sents (d) Investment in associate (e) Finneial Assets (i) Determed Tax Assets (net) (j) Income Tax Assets (net) (j) I	403.54		395.69	403.54	395.69 626.38 As at 30.09.2023 (Unaudited) 431.74 227.05 12.54 30.445.84 1.353.66 10.07 408.37 2256.06	529.93 (₹ In Lakh) As at 31,03,2023 (Audited) 442,72 228,89 17,92 30,445,84 1,353,66 10,07 423,34 214,56
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	Unalicoated         Total Liabilities    Particulars          ASSETS    Non-current assets <ul> <li>(a) Property, Plant &amp; Equipment</li> <li>(b) Investment Property</li> <li>(c) Right-Origon assets</li> <li>(d) Investment Assets</li> <li>(e) Financial Assets</li> <li>(i) Dotter Financial Assets</li> <li>(ii) Other Financial Assets</li> <li>(iii) Other Financial Assets</li> <li>(i) Investments</li> <li>(i) Investment assets</li> <li>(a) Inventories</li> <li>(b) Investments</li> <li>(c) Investments</li> <li>(i) Investments</li> <li>(i) Investments</li> <li>(ii) Other Financial Assets</li> <li>(c) Investments</li> <li>(i) Investments</li> <li>(ii) Constances</li> <li>(iii) Other Financial Assets</li> <li>(c) Investments</li> <li>(i) Investments</li> <li>(i) Investments</li> <li>(i) Investments</li> <li>(ii) Constances</li> <li>(iii) Constances</li> <li>(iiiiiii) Constances</li> <li>(iiiiii) Constances<!--</td--><td>403.54</td><td></td><td>395.69</td><td>403.54</td><td>395.69 626.38 As at 30.09.2023 (Unaudited) 431.74 227.05 12.54 30.445.84 1.353.66 10.07 408.37 226.06 67.42 33.212.75 6.488.85 2.150.72 406.76 13.319.00 1.84 2.266.15 3.366.22</td><td>529.93 (₹ In Lakh) As at 31.03.2023 (Audited) 442.72 228.80 17.92 30.445.84 1.353.66 10.07 423.34 214.56 69.00 33.266.00 33.266.00 6.488.85 1.982.57 565.36 3.313.08</td></li></ul>	403.54		395.69	403.54	395.69 626.38 As at 30.09.2023 (Unaudited) 431.74 227.05 12.54 30.445.84 1.353.66 10.07 408.37 226.06 67.42 33.212.75 6.488.85 2.150.72 406.76 13.319.00 1.84 2.266.15 3.366.22	529.93 (₹ In Lakh) As at 31.03.2023 (Audited) 442.72 228.80 17.92 30.445.84 1.353.66 10.07 423.34 214.56 69.00 33.266.00 33.266.00 6.488.85 1.982.57 565.36 3.313.08
	Unallocated           Total Liabilities           ITTO ALIABILITIES           Particulars           ASSETS           Non-current assets           (a) Property, Phant & Equipment           (b) Investment Property           (c) Financial Assets           (d) Investmentis           (ii) Other Financial Assets           (iii) Other Financial Assets           (i) Direstments           (iii) Other Financial Assets           (b) Other non-urrent assets           Current assets           (i) Investments           (ii) Totak add astets           (i) Direstments           (iii) Chart financial Assets           (b) Other non-urrent assets           Current assets           (iii) Chart financial Assets           (iii) Chart financial Assets           (iii) Chart financial Assets           (iii) Chart financial Assets           (iii) Cash and cash equivalents           (iii) Chart financial Assets           (iii) Chart financial Assets           (iii) Chart financial assets	403.54		395.69	403.54	395.69 626.38 30.09.2023 (Unaudited) 431.74 227.05 12.54 30.445.84 1.353.66 67.42 33.212.75 6.488.85 2.150.75 406.76 13.319.00 1.84 2.266.15	529.93 (7 In Lakh) As at 31.03.2023 (Audited) 442.72 228.89 17.92 30.445.84 1.353.66  1.007 423.34 214.56 69.00 33.206.00 6.488.85 1.982.57 555.36 3.313.08 11.804.00 2.86.77
II JD	Unallocated           Total Liabilities           MITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES           Particulars           ASSETS           Non-current assets           (a) Property, Plant & Equipment           (b) Investment Property           (c) Financial Assets           (d) Investment in associate           (e) Financial Assets           (f) Other Financial Assets           (f) Other financial Assets           (f) Other financial Assets           (f) Financial Assets           (f) Transmitics           (f) Other financial Assets           (f) Other financial Assets           (f) Transmitics           (f) Transfined Assets           (f) Totas and cash equivalents           (f) Other financial assets           (f) Other financial assets           (g) Other financial assets           (c) Other current assets	403.54		395.69	403.54	395.69 626.38 30.09.2023 (Unaudited) 431.74 227.05 12.54 30.445.84 1.353.66 6.488.85 2.150.72 33.212.75 6.488.85 2.150.72 406.76 13.319.00 1.84 2.266.15 3.366.22 27.99.54	529.93 (₹ In Lakh) As at 31.03.2023 (Audited) 442.72 228.89 17.92 30.445.84 1.353.66 10.07 423.34 214.56 69.00 33.206.00 6.488.85 1.982.57 565.36 3.313.08 11.804.00 2.265 2.351.73 2.7.806.86
	Unallocated           Total Liabilities           ITTO STANDALONE STATEMENT OF ASSETS AND LIABILITIES           Particulars           ASSETS           Non-current assets           (a) Property, Plant & Equipment           (b) Investment for associate           (c) Financial Assets           (d) Investment in associate           (e) Financial Assets           (f) Other financial Assets           (f) Other financial Assets           (f) Other financial Assets           (f) Financial Assets           (f) Task and cash equivalents           (f) Financial Assets           (f) Other financial Assets           (f) Dotterfore           (f) Other financial Assets           (f) Task and cash equivalents           (f) Task and cash equivalents           (f) Other financial Assets           (f) Task and cash equivalents           (f) Other financial assets	403.54		395.69	403.54	395.69 626.38 30.09.2023 (Unaudited) 431.74 227.05 12.54 30.445.84 1.353.66 6.488.85 2.150.72 33.212.75 6.488.85 2.150.72 406.76 13.319.00 1.84 2.266.15 3.366.22 27.99.54	529.93 (₹ In Lakh) As at 31.03.2023 (Audited) 442.72 228.89 17.92 30.445.84 1.353.66 10.07 423.34 214.56 69.00 33.206.00 6.488.85 1.982.57 565.36 3.313.08 11.804.00 2.265 2.351.73 2.7.806.86
	Unalicoated         Total Liabilities             MITED STANDALONE STATEMENT OF ASSETS AND LLABILITIES    Particulars          ASSETS    Non-current assets <body>        (a) Property Program         (b) Right-Orac assets         (c) Right-Orac assets         (c) Right-Orac assets         (c) Financial Assets         (c) Financial Assets         (c) Doffered Tax Assets (net)         (c) Doffered Tax Assets (net)         (c) Doffered Tax Assets         (c) Doffered Tax Assets         (c) Doffered Tax Assets         (c) Doffered Tax Assets (net)         (b) Other Innon-Unrent assets         (c) Doffered Tax Assets (net)         (b) Other Innonical Assets         (c) During Carabasets         (c) Unrent assets         (c) Other Gaussial assets         (c) Other Gaussial assets         (c) Other Gaussial assets         Total Assets         EQUITY AND LLABILITIES         EQUITY         (a) Easy Eabilities         (a) Lass Eabilities</body>	403.54		395.69	403.54	395.69 626.38 As at 30.09.2023 (Unaudited) 431.74 227.05 12.54 30.445.84 1.353.66 10.07 408.37 226.06 67.42 33.212.75 6.488.85 2.150.72 406.76 13.319.00 1.84 2.266.15 3.366.22 27.999.54 61.212.29 13.423.48 4.71.163.65 0.587.11	529.93 (7 In Lakh) As at 31.03.2023 (Audited) 442.72 228.89 17.92 30.445.84 1.353.66 10.07 423.34 214.56 69.00 33.206.00 6.488.85 1.982.57 565.53 3.313.08 11.804.00 2.66 2.98,57 7.727,806.86 61.012.86 13.423.48 47.059.45 8.74
))))))))))))))))))))))))))))))))))))))	Unallocated           Total Liabilities           Particulars           ASSETS           Non-current assets           (a) Property, Plant & Equipment           (b) Right-Origon assets           (c) Right-Origon assets           (c) Prometical assets           (c) Prometical assets           (c) Defreed Tax Assets (net)           (c) Doffered Tax Assets (net)           (c) Doffered Tax Assets (net)           (d) Investments           (ii) Other Financial Assets           (b) Defreed Tax Assets (net)           (b) Other non-current assets           Current assets           (i) Investments           (iii) Other financial Assets           (i) Investments           (iii) Cash and cash equivalents           (iii) Cash and cash equivalents           (v) Other financial assets           Co Other current assets           Total Assets           EQUITY AND LLABILITIES           EQUITY           (a) Easo right           (b) Other equivalents           (c) Dear current assets           Total Assets           EQUITY           (a) Easo right           (b) Other equivalents           (c) Dother equivalents	403.54		395.69	403.54	395.69 626.38 431.74 227.05 127.05 12.54 30.045.84 1.353.66 10.07 408.87 256.06 67.42 33.212.75 6.488.85 2.150.72 406.76 13.319.00 13.319.00 13.319.00 13.84 2.266.15 3.366.22 27.999.54 61.212.29 13.423.48 14.423.48 1	529.93 (C In Lakb) As at 31.03.2023 (Audited) 442.72 228.89 17.92 30.445.84 1.353.66 10.07 423.34 214.56 69.00 33.206.00 6.488.85 1.982.57 5.55.36 3.313.08 11.804.400 2.865 2.365.36 3.313.08 11.804.206 2.865.36 3.313.08 11.804.206 3.312.86 3.31
)  ) III (UD	Unalicoated         Total Liabilities         Particulars         ASSETS         Non-current assets         (a) Property, Plant & Equipment         (b) Direstments         (c) Financial Assets         (ii) Other Financial Assets         (iii) Other Financial Assets         (b) Direstments         (iii) Other Financial Assets         (b) Prosentoris         (iii) Other Financial Assets         (b) Direstments         (iii) Cash and cash equivalents         (iii) Cash and cash equivalents         (iii) Cash and cash equivalents         (iv) Other financial assets         (c) Other current assets         Total Assets         EQUITY AND LIABILITIES         EQUITY         (a) South Share equinal         (b) Other forancial assets         Total Assets         EQUITY AND LIABILITIES         EQUITY         (a) South Share equinal         (b) Other quity         LIABILITIES         Non-current liabilities         (b) Provisions         Current liabilities	403.54		395.69 626.38	403.54	395.69 626.38 30,092.023 (Unaudited) 431.74 227.05 12.54 30,042.023 (Unaudited) 1.254 30,445.84 1.353.66 6.742 33,212.75 6.488.85 2.150.72 406.76 13.319.00 1.84 2.266.15 3.366.22 27,995.54 61,212.29 13.423.48 47,163.63 0,0587.11 2.24 42.87 45.11 0.20 138.20 0.20 138.20 0.20 138.20 0.20 138.20 0.20 138.20 0.20 138.20 0.20 12.69 326.83 10.215	529.93 (7 In Lakh) As 1 31.03.2023 (Audited) 442.72 228.89 17.92 30.445.84 1.353.66 10.07 423.34 214.56 69.00 33.206.00 6.488.85 1.982.57 555.36 3.313.08 1.982.57 355.35 3.313.08 1.982.57 27.806.86 6.488.85 1.982.57 27.806.86 6.488.85 1.982.57 27.806.86 6.488.85 1.982.57 2.96.66 6.488.85 1.982.57 2.96.66 6.488.85 1.982.57 2.96.66 6.488.85 1.982.57 2.96.66 6.488.85 1.982.57 2.96.66 6.488.85 1.982.57 2.96.66 6.488.95 3.331.08 1.304.26 2.86 6.482.93 4.273 3.3.14 1.207 341.83 10.016
))))))))))))))))))))))))))))))))))))))	Unallocated         Total Liabilities         Particulars         ASSETS         Non-current assets         (a) Property, Plant & Equipment         (b) Investment Property         (c) Right-Orac assets         (d) Investment Property         (e) Financial Assets         (f) Doffer Tancial Assets         (g) Doffer Tancial Assets         (h) Other Financial Assets         (h) Other Financial Assets         (ii) Other Financial Assets         (iii) Other Financial Assets         (b) Differed Tank Assets (net)         (h) Other non-current assets         Current assets         (iii) Cash and cash equivalents         (iv) Other financial assets         (v) Other financial assets         Col Other current assets         Total Assets         EQUITY AND LIABILITIES         EQUITY         (a) State capital         (b) Other assitilities         (a) Example asset         Current liabilities         (a) Example asset         Current liabilities         (c) Other current liabilities         (d) Gone equivalent         (h) Other financial assets         Current liabilities	403.54	568.29	395.69 626.38	403.54	395.69 626.38 30.09.2023 (Unaudited) 431.74 227.05 12.54 30.445.84 1.353.66 67.42 33,212.75 6.488.85 2.150.72 406.76 13.319.00 13.319.00 13.319.00 13.319.00 13.319.00 13.319.00 13.319.00 13.319.00 13.319.00 13.319.00 13.319.00 13.319.00 13.319.00 13.319.00 13.319.00 13.319.00 13.319.00 13.319.00 13.319.00 13.320 2.24 4.257 4.511 0.20 13.8.20 12.69 32.6.83	529.93 (₹ In Lakh) As at 31.03.2023 (Audited) 442.72 228.80 17.92 30.445.84 1.353.66 10.07 423.34 21.456 69.00 6.438.85 1.982.57 565.53 3.313.08 11.804.00 2.66 2.98.57 3.351.77 27.806.86 61.012.86 60.482.93 60.482.93 8.74 33.99 42.73 8.74 33.94 12.07 33.14 12.07 33.14 12.07 33.14
	Unallocated         Total Liabilities         Particulars         ASSETS         Non-current assets         (a) Property, Plant & Equipment         (b) Right-Orac assets         (c) Right-Orac assets         (c) Right-Orac assets         (c) Defferent Tax Assets (net)         (b) Defferent Tax Assets (net)         (c) Dofferent Tax Assets (net)         (d) Investments         (ii) Other Financial Assets         (b) Defferent Tax Assets (net)         (b) Other orac-urent assets         Current assets         (i) Investments         (iii) Cash and cash equivalents         (iv) Other financial Assets         (i) Other financial Assets         (v) Other financial Assets         EQUITY         (a) Spain equivalents         (v) Other quivalents         (d) Other quivalents         (e) Other quivalents         (f) Other quivalents         (g) Financial Assets         EQUITY         (a) Eaglito-financial Assets         (b) Other quivalents	403.54	568.29	395.69 626.38	403.54 625.18	395.69 626.38 30.09.2023 (Unaudited) 431.74 227.05 12.54 30.445.84 1.353.66 67.42 33,212.75 6.488.85 2.159.72 2.266.15 13.319.00 13.319.00 13.319.00 13.319.00 13.326.22 27,999.54 61,212.29 13.423.48 47,413.63 60.587.11 0.224 13.423.48 47,413.63 60.587.11 0.224 13.820 13.8000 13.8000 13.8000 13.80000 13.8000000000000000000000000000000000000	529.93 (₹ In Lakh) As at 31.03.2023 (Audited) 442.72 228.80 17.92 30.445.84 1.353.66 10.07 423.34 21.456 69.00 3.206.00 3.206.00 3.236.00 3.313.08 11.804.00 2.66 2.98.57 5.55.335.177 27.806.58 61.012.86 61.012.86 60.482.93 8.74 33.39 42.73 8.74 33.14 12.07 33.14 12.07 33.14 12.07 33.14 33.14 12.07 33.14 33.14 12.07 33.14 34.85 34 34.85 35.14 35.

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art IV NAUDII	IED STANDALONE CASH FLOW STATEMENT				(₹ in lakh)
1	Particulars	30.	r'ear ended 09.2023 audited)	30.09	ar ended 22022 dited)
	CASH FLOWS FROM OPERATING ACTIVITIES				
	Profit before tax		140.76		1,457.67
-	Adjustments for:				
- 1	-Depreciation and amortisation expense	18.20		18.28	
i i	-Dividend Income	-		(1.370.76)	
	-Finance costs	5.02		4.73	
	-Interest income on financial assets at amortised cost at EIR	(387.67)		(571.30)	
	-Net gain on financial assets carried at FVTPL	0.00		(4.62)	
	-Rental Income on investment property	(7.63)		(7.63)	
	-Balances written off			(8.48)	
	-Movement in provision for employee benefits expense	6.80	(365.28)	13.62	(1.926.16)
	Operating profit before working capital changes and tax Adjustments for changes in working capital:		(224.52)		(468.49)
	Adjustments for changes in working capital: (Increase):Decrease in non financial assets	(12.87)		(2.08)	
	-(Increase)/Decrease in non-infancial assets	(12.87) 0.83		(2.08) 0.30	
	-Increase/(Decrease in other current liabilities	(14.99)		(6.95)	
	-Increase/(Decrease) in other Financial Asset	(2.005.97)		(9.00)	
	-(Increase)/Decrease in Trade receivable	565.36		(9.00)	
	-Increase/(Decrease) in Trade Payables and other current financial liabilities	105.26	(1.362.38)	93.72	100.07
	Cash generated from operations before tax		(1,586.90)	13.14	(368.42)
	-Income taxes (payment) / refund	(63.19)	(63.19)	(444.21)	(444.21)
	Net cash from/(used in) operating activities		(1,650.09)	(11.21/	(812.63)
п.	CASH FLOW FROM INVESTING ACTIVITIES				
	-Sale/(purchase) of current investments	(168.15)			
	-Repayment of intercorporate loans	(100.12)		3,790.00	
	-Movement in Fixed Deposits	(1,515.00)		5,770.00	
	-Rent Received	7.63		7.63	
	-Dividend Received			1,370,76	
	-Interest Received	426.07	(1.249.45)	622.10	5,790.49
	Net cash from/(used in) investing activities		(1,249.45)		5,790.49
ш.	CASH FLOWS FROM FINANCING ACTIVITIES				
	-Payment of Lease liabilities	(6.75)		(6.75)	
	-Payment of finance cost	(0.03)	(6.78)	(0.32)	(7.07)
	Net cash generated from/(used in) financing activities		(6.78)		(7.07)
	Net Increase/(Decrease) in Cash & Cash Equivalents (I+II+III)		(2,906.32)		4,970.79
	Cash and cash equivalents at the beginning of the year		3,313.08		18,741.18
			3,313.08		
	Cash and cash equivalents at the end of the period		406.76		23,711.97
	Components of Cash and cash equivalents				
	Balances with banks				
	-in Current Account		402.97		175.32
	Cash on hand		3.79		8.65
	Fixed Deposits with banks (with maturity of 3 months or less)				23,528.00
	Cash and cash equivalents as per Ind AS 7		406.76		23,711.97
s:					
	The aforesaid unaudited standalone financial results for the second quarter and half year ended 30th septembe	r 2023 have been re	eviewed and recommend	ed by the Audit Committe	e and approved by the Bo
	meeting held on Nov 06, 2023. The Company recognize Trading, Real Estate and Investing activities as separate Business Segments.				
	The above Results are in compliance with the Indian Accounting Standards (Ind-AS) as prescribed under Se	tion 133 of the Co	mnanies Act. 2013 read	with the Companies (Indi	ian Accounting Standards)
	from time to time	100 100 OF the CO	inpantes riei, 2015 feau	the companies (indi	and recomming standards)
4	Earning per share is not annualised for the Quarter and half year ended 30 September, 2023, Quarter ended 30	0 June, 2023 and Q	uarter and half year ende	d 30 September, 2022.	
5	The figures of the provious periods have been as around as presented wherever considered persons and out			and a database and a second second	

ent tax represents upto date tax liability (Netted with the previous quarter). 5 The figures of the proiods h ind cu

Quarter and halt ,... By the order of the board FGRO MIL Place : New Delhi Date : 06.11.2023 Regd.Office : Near Jain Colony, Vijay Inder Nagar, Dabe Road, Jachhano - 141 003 (Punjab) Contact: 0161-2544313 ; website: www.nowalagromills.com; Email ID: owalagromill V EN Gupta CEO and Whole Time Director DIN: 00562338 \_1 05WAI NEW DELHT A



**OSWAL SUNIL & COMPANY** 

CHARTERED ACCOUNTANTS

Tel. : 2325-1582, 2326-2902, 4306-0999 E-mail : oswalsunil.co@gmail.com Website : www.oswalsunil.com

#### Independent Auditor's Review Report on Consolidated Unaudited Quarterly and Year to date Financial Results of M/s Oswal Agro Mills Limited (the "Company") pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

## To the Board of Directors of M/s Oswal Agro Mills Limited

1. We have reviewed the accompanying Statement of the Consolidated Unaudited Financial Results ("the Statement") of M/s Oswal Agro Mills Limited ("the Holding Company") and its share of the profit/loss and total comprehensive income of its associate for the quarter ended September 30, 2023 and for the period from April 01, 2023 to September 30, 2023, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Listing Regulations').

2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors of the Holding Company 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, 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 these Financial Statement based on our review of the Statement.

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. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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 specified under section 143(10) of 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 Listing Regulations, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

Name of the Entity	Relationship
Oswal Greentech Limited	Associate

5. Based on our review conducted as stated in paragraph 3, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with recognition and measurement principle laid down in the applicable Indian Accounting Standard (Ind AS) prescribed under section 133 of the Companies Act, 2013 ("the Act"), as amended, 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For OSWAL SUNIL & COMPANY Chartered Accountants Firm Registration No. 016520N

Bharrial.

Sunil Bhansali) Partner Membership No. 054645 UDIN: 23054645 Place: New Delhi Date: November 06, 2023



art I	Statement of Unaudited Consolidated Fin.	ancial Results for the Q	yaarter and Half Year e	rnaca som september, 20,			(₹ In Li
			Quarter Ended		Half Year	Ended	Year Ended
. No.	Partículars	30.09.2023 (Unaudited)	30.06.2023 (Unaudited)	30.09.2022 (Unaudited)	30.09.2023 (Unaudited)	30.9.2022 (Unaudited)	31.03.2023 (Audited)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Revenue from operations Other income	38.91 260.56	42.17 202.89	1.661.63	81.08	1,954.31	2.795
111	Total income (I+II)	299.47	245.06	1,661.63	544.53	1,954.31	5,385
IV.	Expenses	14.04					
	Cost of land, plots, development rights, constructed properties and others Employee benefits experise	15.86	65.77	70.43	15.86	129.97	2,7%
	Finance Costs	2.46	2.56	2.49	5.02	4.73	1
	Supercritation and autoritz ation expense Rates and Taxes	9.14 36.94	9.06 36.64	9.18 36.35	· 18.20 73.58	18.28	.3
	Consultance and Professional fees	39.39	13.04	51.60	52.43	72.76	14
	Contribution Towards s Corporate Social Responsibility				-	-	2
	Other expenses Total Expenses (IV)	51.46 224.11	52.59 179.66	41.67	104.05 403.77	105.84	27
V	Profit before tax (III-IV)	75.36	65.40	211.72 1,449.91	140.76	496.65	3,78
VI	Tax expense/(credit)						
	Current tax (Including earlier tax adjustment)	(6.25)	27.93	367.54	21.68	368.38	49.
	Deferred Tax Profit for the period/Year after tax but before share of net profit of investments accounted for using	7.36	7.61	(0.49)	14.97		17
VII	equity method (V-VI)	74.25	29.86	1,082.86	104.11	1,089.28	93
VIII	Share of profit/(Loss) of an associat-	(143.00)	398.60	457.59	255.60	859.15	1,449
IX	Profit for the period/year (VII+VIII)	(68.75)	428.46	1,540.45	359.71	1,948.43	2,38
X	Other Comprehensive Income Items that will not reclassified to profit or loss						
	(i) Equity instruments through other comprehensive income (FVTOCI)		-			-	5
	(ii) Remeasurement of defined benefit plan	0.03	0.04	(3.06)	0.07	(6.11)	
	(iii) Share of profit(loss) of an associate Total other comprehensive income/(loss)	0.00 0.03	0.03	4.88	0.03	9.72	5
	Total other comprehensive acomectors)	0.05	0.07	1.02	0.10	5.01	
NI	Total comprehensive income/(loss) for the period/year (IX+X)	(68.72)	428.53	1,542.27	359.81	1,952.04	2,44
XII	Net profit attributable to:						
	(a) Owners of the parent	(68.75)	428.46	1,540.45	359.71	1,948.43	2,38
	(b) Non-controlling interests	-				-	
XIII	Other Comprehensive Income attributable to:						
.vin	(a) Owners of the parent	0.03	0.07	1.82	0.10	3.61	5
	(b) Non-controlling interests	-				-	
XIV	Total Comprehensive Lucome of the year attributable to:				· · ·		
	(a) Owners of the parent	(68.72)	428.53	1.542.27	359.81	1.952.04	2,44
	(b) Non-controlling interests	-					
XV	Paid-up equity share capital (face value of ₹ 10- each)	13,423.48	13,423.48	13.423.48	13,423.48	13.423.48	13.42
XVI		13,423.40	13,423.48	13.423.46	13,4-3.40	13.423.46	69,86
XVII	Earning per share (EPS): (Not annualised)						
	(a) Basic EPS (b) Diluted EPS	(0.05)	0.32	1.15	0.27	1.45	
	T(a) phones if a	(0.007)					
art II NAUI	DITED CONSOLIDATED SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES						(₹ In L
			Quarter Ended		Half Yea	Year Ended	
S.No.	Particulars	30.09.2023 (Unaudited)	30.06.2023 (Unaudited)	30.09.2022 (Unaudited)	30.09.2023 (Unaudited)	30.09.2022 (Unaudited)	31.03.2023 (Audited)
1	Comment Days	(chaddhed)		(enaduned)	(Chaudheu)	(Chaduneu)	(Addited)
a)	Segment Revenue Trading	15.86			15.86		2.80
b)	Investment Activities	283.61	245.06	1.250.41	528.67	1.534.61	2.58
c)	Real Estate		-			8.48	
d)	Unallocated	299.47	245.06	411.22	544.53	411.22	£ 70
	Total Segment Revenue	299.47	445.06	1,661.63	544.55	1,954.31	5,38
2	Segment Result						
	Profit (+)/ Loss (-) before finance cost and tax						
	Trading Investment Activities	241.08	215.11	1,222.53	456.19	1,436.95	2.37
a) b)			(75.55)	(88.29)	(155.90)	(162.49)	(33
b) c)	Real Estate	(80.35)			(154.51)	187.93	(43
b)	Real Estate Unallocated	(82.91)	(71.60)	318.16		4.73	1,60
b) c)	Real Estate Unallocated Loss: Finance Cost	(82.91) 2.46	(71.60) 2.56 65.40	2.49	5.02		1,00
b) c)	Real Estate Unallocated	(82.91) 2.46 75.36 (6.25)	2.56 65.40 27.93	2.49 1,449.91 367.54	140.76 21.68	1,457.66 368.38	49
b) c)	Real Estate Unallocated Less: Tinnice Cost Profit before tax Less: Courrent Tax ( Including earlier tax adjustment) Less: Deferred Tax	(82.91) 2.46 75.36	2.56 65.40	2.49	140.76	1,457.66	49
b) c)	Real Estate           Unallocated           Less: Finance Cost           Profit before tax           Less: Current Tax: Including earlier tax adjustment)           Less: Deferred Tax:           Profit for the period/Year after tax but before share of net profit of investments accounted for using equity method	(82.91) 2.46 75.36 (6.25) 7.36 74.25	2.56 65.40 27.93 7.61 29.86	2.49 1,449.91 367.54 (0.49) 1,082.86	140.76 21.68 14.97 104.11	1,457.66 368.38 - 1,089.28	17 93
b) c)	Real Estate           Unallocated           Less: Finance Cost           Profit before tax           Less: Current Tax: (Including earlier tax adjustment)           Less: Deferred Tax           Profit for the period/Vear after tax but before share of net profit of investments accounted for using equity method           Share of profit.Closs) of an associate	(82.91) 2.46 75.36 (6.25) 7.36 74.25 (143.00)	2.56 65.40 27.93 7.61 <b>29.86</b> 398.60	2.49 1,449.91 367.54 (0.49) 1,082.86 457.59	140.76 21.68 14.97 104.11 255.60	1,457.66 368.38 - 1,089.28 859.15	93
b) c)	Real Estate           Unallocated           Less: Finance Cost           Profit before tax           Less: Current Tax: Including earlier tax adjustment)           Less: Deferred Tax:           Profit for the period/Year after tax but before share of net profit of investments accounted for using equity method	(82.91) 2.46 75.36 (6.25) 7.36 74.25	2.56 65.40 27.93 7.61 29.86	2.49 1,449.91 367.54 (0.49) 1,082.86	140.76 21.68 14.97 104.11	1,457.66 368.38 - 1,089.28	17 93 1,44
b) c) d)	Real Estate         Unallocated         Less: Finance Cost         Profit before tax         Less: Deferred Tax         Profit for the period/Year after tax adjustment)         Less: Deferred Tax         Profit for the period/Year after tax but before share of net profit of investments accounted for using equity method         Barne of molific/Loss) of an associate         Profit for the vear/period         Segment Assets	(82.91) 2.46 75.36 (6.25) 7.36 74.25 (143.00) (68.75)	2.56 65.40 27.93 7.61 <b>29.86</b> 398.60 <b>428.46</b>	2.49 1,449,91 367,54 (0.49) 1,082.86 457.59 1,540.45	140.76 21.68 14.97 104.11 255.60 359.71	1,457.66 368.38 - 1,089.28 859.15 1,948.43	17 93 1,44 <b>2,</b> 38
b) c) d) 3 a)	Real Estate           Unallocated           Less: Finance Cost           Profit before tax           Less: Current Tax: Including earlier tax adjustment)           Base: Of molific Loss) of an associate           Profit for the vear/period           Segment Assets           Trading	(82.91) 2.46 75.36 (6.25) 7.36 74.25 (143.00) (68.75) 621.65	2.56 65.40 27.93 7.61 29.86 398.60 428.46 640.36	2.49 1,449,91 367,54 (0.49) 1,082,86 457,59 1,540,45 699,63	140.76 21.08 14.97 104.11 255.60 359.71 621.65	1,457.66 368.38 - 1,089.28 859.15 1,948.43 699.63	17 93 1.44 2,38 65
b) c) d)	Real Estate           Unallocated           Less: Finance Cost           Profit before tax           Less: Current Tax ( Includine earlier tax admstment)           Less: Deferred Tax           Profit for the period/Year after tax but before share of net profit of investments accounted for using equity method           Share of profit/Loss) of an associate           Profit for the vear/period           Regment Assets           Trading           Investment Activities	(82.91) 2.46 75.36 (6.25) 7.36 74.25 (143.00) (68.75)	2.56 65.40 27.93 7.61 29.86 398.60 428.46 640.36 72.562.12	2.49 1,449,91 367,54 (0.49) 1,082.86 457,59 1,540,45 699,63 70,220.31	140.76 21.68 14.97 104.11 255.60 359.71	1,457.66 368.38 - 1,089.28 859.15 1,948.43 699.63 70.220.31	17 93 1,44 2,38 65 72,15
b) c) d) 3 a) b)	Real Estate           Unallocated           Less: Finance Cost           Profit before tax           Less: Current Tax: Including earlier tax adjustment)           Base: Of molific Loss) of an associate           Profit for the vear/period           Segment Assets           Trading	(82.91) 2.46 75.36 (6.25) 7.36 74.25 (143.00) (68.75) 621.65 72.572.60 9.906.08 1.176.18	2.56 65.40 27.93 7.61 29.86 398.60 428.46 640.36 72.562.12 9.857.43 1,168.46	2.49 1,44991 367.54 (0.49) 1,082.86 457.59 1,540.45 6096.63 70,220.31 9,776.58 1,357.41	140.76 21 68 14 97 104.11 255 60 389.71 621.65 72.572.60 9.906.08 1.176.18	1,457.66 368.38 1,089.28 859.15 1,948.43 699.63 70,220.31 9,776.58 1.357.41	17 93 1,44 2,38 65 72,13 9,85 1,15
b) c) d) 3 a) b) c)	Real Estate           Unallocated           Less: Finance Cost           Profit before tax           Less: Current Tax: (Includine earlier tax adjustment)           Less: Current Tax: Includine earlier tax adjustment)           Less: Defired Tax           Profit for the period/Year after tax but before share of net profit of investments accounted for using cautiy method           Share of profit (Loss) of an associate           Profit for the vear/period           Segment Assets           Trading           Investment Activities           Real Estate	(82.91) 2.46 75.36 (6.25) 7.36 74.25 (143.00) (68.75) 621.65 72.572.60 9.906.08	2.56 65.40 27.93 7.61 29.86 398.60 428.46 640.36 72.562.12 9.857.43	2.49 1,449,91 367,54 (0.49) 1,082,86 457,59 1,540,45 699,63 70,220,31 9,776,58	140.76 21.68 14.97 104.11 255.60 359.71 621.65 72.572.60 9.906.08	1,457.66 368.38 - 1,089.28 859.15 1,948.43 - 699.63 70,220.31 9,776.58	17 93 1,44 2,38 65 72,13 9,85 1,15
b) c) d) 3 a) b) c) d)	Real Estate         Unallocated         Less: Funnes Cost         Profit brieve tax         Less: Defend Tax         Profit for the period/Year after fax adjustment)         Less: Defend Tax         Profit for the period/Year after fax but before share of net profit of investments accounted for using equity method         Segment Assets         Trading         Investment Activities         Real Estate         Lindicated         Total Assets	(82.91) 2.46 75.36 (6.25) 7.36 74.25 (143.00) (68.75) 621.65 72.572.60 9.906.08 1.176.18	2.56 65.40 27.93 7.61 29.86 398.60 428.46 640.36 72.562.12 9.857.43 1,168.46	2.49 1,44991 367.54 (0.49) 1,082.86 457.59 1,540.45 6096.63 70,220.31 9,776.58 1,357.41	140.76 21 68 14 97 104.11 255 60 389.71 621.65 72.572.60 9.906.08 1.176.18	1,457.66 368.38 1,089.28 859.15 1,948.43 699.63 70,220.31 9,776.58 1.357.41	17 93 1,44 2,38 65 72,13 9,85 1,15
b) c) d) 3 3 a) b) c) d)	Real Estate         Unallocated         Less: Finance Cost         Profit before tax         Less: Current Tax (Including earlier tax adjustment)         Less: Current Tax (Including earlier tax adjustment)         Less: Defined Tax         Profit for the period/Year after tax bub before share of net profit of investments accounted for using equity method         Share of profit (Loss) of an associate         Profit for the vear/period         Stare of science         Vegment Assets         Investment Activities         Real Estate         Unallocated         Total Assets         Segment Labilities	(82.91) 2.46 75.36 (6.25) 7.36 74.25 (143.00) (68.75) 621.65 72.572.60 9.966.08 1.176.18 84.276.51	2.56 65.40 27.93 7.61 29.86 398.60 428.46 640.36 72.562.12 9.857.43 1.168.46 84.228.37	2.49 1,449.91 367.54 (0.49) 1,082.86 457.59 1,540.45 699.63 70,220.31 9,776.58 1,357.41 82,053.93	140.76 21.68 14.97 104.11 255.60 359.71 621.65 72.572.60 9.96.08 1.176.18 84.276.51	1,457,66 368,38 1,089,28 859,15 1,948,43 699,63 70,220,31 9,776,58 1,357,41 82,053,93	49 17 93 1.44 2.38 655 72.15 9.85 1.15 83,82
b) c) d) 3 a) b) c) d)	Real Estate         Unallocated         Less: Funnes Cost         Profit brieve tax         Less: Defend Tax         Profit for the period/Year after fax but before share of net profit of investments accounted for using equity method         Share of profit.Closs) of an associate         Profit for the sear/period         Segment Assets         Trading         Investment Activities         Real Estate         Lindicated         Total Assets	(82.91) 2.46 75.36 (6.23) 7.36 7.425 (143.00) (68.75) 621.65 72.572.60 9.996.68 1,176.18 84.276.51 84.276.51	2.56 65.40 27.93 7.61 <b>29.86</b> 398.60 <b>428.46</b> 640.36 72.56212 9.857.43 1.168.46 <b>84.228.37</b> <b>84.228.37</b>	2.49 1,449.91 367.54 (0.49) 1,082.86 457.59 1,540.45 699.63 70,220.31 9,776.58 1,357.41 82,053.93 8.82 107.13	1447.6 21.68 21.68 14.97 104.11 255.60 359.71 621.65 72.572.60 9.96.08 1.176.18 84.276.51 5.65 9.572	1,457,65 368,38 1,089,28 859,15 1,948,43 699,63 70,220,31 9,776,58 1,357,41 82,053,93 8,82 107,13	17 93 1.44 2.38 655 72.15 9.85 1.15 83,82 3
b) c) d) 3 3 a) b) c) d) 4 a)	Real Estate         Unallocated         Less: Finance Cost         Profit bofrow tax         Less: Deferred Tax: Including earlier tax adjustment)         Less: Deferred Tax: method         Segment Assets         Frofit for the period/Vear after tax but before share of net profit of investments accounted for using equity method         Segment Assets         Trading         Investment Assets         Trading         Unallocated         Vallocated         Vallocated         Segment Labilities         Trading	(82.91) 2.46 (6.25) 7.36 (4.25) (143.00) (68.75) 621.65 72.572.60 9.906.08 1.176.18 84.276.51	2.56. 65.40 27.93 7.61 29.86 398.60 428.46 428.46 640.36 72.562.12 9.857.42 9.857.42 1.168.46 84.228.37	2.49 1,449.91 367.54 (0.49) 1,082.86 457.59 1,540.45 699.63 70.220.31 9,776.58 1,357.41 82,053.93 8,82	140,76 21.68 14.97 104.11 255.60 359.71 621.65 72.572.60 9.966.08 1.176.18 84.276.51 84.276.51	1,457,66 368,38 8,915 1,948,43 699,63 70,220,31 9,776,58 1,357,41 82,053,93 8,82	17 93 1.44 2.38 72,13 9,85 1,15 83,82

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NAUI	DIFED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES	As at 30.09.2023	(₹ in La As at 31.03.2023
1.	ASSETS	(Unaudited)	(Audited)
a	Non-current assets		
	(a) Property, Plant and Equipment	431.74	442
	(b) Investment Property	227.05	228
	(c) Right-of-use assets	12.54	17
	(d) Investment in associate	53,510.06	53,254
	(c) Financial Assets	-	
	(i) Investments	1,353.66	1.353.
	(ii) Loans	1.000.00	1.505.
	(iii) Other Financial Assets	10.07	10
	(f) Deferred Tax Assets (net)	408 37	423
	(g) Income Tax Assets (net)	256.06	423
	(b) Other non-current assets	67.42	214. 69.
	(ii) Ould noted tell assets	56,276.97	56,014.
(2)	Current assets	30,270.97	50,014.
(4)	(a) Inventories	< 100 DZ	< mm
	(a) inventiones (b) Financial Assets	6,488.85	6,488
		-	
	(i) Investments	2.150.72	1,982.
	(ii) Trade Receivables		565.
	(iii) Cash and cash equivalents	406.76	3,313
	<ul><li>(iv) Bank Balances other than cash and cash equivalents</li></ul>	13,319.00	11,804.
	(v) Loans	1.84	2.
	(vi) Other financial assets	2,266.15	298.
	(c) Other current assets	3,366.22	3,351.
	Table .	27,999.54	27,806.
	Total Assets	84,276.51	83,821.
11.	EQUITY AND LIABILITIES		
(1)	EQUITY		
	(a) Equity Share capital	13,423.48	13,423.
	(b) Other equity	70.227.85	69,868.
		83,651.33	83,291.
	LIABILITIES		
(2)	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Lease liabilities	2.24	8.
	(b) Provisions	42.87	33.
		45.11	42.
(3)	Current liabilities		
	(a) Financial Liabilities		
	(i) Trade Payable	0.20	
	(ii) Other financial liabilities	138.20	12.
	(b) Lease liabilities	12.69	33.
	(c) Other current liabilities	326.83	341.
	(d) Provisions	102.15	100
		580.07	487.

	Particulars	30.09	ar ended 9.2023 udited)	Half Year ended 30.09.2022 (Unudited)		
	CASH FLOWS FROM OPERATING ACTIVITIES					
	Profit before tax		140.76		1,457.	
	Adjustments for:					
- 1	-Depreciation and amortisation expense	18.20		18.28		
	-Dividend Income			(1,370.76)		
	-Finance costs	5.02		4.73		
	-Interest income on financial assets at amortised cost at EIR	(387.67)		(571.30)		
	-Net gain on financial assets carried at FVTPL	0.00		(4 62)		
	-Rental Income on investment property	(7.63)		(7.63)		
	-Balances written off	(7.03)		(8.48)		
	-Movement in provision for employee benefits expense	6.80	(365.28)	13.62	(1,926	
	Operating profit before working capital changes and tax	0.00	(224.52)	15.02	(468	
			(224.52)		(408	
	Adjustments for changes in working capital: (Increase)/Decrease in non financial assets	(12.87)		(2.08)		
		(12.87)		(2.08)		
	-(Increase)/Decrease in current and non-current financial assets	0.83		0.30		
	-Increase (Decrease) in other current liabilities	(14.99)		(6.95)		
	-Increase/(Decrease) in other Financial Asset	(2,005.97)		(9.00)		
	-(Increase)/Decrease in Trade receivable	565.36		24.08		
	-Increase/(Decrease) in Trade Payables and other current financial liabilities	105.26	(1,362.38)	93.72	100	
	Cash generated from operations before tax		(1,586.90)		(368	
	-Income taxes (payment) / refund	(63.19)	(63.19)	(444.21)	(444	
	Net cash from/(used in) operating activities		(1,650.09)		(812	
1.	CASH FLOW FROM INVESTING ACTIVITIES					
	-Sale/(purchase) of current investments	(168.15)				
	-Repayment of intercorporate loans			3,790.00		
	-Movement in Fixed Deposits	(1,515.00)		-		
	-Rent Received	7.63		7.63		
	-Dividend Received	1.65		1.370.76		
	-Interest Received	426.07	(1,249,45)	622.10	5,790	
- 1	Net cash from/(used in) investing activities	420.07	(1.249.45)	022.10	5,790	
	ver cash fromblused in) investing activities		(1,249.43)		5,790	
п.	CASH FLOWS FROM FINANCING ACTIVITIES					
	-Payment of Lease liabilities	(6.75)		(6.75)		
- 1	-Payment of finance cost	(0.03)	(6.78)	(0.32)	(7	
	Net cash generated from/(used in) financing activities		(6.78)		(7	
	Net Increase/(Decrease) in Cash & Cash Equivalents (I+II+III)		(2,906.32)		4,970	
	Cash and cash equivalents at the beginning of the year		3,313.08		18,741	
	Cash and cash equivalents at the end of the period		406.76		23,711	
v.	Components of Cash and cash equivalents					
	Balances with banks					
	-in Current Account		402.97		175	
	Cash on hand		402.97		8	
			3.79			
	Fixed Deposits with banks (with maturity of 3 months or less)	1			23,528	
	Cash and cash equivalents as per Ind AS 7	1	406.76		23.711	

 Notes:

 1.
 The aforesaid unaudrided consolidated financial results for the second quarter and half year ended 30th September,2023 have been reviewed and recommened by the Audit Committee and approved by the Board of Directors in its meeting held on November 6, 2023.

 2.
 The above Results are in compliance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 (as amended) time to time.

3. The Holding Company continues to recognizeTrading, Real Estate and Investing activities as separate Business Segments.

4. 5

Earning per share is not annualised for the Quarter and half year ended 30 September, 2023, Quarter ended 30 June, 2023 and Quarter and half year ended 30 September, 2022. The figures of the previous periods have been re-grouped 're-arranged wherever considered necessary and curent tax represents upto date tax liability (Netted with the previous quarter).

