

November 08, 2024

To,
BSE Limited,
P. J. Towers,
Dalal Street,
Mumbai – 400001
Scrip Code: 532687

To,
National Stock Exchange of India Ltd.,
Exchange Plaza,
Bandra Kurla Complex,
Bandra East, Mumbai – 400051
Symbol: REPRO

Dear Sir/Madam,

Sub: Outcome of Board Meeting held on November 08, 2024

Pursuant to the Regulation 30 read with Schedule III of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 and other regulations if applicable, we hereby inform you that the Board of Directors of the Company at its meeting held today i.e. November 08, 2024 have, inter-alia considered and approved the Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter and half year ended September 30, 2024.

Accordingly, please find enclosed the Unaudited Financial Results (Standalone and Consolidated) along with Limited Review Report of the Statutory Auditors for the quarter ended September 30, 2024 pursuant to Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

The meeting of the Board of Directors commenced at 12.30 p.m. and concluded at 4.00 p.m.

This is for your information and records.

Thanking you,

Yours faithfully,

For **Repro India Limited**

Almina Shaikh
Company Secretary & Compliance Officer

Encl: as above

Independent Auditor's Review Report on consolidated unaudited financial results of Repro India Limited for the quarter and year to date pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Repro India Limited

1. We have reviewed the accompanying Statement of consolidated unaudited financial results of **Repro India Limited** (hereinafter referred to as 'the Holding Company'), its subsidiaries, (the Holding Company and its subsidiaries together referred to as the 'Group') for the quarter ended September 30, 2024 and the year to-date results for the period from April 01, 2024 to September 30, 2024 ('the Statement') attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the Regulations. 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33 (8) of the Regulations, to the extent applicable.

4. This Statement includes the results of the Holding Company and the following entities:

Sr. No	Name of the Entity	Relationship with the Holding Company
1.	Repro Books Limited	Wholly-owned Subsidiary
2.	Repro DMCC	Wholly-owned Subsidiary

5. Based on our review conducted and procedures performed as stated in paragraph 3 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 Ind AS 34 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



MSKA & Associates

Chartered Accountants

6. We did not review the interim financial information of subsidiaries included in the Statement, whose interim financial information (before consolidation adjustments) reflect total assets of Rs. 8,030 lakhs as at September 30, 2024 and total revenues of Rs. 6,213 lakhs and Rs. 11,182 lakhs, total net profit after tax of Rs. 180 lakhs and Rs. 183 lakhs and total comprehensive income of Rs. 179 lakhs and Rs. 181 lakhs, for the quarter ended September 30, 2024 and for the period from April 01, 2024 to September 30, 2024, respectively, and cash flows (net) of Rs. (21) lakhs for the period from April 01, 2024 to September 30, 2024, as considered in the Statement.

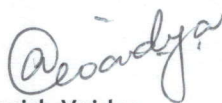
This interim financial information have been reviewed by other auditor whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on the report of the other auditor and the procedures performed by us as stated in paragraph 3 above.

Our conclusion is not modified in respect of the above matter with respect to our reliance on the work done by and report of the other auditor.

7. The Statement includes the interim financial information of a subsidiary which has not been reviewed by their auditor, whose interim financial information (before consolidation adjustments) reflect total assets of Rs. 30 lakhs as at September 30, 2024, total revenue of Rs. Nil and Rs. Nil, total net profit after tax of Rs. Nil and Rs. Nil and total comprehensive income of Rs. Nil and Rs. Nil for the quarter ended September 30, 2024 and for the period from April 01, 2024 to September 30, 2024 respectively, and cash flows (net) of Rs. Nil for the period from April 01, 2024 to September 30, 2024, as considered in the Statement. This interim financial information have been furnished to us by the Management and our conclusion on the Statement in so far as it relates to the amounts and disclosures included in respect of this subsidiary is based solely on such management prepared unaudited interim financial information. According to the information and explanations given to us by the Management, this interim financial information are not material to the Group.

Our conclusion is not modified in respect of the above matter with respect to our reliance on the financial result certified by the management.

For M S K A & Associates
Chartered Accountants
ICAI Firm Registration No.105047W


Amrish Vaidya
Partner
Membership No.: 101739
UDIN: 24101739BKEZWM 2590



Place: Mumbai
Date: November 08, 2024

Repro India Limited
CIN: L22200MH1993PLC071431

11th Floor, Sun Paradise Business Plaza, B Wing, Senapati Bapat Marg, Lower Parel, Mumbai - 400013
Statement of Unaudited Consolidated Financial Results for the quarter and half year ended September 30, 2024

Rs in Lakhs (Except for earnings per share)

Particulars	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Quarter Ended 30 Sept 2024	Quarter Ended 30 June 2024	Quarter Ended 30 Sept 2023	Six months Ended 30 September 2024	Six months Ended 30 September 2023	Year Ended 31 March 2024
1 Income						
a) Revenue from Operations	10,466	11,229	11,687	21,695	23,640	47,946
b) Other Income	152	53	90	205	125	215
Total Income	10,618	11,282	11,777	21,900	23,765	48,161
2 Expenses						
a) Cost of materials consumed & Purchased of goods	6,381	6,524	6,942	12,905	12,964	25,797
b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(385)	(247)	(487)	(632)	194	746
c) Employee benefits expense	1,188	1,037	1,072	2,225	2,028	4,030
d) Finance costs	205	214	311	419	590	973
e) Depreciation and amortisation expense	762	758	742	1,520	1,472	2,967
f) Other expenses	2,912	2,982	2,998	5,894	6,010	12,201
Total expenses	11,063	11,268	11,578	22,331	23,258	46,714
3 Profit before tax (1-2)	(445)	14	199	(431)	507	1,447
4 Tax Expenses						
a) - Current tax	-	1	-	1	-	184
b) - Deferred tax charge/(credit)	-	-	4	-	8	102
c) - Tax expense for earlier period	-	-	-	-	(31)	(31)
d) - MAT credit	-	-	-	-	31	(18)
Total tax expenses	-	1	4	1	8	237
5 Profit for the period after tax (3-4)	(445)	13	195	(432)	499	1,210
6 Other comprehensive income ('OCI')						
(i) Items that will not be reclassified to statement of profit or loss - actuarial gains and losses	(3)	(3)	6	(6)	20	(12)
(ii) Income tax on relating to items that will not be reclassified to profit or loss	1	0	(2)	1	(6)	3
Total other comprehensive income (net of tax)	(2)	(3)	4	(5)	14	(9)
7 Total comprehensive income for the year/period (5+6)	(447)	10	199	(437)	513	1,201
8 Paid-up equity share capital (Face value Rs. 10/- per share)	1,430	1,430	1,426	1,430	1,426	1,430
9 Other Equity	-	-	-	-	-	37,308
10 Earnings Per Share						
a) Basic	(3.12)	0.09	1.49	(3.02)	3.82	8.77
b) Diluted	(3.12)	0.09	1.47	(3.02)	3.77	8.66



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Repro India Limited

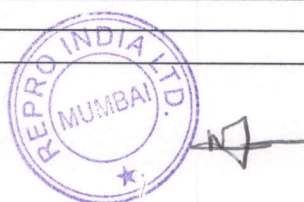
CIN: L22200MH1993PLC071431

11th Floor, Sun Paradise Business Plaza, Senapati Bapat Marg, Lower Parel, Mumbai - 400013

Unaudited Consolidated Balance Sheet as at September 30, 2024

(Rs. In lakhs)

Particulars	As at September 30, 2024 (Unaudited)	As at March 31, 2024 (Audited)
Assets		
Non Current assets		
(a) Property, Plant and equipment	19,709	20,256
(b) Right of use assets	2,113	1,444
(c) Capital work-in-progress	1,900	1,174
(d) Goodwill	110	110
(e) Other Intangible assets	920	1,055
(f) Intangibles Assets under Development	5,481	3,824
(g) Financial Assets		
(i) Other Financial Asset	275	325
(h) Deferred tax assets (net)	3,341	3,341
(i) Non current tax assets (net)	625	424
(j) Other non-current assets	1,091	535
Total non-current assets	35,565	32,488
2) Current Assets		
(a) Inventories	5,084	4,693
(b) Financial Assets		
(i) Current investment	53	51
(ii) Trade receivables	5,542	7,978
(iii) Cash and cash equivalents	127	558
(iv) Other bank balances	257	212
(v) Others financial assets	149	1,122
(c) Other current assets	2,670	2,553
	13,882	17,167
(d) Assets classified as held for sale	528	528
Total current assets	14,410	17,695
Total assets	49,975	50,183
Equity and Liabilities		
1) Equity		
(a) Equity share capital	1,430	1,430
(b) Other Equity	36,893	37,308
Total equity	38,323	38,738
2) Non current Liabilities		
(a) Financial Liabilities :		
(i) Borrowings	22	138
(ii) Lease Liabilities	1,668	1,380
(b) Provisions	516	475
Total non-current liabilities	2,206	1,993
3) Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	3,432	2,767
(ii) Lease Liabilities	874	592
(iii) Trade payables		
- total outstanding dues of micro enterprises and small enterprises.	124	66
- total outstanding dues of creditors others than micro enterprises and small enterprises.	4,264	4,838
(iv) Other financial liabilities	474	721
(b) Other current liabilities	174	357
(c) Provisions	104	111
Total current liabilities	9,445	9,452
Total liabilities	11,652	11,445
Total equity and liabilities	49,975	50,183

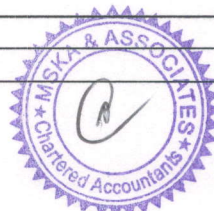
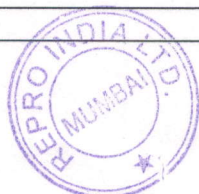


Repro India Limited
CIN: L22200MH1993PLC071431

11th Floor, Sun Paradise Business Plaza, Senapati Bapat Marg, Lower Parel, Mumbai - 400013
Unaudited Consolidated Cash Flow Statement for the period ended September 30, 2024

(Rs. in lakhs)

Particulars	Half year ended 30 September 2024 (Unaudited)	Half year ended 30 September 2023 (Unaudited)
Cash flow from operating activities		
(Loss)/Profit before tax	(431)	507
Adjustment for:		
Depreciation and amortisation	1,520	1,472
Unrealized foreign exchange (gain)	(71)	-
Provision for loss allowance for trade receivable	-	17
Reversal of sundry balance	(63)	-
Expenses on Employee stock options	9	8
Fair value of Investment in Mutual Fund	(2)	-
Interest expense	387	573
Interest income	(8)	(4)
Operating Profit before working capital changes	1,341	2,573
Working capital adjustments		
(Decrease) in trade payables	(574)	(1,348)
Increase/(Decrease) in current provisions	10	(9)
Increase/(Decrease) in non-current provisions	25	(50)
(Decrease) in other current liabilities	(183)	(159)
Increase/(Decrease) in other financial liabilities	48	(109)
(Increase) in other bank balance	(1)	(1)
Decrease in trade receivables	2,641	678
(Increase)/Decrease in Inventories	(391)	248
Decrease in Loans and advances	4	-
Decrease in other current financial assets	970	246
(Increase) in other current assets	(117)	(1,141)
(Increase)/Decrease in other non current assets	(104)	32
(Increase)/Decrease in other non current financial assets	(103)	896
Cash generated from operations	3,566	1,856
Income tax (Paid)/refund	(198)	11
Net cash generated from operating activities (A)	3,368	1,867
Cash flows from investing activities		
Net purchase of property, plant and equipment including (intangible assets),Capital work in progress and capital advance	(3,411)	(2,124)
Proceeds from maturity of bank deposits	64	-
Purchase of Investment	-	(115)
Purchase of Investment in Subsidiary	(11)	-
Decrease in bank deposits	-	(36)
Interest received	8	4
Net Cash Flow (used) in Investing Activities (B)	(3,350)	(2,271)
Cash flows from financing activities		
(Repayment) of long term borrowings	(117)	(5,355)
Proceeds from long-term borrowings	-	564
Proceeds from short-term borrowings	665	-
(Repayment) from short-term borrowings	-	(1,080)
(Repayment) of Lease Liabilities	(808)	(717)
Interest paid	(189)	(425)
Proceeds from issuance of equity shares	-	7,778
Net cash flow (used in)/generated from financing activities (C)	(449)	765
Net (decrease)/Increase in cash and cash equivalents (A+B+C)	(431)	361
Cash and cash equivalents at the beginning of the period	558	157
Cash and cash equivalents at the end of the period	127	518
Components of cash and cash equivalents		
Cash on hand	1	1
Bank balances in current account	126	517
Total Cash and Cash equivalents	127	518



Repro India Limited

CIN: L22200MH1993PLC071431

11th Floor, Sun Paradise Business Plaza, B Wing, Senapati Bapat Marg, Lower Parel, Mumbai – 400013

Notes to the unaudited Consolidated Financial results:

- 1) The Consolidated unaudited financial results for the quarter and half yearly ended September 30, 2024, have been reviewed by the Audit Committee and approved by the Board of Directors of Repro India Limited ("the Company") and its subsidiaries (together referred to as "the Group") at their meeting held on November 08, 2024, and are available on the Company's website - www.reproindia.com and on the websites of BSE (www.bseindia.com) and NSE (www.nseindia.com). The Statutory auditors of the Company have expressed an unmodified opinion on the Consolidated unaudited financial results.
- 2) These unaudited consolidated financial results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules thereunder and in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.
- 3) The workers of Mahape factory are on strike since April 08, 2017. Repro India Limited ("the Holding Company") has declared the factory as closed consequent upon the order from Hon'ble High Court of Bombay for closure of the factory as applied for is deemed to have been granted and as such the closure of the factory is confirmed and came into effect from May 06, 2020.
- 4) As the Group's business activity falls within one segment viz. value added print solutions, the disclosure requirements of Ind AS 108 Operating Segment, are not applicable.
- 5) Figures for the previous periods are re-classified / re-arranged / re-grouped, wherever necessary, to correspond with the current period's classification and disclosures.

For REPRO INDIA LIMITED



Mukesh Dhruve
Whole time Director
DIN No. 00081424



Place: Mumbai

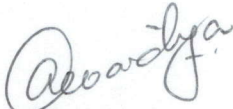
Date: November 08, 2024

Independent Auditor's Review Report on Standalone unaudited financial results of Repro India Limited for the quarter and year to date pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To The Board of Directors of Repro India Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results of Repro India Limited (hereinafter referred to as 'the Company') for the quarter ended September 30, 2024 and the year to-date results for the period from April 01, 2024 to September 30, 2024 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').
2. This Statement, which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the Regulations. 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act 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 stated in paragraph 3 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 Ind AS 34 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M S K A & Associates
Chartered Accountants
ICAI Firm Registration No.105047W



Amrisha Vaidya
Partner

Membership No.: 101739

UDIN: 24101739BKEZWL9556

Place: Mumbai

Date: November 08, 2024



	Particulars	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
		Quarter Ended 30 September 2024	Quarter Ended 30 June 2024	Quarter Ended 30 September 2023	Six months Ended 30 September 2024	Six months Ended 30 September 2023	Year Ended 31 March 2024
1	Income						
a)	Revenue from Operations	4,963	6,887	7,417	11,850	15,497	31,767
b)	Other Income	151	52	90	203	125	209
	Total Income	5,114	6,939	7,507	12,053	15,622	31,976
2	Expenses						
a)	Cost of materials consumed	2,723	3,745	3,735	6,468	7,473	16,483
b)	Changes in inventories of finished goods, work-in-progress.	(7)	76	534	69	1,560	1,603
c)	Employee benefits expense	790	647	723	1,437	1,443	2,849
d)	Finance costs	203	211	309	414	586	966
e)	Depreciation and amortisation expense	730	724	703	1,454	1,392	2,819
f)	Other expenses	1,301	1,526	1,488	2,827	3,002	6,490
	Total expenses	5,740	6,929	7,492	12,669	15,456	31,210
3	Profit before tax (1-2)	(626)	10	15	(616)	166	766
4	Tax Expenses						
a)	- Current tax	-	-	-	-	-	-
b)	- Deferred tax charge/(credit)	-	-	-	-	-	-
c)	- Tax expense for earlier period	-	-	-	-	(31)	(31)
d)	- MAT credit	-	-	-	-	31	31
	Total tax expenses	-	-	-	-	-	-
5	Profit for the period after tax (3-4)	(626)	10	15	(616)	166	766
6	Other comprehensive income ('OCI')						
(i)	Items that will not be reclassified to statement of profit or loss - actuarial gains and losses	(2)	(2)	5	(4)	19	(7)
(ii)	Income tax on relating to items that will not be reclassified to profit or loss	0	0	(1)	0	(5)	2
	Total other comprehensive income (net of tax)	(2)	(2)	4	(4)	14	(5)
7	Total comprehensive income for the year/period (5+6)	(628)	8	19	(620)	180	761
8	Paid-up equity share capital (Face value Rs. 10/- per share)	1,430	1,430	1,426	1,430	1,426	1,430
9	Other Equity						36,274
10	Earnings Per Share:						
a)	Basic	(4.38)	0.07	0.12	(4.31)	1.25	5.56
b)	Diluted	(4.38)	0.07	0.11	(4.31)	1.23	5.49



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Repro India Limited

CIN: L22200MH1993PLC071431

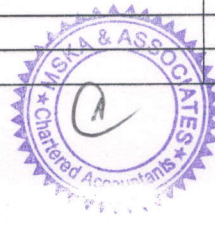
11th Floor, Sun Paradise Business Plaza, B Wing, Senapati Bapat Marg, Lower Parel, Mumbai - 400013

Statement of Unaudited Standalone Financial Results for the quarter and half year ended September 30, 2024

Unaudited Standalone Balance Sheet as at September 30, 2024

(Rs. in lakhs)

Particulars	As at September 30, 2024 (Unaudited)	As at March 31, 2024 (Audited)
Assets		
1) Non-current Assets		
(a) Property, plant and equipment	19,099	19,635
(b) Right of use assets	2,113	1,444
(c) Capital work-in-progress	1,900	1,174
(d) Goodwill	110	110
(e) Other Intangible assets	575	656
(f) Intangibles Assets under Development	2,703	2,122
(g) Financial Assets		
(i) Non-current Investments	503	492
(ii) Other Financial Asset	275	325
(h) Deferred tax assets (net)	3,328	3,328
(i) Non Current Tax Assets (Net)	525	328
(j) Other non-current assets	1,091	535
Total non-current assets	32,222	30,149
2) Current Assets		
(a) Inventories	3,371	3,680
(b) Financial Assets		
(i) Current investment	53	51
(ii) Trade receivables	6,613	8,773
(iii) Cash and cash equivalents	97	507
(iv) Other bank balances	227	183
(v) Others Financial Assets	139	110
(c) Other current assets	2,232	2,206
	12,732	15,510
(d) Assets classified as held for sale	528	528
Total current assets	13,260	16,038
Total assets	45,482	46,187
Equity and Liabilities		
1) Equity		
(a) Equity share capital	1,430	1,430
(b) Other Equity	35,676	36,274
Total equity	37,106	37,704
2) Non current Liabilities		
(a) Financial Liabilities :		
(i) Borrowings	22	138
(ii) Lease Liabilities	1,668	1,380
(b) Provisions	330	306
Total non-current liabilities	2,020	1,824
3) Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	3,432	2,767
(ii) Lease Liabilities	874	592
(iii) Trade payables		
- total outstanding dues of micro enterprises and small enterprises.	88	30
- total outstanding dues of creditors others than micro enterprises and small enterprises.	1,337	2,229
(iv) Other financial liabilities	402	665
(b) Other current liabilities	128	274
(c) Provisions	95	102
Total current liabilities	6,356	6,659
Total liabilities	8,376	8,483
Total equity and liabilities	45,482	46,187



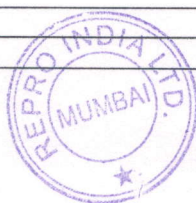
Repro India Limited
CIN: L22200MH1993PLC071431

11th Floor, Sun Paradise Business Plaza, B Wing, Senapati Bapat Marg, Lower Parel, Mumbai - 400013
Statement of Unaudited Standalone Financial Results for the quarter and half year ended September 30, 2024

Unaudited Standalone Cash Flow Statement for the half year ended September 30, 2024

(Rs. in lakhs)

Particulars	Half year ended 30 September 2024 (Unaudited)	Half year ended 30 September 2023 (Unaudited)
Cash flow from operating activities		
Profit/(Loss) before tax	(616)	166
Adjustments for:		
Depreciation and amortisation	1,454	1,392
Unrealised Foreign Exchange loss/(gain)	(71)	(21)
Fair value of Investment in Mutual Fund	(2)	-
Provision for loss allowance for trade receivable	-	17
Reversal of sundry balance	(63)	-
Expenses on Employee stock options	9	8
Interest expense	382	570
Interest income	(8)	(3)
Operating Profit before working capital changes	1,085	2,129
Working capital adjustments		
(Decrease) in trade payables	(833)	(2,082)
(Decrease) in current provisions	(7)	(9)
Increase/(Decrease) in non-current provisions	25	(54)
(Decrease) in other current liabilities	(146)	(129)
Increase/(Decrease) in other financial liabilities	32	(161)
Decrease in trade receivables	2,308	926
Decrease in Inventories	309	1,456
(Increase)/Decrease in other current financial assets	(29)	246
(Increase) in other current assets	(27)	(1,041)
(Increase)/Decrease in Other Non-Current Assets	(101)	32
(Increase) in Other financial Assets	(103)	-
Cash generated from operations	2,513	1,313
Income tax paid	(198)	-
Net cash generated from operating activities (A)	2,315	1,313
Cash flows from investing activities		
Net purchase of property, plant and equipment (including intangible assets), Capital work in progress and capital advance	(2,344)	(1,675)
Decrease/(Increase) in bank deposits	64	(36)
Purchase of Investment	-	(115)
Purchase of Investment in Subsidiary	(11)	-
Interest received	8	3
Net cash (used in) investing activities (B)	(2,283)	(1,823)
Cash flows from financing activities		
Proceeds from long-term borrowings	-	564
(Repayment) from long-term borrowings	(117)	(5,356)
Proceeds from short-term borrowings	665	-
(Repayment) from short-term borrowings	-	(1,077)
Proceeds from issuance of equity shares	-	7,778
Interest paid	(184)	(422)
Payment of Lease Liabilities	(806)	(717)
Net cash (used)/generated in financing activities (C)	(442)	770
Net (decrease)/increase in cash and cash equivalents (A+B+C)	(410)	260
Cash and cash equivalents at the beginning of the period	507	107
Cash and cash equivalents at the end of the period	97	367
Components of cash and cash equivalents		
Cash on hand	1	1
Bank balances in current account	96	366
Total Cash and Cash equivalents	97	367



Repro India Limited

CIN: L22200MH1993PLC071431

11th Floor, Sun Paradise Business Plaza, B Wing, Senapati Bapat Marg, Lower Parel, Mumbai – 400013

Notes to the unaudited Standalone Financial results:

- 1) The Standalone unaudited financial results for the quarter and half yearly ended September 30, 2024 ("the statement") were reviewed by the Audit Committee and approved by the Board of Directors of Repro India Limited ("Company") at their meeting held on November 8, 2024, and are available on the Company's website - www.reproindia.com and on the websites of BSE (www.bseindia.com) and NSE (www.nseindia.com). The Statutory auditors of the Company have expressed an unmodified opinion on standalone results.
- 2) These unaudited standalone financial results has been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules thereunder and in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.
- 3) The workers of Mahape factory are on strike since April 08, 2017. The Company has declared the factory as closed consequent upon the order from Hon'ble High Court of Bombay for closure of the factory as applied for is deemed to have been granted and as such the closure of the factory is confirmed and came into effect from May 06, 2020.
- 4) As the Company's business activity falls within one segment viz. value added print solutions, the disclosure requirements of Ind AS 108 Operating Segment, are not applicable.
- 5) Figures for the previous periods are re-classified / re-arranged / re-grouped, wherever necessary, to correspond with the current period's classification and disclosures.

For REPRO INDIA LIMITED



Mukesh Dhruve
Whole time Director
DIN No. 00081424



Place: Mumbai

Date: November 08, 2024