

## PADMANABH ALLOYS & POLYMERS LTD.

Registered Office: N.H.8, Palsana, Dt. Surat 394315
Telephone No. 0261-2232598
Email: investor@padmanabh.in Website: www.padmanabh.in
Corporate Identity Number: L17110GJ1994PLC023540

Date: 14/11/2024

To,
BSE Limited
P, J. Towers, Dalal Street,
Mumbai 400001

Sub.: Submission of Un-audited Financial Results for Period ended 30/09/2024

Ref.: Scrip Code: 531779, Stock Code: PADALPO

Pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 we enclose herewith Un-audited financial Results for Period ended 30/09/2024.

Statement of Assets and Liabilities along with Cash Flow Statement and Limited Review Report from auditors for Period ended 30/09/2024 are also enclosed.

The meeting commenced at 07:00 P.M. and concluded at 08:40 P.M. on 14/11/2024.

Kindly take the same on record and confirm.

Thanking you, Yours Faithfully

For Padmanabh Alloys & Polymers Limited

Chetankumar M. Desai Whole-time Director

(DIN: 00051541)

## PADNANABH ALLOYS & POLYMERS LIMITED Registered Office:- Village- Palsana Tal-Palsana, Dist-Surat-394315 Email:Investor@padmanabh.in CIN: L17110GJ1994PLC023540 Statement of Unaudited Financial results for the quarter and half year ended on 30.09.2024

(In Rs.Lakhs) Quarter Ended Half Year Ended Year Ended on Sr. No. Particulars 30.09.2024 30.09.2024 30.09.2023 31.03.2024 30.06.2024 30.09.2023 (Unaudited) (Unaudited) (Unaudited) (Audited) (Unaudited) (Unaudited) Revenue: (a) Revenue from Operations 4 224 06 1.008.82 961.27 1,064.90 1,970.09 2,196.05 (b) Other Income 0.15 0.15 0.06 0.30 0.06 1 66 Total Revenue (I + II) 4.225.71 1 970 39 2.196.11 1,008.97 961.42 1.064 96 Expenses (a) Cost of raw material consumed 3,277.37 1.533.01 779.14 753.88 806.74 1,664.71 (b) Purchase of Stock-in-Trade (c) Changes in Inventories of Finished Goods, Work-8.55 52.69 44.63 8.26 18.61 0.29 in-progress and Stock-in-Trade (d) Employee Benefit Expense 279.21 170.25 131.63 87.07 83 18 65.86 (e)Finance cost 37.83 10.00 18.81 18.85 8.81 9.23 (f)Depreciation and Amortization Expense 9.73 9.18 19.88 4.87 4.86 5.11 (g) Other Expenses (any item exceeding 10% of the 242.12 total expense relating to continuing operations to be 501.97 109.26 120.32 215.67 106.41 shown separately) Total Expenses 4,160.89 2,119.19 957 43 1 025 88 1 956 02 998.60 Profit/(Loss) before exceptional Items(3-4) 14.37 76.92 64.82 10.38 3.99 39.08 3 Exceptional items 64.82 39 08 14.37 76.92 10.38 3 99 Profit(Loss) before tax (3+4) Tax Expense: -10.93 (1) Current tax 10.93 10.31 21.23 17.53 (2) Deferred Tax -0.45 5.60 5.14 6.65 -0.98 1.06 Profit (Loss) for the period from continuing 21.75 -12.53 27.72 9.23 49.04 48 27 7 operations(9+10) Other Comprehensive Income(loss) net of tax 8 Items that will not be reclassified to profit or loss Income tax relating to items that will not be reclassified to profit or loss Items that will be reclassified to profit or loss Income tax relating to items that will be reclassified to profit or loss Total Comprehensive Income(8+9) 21.75 -12.53 27.72 9.23 49.04 48.27 Paid-up equity share capital(Face Value Rs 10.00) 541.33 541.33 541.33 541.33 541.33 541.33 10 Earning per Equity Share 0.40 -0.23 0.51 0.91 (1) Basic 0.17 0.89 (2) Diluted 0.40 -0.23 0.51 0.17 0.91 0.89

For Padnabadh Alloys & Polymers Limited CIN: L17110GJ1994PLC023540

Place : Surat

Date: 14-11-2024

Chetankumar Mohanbhai desai

Whole-time Director

DIN-00051541

## NOTES TO ACCOUNTS

- 1 The above results have been reviewed by the audit committee and thereafter approved by the board of directors at their meeting held on November 14,2024 and had undergone a "Limited review" by the statutory Auditor's of the Company. The standalone financial results have been prepared in accordance with the Indian Accounting Standards(IND-AS) as prescribed under section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting standards)Rules, 2015 and relevant amendment rules thereafter.
- 2 The company is primarily engaged in only one business of filled and reinforced Rermoplastic compounds and masterbatches and hence segment reporting is not applicable
- 3 The Earning Per Share(EPS) gas been computed in accordance with the Indian Accounting Standards Earning Per Share(IND AS-33).
- 4 Figures of Previous Period/Year have been regrouped/ recast whenever necessary in order to make them comparable.

1 Non-current assets	Balance Sheet as at 30th September, 2024		30.09.2024 (Unaudited)	(In Rs.Lakhs) 31.03.2024 (Audited)
(a) Propert, plant and equipment (b) Capital work-in progress (c) Intangible assets (d) Financial assets (ii) Cherificancial assets (iii) Cherificancial assets (iii) Cherificancial assets (iii) Cherificancial assets (iii) Trade Receivables (iii) Cherificancial assets (iii) Investments (iii) Investments (iii) Investments (iii) Investments (iii) Trade receivables Billed Unbilled Unbil	ASSETS		Amount in Rs.	Amount in Rs.
(a) Propert plant and equipment (b) Capital work-in progress (c) Intangible assets (d) Financial assets (ii) Chresiments (iii) Chresiments (iii) Trade Receivables (iii) Trade Receivables (iii) Trade Receivables (iii) Chre non-current assets (iii) Trade Receivables (iii) Chresiments (iii) Chresiments (iii) Chresiments (iii) Chresiments (iii) Trade Receivables (iii) Investments (iii) Trade receivables (iii) Cash and cash equivalents (iv) Loan (v) Chher financial assets (c) Other current assets (c) Other current assets (c) Other current assets (a) Equity And LLABILITIES 3 Shareholder's Fund (a) Equity Sub-Total Equity (b) Chresiments (ii) Current Liabilities (ii) Borrowings (iii) Chresiments (iii) Current Liabilities (iii) Chresiments (iii) Current Liabilities (iii) Chresiments (iii) Current Liabilities (iii) Chresiments (iiii) Chresiments (iii) Chresiments (iii) Chresiments (	1 Non-	-current assets		
(b) Capital work-in progress (c) Intarpible assets (d) Financial assets (d) Financial assets (e) Cither financial assets (f) Cither financial assets (g) Cither financial assets (g) Cither financial assets (g) Financial assets (g) Financial assets (g) Investments (g) Financial assets (g) Fin				
(c) Intangbile assets (d) Investments (ii) Trade Receivables (iii) Trade Receivables (iv) Trade Receivables (iv) Cother non-current assets Sub-Total non-current assets Sub-Total non-current assets (iii) Trade receivables (iii) Investments (iv) Trade receivables (iv) Investments (iv) Trade receivables Billed Unbilled			219.60	224 84
(d) Financial assets (ii) Trade Receivables (iii) Inventores (iii) Trade receivables (iii) Inventores (iii) Trade receivables (iii) Inventores (iii) Trade receivables (iii) Cash and cash equivalents (iv) Loan (iv) Other financial assets (i) Other current assets (iii) Cash and cash equivalents (iv) Loan (iv) Other financial assets (iv) Loan (iv) Other current financial assets (iv) Loan (iv) Other financial assets (iv) Loan (iv) Other financial fin			•	
(i) Investments (ii) Other financial assets (iii) Trade Receivables (iii) Trade Receivables (iv) Trade Receivables (iv) Trade Receivables (iv) Other non-current assets Sub-Total non-current assets (ia) Investments (ib) Financial assets (ib) Financial assets (ib) Financial assets (iii) Investments (iii) Investments (iii) Investments (iii) Investments (iii) Investments (iv) Trade receivables Billied Inbillied (iii) Cash and cash equivalents (iv) Loan (iv) Other financial assets (c) Other financial assets (c) Other financial assets (c) Other current assets (c) Other current assets (d) Trade Receivables (iii) Cash and cash equivalents (iv) Other current assets (c) Other current assets (d) Trade Receivables (iv) Cash and cash equivalents (iv) Other current assets (iv) Other current assets (iv) Other financial assets (iv) Other financial assets (iv) Other current assets (iv) Other current assets (iv) Other current institutes (iv			•	
(ii) Other financial assets (iii) Trade Receivables (iv) Trade Receivables (iv) Deferred tax assets (Net) (f) Other non-current assets Sub-Total non-current assets (a) Inventiones (a) Inventiones (b) Financial assets (i) Investments (ii) Trade receivables Billed Unbilled U	(0)			
(iii) Trade Receivables (e) Deferred tax assets (Net) (f) Other non-current assets Sub-Total non-current assets Sub-Total non-current assets  232.43 237.  2 Current assets (a) Inventories (b) Financial assets (b) Financial assets (i) Investments (ii) Trade receivables Billed Unbilled (iii) Cash and cash equivalents (iv) Loan (v) Cher financial assets (c) Other financial assets (c) Other current assets Total Assets Total Assets  ECUITY AND LIABILITIES 3 Shareholder's Fund (a) Equity share capital (b) Cher equivalents (c) Other equivalents (a) Equity share capital (b) Other financial idabilities (i) Borrowings (i) Borrowings (ii) Other financial idabilities (i) Borrowings (iii) Other financial idabilities (iii) Financial Liabilities (iv) Cher equivalents (iv) Equity State (iii) Financial idabilities (iv) Cher equivalents (iv) Equity State (iii) Financial idabilities (iv) Equity Financial idabi			•	
(e) Deferred tax assets (Net) (f) Other non-current assets Sub-Total non-current assets 232.43 237.  2 Current assets (a) Inventones (a) Inventones (b) Financial sasets (i) Investments (ii) Trade receivables Billed Unbilled (iii) Cash and cash equivalents (iv) Loan (v) Other financial sasets (c) Other current assets (c) Other current assets (d) Other current assets (e) Other current assets (f) Other current assets (h) Other clarent financial sasets (c) Other current assets (d) Equity share capital (e) Equity share capital (f) Other current assets (g) Financial Liabilities (h) Current Liabilities (			12.83	12.83
Other non-current assets	(a)		•	•
Sub-Total non-current assets   232.43   237.12		Deferred tax assets (Net)		
2 Current assets (a) Inventories (b) Financial assets (c) Financial assets (d) Inventories (e) Trade receivables Billed Billed Unbilled Un	(1)			-
(a) Inventories 416.42 438. (b) Financial assets (c) Investments		Sub-Total non-current assets	232.43	237.67
(b) Financial assets (i) Investments (ii) Trade Payables Billed Unbilled Un	2 Curr	rent assets		
(b) Financial assets (i) Investments (ii) Trade Payables Billed Unbilled Un	(a)	Inventories	415.42	438.77
(i) Irrade receivables     Billed	(b)		410.42	400.11
Billed				
Billed				
Unbilled   (iii) Cash and cash equivalents   4.29   5.2			1 472 20	1,015.91
(iii) Cash and cash equivalents (iv) Loan (v) Other financial assets (c) Other current assets (c) Other current assets (d) Other current assets (e) Other current assets (f) Other equity (f) Other equity (f) Other equity (f) Other equity (f) Other financial liabilities (f) Borrowings (f) Other financial liabilities (f) Deferred tax liability(net) (f) Other non- current liabilities (g) Other non- current liabilities (g) Financial Liabilities (g) Financial Liabilities (g) Other non- current liabilities (g) Financial Liabilities (h) Financial		Unbilled		
(Iv) Coher financial assets (c) Other current assets (c) Other current assets (c) Other current assets (d) Sub-Total non-current assets (e) Other current assets (f) 57.42 (f) Other current assets (f) 57.45 (f) Other current assets (f) 57.45 (f) Other current assets (f) Foreignes (f) Other current assets (f) Other financial assets (f) Other current assets (f) Other financial assets (f) Other financial assets (f) Other financial assets (f) Other financial assets (f) Other current asset		(iii) Cash and cash equivalents		5.29
(v) Other financial assets (c) Other current assets				
C				
Sub-Total non-current assets   1,967.42   1,514.15	(c)		74.51	54.79
EQUITY AND LIABILITIES  3 Shareholder's Fund  (a) Equity share capital 570.65 570.66 (b) Other equity 309.14 299.56 Sub-Total Equity 879.79 870.55  4 Non Current Liabilities (a) Financial Liabilities (i) Borrowings 36.68 43.3 (ii) Other financial liabilities (b) Provisions		Sub-Total non-current assets		1,514.76
3 Shareholder's Fund (a) Equity share capital 570.65 570.6 (b) Other equity 309.14 299.6 Sub-Total Equity 879.9 870.5  4 Non Current Liabilities (a) Financial Liabilities (i) Borrowings 36.68 43.3 (ii) Other financial liabilities	Tota	al Assets	2,199.86	1,752.43
3 Shareholder's Fund (a) Equity share capital 570.65 570.6 (b) Other equity 309.14 299.6 Sub-Total Equity 879.79 870.5  4 Non Current Liabilities (a) Financial Liabilities (i) Borrowings 36.68 43.3 (ii) Other financial liabilities	EQUITY AND	OLIARUITIES		
(a) Equity share capital 570.65 570.6 (b) Other equity 309.14 299.5 Sub-Total Equity 879.79 870.5  4 Non Current Liabilities (a) Financial Liabilities (i) Borrowings 36.68 43.3 (ii) Other financial liabilities (b) Provisions 36.68 43.3 (c) Deferred tax liability(net) 22.16 17.0 (d) Other non-current liabilities 58.85 60.3  5 Current liabilities (a) Financial Liabilities (i) Borrowings 428.82 286.1 (ii) Trade Payables (a) Total dues outstanding to micro and small enterprises 369.64 237.1 (b) Total dues outstanding to others 329.02 176.8 (iii) Other financial liabilities (b) Other current liabilities (c) Provisions 25.62 15.6 (d) Current liabilities				
(b) Other equity Sub-Total Equity  4 Non Current Liabilities (a) Financial Liabilities (i) Borrowings (ii) Other financial liabilities (b) Provisions (c) Deferred tax liability(net) (d) Other non- current liabilities Sub total- Non- Current Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred tax liability(net) (d) Other non- current liabilities (e) Example 1 Sales 1 Sales 2 Sales 1 Sales 2 Sales 1 Sales 2 Sales 3			F70 65	570 G5
Sub-Total Equity   879.79   870.50				
4 Non Current Liabilities  (a) Financial Liabilities  (i) Borrowings  (ii) Other financial liabilities  (b) Provisions  (c) Deferred tax liability(net)  (d) Other non-current liabilities  Sub total- Non- Current Liabilities  (a) Financial Liabilities  (i) Borrowings  (ii) Trade Payables  (a) Total dues outstanding to micro and small enterprises  (b) Total dues outstanding to others  (iii) Other financial liabilities  (b) Total dues outstanding to others  (iii) Other financial liabilities  (b) Total dues outstanding to others  (iii) Other financial liabilities  (b) Other current liabilities  (c) Provisions  (d) Current tax liabilities(Net)	(6)			
(a) Financial Liabilities (i) Borrowings (ii) Other financial liabilities (i) Provisions (c) Deferred tax liability(net) (d) Other non- current liabilities Sub total- Non- Current Liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade Payables (a) Total dues outstanding to micro and small enterprises (iii) Other financial liabilities (iii) Other furent liabilities (iii) Other current liabilities (iiii) Other current liabilities (iiiii) Other current liabilities (iiiii) Other current liabilities		Sub-Total Equity	075.79	070.30
(i) Borrowings (ii) Other financial liabilities (b) Provisions (c) Deferred tax liability(net) (d) Other non- current liabilities Sub total- Non- Current Liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade Payables (iii) Trade Payables (a) Total dues outstanding to micro and small enterprises (iii) Other financial liabilities (b) Other current liabilities (c) Provisions (d) Current tax liabilities (e) Provisions (iii) Other funancial liabilities (c) Provisions (d) Current tax liabilities(Net)	4 Non	Current Liabilities		
(ii) Other financial liabilities (b) Provisions (c) Deferred tax liability(net) (d) Other non- current liabilities Sub total- Non- Current Liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade Payables (a) Total dues outstanding to micro and small enterprises (b) Total dues outstanding to others (iii) Other financial liabilities (b) Other current liabilities (c) Provisions (d) Current tax liabilities(Net)	(a)	Financial Liabilities		
(ii) Other financial liabilities  (b) Provisions  (c) Deferred tax liability(net)  (d) Other non- current liabilities Sub total- Non- Current Liabilities  (a) Financial Liabilities (i) Borrowings (ii) Trade Payables (ii) Trade Payables (a) Total dues outstanding to micro and small enterprises (b) Total dues outstanding to others (iii) Other financial liabilities (b) Other current liabilities (c) Provisions (d) Current tax liabilities(Net)		(i) Borrowings	36.68	43.31
(c) Deferred tax liability(net) 22.16 17.0 (d) Other non- current liabilities 58.85 60.3  5 Current liabilities 58.85 60.3  5 Current liabilities (i) Borrowings 428.82 286.1 (ii) Trade Payables (a) Total dues outstanding to micro and small enterprises 369.64 237.1 (b) Total dues outstanding to others 329.02 176.8 (iii) Other financial liabilities 83.52 81.5 (b) Other current liabilities 25.62 15.6 (c) Provisions 24.61 24.61			•	
(d) Other non- current liabilities	(b)	Provisions		
Sub total- Non- Current Liabilities   58.85   60.3	(c)	Deferred tax liability(net)	22.16	17.02
5 Current liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade Payables (a) Total dues outstanding to micro and small enterprises (b) Total dues outstanding to others (iii) Other financial liabilities (b) Other current liabilities (c) Provisions (d) Current tax liabilities(Net)	(d)	Other non- current liabilities	•	
(a) Financial Liabilities (i) Borrowings (ii) Trade Payables (ii) Total dues outstanding to micro and small enterprises (b) Total dues outstanding to others (iii) Other financial liabilities (b) Other current liabilities (c) Provisions (d) Current tax liabilities(Net)  428.82 286.1 237.1 246.1 25.62 25.62 25.62 25.62 26.1 26.1 26.1 27.1 28.1 28.1 28.1 28.1 28.1 28.1 28.1 28		Sub total- Non- Current Liabilities	58.85	60.33
(a) Financial Liabilities (i) Borrowings (ii) Trade Payables (ii) Trade Payables (a) Total dues outstanding to micro and small enterprises (b) Total dues outstanding to others (iii) Other financial liabilities (b) Other current liabilities (c) Provisions (d) Current tax liabilities(Net)  428.82 286.1 237.1 24.61 237.1 24.61 25.62 15.5	5 Curr	rent liabilities		
(i) Borrowings       428.82       286.1         (ii) Trade Payables       369.64       237.1         (b) Total dues outstanding to others       329.02       176.8         (iii) Other financial liabilities       83.52       81.5         (b) Other current liabilities       25.62       15.5         (c) Provisions       24.61       24.4         (d) Current tax liabilities(Net)       -       -				
(ii) Trade Payables       369.64       237.1         (a) Total dues outstanding to micro and small enterprises       369.64       237.1         (b) Total dues outstanding to others       329.02       176.8         (iii) Other financial liabilities       83.52       81.5         (b) Other current liabilities       25.62       15.5         (c) Provisions       24.61       24.4         (d) Current tax liabilities(Net)       -       -	(-)		428.82	286.10
(a) Total dues outstanding to micro and small enterprises       369.64       237.1         (b) Total dues outstanding to others       329.02       176.8         (iii) Other financial liabilities       83.52       81.5         (b) Other current liabilities       25.62       15.5         (c) Provisions       24.61       24.4         (d) Current tax liabilities(Net)       -       -				
(b) Total dues outstanding to others       329.02       176.8         (iii) Other financial liabilities       83.52       81.5         (b) Other current liabilities       25.62       15.5         (c) Provisions       24.61       24.4         (d) Current tax liabilities(Net)       -       -			369.64	237.13
(iii) Other financial liabilities       83.52       81.52         (b) Other current liabilities       25.62       15.62         (c) Provisions       24.61       24.4         (d) Current tax liabilities (Net)       ————————————————————————————————————				176.83
(b) Other current liabilities       25.62       15.6         (c) Provisions       24.61       24.4         (d) Current tax liabilities(Net)       —       —				81.53
(c) Provisions 24.61 24.4 (d) Current tax liabilities(Net)	(b)			15.50
(d) Current tax liabilities(Net)				24.45
	(3)		1,261.22	821.54
Total- Equity & Liabilities 2,199.86 1,752.4		Talah Familia 9 Habilitika	5 400 CC	1,752.43

For Padnabadh Alloys & Polymers Limited CIN: L17110GJ1994PLC023540

Chetankumar Mohanbhai desai

Whole-time Director DIN-00051541

Place : Surat Date : 14-11-2024

Cash Flow Statement for half year ended 30 September 2024  (A) Cash Flow from Operating Activities:	Current Year 30.09.2024 Rs.	(In Rs.Lakhs Year ending 31.03.2024 Rs.
Net profit/(loss) before tax and Extraordinary items:		NS.
Adjusted for:	14.37	64.82
Extra ordinary items	7	04.02
Financial charges		
Depreciation	18.81	37.83
Depressation	9.73	19.88
Operating Profit before Working Capital Changes		
3 Prial Grianges	42.91	122.53
Adjusted for:		
(Increase)/Decrease in Inventories	22.25	07.00
(Increase)/Decrease in Trade and Other Decrease)	22.35	87.66
(inclease)/Decrease in Loans and Advances & non average	(456.29)	21.24 11.34
more de la la provisione	(19.72) 0.15	
Increase/(Decrease) in Trade Payables and other liabilities	296.81	(86.15 4.13
y-1905 this strict matrings	(156.70)	38.21
Cash Generated from Operations before extra ordinary items	(113.79)	160.74
Less : Prior period expenses (Excess provision made)		(0.01)
Net Cash Generated from / Utilised in Operations	(113.79)	160.76
Less: Taxes Paid	(113.13)	17.53
Net Cash from Operating Activities	(113.79)	143.23
B) Cash Flow from Investing Activities:		
Purchase of Fixed assets	(4.49)	(68.60)
Net Cash Generated from / Utilised in Investing Activities	(4.49)	(68.60)
C) Cash Flow from Financing Activities:		
Financial Charges (Interest Paid)	(18.81)	(37.83)
Increase/(Decrease) in Long Term Borrowings	(6.63)	43.31
Increase/(Decrease) in Short Term Borrowings	142.72	(83.75)
Net Cash Generated From Financing Activities	117.28	(78.27)
et (Decrease)/Increase in Cash and Cash Equivalents	(1.00)	(3.64)
eash and Cash Equivalents at Beginning of the Year	5.29	8.93
Cash and Cash Equivalents at Degitting of the Year	4.29	5.29

For Padmanabh Alloys & Polymers Limited CIN: L17110GJ1994PLC023540

Place : Surat

Date: 14-11-2024

Chetan M Desai Whole Time Director

DIN-00051541

S N K & Co.
CHARTERED ACCOUNTANTS
Email :snk@snkca.com - www.snkca.in

Limited Review Report on Unaudited Standalone Financial Results of Padmanabh Alloys & Polymers Limited for the quarter ended September 30, 2024, pursuant to Regulation 33 of SEBI LODR, Regulations, 2015, as amended

Review Report to
The Board of Directors
PADMANABH ALLOYS & POLYMERS LIMITED

- i. We have reviewed the accompanying statement of Unaudited Standalone financial results of Padmanabh Alloys & Polymers Limited for the Quarter ended September 30, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, read with relevant SEBI Circulars issued by SEBI from time to time.
- 2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors in their meeting held on November 14, 2024 has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended read with relevant rules issued there under and in compliance with Regulation 32 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial results based on our review.
- 3. We conducted our review of the statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly; we do not express an audit opinion.
- 4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results prepared in accordance with recognition and measurement principles laid down in the applicable Indian Accounting Standard ("Ind AS") and other recognised accounting principles, practices and policies 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 SNK & Co.,

**Chartered Accountants** 

F.R.N - 109176W

(Samir B Shah)

(Partner)

(M. No.-103562)

UDIN:- 24103562BKADXP1980 Date: November 14, 2024

Place: Surat

