



# FLUIDOMAT LIMITED

ISO 9001 2015



FM R2849

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CIN No : L74210MP1978PLC001452



FL/SE/DKS/2024-25

Online filing at [www.listing.bseindia.com](http://www.listing.bseindia.com)

13<sup>th</sup> November, 2024

To,  
The General Manager  
DCS-CRD  
BSE Limited.  
Rotunda Building  
P.J. Tower, Dalal Street, Fort  
MUMBAI - 400001

**BSE CODE: 522017**

**Sub: Submission of the Un-Audited Financial Results along with the Statement of Assets & Liabilities and Cash Flow for the Quarter/ Half year ended 30<sup>th</sup> September, 2024 and Limited Review Report u/r 33 of the SEBI (LODR) Regulations, 2015.**

Dear Sir,

This is in continuation of our letter no. **FL/SE/DKS/2024-25** dated **5<sup>th</sup> November, 2024** regarding intimation of Board meeting for consideration and approval of the Un-Audited Financial Results along with the Statement of Assets & Liabilities, Cash Flow and Limited Review Report thereon, for the Quarter/ Half year ended 30<sup>th</sup> September, 2024.

Pursuant to Regulation 33 of SEBI (LODR) Regulation, 2015 we are pleased to submit the following;

- Unaudited Financial Results for the half year/quarter ended 30<sup>th</sup> September, 2024;
- Limited Review Report by Statutory Auditors i.e. M/s J.P. Saraf & Co. LLP, Chartered Accountant for the Quarter/ Half year ended 30<sup>th</sup> September, 2024;
- Un-Audited Statement of Assets & Liabilities for the half year ended 30<sup>th</sup> September, 2024;
- Un-Audited Statement of Cash flow for the half year ended 30<sup>th</sup> September, 2024.

which was considered and approved by the Board at their 247<sup>th</sup>-3/2024-25 Meeting held on Wednesday, the 13<sup>th</sup> November, 2024.

The meeting of the board of directors commenced at 12:30 P.M. and concluded at **4:50** P.M.

The Financial Results will also be published in widely circulated English and Hindi (Vernacular) newspaper in the prescribed format for that purpose.

We are also in process of filing the aforesaid financial results in the XBRL format within the stipulated time and the same shall be hosted on the Website of the Company.

You are requested to please take on record the above said documents for your reference and record.

Thanking You,  
Yours Faithfully,  
For, **FLUIDOMAT LIMITED**

  
**DEVENDRA KUMAR SAHU**  
COMPANY SECRETARY &  
COMPLIANCE OFFICER

Encl.: As above

**Independent Auditor's Review Report on the Quarterly and Half Yearly Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

TO,  
THE BOARD OF DIRECTORS OF  
**FLUIDOMAT LIMITED**

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **FLUIDOMAT LIMITED** ("the Company"), for the Quarter ended September 30, 2024 and half year ended September 30, 2024 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Listing Regulations') including relevant 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, 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 other accounting principles generally accepted in India. Our responsibility is to issue a report on the statement 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 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 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, 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 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed or that it contains any material misstatement.

**Place:** Indore  
**Date:** 13/11/2024

**For: J P Saraf & Co LLP**  
(Chartered Accountants)  
**Firm Reg. No. 006430C/C400368**

  
**CA J. P. Saraf**  
(Partner)  
**M. No. 075319**  
**UDIN: 24075319BKHHKR8799**





# FLUIDOMAT LIMITED

Regd. Office: 117, 1st Floor, Navneet Darshan 16/2, Old Palasia  
INDORE (M.P.) 452018

CIN : L74210MP1978PLC001452

Website : www.fluidomat.com Email : info@fluidomat.com Tel.no. : 91-731-2564820

## STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED SEPTEMBER 30, 2024

(Rupees in Lakhs except EPS)

Sl No.	Particulars	Quarter Ended			Half Year Ended		Year ended 31.03.2024 Audited
		30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	
I	Revenue from Operations	1900.06	1559.33	1465.26	3459.39	2721.13	5549.18
II	Other Income	76.03	67.06	69.90	143.09	128.82	345.18
III	<b>Total Income (I+II)</b>	<b>1976.09</b>	<b>1626.39</b>	<b>1535.16</b>	<b>3602.48</b>	<b>2849.95</b>	<b>5894.36</b>
IV	<b>EXPENSES</b>						
a	Cost of material consumed	483.84	512.21	546.64	996.05	999.74	2076.84
b	Purchase of Stock -in-Trade	0.00	0.00	0.00	0.00	0.00	0.00
c	Change in inventories of finished goods, Stock-in-Trade and work in progress	74.75	7.12	36.27	81.87	81.60	14.70
d	Employees benefits expenses	313.41	301.53	274.11	614.94	526.33	1163.38
e	Finance costs	0.00	0.00	0.01	0.00	0.08	0.09
f	Depreciation and amortization	22.92	20.74	19.14	43.66	37.68	75.27
g	Other Expenses	260.09	218.06	187.56	478.15	355.86	806.98
	<b>Total Expenses (IV)</b>	<b>1155.01</b>	<b>1059.66</b>	<b>1063.73</b>	<b>2214.67</b>	<b>2001.29</b>	<b>4137.26</b>
V	<b>Profit/(loss) before exceptional items and tax (III-IV)</b>	<b>821.08</b>	<b>566.73</b>	<b>471.43</b>	<b>1387.81</b>	<b>848.66</b>	<b>1757.10</b>
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII	<b>Profit/(loss) before tax (V-VI)</b>	<b>821.08</b>	<b>566.73</b>	<b>471.43</b>	<b>1387.81</b>	<b>848.66</b>	<b>1757.10</b>
VIII	Tax expense:						
	(1) Current tax	206.33	142.35	123.28	348.68	221.59	453.09
	(2) Deferred tax	-2.56	0.29	-4.16	-2.27	-1.80	-1.23
IX	<b>Profit/(loss) for the period from continuing operations (VII-VIII)</b>	<b>617.31</b>	<b>424.09</b>	<b>352.31</b>	<b>1041.40</b>	<b>628.87</b>	<b>1305.24</b>
X	Profit (loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XI	Tax expenses for discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XII	<b>Profit/(loss) from discontinuing operations (after tax) (X-XI)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
XIII	<b>Profit/(loss) for the period (IX-XII)</b>	<b>617.31</b>	<b>424.09</b>	<b>352.31</b>	<b>1041.40</b>	<b>628.87</b>	<b>1305.24</b>
XIV	Other Comprehensive Income:						
	A (i) Items that will not be reclassified to Profit & Loss						
	Profit/Loss on fair value of mutual funds	49.54	69.03	37.16	118.57	89.86	85.46
	(ii) Income tax relating to items that will not be reclassified to Profit & Loss	0.00	0.00	0.00	0.00	0.00	0.00
	B (i) Items that will be reclassified to Profit & Loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will be reclassified to Profit & Loss	0.00	0.00	0.00	0.00	0.00	0.00
XV	<b>Total Comprehensive Income for the period (XIII+XIV) (Comprising profit/(loss) and other Comprehensive Income for the period)</b>	<b>666.85</b>	<b>493.12</b>	<b>389.47</b>	<b>1159.97</b>	<b>718.73</b>	<b>1390.70</b>
XVI	<b>Paid up equity share capital (Face value Rs. 10/-)</b>	<b>492.70</b>	<b>492.70</b>	<b>492.70</b>	<b>492.70</b>	<b>492.70</b>	<b>492.70</b>
XVII	<b>Other Equity (Excluding revaluation Reserve as per balance Sheet of previous accounting year)</b>						5598.59
XVIII	Earnings per equity share (of Rs. 10/- each) for continuing operation:						
	(1) Basic	13.53	10.01	7.90	23.54	14.59	28.23
	(2) Diluted	13.53	10.01	7.90	23.54	14.59	28.23
XIX	Earnings per equity share (for discontinued operation):						
	(1) Basic	0.00	0.00	0.00	0.00	0.00	0.00
	(2) Diluted	0.00	0.00	0.00	0.00	0.00	0.00
XX	Earnings per equity share of Rs. 10/- each (for discontinued & continuing operations):						
	(1) Basic	13.53	10.01	7.90	23.54	14.59	28.23
	(2) Diluted	13.53	10.01	7.90	23.54	14.59	28.23



Ashwaja

**Notes**

- 1 The above financial results were reviewed by the Audit Committee and approved by the Board at their respective Meetings held on 13th November, 2024.
- 2 These financial results have been prepared in accordance with the recognition and measurement principles laid down in the IND AS 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules made thereunder.
- 3 As required under Regulation 33 of SEBI (LODR) Regulations, 2015 the limited review by the statutory auditors have been completed for the quarter ended 30th September 2024. The report does not have any impact on the above results and notes which needs explanation.
- 4 Previous period figures have been regrouped wherever necessary to confirm to this period classification.
- 5 The company is exclusively engaged in only one segment i.e. Manufacturing of Fluid Couplings.

Place: Indore (M.P.)  
Date: 13th November, 2024



For Fluidomat Limited  
For and on behalf of the Board of Directors

*Ashok Jain*  
(ASHOK JAIN)  
Chairman & Managing Director  
DIN: 00007813

**FLUIDOMAT LIMITED**

**STATEMENT OF UNAUDITED ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2024**

(Rs. In Lakhs)

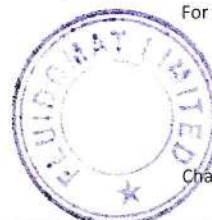
Statement of Assets and Liabilities	As at	
	30.09.2024	31.03.2024
	(Unaudited)	(Audited)
<b>ASSETS</b>		
<b>(I) Non-current assets</b>		
(a) Property, Plant and Equipment	898.25	794.91
(b) Capital Work-in-progress	81.50	21.86
(c) Other Intangible assets	1.18	1.22
(d) Intangible Assets Under Development	8.00	5.00
(e) Financial assets		
(i) Other Financial assets	2514.56	2454.69
(e) Other non-current assets	62.82	62.65
<b>Total Non Current Assets</b>	<b>3566.31</b>	<b>3340.33</b>
<b>(II) Current Assets</b>		
(a) Inventories	458.37	645.16
(b) Financial Assets		
(i) Investment	783.68	511.21
(ii) Trade receivables	2024.85	1347.46
(iii) Cash & Cash equivalents	70.94	102.88
(iv) Bank Balances other than (iii) above	271.51	24.04
(v) Other Financial Assets	1350.36	1098.55
(c) Current tax assets (Net)	12.06	15.81
(d) Other current assets	64.05	26.75
<b>Total Current Assets</b>	<b>5035.82</b>	<b>3771.86</b>
<b>TOTAL ASSETS</b>	<b>8602.13</b>	<b>7112.19</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity share capital	492.70	492.70
(b) Other Equity	6487.58	5598.59
<b>Liabilities</b>		
<b>(I) Non-current Liabilities</b>		
(a) Provisions	115.56	110.18
(b) Deferred tax liabilities (net)	16.95	19.23
<b>Total Non-current Liabilities</b>	<b>132.51</b>	<b>129.41</b>
<b>(II) Current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	0.00	0.00
(ii) Trade payables		
(a) Total outstanding dues of micro Enterprises & small Enterprises	4.00	17.26
(b) Total outstanding dues of creditors other than micro Enterprises & small Enterprises	369.87	384.86
(iii) Other Financial Liabilities	24.02	24.04
(b) Other current liabilities	897.19	391.12
(c) Provisions	31.97	54.26
Current Tax Liabilities (Net)	162.29	19.95
<b>Total Current Liabilities</b>	<b>1489.34</b>	<b>891.49</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>8602.13</b>	<b>7112.19</b>

Date: 13th November, 2024

Place: Indore

For Fluidomat Limited

For and on behalf of the Board of Directors



*Ashok Jain*

(ASHOK JAIN)

Chairman & Managing Director

DIN: 00007813



FLUIDOMAT LIMITED  
UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th SEPTEMBER, 2024

(Rs. In Lakhs)

Particulars	Half Year Ended 30th September, 2024	Half Year Ended 30th September, 2023
<b>A. CASH FLOW FROM OPERATING ACTIVITIES :</b>		
NET PROFIT BEFORE TAX	1387.81	848.66
Adjustment for :		
Depreciation	43.66	37.68
Loss/ (Profit) on Sale/Discard of Fixed Assets	0.00	0.00
Loss /(Profit) on fare valuation of Investment	(3.05)	0.00
Interest (Net)	(137.72)	(116.33)
Lease rental net of lease equalisation	0.04	0.05
<b>OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES</b>	<b>1290.74</b>	<b>770.06</b>
Adjustment for :		
(Increase) / Decrease in trade and other receivable	(711.11)	107.31
(Increase) / Decrease in Inventories	186.79	63.24
Increase / (Decrease) in Trade Payables & provisions	460.89	91.53
<b>CASH GENERATED FROM OPERATIONS</b>	<b>1227.31</b>	<b>1032.14</b>
Interest Paid	0.00	(0.08)
Income Tax Paid	(206.33)	(173.43)
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>1020.98</b>	<b>858.63</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES :</b>		
Payment towards Capital Expenditure	(209.64)	(53.43)
Investment in Mutual Fund & subsidiary company	(154.37)	(120.00)
Sale of Fixed Assets (Net)	0.00	0.00
Other Financial Assets	(559.15)	(605.29)
Interest Earned	137.72	116.41
Profit on Sale of Mutul Fund	3.51	0.00
<b>NET CASH ( USED IN ) FROM INVESTING ACTIVITIES :</b>	<b>(781.93)</b>	<b>(662.31)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES :</b>		
Payment of Dividend	(270.99)	(221.72)
<b>NET CASH ( USED IN ) / FROM FINANCING ACTIVITIES</b>	<b>(270.99)</b>	<b>(221.72)</b>
<b>NET INCREASE / (DECREASE) CASH &amp; BANK BALANCES (A+B+C)</b>	<b>(31.94)</b>	<b>(25.40)</b>
<b>CASH &amp; CASH EQUIVALENT OPENING BALANCE</b>	<b>102.88</b>	<b>205.40</b>
<b>CASH &amp; CASH EQUIVALENT CLOSING BALANCE</b>	<b>70.94</b>	<b>180.00</b>

For Fluidomat Limited  
For and on behalf of the Board of Directors



*Ashok Jain*  
(ASHOK JAIN)  
Chairman & Managing Director  
DIN: 00007813

Place: Indore (M.P.)  
Date: 13th November, 2024