



PHYTO CHEM (INDIA) LIMITED

CIN : L24110TG1989PLC009500

Corporate Office : 8-3-229/23, First Floor, Thaherville,
Yousufguda Checkpost, Hyderabad-500 045, Telangana.
Tel : 040 - 23557712, 23557713, Fax : 91-40-23557714.
Email : info@phytochemindia.com

PCIL/BSE/0184/2024-25

Date: 13-11-2024

To
The Deputy General Manager,
Corporate Relationship Department,
Stock Exchange Mumbai,
1st Floor, New Trading Ring,
Rotunda Building
P.J. Towers, Dalal Street, Fort,
Mumbai- 400001.

Dear Sir,

Sub: Submission of Unaudited Financial Results of the Company for the Second Quarter and half-year ended 30th September 2024 – In Compliance of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – Reg.

**Ref: 1. Company's Scrip Code: BSE: 524808,
2. Company's letter vide no. PCIL/BSE/0179/2024-25, Dt: 06-11-2024.**

In furtherance to the Board Meeting Notice dated 06th November 2024, we wish to inform you that at the meeting of Board of Directors of M/s Phyto Chem (India) Ltd. held today i.e., on 13th November 2024, the Board has *inter-alia* considered and approved the Unaudited Financial results for the Second Quarter and half-year ended 30th September 2024. The said Unaudited Financial Results were reviewed by the Audit Committee and thereafter approved by the Board.

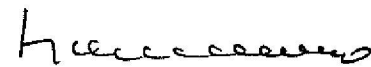
Pursuant to Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, statement showing the Unaudited Financial Results for the Second Quarter and half-year ended on 30th September 2024 along with the Limited Review Report issued by the Statutory Auditors is attached herewith.

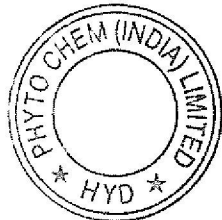
The meeting commenced at 03:00 P.M. and concluded at 05:15 P.M.

This is for your information and record

Thanking you,

For Phyto Chem (India) Limited


(Y. Nayudamma)
Managing Director
DIN: 00377721



Encl: As above



PHYTO CHEM (INDIA) LIMITED

CIN : L24110TG1989PLC009500

Registered Office : Survey No.628, Temple Street, Bonthapally-502313,

Gummadidala Mandal, Sangareddy District, Telangana.

Corporate Office : No.8-3-229/23, First Floor, Thaherville,

Yousufguda Check Post, Hyderabad - 500 045, Telangana.

Tel : 040-23557712 / 23557713, Fax : 040-23557714.

Email: info@phytochemindia.com, Website: www.phytochemindia.com

Statement of Unaudited Financial Results for the Quarter and Half Year Ended 30th September, 2024

(Rs. in Lakhs Except EPS)

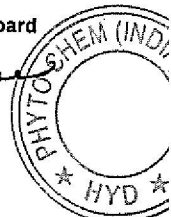
Sl. No.	Particulars	Quarter Ended			Half Year Ended		Previous Year Ended
		30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	Audited
1	Revenue from operations	436.76	460.79	720.67	897.55	785.16	1481.07
2	Other income	1.03	1.03	0.62	2.06	15.99	231.89
3	Total Revenue (1+ 2)	437.79	461.82	721.29	899.61	801.15	1712.96
4	Expenses:						
	Cost of Raw materials consumed	251.84	423.56	546.27	675.40	565.95	1007.92
	Purchase of Stock-in-Trade	0.00	0.00	0.00	0.00	0.00	0.00
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	28.78	38.25	(2.28)	67.03	26.93	292.43
	Employee benefits expense	55.31	64.77	71.15	117.08	147.97	280.27
	Finance costs	38.21	37.61	63.22	75.82	119.08	204.97
	Depreciation and amortization expense	8.42	8.41	8.12	16.83	16.17	34.24
	Other expenses	44.34	39.84	51.30	84.18	117.66	227.06
	Total expenses	426.90	609.44	737.78	1036.34	993.76	2046.89
5	Profit / (Loss) before Tax and exceptional items (3-4)	10.89	(147.62)	(16.49)	(136.73)	(192.61)	(333.93)
6	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
7	Profit / (Loss) before extraordinary items & tax (5-6)	10.89	(147.62)	(16.49)	(136.73)	(192.61)	(333.93)
8	Extraordinary Items	0.00	0.00	0.00	0.00	0.00	0.00
9	Profit before tax (7 -8)	10.89	(147.62)	(16.49)	(136.73)	(192.61)	(333.93)
10	Tax Expense:						
	(a) Current tax	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Deferred tax	(0.23)	(0.80)	(0.45)	(1.03)	(0.93)	(0.87)
	Total Tax Expense (a+b)	(0.23)	(0.80)	(0.45)	(1.03)	(0.93)	(0.87)
11	Net Profit / (Loss) for the period after tax (9 - 10)	11.12	(146.82)	(16.04)	(135.70)	(191.68)	(333.06)
12	Total Comprehensive Income (Net of Tax)	(0.63)	0.94	(0.06)	0.31	1.10	7.80
13	Total Comprehensive Income (Net of Tax) for the period comprising Profit / Loss for the period (after tax) and other Comprehensive Income.	10.49	(145.88)	(16.10)	(135.39)	(190.58)	(325.26)
14	Paid up Equity Share Capital (Face value of Rs.10.00 each)	430.02	430.02	430.02	430.02	430.02	430.02
15	Other Equity excluding revaluation reserves	--	--	--	--	--	305.96
16	Earnings per equity share: - In Rs. (Not annualised for Quarter Ended Results)						
	(1) Basic	0.26	(3.41)	(0.37)	(3.16)	(4.46)	(7.75)
	(2) Diluted	0.26	(3.41)	(0.37)	(3.16)	(4.46)	(7.75)

- These above unaudited financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) as prescribed under Section 133 of Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, as amended.
- These unaudited results were reviewed by the Audit Committee of the Board and approved by the Board of Directors of the Company at their meeting held on November 13, 2024. The Statutory auditors of the Company have carried out a "Limited Review" of the above unaudited results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015.
- Our company has entered into manufacturing and supply of Ferro Alloy products under manufacturing loan licencing agreement with M/s. Siri Smelters & Energy Private Limited during the period under review. The Ferro Alloy products were sold 42 percent in total sales and earned a profit of Rs.23.00 lakhs.
- The Company has decided to exercise the option permitted U/s 115BAA of the Income Tax Act 1961 and Current Tax is worked out accordingly.
- The figures of the Second Quarter of F.Y.2024-25 are the balancing figures between unaudited figures in respect of the half year upto September 30, 2024 and the unaudited published year-to-date figures upto June 30, 2024, being the date of the end of the first quarter of the financial year which were subjected to limited review.
- Previous period figures have been reclassified/ regrouped, wherever necessary to make them comarable .
- The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchange under Regulations 33 of the SEBI (Listing and other Disclosures Requirements) Regulations, 2015. The said Financial Results are also available on the website of Stock Exchange: www.bseindia.com and on the Company's website: www.phytochemindia.com.

For and on behalf of the Board

Y. Nayudamma

Y. Nayudamma
Managing Director
DIN : 00377721



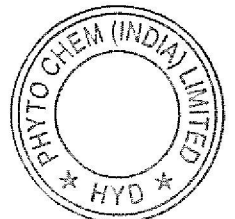
Place : Hyderabad
Date : 13-11-2024

Particulars	Ind AS	Ind AS
	September 30, 2024	March 31, 2024
Assets:		
Non-Current Assets		
(a) Property, Plant and Equipment	256.57	274.13
(b) Capital Work In Progress	-	-
(c) Investment Property	-	-
(d) Intangible Asset	-	-
(e) Financial Assets		
i) Investments	8.44	8.04
ii) Loans	7.44	8.06
iii) Other Financial Assets	12.39	12.39
(f) Deferred Tax Assets (Net)	54.04	53.10
(g) Other Non Current Assets	-	-
	338.88	355.72
Current Assets		
(a) Inventories	1083.32	1196.56
(b) Financial Assets		
i) Trade Receivables	1873.46	1568.76
ii) Cash and cash equivalents	12.25	16.33
iii) Bank Balances Other than Cash and cash equivalents	-	-
iv) Loans and Advances	-	-
v) Other Financial Assets	-	-
(c) Current Tax Assets (Net)	-	-
(d) Other Current Assets	16.95	33.13
	2985.98	2814.78
Total Assets	3324.86	3170.50
Equity & Liabilities:		
Equity		
(a) Equity Share Capital	430.02	430.02
(b) Other equity	170.56	305.95
	600.58	735.97
Liabilities		
Non-Current Liabilities		
(a) Financials Liabilities		
i) Borrowings	151.42	170.15
ii) Other financial liabilities	92.19	117.79
(b) Provisions	-	-
(c) Deferred tax liabilities - Net	-	-
(d) Other non-current liabilities	-	-
	243.61	287.94
Current liabilities		
(a) Financial Liabilities		
i) Borrowings	1789.23	1648.63
ii) Trade Payables		
1) Total Outstanding dues to MSME	-	7.37
2) Total Outstanding dues other than MSME	436.57	285.12
iii) Other financial liabilities	-	-
(b) Other Current Liabilities	136.84	121.68
(c) Provisions	118.03	83.79
(d) Current Tax Liability (Net)	-	-
	2480.67	2146.59
Total Current Liabilities	2480.67	2146.59
Total Liabilities	2724.28	2434.53
Total Equity & Liabilities	3324.86	3170.50

For and on behalf of the Board

Y. Nayudamma
Y. Nayudamma
Managing Director
DIN : 00377721

Place : Hyderabad
Date : 13-11-2024



Phyto Chem (India) Limited

CIN : L24110TG1989PLC009500

Cash flow statement for the Quarter/ Half Year ended September 30, 2024

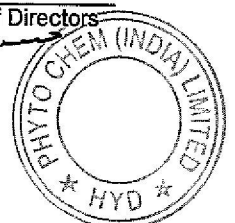
(All amounts in Indian Rupees in lakhs, except share and per share data and where otherwise stated)

Particulars	Period ended 30 th September 2024	Year ended 31 st March 2024
A. Cash flows from operating activities		
Net profit before tax and extra-ordinary items:	(136.73)	(333.93)
Add: Non cash expenditure:		
Depreciation expense	16.83	34.24
Less: Non cash incomes	-	-
Less: Income from financing or investing activities:		
Dividend income	-	(15.16)
Profit on sale of fixed assets (vehicles)	(0.11)	(8.28)
Bad Debts Recovered	(1.95)	-
Interest income received	-	(0.92)
Add: Expenditures of financing or investing activities:		
Interest expenses	75.82	204.97
Operating profit before working capital changes	(46.14)	(119.08)
Adjustments for changes in working capital		
Add: Increase in current liabilities	334.08	-
Add: Decrease in current assets	(175.28)	835.57
Less: Decrease in current liabilities	-	(383.68)
Less: Increase in current assets	-	-
Cash generated from operating activities	112.66	332.81
Less: Income tax paid	1.03	0.87
Cash flow before extraordinary items	113.69	333.68
Add/ Extraordinary items	-	-
(Less):		
Other comprehensive income	0.31	7.80
Net cash flow from operating activities (A)	114.00	341.48
B. Cash flows from Investing activities		
Purchase of fixed assets	(0.14)	(34.05)
Cash Received on sale of Fixed Assets	0.87	-
Dividend received on chit contributions	-	15.16
Interest income received	-	0.92
Profit on sale of fixed assets	0.11	8.28
Bad Debts Recovered	1.95	-
Proceeds from sale of securities	-	-
Increase in securities	(0.40)	(1.20)
Repayment of advances or loans from third parties etc.	0.62	5.54
Increase in gratuity fund	-	-
Net cash flow from Investing activities (B)	3.01	(5.35)
C. Cash flows from Financing activities		
Proceeds from the issue of share capital	-	-
Proceeds from long-term borrowings	(18.73)	(111.62)
Repayment of long term borrowings	-	-
Increase in deferred tax Liabilities	-	-
Decrease in deferred tax assets	-	1.46
(Increase) / decrease in deferred tax asset	(0.94)	-
Proceeds from other financial liabilities	(25.60)	-
Repayment of other financial liabilities	-	(11.26)
Interest paid	(75.82)	(204.97)
Net cash flow from Financing activities (C)	(121.09)	(326.39)
Net increase/(decrease) in cash and cash equivalents (A+B+C)	(4.08)	9.74
Add: Opening cash and cash equivalents	16.33	6.59
Closing cash and cash equivalents	12.25	16.33

Note: The cash flow statement has been prepared under the Indirect method as set out in the Ind AS-7 on Statement of cash flows.

For and on behalf of the Board of Directors

Y. Nayudamma
Y. Nayudamma
 Managing Director
 DIN: 00377721



Place : Hyderabad
 Date : 13-11-2024

Independent Auditor's Limited Review Report on Quarterly and Half Yearly Unaudited Standalone Financial results of M/s. of Phyto Chem (India) Limited pursuant to Regulation 33 of the SEBI(Listing Obligation and Disclosure Requirements) Regulations,2015, as amended.


To
The Board of Directors
M/s. of Phyto Chem (India) Limited

We have reviewed the accompanying statement of Unaudited Standalone financial Results('the statement') of M/s. of **Phyto Chem (India) Limited** ('the Company') Registered Office: Survey No. 628, Temple Street, Bonthapally , Gummadidala Mandal, Sangareddy District, Telangana-502313 for the quarter and half year ended **30th September,2024** attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 ('the Regulation') as amended.

The preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company on 13.11.2024. Our responsibility is to express a conclusion on the statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, 'Review of Interim Financial Information performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information limited to making inquiries, primarily of Company's personnel responsible for financial and accounting matters and applying analytical procedures to financial data and other review procedures. A review is substantially less in scope than 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 thus provides less assurance than audit. We have not performed an audit and accordingly, we do not express an audit opinion.



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Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results, 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 there under 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 of Obligation 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 Yelamanchi & Associates
Chartered Accountants

(Firm's Registration No. 0000415)



Y. Pulla Rao
Partner
(M.No-25266)
UDIN: 24025266BKEJBS8221

Place : Hyderabad
Date : 13.11.2024