

Texmo/Sec/2024-25/43

November 14, 2024

To,

Manager (Listing) The Corporate Relationship Department

National Stock Exchange of India Ltd

Bombay Stock Exchange Ltd,

Stock Exchange Ltd,

1st Floor, New Trading Ring,

Bandra kulra Complex, Bandra (E)

1. Floor, New Trading Ring,
P.J.Tower, Dalal Street,

Mumbai - 400 051 Mumbai - 400 001

<u>Ref: Texmo Pipes and Products Limited (ISIN - INE141K01013), BSE Code - 533164, NSE Symbol - TEXMOPIPES</u>

Sub: Outcome of the Board Meeting of the Company held on November 14, 2024

Dear Sir / Madam,

In terms of Regulation 30 read with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company at its Meeting held today on November 14, 2024 at 04.00 P.M. which concluded at 06:45 P.M. at the registered office of the Company have considered and approved the following along with other agenda items:-

1. The Board have considered and approved the Un-audited Standalone and Consolidated Financial Results for the quarter and half year ended on September 30, 2024.

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we hereby submit the following:

- 1. Un-Audited Financial Results (Standalone and Consolidated) for the second quarter and half year ended on September 30, 2024.
- 2. Statement of Assets and Liabilities and Cash Flow as at September 30, 2024.
- 3. Limited Review Report on Un-Audited Financial Results (Standalone and Consolidated) for the second quarter and half year ended on September 30, 2024.

This is in compliance to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Kindly take the same on your records.

Thanking you Yours Faithfully

For Texmo Pipes and Products Limited

Ajay Shrivastava
Company Secretary and Compliance Officer

Encl: As above

TEXMO PIPES AND PRODUCTS LIMITED Regd. Office: 98, Bahadarpur Road, Burhanpur (M.P.) 450 331 CIN: L25200MP2008PLC020852



	DI D. 17.72 5.117. F A. 7.17.7 5.17.7	CIIV. LZ3Z00IVII ZO	ZUUSF LCUZUSSZ			1	
	Phone: 0/325-255122, Fax: 0/325-2532/3	Email: texmopipe(texmopipe@texmopipe.com	Websi	Website: https://texmopipe.com	e.com	
	Standalone Statement of Unaudited Financial Results For The Quarter And Half Year Ended 30th September, 2024	icial Results For T	The Quarter And	l Half Year End	led 30th Septem	ber, 2024	
					(R	(Rs. In Lakhs, except as stated otherwise)	s stated otherwise)
Sr. No.	Particulars	Quarter ended 30th September,2024 [Unaudited]	Quarter ended 30th June, 2024	Quarter ended 30th September,2023	Half Year ended 30th September, 2024	Half Year ended 30th September,2023	Year ended 31st March, 2024
I	Income					Chaddical	named
	(i) Value of Sales	7,098.97	12,979.54	14,337.48	20,078.51	38,265.04	63,023.23
	Less: GST Recovered	(1,009.96)	(1,900.08)	(2,068.86)	(2,910.04)	(5,592.76)	(9,190.05)
	Revenue from Operations	6,089.01	11,079.46	12,268.62	17,168.47	32,672.28	53,833.18
	(ii) Other Income	85.70	25.02	15.96	110.72	40.39	125.89
	TOTAL INCOME (i+ii)	6,174.71	11,104.48	12,284.58	17,279.19	32,712.67	53,959.07
п	Expenses						
	a) Cost of Materials Consumed	4,113.65	5,917.33	9,135.29	10,030.98	23,815.12	37,259.90
	b) Purchases of Stock-in-Trade	929.45	739.17	757.00	1,668.61	1,332.97	2,887.77
	c) Changes in Inventories of Finished Goods, Stock-in-Trade and	(562.12)	714.16	(830.69)	152.04	(1,275.41)	149.79
	Work-in-Progress d) Employee Renefits Evnense	COOLY	712 40	1,000			
	e) Finance Costs	137.14	013.49	19.665	1,192.51	1,194.85	2,465.64
	f) Denreviation and Amortication Evnenge	137.14	51.8.15	216.75	315.28	523.75	823.52
	(a) Other Expenses	521.32	244.59	261.53	474.99	521.03	1,043.34
	TOTAL EXPENSES	5.948.86	10.532.42	12.147.98	16 481 76	31 665 06	51 905 64
Ш	Profit before exceptional items and tax (I-II)	225.85	572.06	136.60	797.93	1,047.61	2,053.42
1	Exceptional Items	•		ı		1	546.97
>	Profit before tax (III+IV)	225.85	572.06	136.60	797.93	1,047.61	1,506.46
VI	Tax Expenses						1000
	(i) Current Tax	57.00	144.00	50.00	201.00	175.00	530.00
	(ii) Short/(Excess) Tax Provision for earlier years	13.65	T.	ř	13.65	t	23.84
	(iii) Deferred Tax	(151.47)	(8.91)	(8.68)	(160.37)	(17.36)	(6.63)
	Total Tax Expenses (i+ii+iii)	(80.82)	135.09	41.32	54.28	157.64	544.21
VII	Net Profit for the period (V-VI)	M Van	436.97	95.29	743.65	86.688	962.25
	500	1000					

Sr. No.	Particulars	Quarter ended 30th September,2024	Quarter ended 30th June, 2024 [Unaudited]	Quarter ended 30th September,2023	Half Year ended 30th September, 2024	Half Year ended 30th September,2023	Year ended 31st March, 2024
МТ	Other Comprehensive Income Items that will not be reclassified to Profit or Loss						
. ::	Remeasurements of defined benefit plans Income tax effect on the above	(7.19)	(7.19)	89.8	(14.39)	17.36	(28.78)
q	Items that will be reclassified to Profit or Loss						
*	Exchange Difference on Translation of foreign operations	•		36		ı	11
IX	Total comprehensive Income for the Period (VII+VIII)	301.28	431.59	103.97	732.88	907.34	940.72
×	Paid-up Equity Share Capital (Face Value Rs.10 per share)	2,919.50	2,919.50	2,919.50	2,919.50	2,919.50	2,919.50
IX	Earning per share (of Rs.10/- each)						
	(a) Basic (in Rs.) (b) Diluted (in Rs.)	1.05	1.50	0.33	2.55	3.05	3.30

Notes:

- The above standalone financial results for the Quarter and Half Year ended on 30th September, 2024 have been reviewed by the Audit Committee and taken on record by the Board of Directors of Texmo Pipes and Products Limited ("the Company") in its meeting held on 14th November, 2024.
- The Statutory Auditors of the Company have carried out a Limited Review of the standalone financial results for the Quarter and Half Year ended on 30th September, 2024. pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. The Management has exercised necessary due diligence to ensure that such financial results provide a true & fair view of the affairs of the Company.
- The Financial Results are prepared in accordance with Indian Accounting Standards ('Ind AS') notified under section 133 of the Companies Act, 2013 read together with the Companies (Indian Accounting Standards) Rules, 2015 (as amended).
- The Company is primarily engaged in business of plastic products which constitute a single reportable segment in accordance with IND AS 108 "Segment reporting"
- The previous period figures have been regrouped/reclassified wherever necessary to make them comparable with the current periods' figures.

For and on behalf of the Board of Directors of Managing Director Fexmo Pipes and Products Ltd. id. Aino product

Sanjay Kumar Agrawal

DIN: 00316249

Burhanpur, November 14th, 2024

Regd. Office: 98, Bahadarpur Road, Burhanpur (M.P.) 450 331

CIN: L25200MP2008PLC020852

Phone:07325-255122, Fax: 07325-253273 Email: texmopipe@texmopipe.com Website:https://texmopipe.com

Standalone Statement of Assets and Liabilities

(Rs. In Lakhs)

			(Rs. In Lakhs)
	Particulars	As at 30th September, 2024 (Unaudited)	As at 31st March, 2024 (Audited)
A	ASSETS		
1	Non-Current Assets		
	(a) December Plant and Equipment	10.005.00	12 1/0 00
	(a) Property, Plant and Equipment	10,805.00	12,469.80
	(b) Right-of-Use Assets	770.56	866.88
	(c) Capital Work-In-Progress (d) Investment Property	12.95	-
	(e) Intangible Assets Other than Goodwill	38.44	38.44
	(f) Financial Assets	3.73	4.43
	i) Investments	1,002,21	1,002,21
	ii) Loans	1,092.21	1,092.21
	(g) Other Non-Current Assets	1,633.16	719.37
	The state of the s	1,151.09	405.72 15,596.85
	Total Non-Current Assets	15,507.14	15,590.85
2	Current Assets		
	(a) Inventories	5,775.54	6,597.22
	(b) Financial Assets	3,773.34	0,371.22
	i) Trade Receivables	5,753.89	6,545.47
	ii) Cash and Cash Equivalents	107.06	16.51
	iii) Bank Balances other than cash and cash equivalents	968.69	886.71
	(c) Other Current Assets	2,824.55	2,369.21
	Total Current Assets	15,429.73	16,415.12
	TOTAL ASSETS(1+2)	30,936.87	32,011.97
	101/12/1002110(112)	30,730.67	32,011.97
В	EQUITY AND LIABILITIES		
	FOURTY		
	EQUITY		
		1	
	(a) Share Canital	2 010 50	2.010.50
	(a) Share Capital (b) Other Equity	2,919.50	2,919.50 16.709.64
	(b) Other Equity	17,442.52	16,709.64
		1	
C	(b) Other Equity	17,442.52	16,709.64
	(b) Other Equity TOTAL EQUITY	17,442.52	16,709.64
	(b) Other Equity TOTAL EQUITY LIABILITIES Non-Current Liabilities	17,442.52	16,709.64
	(b) Other Equity TOTAL EQUITY LIABILITIES Non-Current Liabilities (a) Financial Liabilities	17,442.52 20,362.02	16,709.64 19,629.14
	(b) Other Equity TOTAL EQUITY LIABILITIES Non-Current Liabilities (a) Financial Liabilities i) Borrowings	17,442.52 20,362.02	16,709.64 19,629.14
	(b) Other Equity TOTAL EQUITY LIABILITIES Non-Current Liabilities (a) Financial Liabilities i) Borrowings ii) Lease Liabilities	17,442.52 20,362.02 889.17 829.99	16,709.64 19,629.14 1,543.21 926.15
	(b) Other Equity TOTAL EQUITY LIABILITIES Non-Current Liabilities (a) Financial Liabilities i) Borrowings ii) Lease Liabilities (b) Deferred Tax Liabilities (Net)	17,442.52 20,362.02 889.17 829.99 1,420.14	1,543.21 926.15 1,580.51
	(b) Other Equity TOTAL EQUITY LIABILITIES Non-Current Liabilities (a) Financial Liabilities i) Borrowings ii) Lease Liabilities	17,442.52 20,362.02 889.17 829.99	16,709.64 19,629.14 1,543.21 926.15



Particulars	As at 30th September, 2024 (Unaudited)	As at 31st March, 2024 (Audited)
2 <u>Current Liabilities</u>		
(a) Financial Liabilities i) Borrowings	1,592.28	1,294.67
ii) Lease Liabilities	183.75	163.71
iii) Trade Payables		
-Total Outstanding Dues of Micro & Small Enterprises	579.15	363.94
-Total Outstanding Dues of Others	2,766.40	3,927.22
iv) Other Financial Liabilities	-	M NATIONAL AND A
(b) Other Current Liabilities	1,156.14	1,501.52
(c) Provisions	346.69	332.55
(d) Current Tax Liabilities (Net)	108.08	119.84
Total Current Liabilities	6,732.49	7,703.46
TOTAL LIABILITIES (1 + 2)	10,574.85	12,382.83
TOTAL EQUITY AND LIABILITIES (B+C)	30,936.87	32,011.97

Notes:

- 1 The above results have been reviewed by the Audit Committee and taken on record by the Board of Directors in its meeting held on 14th November, 2024
- 2 The Statutory Auditors of the Company have carried out a Limited Review of the Result for the Quarter and Half Year ended on 30th September, 2024. The Management has excercised necessary due diligence to ensure that such financial results provide a true & fair view of the affairs of the Company.
- 3 The Financial Results are prepared in accordance with Indian Accounting Standards ('Ind AS') notified under section 133 of the Companies Act, 2013 read together with the Companies (Indian Accounting Standards) Rules, 2015 (as amended).
- The Company is primarily engaged in business of plastic products which constitute a single reportable segment 4 in accordance with IND AS 108 "Segment reporting."
- 5 The previous year figures have been regrouped/reclassified wherever necessary to make them comparable with the current year figures.

For and on behalf of Board of Director of For Texmo Pipes and Products Ltd.

Products

Burhanpur, November 14th, 2024

Sanjay Kumar Agrawal Managing Director

DIN: 00316249

Standalone Statement of Cash Flows for the year ended 30th September, 2024

10.	Particulars	Septem	ended 30th ber, 2024 udited]		31st March , Audited]
	CASH FLOW FROM OPERATING ACTIVITIES			×	
	Profit before Tax		797.93		1,506.46
- 1	Adjustments for :				And decorption of the Control
	Depreciation and Amortization Expense	474.99		1,043.34	
	Interest on Lease Liabilities	47.42		103.80	
	Other Finance Costs	267.87		719.72	
	Bad Debts	-	,	706.72	
	Provision for Impairment of Debtors made/(reversed) Interest Income	498.23		(143.37)	
		(100.77)		(90.20)	
	Net Loss/(Gain) on Property Plant & Equipment Net Loss/(Gain) on Assets held for sale	0.09		3.08	
	Provision for Diminution in Value of Investments in Subsidiary	-		(5.35)	
	Remeasurement of Defined Benefit Plans	- (10.77)	1,177.06	546.98	2 962 20
		(10.77)		(21.53)	2,863.20
	Operating Profit before Working Capital Changes		1,974.98		4,369.66
	Net change in: Inventories			10000 2000 20 00	
	Trade Receivables	821.69		468.14	
	Other Financial Assets	293.35		(1,494.36)	
	Other Current Assets	(81.98) (455.35)		(81.73)	
_	Financial Liabilities	(945.61)		(184.30) (492.16)	
	Other Current Liabilities	(345.39)		(141.53)	
	Short Term Provisions	14.13	(699.16)	90.56	(1,835.38)
	Cash generated from/ (used in) Operations		1,275.82		2,534.28
	Direct Taxes Paid (Net)		(226.41)		(595.33)
	Net Cash generated from/ (used in) Operating Activities		1,049.41		1,938.95
	CASH FLOW FROM INVESTING ACTIVITIES				
	Purchase of Property, Plant and Equipment and Intangibles		(106.27)		(547.38)
	Sale/ Disposals of Property, Plant and Equipment		1,380.08		34.83
	Sale/ Disposals of Assets Held for Sale	1	.=		16.10
	Movement in Non Current Investments		-		(1,031.49)
	Movement in Long Term Advances	į.	(913.79)		(719.37)
	Movement in Deposits		(745.37)		19.34
	Interest Received		100.77		90.20
Г	Net Cash generated from/ (used in) Investing Activities		(284.58)		(2,137.77)
	CASH FLOW FROM FINANCING ACTIVITIES				
	(Repayment)/Proceeds of Long-term Borrowings	3	(654.04)		197.46
	(Repayment)/Proceeds from Short term Borrowings		297.60		843.01
1	(Repayment)/Proceeds of Other Non Current Liabilities		73.57	1	61.66
	Payment of Lease Liabilities including Interest thereon	0	(123.54)		(229.03)
- 1	Finance Costs		(267.87)		(719.72)
- 11	Net Cash generated from/ (used in) Financing Activities		(674.28)		153.39



Standalone Statement of Cash Flows for the year ended 30th September, 2024 (Contd...)

[Amount in Lakhs]

),	Particulars	Half Year ended 30th September, 2024		31st March Audited]
	NET CHANGE IN CASH AND CASH EQUIVALENTS [A+B+C] Cash and cash equivalents at the beginning of the year		90.55	(45.43
- 1	Cash and cash equivalents at the end of the year		16.51 107.06	61.98 16.55
	Components of cash and cash equivalents as at the year end :			
- 1	Balance with Banks in Current Accounts		91.55	15
	Cash on Hand		15.51	16.51
-	Cash and cash equivalents at the end of the year		107.06	16.51

For and on the behalf of the Board of Directors of

Texmo Pipes & Products Ltd.

Burhanpur, November 14th, 2024

Sanjay Kumar Agrawal Managing Director

DIN: 00316249



M/s. Anil Kamal Garg & Company

CHARTERED ACCOUNTANTS

"Kamal Kripa", 97, Jaora Compound, Indore - 452 001 (M.P.)

Phone: 0731 2700940, 2704354

Independent Auditors' Limited Review Report on Quarterly and Half Yearly Unaudited Standalone Financial Results of Texmo Pipes and Products Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
Texmo Pipes and Products Limited

- [1] We have reviewed the accompanying Statement of unaudited standalone financial results of **Texmo Pipes and Products Limited** ('the Company') for the quarter ended 30th September, 2024 and year to date results for the period from 1st April 2024 to 30th September, 2024 ('the Statement'), attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations")
- 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 Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 (as amended) and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
- [3] We conducted our review of the Statement in accordance with the Standard on Review 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 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.

Contd., 2

[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 applicable accounting standards 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.

AL GAR

For: Anil Kamal Garg & Company

Chartered Accountants Firm Registration No. 004186C

Place: Indore

Dated: November 14th, 2024

(Devendra Bansal)

Partner Membership No. 078057

ICAI UDIN: 24078057BKGPFV8557

TEXMO PIPES AND PRODUCTS LIMITED
Regd. Office: 98, Bahadarpur Road, Burhanpur (M.P.) 450 331
CIN: L25200MP2008PLC020852



	Dhome 0720 CC103 Equation 07305 252073	CIIN: LZ2Z00IVII	20081 LC020832				
	FIIOTIE: U7323-233124, FaX: U7323-233273	Email: texmopipe(a)texmopipe.com	texmopipe.com	Webs	Website: https://texmopipe.com	e.com	
	Consolidated Statement of Unaudited Final		ncial Results For The Quarter Ended 30th September,	ter Ended 30th S	eptember, 2024		
			8		(Rs	(Rs. In Lakhs, except as stated otherwise)	stated otherwise)
Sr. No.	Particulars	Quarter ended 30th September,2024	Quarter ended 30th June, 2024	Quarter ended 30th September,2023	0 2	Half Year ended 30th September,2023	Year ended 31st March, 2024
	Income	longnancal	Consudited	Unaudited	Unaudited	[Unaudited]	[Audited]
•	(i) Value of Sales	7,464.42	13,922.43	14,337.48	21,386.85	38.265.04	62.810.93
	Less: GST Recovered	(1,065.91)	(2,044.13)		(3,110.04)	(5,592.76)	(9,388.97)
5	Revenue from Operations	6,398.51	11,878.30	12,268.62	18,276.81	32,672.28	53,421.96
	(ii) Other Income	25.09	26.41	15.96	51.50	40.39	128.28
	TOTAL INCOME (i+ii)	6,423.60	11,904.71	12,284.58	18,328.31	32,712.67	53,550.24
н	Expenses			A			
	a) Cost of Materials Consumed	4,336.45	6,389.11	9,135.29	10.725.56	23.815.12	36,801,61
	b) Purchases of Stock-in-Trade	915.05	753.56	757.00	1,668.61	1,332.97	2.887.77
	c) Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	(636.41)	494.67	(830.69)	(141.74)	(1,275.41)	77.98
	d) Employee Benefits Expense	612.05	648.60	599.61	1.260.65	1.194.85	2,472.87
	e) Finance Costs	201.37	180.00	216.75	381.37	523.75	833.83
	f) Depreciation and Amortisation Expenses	336.36	347.45	261.53	683.81	521.03	1,062.64
	g) Other Expenses	603.51	2,292.37	2,009.37	2,895.88	5,553.63	7,852.68
	TOTAL EXPENSES	6,368.38	11,105.76	12,148.87	17,474.14	31,665.95	51,989.38
Н	Profit before exceptional items and tax (I-II)	55.22	798.95	135.72	854.17	1,046.73	1,560.86
IV	Exceptional Items				ı	1	546.98
>	Profit before tax (III+IV)	55.22	798.95	135.72	854.17	1,046.73	1,013.88
IV.	Tax Expenses						
		20.00	183.00	20.00	233.00	175.00	542.00
	(II) Short (Excess) Lax Provision for earlier years	14.54	ı		14.54	•	23.84
		(155.11)	(1.02)	(8.68)	(156.13)	(17.36)	(10.39)
	100	(75.09) (90.57)	181.98	41.32	91.41	157.64	555.45
IIA —	Net Profit for the period (V-VI)	145.83	616.96	94.40	762.76	889.09	458.43
	(0)	lid					

VIII Non-Controlling Interest [Unaudited] [Unaudited] [Unaudited] IX Net Profit/(Loss) for the period (VII-VIII) 254.01 568.86 9 X Other Comprehensive Income 358.86 9 X Other Comprehensive Income 77.19 77.19 X Other Comprehensive Income 1.81 1.81 X Income tax effect on the above 1.81 1.81 Y Exchange Difference on Translation of foreign operations (0.37) (0.37) X Total comprehensive Income for the Period (IX+X) 248.26 559.92 10 XII Paid-up Equity Share Capital (Face Value Rs.10 per share) 2,919.50 2,919.50 2,919.50 XIII Earning per share (of Rs.10/- each) (0.50) 2,919.50 2,919.50 XIII (b) Diluted (in Rs.) (a) Basic (in Rs.) 2,919.50 2,919.50	Sr. No.	Particulars	Quarter ended 30th September,2024	Quarter ended 30th June, 2024	Quarter ended 30th Sentember 2023	Half Year ended 30th		Year ended 31st March,
Non-Controlling Interest (108.18) 48.10 Net Profit(Loss) for the period (VII-VIII) 254.01 568.86 Other Comprehensive Income (7.19) (7.19) Items that will not be reclassified to Profit or Loss (7.19) (7.19) Income tax effect on the above 1.81 1.81 Exchange Difference on Translation of foreign operations (0.37) (3.56) Income tax effect on the above - - Total comprehensive Income for the Period (IX+X) 2.48.26 559.92 Paid-up Equity Share Capital (Face Value Rs.10 per share) 2,919.50 2,919.50 (a) Basic (in Rs.) (a) Basic (in Rs.) 2.11 (b) Diluted (in Rs.) 0.50 2.11			[Unaudited]	[Unaudited]	[Unaudited]	[Unaudited]	September, 2023	zuz4 [Audited]
Other Comprehensive Income Items that will not be reclassified to Profit or Loss Remeasurements of defined benefit plans Income tax effect on the above Items that will be reclassified to Profit or Loss Income tax effect on the above Items that will be reclassified to Profit or Loss Exchange Difference on Translation of foreign operations Income tax effect on the above I		Non-Controlling Interest	(108.18)	48.10	ï	(80.08)	ı	(5.11)
Other Comprehensive Income Items that will not be reclassified to Profit or Loss Remeasurements of defined benefit plans Income tax effect on the above Exchange Difference on Translation of foreign operations Income tax effect on the above Exchange Difference on Translation of foreign operations Income tax effect on the above Total comprehensive Income for the Period (IX+X)(0.37) 248.26(3.56) 3559.92Paid-up Equity Share Capital (Face Value Rs.10 per share) (a) Basic (in Rs.)2,919.502,919.50(a) Basic (in Rs.) (b) Diluted (in Rs.)2.511		Net Profit/(Loss) for the period (VII-VIII)	254.01	568.86	94.40	822.84	889.09	463.54
Items that will not be reclassified to Profit or Loss(7.19)(7.19)Remeasurements of defined benefit plans1.811.81Income tax effect on the above1.811.81Items that will be reclassified to Profit or Loss(0.37)(3.56)Exchange Difference on Translation of foreign operations(0.37)(3.56)Income tax effect on the above248.26559.92Total comprehensive Income for the Period (IX+X)248.26559.92Paid-up Equity Share Capital (Face Value Rs.10 per share)2,919.502,919.50Earning per share (of Rs.10/- each)(b) Diluted (in Rs.)2.11	×	Other Comprehensive Income						
Remeasurements of defined benefit plans Income tax effect on the above Income tax effect on the above Items that will be reclassified to Profit or Loss Exchange Difference on Translation of foreign operations Income tax effect on the above Income for the Period (IX+X) Paid-up Equity Share Capital (Face Value Rs.10 per share) Earning per share (of Rs.10/- each) (a) Basic (in Rs.) (b) Diluted (in Rs.) (c) Diluted (in Rs.)		fems that will not be reclassified to Profit or Loss						
Income tax effect on the above Items that will be reclassified to Profit or Loss Exchange Difference on Translation of foreign operations Income tax effect on the above Total comprehensive Income for the Period (IX+X) Paid-up Equity Share Capital (Face Value Rs.10 per share) Earning per share (of Rs.10/- each) (a) Basic (in Rs.) (b) Diluted (in Rs.) 1.81 (3.56) 2.59.92 2.919.50 2.919.50 2.11		Remeasurements of defined benefit plans	(7.19)	(7.19)	89.8	(14.39)	17.36	(28.78)
Items that will be reclassified to Profit or Loss Exchange Difference on Translation of foreign operations Income tax effect on the above Total comprehensive Income for the Period (IX+X) Paid-up Equity Share Capital (Face Value Rs.10 per share) Earning per share (of Rs.10/- each) (a) Basic (in Rs.) (b) Diluted (in Rs.) 2.511	::: :::	Income tax effect on the above	181	181	i	3 63		
Exchange Difference on Translation of foreign operations Income tax effect on the above Total comprehensive Income for the Period (IX+X) Paid-up Equity Share Capital (Face Value Rs.10 per share) Earning per share (of Rs.10/- each) (a) Basic (in Rs.) (b) Diluted (in Rs.)	P P	tems that will be reclassified to Profit or Loss				2.02	Ē	+7.1
Income tax effect on the above	<u> </u>	Exchange Difference on Translation of foreign operations	(0.37)	(3.56)	6.22	(3.93)	629	(107 56)
Total comprehensive Income for the Period (IX+X) 248.26 559.92 Paid-up Equity Share Capital (Face Value Rs.10 per share) 2,919.50 2,919.50 Earning per share (of Rs.10/- each) (a) Basic (in Rs.) 2.11 (b) Diluted (in Rs.) 0.50 2.11	:=	income tax effect on the above		1			No. 247	(00:101)
Paid-up Equity Share Capital (Face Value Rs.10 per share) 2,919.50 2,919.50 Earning per share (of Rs.10/- each) 0.50 2.11 (a) Basic (in Rs.) 0.50 2.11 (b) Diluted (in Rs.) 0.50 2.11		Total comprehensive Income for the Period (IX+X)	248.26	559.92	109.30	808.14	912.67	334 45
(a) Basic (in Rs.) (b) Diluted (in Rs.) (c) Diluted (in Rs.)	- 7	Paid-up Equity Share Capital (Face Value Rs.10 per share)	2,919.50	2,919.50	2,919.50	2,919.50	2,919.50	2,919.50
0.50		Calumy per share (of As.10/- each)						
0.50		(a) Basic (in Rs.)	0.50	2.11	0.32	2.61	3.05	1.57
		(b) Diluted (in Rs.)	0.50	2.11	0.32	2.61	3.05	1.57

- The above Consolidated financial results for the Quarter and Half Year ended on 30th September, 2024 have been reviewed by the Audit Committee and taken on record by the Board of Directors of Texmo Pipes and Products Limited ("the Company") in its meeting held on 14th November, 2024.
- The Statutory Auditors of the Company have carried out a Limited Review of the Consolidated financial results for the Quarter and Half Year ended on 30th September, 2024 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. The Management has exercised necessary due diligence to ensure that such financial results provide a true & fair view of the affairs of the Company.
- The Financial Results are prepared in accordance with Indian Accounting Standards ('Ind AS') notified under section 133 of the Companies Act, 2013 read together with the Companies (Indian Accounting Standards) Rules, 2015 (as amended).

The Company is primarily engaged in business of plastic products which constitute a single reportable segment in accordance with IND AS 108 "Segment reporting"

The previous period figures have been regrouped/ reclassified wherever necessary to make them comparable with the current periods' figures.

Sanjay Kumar Agrawal Managing Director DIN: 00316249 For and on behalf of the Board of Directors of Texmo Pipes and Products Ltd. & Produce

Burhanpur, November 14th, 2024

Regd. Office: 98, Bahadarpur Road, Burhanpur (M.P.) 450 331

CIN: L25200MP2008PLC020852

Phone :07325-255122, Fax: 07325-253273 Email: texmopipe@texmopipe.com Website:https://texmopipe.com

Statement of Consolidated Assets and Liabilities

(Rs. In Lakhs)

(a) Profession (b) Ri (c) Ca (d) Investigation (e) Go (f) Inte (g) Fin (i) (ii) (h) Ot (b) Fin (i) (ii) (c) Oth (c) Oth (c) EQUI' 1 EQUI' 1 Equity (a) Sha (b) Oth	Current Assets Coperty, Plant and Equipment ight-of-Use Assets apital Work-In-Progress vestment Property codwill cangible Assets Other than Goodwill mancial Assets Trade Receivables) Other Financial Assets) Investments ther Non-Current Assets Total Non-Current Assets wentories mancial Assets Trade Receivables Cash and Cash Equivalents Bank Balances other than cash and cash equivalents ther Current Assets Total Current Assets	14,067.76 909.93 291.65 38.44 4.57 8.24 62.09 - 0.05 1,207.85 16,590.59 6,806.84 5,841.67 163.03 1,123.23 3,003.17	15,632.49 1,016.57 38.44 4.57 4.43 66.03 - 0.05 465.14 17,227.71 7,025.65 6,549.59 91.02 1,041.25
(a) Profession (b) Ri (c) Ca (d) Investigation (e) Go (f) Inte (g) Fin (i) (ii) (h) Ot (b) Fin (i) (ii) (c) Oth (c) Oth (c) EQUI' 1 EQUI' 1 Equity (a) Sha (b) Oth	roperty, Plant and Equipment ight-of-Use Assets apital Work-In-Progress vestment Property bodwill tangible Assets Other than Goodwill mancial Assets Trade Receivables) Other Financial Assets) Investments ther Non-Current Assets Total Non-Current Assets wentories mancial Assets Trade Receivables Cash and Cash Equivalents Bank Balances other than cash and cash equivalents ther Current Assets	909.93 291.65 38.44 4.57 8.24 62.09 - 0.05 1,207.85 16,590.59 6,806.84 5,841.67 163.03 1,123.23 3,003.17	1,016.5° 38.44 4.5° 4.43 66.03 - 0.05 465.14 17,227.71 7,025.65 6,549.59 91.02 1,041.25
(b) Ri (c) Ca (d) In (e) Gc (f) Int (g) Fin i) ii) (h) Ot 2 Currer (a) Inv (b) Fir i) iii) (c) Oth EQUI' 1 Equity (a) Sha (b) Oth	ight-of-Use Assets apital Work-In-Progress vestment Property codwill cangible Assets Other than Goodwill nancial Assets Trade Receivables Other Financial Assets Investments ther Non-Current Assets Total Non-Current Assets wentories nancial Assets Trade Receivables Cash and Cash Equivalents Bank Balances other than cash and cash equivalents ther Current Assets	909.93 291.65 38.44 4.57 8.24 62.09 - 0.05 1,207.85 16,590.59 6,806.84 5,841.67 163.03 1,123.23 3,003.17	1,016.5° 38.44 4.5° 4.41 66.03 465.14 17,227.71 7,025.65 6,549.59 91.02 1,041.25
(c) Ca (d) Inv (e) Go (f) Int (g) Fin i) ii) (h) Ot 2 Currer (a) Inv (b) Fir i) iii) (c) Oth EQUI' 1 Equity (a) Sha (b) Oth	apital Work-In-Progress vestment Property bodwill tangible Assets Other than Goodwill nancial Assets Trade Receivables) Other Financial Assets) Investments ther Non-Current Assets Total Non-Current Assets Int Assets ventories nancial Assets Trade Receivables Cash and Cash Equivalents Bank Balances other than cash and cash equivalents ther Current Assets	291.65 38.44 4.57 8.24 62.09 - 0.05 1,207.85 16,590.59 6,806.84 5,841.67 163.03 1,123.23 3,003.17	38.44 4.57 4.43 66.03 465.14 17,227.71 7,025.65 6,549.59 91.02 1,041.25
(d) Inv (e) Go (f) Int (g) Fin i) ii' (h) Ot 2 Currer (a) Inv (b) Fir i) iii) (c) Oth EQUI' 1 Equity (a) Sha (b) Oth	vestment Property codwill cangible Assets Other than Goodwill nancial Assets Trade Receivables Other Financial Assets Investments Cher Non-Current Assets Total Non-Current Assets Int Assets ventories nancial Assets Trade Receivables Cash and Cash Equivalents Bank Balances other than cash and cash equivalents her Current Assets	38.44 4.57 8.24 62.09 - 0.05 1,207.85 16,590.59 6,806.84 5,841.67 163.03 1,123.23 3,003.17	4.5 4.4 66.0 0.0 465.1 17,227.7 7,025.65 6,549.59 91.02 1,041.25
(e) Go (f) Int. (g) Fin i) ii) (h) Ot. 2 Currer (a) Inv (b) Fir i) iii) (c) Oth EQUI' 1 Equity (a) Sha (b) Oth	condwill cangible Assets Other than Goodwill nancial Assets Trade Receivables Other Financial Assets Other Financial Assets Other Financial Assets Other Non-Current Assets Total Non-Current Assets Int Assets Ventories nancial Assets Trade Receivables Cash and Cash Equivalents Bank Balances other than cash and cash equivalents ther Current Assets	4.57 8.24 62.09 - 0.05 1,207.85 16,590.59 6,806.84 5,841.67 163.03 1,123.23 3,003.17	4.5 4.4 66.0 0.0 465.1 17,227.7 7,025.63 6,549.59 91.02 1,041.25
(f) Int. (g) Fir. i) ii) (h) Ot 2 Currer (a) Inv. (b) Fir. i) iii) (c) Oth EQUI' 1 Equity (a) Sha (b) Oth	rangible Assets Other than Goodwill nancial Assets Trade Receivables Other Financial Assets Other Financial Assets Other Financial Assets Investments Ther Non-Current Assets Total Non-Current Assets wentories nancial Assets Trade Receivables Cash and Cash Equivalents Bank Balances other than cash and cash equivalents ther Current Assets	8.24 62.09 - 0.05 1,207.85 16,590.59 6,806.84 5,841.67 163.03 1,123.23 3,003.17	4.4 66.0 0.0 465.1 17,227.7 7,025.6 6,549.5 91.0 1,041.2
(g) Fin i) iii) (h) Ot 2 Currer (a) Inv (b) Fin ii) iii) (c) Oth EQUI' 1 Equity (a) Sha (b) Oth	nancial Assets Trade Receivables Other Financial Assets Other Financial Assets Other Non-Current Assets Total Non-Current Assets Int Assets Ventories Inancial Assets Trade Receivables Cash and Cash Equivalents Bank Balances other than cash and cash equivalents her Current Assets	62.09 - 0.05 1,207.85 16,590.59 6,806.84 5,841.67 163.03 1,123.23 3,003.17	66.0 0.0 465.1 17,227.7 7,025.6 6,549.5 91.0 1,041.2
i) ii) iii) (h) Oti 2 Currer (a) Inv (b) Fir i) iii) (c) Oth EQUI' 1 Equity (a) Sha (b) Oth	Trade Receivables) Other Financial Assets) Investments ther Non-Current Assets Total Non-Current Assets Int Assets ventories nancial Assets Trade Receivables Cash and Cash Equivalents Bank Balances other than cash and cash equivalents ther Current Assets	- 0.05 1,207.85 16,590.59 6,806.84 5,841.67 163.03 1,123.23 3,003.17	7,025.65 6,549.59 91.02
ii)	Other Financial Assets Investments Ther Non-Current Assets Total Non-Current Assets Int Assets Ventories Inancial Assets Trade Receivables Cash and Cash Equivalents Bank Balances other than cash and cash equivalents her Current Assets	- 0.05 1,207.85 16,590.59 6,806.84 5,841.67 163.03 1,123.23 3,003.17	7,025.6. 6,549.59 1,041.2:
(a) Inv (b) Fir i) iii) (c) Oth EQUI' 1 Equity (a) Sha (b) Oth	Investments ther Non-Current Assets Total Non-Current Assets Int Assets ventories nancial Assets Trade Receivables Cash and Cash Equivalents Bank Balances other than cash and cash equivalents ther Current Assets	1,207.85 16,590.59 6,806.84 5,841.67 163.03 1,123.23 3,003.17	465.1- 17,227.7 7,025.6 6,549.59 91.02 1,041.2
(h) Oth 2 Currer (a) Inv (b) Fir i) ii) iii) (c) Oth EQUI' 1 Equity (a) Sha (b) Oth	ther Non-Current Assets Total Non-Current Assets Int Assets ventories nancial Assets Trade Receivables Cash and Cash Equivalents Bank Balances other than cash and cash equivalents her Current Assets	1,207.85 16,590.59 6,806.84 5,841.67 163.03 1,123.23 3,003.17	465.14 17,227.7 7,025.69 6,549.59 91.00 1,041.29
2 Currer (a) Inv (b) Fir i) ii) (c) Oth EQUI' 1 Equity (a) Sha (b) Oth	Total Non-Current Assets Int Assets Ventories Inancial Assets Trade Receivables Cash and Cash Equivalents Bank Balances other than cash and cash equivalents ther Current Assets	16,590.59 6,806.84 5,841.67 163.03 1,123.23 3,003.17	17,227.7 7,025.6 6,549.5 91.0 1,041.2
(a) Inv (b) Fir i) ii) (c) Oth EQUI' 1 Equity (a) Sha (b) Oth	nt Assets ventories nancial Assets Trade Receivables Cash and Cash Equivalents Bank Balances other than cash and cash equivalents her Current Assets	6,806.84 5,841.67 163.03 1,123.23 3,003.17	7,025.6. 6,549.59 91.02 1,041.2:
(a) Inv (b) Fir i) ii) (c) Oth EQUI' 1 Equity (a) Sha (b) Oth	ventories nancial Assets Trade Receivables Cash and Cash Equivalents Bank Balances other than cash and cash equivalents her Current Assets	5,841.67 . 163.03 1,123.23 3,003.17	6,549.59 91.02 1,041.25
(b) Fir i) ii) iii) (c) Oth EQUI' 1 Equity (a) Sha (b) Oth	nancial Assets Trade Receivables Cash and Cash Equivalents Bank Balances other than cash and cash equivalents her Current Assets	5,841.67 . 163.03 1,123.23 3,003.17	6,549.59 91.02 1,041.25
(b) Fir i) ii) iii) (c) Oth EQUI' 1 Equity (a) Sha (b) Oth	nancial Assets Trade Receivables Cash and Cash Equivalents Bank Balances other than cash and cash equivalents her Current Assets	5,841.67 . 163.03 1,123.23 3,003.17	6,549.59 91.02 1,041.25
i) ii) iii) (c) Oth EQUI' 1 Equity (a) Sha (b) Oth	Trade Receivables Cash and Cash Equivalents Bank Balances other than cash and cash equivalents her Current Assets	. 163.03 1,123.23 3,003.17	91.02 1,041.25
ii) iii) (c) Oth EQUI' EQUI' Equity (a) Sha (b) Oth	Cash and Cash Equivalents Bank Balances other than cash and cash equivalents her Current Assets	. 163.03 1,123.23 3,003.17	91.02 1,041.25
EQUIT Equity (a) Sha (b) Oth	Bank Balances other than cash and cash equivalents her Current Assets	1,123.23 3,003.17	1,041.2
EQUI' 1 Equity (a) Sha (b) Oth	her Current Assets	3,003.17	
EQUI' EQUI' 1 Equity (a) Sha (b) Oth			2 768 0
EQUI' EQUI' 1 Equity (a) Sha (b) Oth		16,937.93	2,768.07 17,475.57
EQUIT 1 Equity (a) Sha (b) Oth	TOTAL ASSETS(1+2)	33,528.52	34,703.29
EQUIT 1 Equity (a) Sha (b) Oth		33,326.32	34,703.29
1 Equity (a) Sha (b) Oth	TY AND LIABILITIES		
1 Equity (a) Sha (b) Oth	TY		
(a) Sha (b) Oth	y attributable to owners of the parent		
(b) Oth			
	are Capital	2,919.50	2,919.50
2 Non-co	her Equity	17,574.60	16,766.47
2 Non-co	TOTAL EQUITY	20,494.10	19,685.97
	ontrolling Interest	(69.57)	(0.10)
	one only interest	(68.57)	(8.49)
	TOTAL EQUITY (1+2)	20,425.53	19,677.47
LIABI	LITIES		3
1 Non-Ci	urrent Liabilities		
(a) Fina	ancial Liabilities		
275 (1873)	Borrowings	2.666.27	
	Lease Liabilities	2,666.37	2,990.33
		963.71	1,067.68
	ferred Tay Liabilities (Not)	1,423.59	1,579.72
(c) Our	ferred Tax Liabilities (Net) er Non-Current Liabilities	703.06	629.50 6,267.22

	Particulars	As at 30th September, 2024 (unaudited)	As at 31st March, 2024 (Audited)
2	Current Liabilities		
	(a) Financial Liabilities		
	i) Borrowings	1,858.50	1,389.08
	ii) Lease Liabilities	198.80	176.98
	iii) Trade Payables		
	-Total Outstanding Dues of Micro & Small Enterprises	655.07	686.89
	-Total Outstanding Dues of Others	2,865.23	4,207.43
	iv) Other Financial Liabilities	-	9X
	(b) Other Current Liabilities	1,288.61	1,834.01
	(c) Provisions	362.82	344.84
	(d) Current Tax Liabilities (Net)	117.23	119.35
11	Total Current Liabilities	7,346.26	8,758.59
g	TOTAL LIABILITIES (1 + 2)	13,102.99	15,025.81
	TOTAL EQUITY AND LIABILITIES (B+C)	33,528.52	34,703.29

Notes:

- 1 The above results have been reviewed by the Audit Committee and taken on record by the Board of Directors in its meeting held on 14th November, 2024.
- The Statutory Auditors of the Company have carried out a Limited Review of the Result for the Quarter and Half Year ended on 30th September, 2024. The Management has excercised necessary due diligence to ensure that such financial results provide a true & fair view of the affairs of the Company.
- The Financial Results are prepared in accordance with Indian Accounting Standards ('Ind AS') notified under section 133 of the Companies Act, 2013 read together with the Companies (Indian Accounting Standards) Rules, 2015 (as amended).
- The Company is primarily engaged in business of plastic products which constitute a single reportable segment in accordance with IND AS 108 "Segment reporting."
- The previous year figures have been regrouped/reclassified wherever necessary to make them comparable with the current year figures.

For and on behalf of Board of Director of
For Texmo Pipes and Products Ltd.

Burhanpur, November 14th, 2024

Sanjay Kumar Agrawal Managing Director

DIN: 00316249

Consolidated Statement of Cash Flows for the year ended 30th September, 2024

(Rs. In Lakhs) Half Year ended 30th September, Year ended 31st March, 2024 Sno. Particulars 2024 [Unaudited] [Audited] A. CASH FLOW FROM OPERATING ACTIVITIES Profit before Tax 854.17 1.013.89 Adjustments for : Depreciation and Amortization Expense 683.81 1,064.33 Interest on Lease Liabilities 55.03 113.82 Other Finance Costs 326.34 720.01 **Bad Debts** 706.72 Provision for Impairment of Debtors 498.23 412.08 Interest Income (43.34)(92.55)Net Loss/(Gain) on Sale of Assets 0.09 3.08 Net Loss/(Gain) on Assets held for sale (5.35)Remeasurement of Defined Benefit Plans (10.77)(21.53)Exchange Difference on Translation of Financial Statements & (3.93)555.53 Others Losses Attributable to Minority Interest 60.08 1.565.53 5.11 3,461,24 **Operating Profit before Working Capital Changes** 2,419.70 4,475.14 Net change in: Inventories 218.81 39.72 Trade Receivables 209.69 (1.507.11)Other Financial Assets (81.98)(236.27)Other Current Assets (235.10)(583.16)Trade Payables (1,374.02)111.00 Other Current Liabilities (545.40)185.54 **Short Term Provisions** 17.98 (1,790.01)102.86 (1,887.42)Cash generated from/ (used in) Operations 629.69 2,587.72 Direct Taxes Paid (Net) (249.67)(607.86)Net Cash generated from/ (used in) Operating Activities 380.02 1,979.86 B. **CASH FLOW FROM INVESTING ACTIVITIES** Purchase of Property, Plant and Equipment and Intangibles (688.07)(3,722.09)Sale/ Disposals of Property, Plant and Equipment 1,380.08 34.83 Sale/ Disposals of Assets Held for Sale 16.10 Movement in Other Non-Current Assets 3.94 (40.08)Purchase of Goodwill (4.57)Movement in Deposits (742.71)Interest Received 43.34 92.55 Net Cash generated from/ (used in) Investing Activities (3.43)(3,623.27)C. CASH FLOW FROM FINANCING ACTIVITIES (Repayment)/Proceeds of Long-term Borrowings (323.97)1,644.58 (Repayment)/Proceeds from Short term Borrowings 469.42 937.42 (Repayment)/Proceeds of Other Non Current Liablities 73.57 61.66 Payment of Lease Liabilities including Interest thereon (137.18)(242.89)Increase/ (Decrease) in Minority Interest (60.08)(8.49)**Finance Costs** (326.34)(720.01)Net Cash generated from/ (used in) Financing Activities (304.58)1,672.26

Consolidated Statement of Cash Flows for the year ended 30th September, 2024 (Cont....)

(Rs. In Lakhs)

Particulars		ended 30th 24 [Unaudited]	31st March, 2024 udited]
NET CHANGE IN CASH AND CASH EQUIVALENTS [A+B+C] Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of the year Components of cash and cash equivalents as at the year end: Balance with Banks in Current Accounts	72.01	28.8	
Cash and cash equivalents at th	e beginning of the year	91.02	62.1
Cash and cash equivalents at	the end of the year	163.03	91.0
(17)	n equivalents		
Balance with Banks in Current A	ccounts	142.55	73.4
Cash on Hand		20.48	17.5
Cash and cash equivalents at	the end of the year	163.03	91.0

For and on the behalf of the Board of Directors of Texmo Pipes & Products Ltd.

Burhanpur, November 14th, 2024

Sanjay Kumar Agrawal Managing Director

Managing Director DIN: 00316249



M/s. Anil Kamal Garg & Company

CHARTERED ACCOUNTANTS

"Kamal Kripa", 97, Jaora Compound, Indore - 452 001 (M.P.) Phone : 0731-2700940, 2704354

Independent Auditors' Limited Review Report on Quarterly and Half Yearly Unaudited Consolidated Financial Results of Texmo Pipes and Products Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
TEXMO PIPES AND PRODUCTS LIMITED

- [1] We have reviewed the accompanying Statement of unaudited consolidated financial results of **Texmo Pipes and Products Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter ended 30th September, 2024 and year to date results for the period from 1st April, 2024 to 30th September, 2024 ("the Statement"), being submitted by the Parent pursuant to the requirements 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 Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in 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 thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
- [3] We conducted our review of the Statement in accordance with the Standard on Review 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 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.



We also performed procedures in accordance with the Circular issued by the Securities and Exchange Board of India under regulation 33(8) of the SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.

[4] The Statement includes the results of the following entities:

Parent Company:

INDORE

Texmo Pipes and Products Limited

Subsidiary Companies:

- 1. Tapti Pipes & Products Ltd. FZE, U.A.E.
- 2. Shree Venkatesh Polymers Private Limited
- 3. Shree Venkatesh Industries Private Limited
- Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ("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.
 - We did not review the interim unaudited financial results/information of the one subsidiary included in the consolidated unaudited financial results, whose interim financial results/information reflect total revenues of Rs. Nil, total net loss after tax of Rs. Nil and total comprehensive income of Rs. Nil, for the half year ended 30th September 2024, as considered in the consolidated unaudited financial results. One of the subsidiaries is located outside India whose financial results and other financial information has been prepared in accordance with accounting principles generally accepted in its country. The Parent's management has converted the financial results of subsidiary located outside India from accounting principles generally accepted in its country to accounting principles generally accepted in India.

Contd. 3

The interim financial results/information of the subsidiaries has not been reviewed by their auditors and has been provided to us by the Management. We consider the interim unaudited financial results/information of the subsidiaries as certified by the management. Our conclusion on the statement is not modified in respect of the above matter.

For: Anil Kamal Garg & Company

Chartered Accountants

Registration No. 004186C

(Devendra Bansal)

RED ACOMembership No. 078057

ICAI UDIN: 24078057BKGPFW5292

Place: Indore

Dated: November 14th, 2024