



Sprayking Agro Equipment Ltd.

MANUFACTURERS OF ALL KINDS OF AGRICULTURE PARTS

CIN No.: L29219GJ2005PLC045508

Plot No. 4009 & 4010, GIDC, Phase III, Dared, Udyognagar, Jamnagar, Kalavad, Gujarat-361004, INDIA.
Mobile: +91 93283 77772, 93284 27772 Email: spraykingagro@yahoo.com, csspraykingagro@gmail.com

November 13, 2024

To,
Listing Department,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001

Scrip Code- 540079

Dear Sir / Madam,

Sub: Outcome of Board Meeting held on 13th November, 2024.

In continuation of our letter dated November 07, 2024, pursuant to regulation 33 read with Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors the Company at their meeting held today i.e. November 13, 2024 at Registered Office of the Company, inter alia considered and approved the following;

1. The Unaudited Standalone Financial Results set out in compliance with Indian Accounting Standards (IND-AS) for the Half Year ended September 30, 2024 together with Limited review report.
2. The Unaudited Consolidated Financial Results set out in compliance with Accounting Standards (AS) for the Half Year ended September 30, 2024 together with Limited review report.

The Unaudited Financial Results, duly approved by the Board of Directors of the Company in their meeting held today i.e. November 13, 2024, together with Limited review report thereon are enclosed.

The aforesaid results are also being disseminated on Company's website at <http://www.spraykingagro.com/ir.html>

The Board Meeting commenced at 05:00 P.M. and concluded at 05:45 P.M.

You are requested to kindly update above information on your record.

Thanking You,

FOR SPRAYKING AGRO EQUIPMENT LIMITED

Hitesh Pragajibhai Dudhagara
Managing Director
DIN: 00414604



B.B. Gusani & Associates
Chartered Accountants

CA BHARGAV B. GUSANI
M bhargavgusani77@gmail.com

Independent Auditor's Review Report on Quarterly Unaudited Standalone Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 (as amended)

**To The Board of Directors of
Spraying Limited**

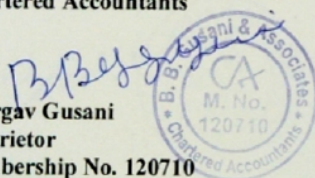
We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **M/s Spraying Limited** ("the Company") for the quarter ended 30th September 2024 ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 as amended.

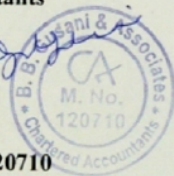
This Statement, which is the responsibility of the Company's management and approved by the Board of Directors at their meeting held on 13th November 2024, has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standards 34 "Interim Financial Reporting" (Ind AS 34), as prescribed under section 133 of the Companies Act, 2013 as amended, read with the relevant rules issued thereunder and other accounting principles generally accepted in India. 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 Engagement (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 financial 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 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.

Based on our review of the Statement conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For B B Gusani & Associates
Chartered Accountants**


Bhargav Gusani
Proprietor
Membership No. 120710
Firm Regn. No. 140785W
UDIN: 24120710BJZWPG6655
Date: 13th November 2024
Place: Jamnagar



**Office Address: 215, Manek Centre, P.N. Marg,
Jamnagar - 361 001 (Gujarat) India.**

SPRAYKING LIMITED
(Previously known as Spraking Agro Equipment Limited)

CIN: L29219GJ2005PLC045508
Registered Office: Plot No. 4009 & 4010, GIDC, Phase III Dared Jamnagar, Udyognagar, Jamnagar, Kalavad, Gujarat, India, 361004
Website: www.spraykingagro.com

Statement of Unaudited Standalone Financial Results for the Quarter and Six Months ended September 30, 2024

Particulars	Quarter Ended			Half Year Ended		For The Year
	30-09-24	30-06-24	30-09-23	30-09-24	30-09-23	31-03-24
A Date of start of reporting period	01-07-24	01-04-24	01-07-23	01-04-24	01-04-23	01-04-23
B Date of end of reporting period	30-09-24	30-06-24	30-09-23	30-09-24	30-09-23	31-03-24
C Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Revenue From Operations						
(a) Revenue From Operations	1,594.34	2,009.20	1,596.40	3,603.54	2,123.13	3,113.79
(b) Other Income	7.08	5.32	10.11	12.40	10.22	30.27
Total Revenue from operations (net)	1,601.42	2,014.52	1,606.51	3,615.94	2,133.35	3,144.06
Expenditure						
(a) Cost of materials consumed	1,613.09	1,323.77	1,212.32	2,936.86	1,547.28	2,940.55
(b) Purchases of stock-in-trade	-	-	-	-	-	-
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(223.85)	316.93	(122.30)	93.08	24.40	(797.01)
(d) Employee benefit expense	26.34	16.95	15.60	43.29	17.71	50.90
(e) Finance Costs	32.06	18.52	(1.58)	50.58	7.82	36.97
(f) Depreciation and amortisation expense	29.53	29.29	4.44	58.81	7.49	44.88
(h) Other Expenses	67.07	102.50	298.80	169.57	319.27	512.14
Total expenses	1,544.24	1,807.96	1,407.28	3,352.20	1,923.97	2,788.43
Profit (loss) Before exceptional & Extraordinary Items and Tax	57.18	206.56	199.23	263.74	209.38	355.63
Exceptional Items						
Profit (loss) from ordinary activities before tax	57.18	206.56	199.23	263.74	209.38	355.63
Tax Expenses - Current Tax	22.48	54.15	51.94	76.63	54.58	72.56
(less): MAT Credit	-	-	-	-	-	-
Current Tax Expense Relating to Prior years	-	-	-	-	-	-
Deferred Tax (Assets)/Liabilities	(9.10)	2.16	(0.86)	(6.94)	(1.09)	14.00
Profit (loss) from ordinary activities	43.80	150.25	148.15	194.05	155.89	269.07
Other Comprehensive Income (OCI)						
Items that will not be reclassified to profit or loss	-	-	-	-	-	-
Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
Items that will be reclassified to profit or loss	-	-	-	-	-	-
Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
Total Profit After Other Comprehensive Income	43.80	150.25	148.15	194.05	155.89	269.07
Profit/(Loss) From Discontinuing Operation Before Tax	-	-	-	-	-	-
Tax Expenses of Discontinuing Operations	-	-	-	-	-	-
Net Profit/(Loss) from Discontinuing Operation After Tax	-	-	-	-	-	-
Profit(Loss) For Period Before Minority Interest	-	-	-	-	-	-
Share Of Profit / Loss Associates	-	-	-	-	-	-
Profit/Loss Of Minority Interest	-	-	-	-	-	-
Net Profit (+) / Loss (-) For the Period	43.80	150.25	148.15	194.05	155.89	269.07
Details of equity share capital						
Paid-up equity share capital	1,056.79	1,056.79	1,056.79	1,056.79	1,056.79	1,056.79
Face value of equity share capital (per share)	10.00	10.00	10.00	10.00	10.00	10.00
Other Equity As Per Balance sheet Of previous Year	-	1,874.60	-	-	1,571.61	1,686.93
Earnings per share (EPS) (Not Annualised)						
Basic earnings per share from continuing And Discontinuing operations	0.08	0.28	1.40	0.37	1.48	1.82
Diluted earnings per share from continuing And Discontinuing operations	0.08	0.28	1.40	0.37	1.48	1.82
Earnings per share (EPS) (Annualised)						
Basic earnings per share from continuing And Discontinuing operations	0.33	1.14	5.61	0.73	2.95	1.82
Diluted earnings per share from continuing And Discontinuing operations	0.33	1.14	5.61	0.73	2.95	1.82

Notes:-

- The above said financial results were reviewed by the Audit Committee and then approved by the Board of Directors at their respective Meetings held on 13th November, 2024.
- The Statutory Auditors have carried out limited review of the Unaudited Results of the Company for the Quarter and Half year ended 30/09/2024.
- The Statements is prepared in accordance with the requirement of Accounting Standards (AS) specified under section 133 of the Companies Act, 2013 read with rule 7 of the Companies (Accounts) Rules, 2014.
- These results have been prepared in accordance with the Indian Accounting Standard (referred to as "Ind AS") 34 - Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time.
- The Company has single reportable business segment. Hence, no separate information for segment wise disclosure is given in accordance with the requirements of Indian Accounting Standard (Ind AS) 108 - "Operating Segments".
- Statement of Assets and Liabilities and cashflow statement as on 30th September 2024 is enclosed herewith.
- The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable. The figures for quarter ended September 30, 2024 are provided by management which are not subject to limited review, but Management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs.

Date :- 13-11-2024
Place :- Jamnagar



For, Sprayking Limited
Hitesh Dudhagara
Chairman & Managing director
DIN: 00414604

SPRAYKING LIMITED
(Previously known as Spraking Agro Equipment Limited)

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Registered Office: Plot No. 4009 & 4010, GIDC, Phase III Dared Jamnagar, Udyognagar, Jamnagar, Kalavad, Gujarat, India, 361004
Website: www.spraykingagro.com

Statement of Unaudited Standalone Assets and Liabilities as on 30th September, 2024

		(Rs. In Lakh)	
Particulars		Half Year Ended	Year Ended
A	Date of start of reporting period	30-09-2024	31-03-2024
B	Date of end of reporting period	01-04-2024	01-04-2023
C	Whether results are audited or unaudited	30-09-2024	31-03-2024
		Unaudited	Audited
ASSETS			
1	Non-current assets		
a)	Property, Plant and Equipment	557.93	606.32
b)	Capital work-in-progress	-	-
c)	Investment Property	-	-
d)	Goodwill	-	-
e)	Other Intangible assets	-	-
f)	Intangible assets under development	-	-
g)	Biological Assets other than bearer plants	-	-
h)	Investments accounted for using equity method	-	-
i)	Financial Assets	-	-
(i)	Investments	610.64	610.74
(ii)	Trade receivables	-	-
(iii)	Loans	-	-
(iv)	Security Deposits	9.14	17.64
l)	Deferred Tax Assets (net)	-	-
j)	Other non-current assets	-	-
2	Current assets		
a)	Inventories	1,053.85	1,146.94
b)	Financial Assets	-	-
(i)	Investments	-	-
(ii)	Trade receivables	566.11	282.51
(iii)	Cash and Cash Equivalents	2.02	116.46
(iv)	Bank balances other than Cash and cash equivalents	-	-
(v)	Short Term Loans & Advances	5.77	-
(vi)	Others	17.32	-
c)	Current Tax Assets (Net)	-	-
d)	Other current assets	2,177.55	2,696.33
3	Non-current assets classified as held for sale		
		Total Assets	5,000.33
			5,476.94
EQUITY & LIABILITIES:			
Equity			
a)	Equity Share capital	1,056.79	1,056.79
b)	Other Equity	1,880.98	1,686.93
Liabilities			
1	Non-Current Liabilities		
a)	Financial Liabilities	-	-
(i)	Long Term Borrowings	1,651.94	426.73
(ii)	Trade payables	-	-
(iii)	Other financial liabilities (other than those specified in item (b), to be specified)	-	-
b)	Provisions	-	-
c)	Deferred tax liabilities (Net)	5.91	12.85
d)	Deferred government grants (non current)	-	-
e)	Other non-current liabilities	-	-
2	Current Liabilities		
a)	Financial Liabilities	-	-
(i)	Short Term Borrowings	-	247.96
(ii)	Trade payables	-	-
		Total Outstanding Dues of creditors micro and small enterprise	4.45
		Total Outstanding Dues of creditors other than micro and small enterprise	213.94
(iii)	Other financial liabilities	-	-
a)	Provisions	0.16	-
b)	Income/Current Tax Liabilities (Net)	149.23	65.41
c)	Other current liabilities	41.39	711.40
		Total Liabilities	5,000.33
			5,476.94

Date :- 13-11-2024
Place :- Jamnagar



For, Sprayking Limited

Hitesh Dudhagara
Chairman & Managing director
DIN: 00414604

SPRAYKING LIMITED
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CIN: L29219GJ2005PLC045508

Registered Office: Plot No. 4009 & 4010, GIDC, Phase II Dared Jamnagar, Udyognagar, Jamnagar, Kalavad, Gujarat, India, 361004

Website: www.spraykingagro.com

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

Particulars	As on	As on
	30th September, 2024	30th September, 2023
	Rs. In Lakhs	Rs. In Lakhs
A. Cash flow from operating activities		
Profit before Tax	263.74	209.38
Adjustments for:		
Depreciation and amortisation	58.81	7.49
Interest Income	-	0.11
Finance costs	50.58	7.82
Operating profit / (loss) before working capital changes	373.13	224.80
Movements in Working Capital		
(Increase) / Decrease Inventories	93.09	219.29
(Increase) / Decrease Short-term loans and advances	495.69	(789.30)
Increase / (Decrease) Trade payables	(1,053.92)	533.77
(Increase) / Decrease Trade Receivables	(283.60)	412.40
Increase / (Decrease) Short Term Provisions	6.35	0.39
Increase / (Decrease) Deposits	8.50	(4.47)
Increase / (Decrease) Other current liabilities	(670.01)	(9.54)
Net Cash Generated/(Used in) Operations	(1,403.90)	362.54
Direct Taxes Paid including for past years	-	(80.69)
Net cash flow from / (used in) operating activities (A)	(1,030.76)	506.65
B. Cash flow from Investing activities		
Interest received	-	0.11
Purchase of Fixed Assets	(10.42)	(15.17)
Purchase of Investments	0.08	(510.00)
Net cash flow from / (used in) investing activities (B)	(10.34)	(525.06)
C. Cash flow from financing activities		
Finance cost	(50.58)	(7.82)
Increase / (Decrease) Long Term Borrowings	1,225.21	(1.76)
Increase / (Decrease) Short Term Borrowings	(247.96)	27.17
Net cash flow from / (used in) financing activities (C)	926.66	17.59
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	(114.44)	(0.82)
Cash and cash equivalents at the beginning of the year	116.46	1.17
Cash and cash equivalents at the end of the year *	2.02	0.35
** Comprises:		
(a) Cash on hand	1.60	0.21
(b) Balances with banks		
(i) In current accounts	0.42	0.14
(ii) In deposit accounts	-	-
	2.02	0.35

Date :- 13-11-2024
Place :- Jamnagar



For, Sprayking Limited

Hitesh Dudhagara
Chairman & Managing director
DIN: 00414604



B.B. Gusani & Associates
Chartered Accountants

CA BHARGAV B. GUSANI
M bhargavgusani77@gmail.com

Independent Auditor's Review Report on Quarterly Unaudited Consolidated Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 (as amended)

**To The Board of Directors of
Sprayking Limited**

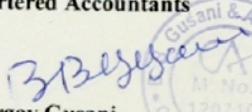
We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Sprayking Limited** ("the Holding Company") and its subsidiary firm **Narmadesh Brass Industries limited** for the quarter ended 30th September 2024 ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 as amended.

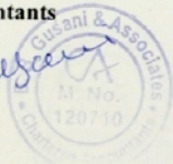
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We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial 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 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.

Based on our review of the Statement conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For B B Gusani & Associates
Chartered Accountants**


Bhargav Gusani
Proprietor
Membership No. 120710
Firm Regn. No. 140785W
UDIN: 24120710BJZWP4432
Date: 13th November 2024
Place: Jamnagar



**Office Address: 215, Manek Centre, P.N. Marg,
Jamnagar - 361 001 (Gujarat) India.**

SPRAYKING LIMITED
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Website: www.spraykingagro.com

Statement of Unaudited Consolidated Financial Results for the Quarter and Six Months ended September 30, 2024

Particulars	Quarter Ended			Half Year Ended		For The Year Ended
	30-09-24	30-06-24	30-09-23	30-09-24	30-09-23	31-03-24
A Date of start of reporting period	01-07-24	01-04-24	01-07-23	01-04-24	01-04-23	01-04-23
B Date of end of reporting period	30-09-24	30-06-24	30-09-23	30-09-24	30-09-23	31-03-24
C Report	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated
D Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Revenue From Operations						
(a) Revenue From Operations	2,824.22	3,581.08	3,251.06	6,405.30	4,884.96	10,166.44
(b) Other Income	13.14	5.31	11.02	18.45	11.13	37.12
Total Revenue from operations (net)	2,837.37	3,586.39	3,262.08	6,423.76	4,896.09	10,203.57
Expenditure						
(a) Cost of materials consumed	2,758.94	2,748.90	2,257.73	5,507.84	3,695.56	9,148.08
(b) Purchases of stock-in-trade	-	-	-	-	-	-
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(397.35)	205.12	114.87	(192.23)	15.30	(1,169.33)
(d) Employee benefit expense	70.45	65.96	76.11	136.41	118.04	248.44
(e) Finance Costs	67.08	43.00	19.98	110.08	44.10	135.83
(f) Depreciation and amortisation expense	69.88	71.40	39.63	141.28	77.28	194.57
(g) Other Expenses	137.24	122.14	364.19	259.30	416.45	403.08
Total expenses	2,706.23	3,256.52	2,872.51	5,962.75	4,366.73	8,960.67
Profit (loss) Before exceptional & Extraordinary items and Tax	131.14	329.87	389.57	461.01	529.36	1,242.89
Exceptional items	-	-	-	-	-	-
Profit (loss) from ordinary activities before tax	131.14	329.87	389.57	461.01	529.36	1,242.89
Tax Expenses - Current Tax	42.16	91.77	116.66	133.93	152.68	332.06
(less):- MAT Credit	-	-	-	-	-	-
Current Tax Expense Relating to Prior years	-	-	-	-	-	-
Deferred Tax (Assets)/Liabilities	(1.78)	3.34	(1.09)	1.56	(1.09)	19.23
Profit (loss) from ordinary activities	90.75	234.76	274.00	325.51	377.77	891.60
Other Comprehensive Income (OCI)						
Items that will not be reclassified to profit or loss	-	-	-	-	-	-
Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
Items that will be reclassified to profit or loss	-	-	-	-	-	-
Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
Total Profit After Other Comprehensive Income	90.75	234.76	274.00	325.51	377.77	891.60
Profit/(Loss) From Discontinuing Operation Before Tax	-	-	-	-	-	-
Tax Expenses of Discontinuing Operations	-	-	-	-	-	-
Net Profit/(Loss) from Discontinuing Operation After Tax	-	-	-	-	-	-
Profit(Loss) For Period Before Minority Interest	-	-	-	-	-	-
Share Of Profit / Loss Associates	54.95	142.15	-	197.10	-	-
Profit/Loss Of Minority Interest	35.80	92.61	-	128.42	85.99	-
Net Profit (+) / Loss (-) For the Period	90.75	234.76	274.00	197.10	291.78	891.60
Details of equity share capital						
Paid-up equity share capital	1,056.79	1,056.79	1,056.79	1,056.79	1,056.79	1,056.79
Face value of equity share capital (per share)	10.00	10.00	10.00	10.00	10.00	10.00
Other Equity As Par Balance sheet Of previous Year	-	-	-	2,403.38	1,571.61	1,897.63
Earnings per share (EPS) (Not Annualised)						
Basic earnings per share from continuing And Discontinuing operations	0.17	0.44	2.59	0.37	2.76	6.03
Diluted earnings per share from continuing And Discontinuing operations	0.17	0.44	2.59	0.37	2.76	6.03
Earnings per share (EPS) (Annualised)						
Basic earnings per share from continuing And Discontinuing operations	0.69	1.78	10.37	0.75	5.52	6.03
Diluted earnings per share from continuing And Discontinuing operations	0.69	1.78	10.37	0.75	5.52	6.03
Notes:-						
1	The above said financial results were reviewed by the Audit Committee and then approved by the Board of Directors at their respective Meetings held on 13th November, 2024.					
2	The Statutory Auditors have carried out limited review of the Unaudited Results of the Company for the Quarter and Half year ended 30/09/2024.					
3	The Statements is prepared in accordance with the requirement of Accounting Standards (AS) specified under section 133 of the Companies Act, 2013 read with rule 7 of the Companies (Accounts) Rules, 2014.					
3	These results have been prepared in accordance with the Indian Accounting Standard (referred to as "Ind AS") 34 - Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time.					
4	The Company has single reportable business segment. Hence, no separate information for segment wise disclosure is given in accordance with the requirements of Indian Accounting Standard (Ind AS) 108 - "Operating Segments".					
5	Statement of Assets and Liabilities and cashflow statement as on 30th September 2024 is enclosed herewith.					

Date :- 13-11-2024
Place :- Jamnagar



For, Sprayking Limited

Hitesh Dudhagara
Chairman & Managing director
DIN: 00414604

SPRAYKING LIMITED
(Previously known as Spraking Agro Equipment Limited)

CIN: L29219GJ2005PLC045508

Registered Office: Plot No. 4009 & 4010, GIDC, Phase III Dared Jamnagar, Udyognagar, Jamnagar, Kalavad, Gujarat, India, 361004

Website: www.sprayingagro.com

Statement of Unaudited Consolidated Assets and Liabilities as on 30th September, 2024

Particulars		(Rs. In Lakh)	
		For the Period	Year Ended
A	Date of start of reporting period	30-09-2024	31-03-2024
B	Date of end of reporting period	01-04-2024	01-04-2023
C	Report	Consolidated	Consolidated
D	Whether results are audited or unaudited	Unaudited	Audited
ASSETS			
1	Non-current assets		
a)	Property, Plant and Equipment	1,304.23	1,429.27
b)	Capital work-in-progress	-	-
c)	Investment Property	-	-
d)	Goodwill	278.41	278.41
e)	Other Intangible assets	-	-
f)	Intangible assets under development	-	-
g)	Biological Assets other than bearer plants	-	-
h)	Investments accounted for using equity method	-	-
i)	Financial Assets	-	-
(i)	Investments	100.64	100.74
(ii)	Trade receivables	-	-
(iii)	Loans	-	-
(iv)	Security Deposits	76.36	17.64
i)	Deferred tax assets (net)	-	-
j)	Other non-current assets	-	67.21
2	Current assets		
a)	Inventories	2,876.94	2,684.71
b)	Financial Assets	-	-
(i)	Investments	-	-
(ii)	Trade receivables	1,562.57	972.09
(iii)	Cash and cash equivalents	100.14	343.37
(iv)	Bank balances other than Cash and cash equivalents	-	-
(v)	Short Term Loans & Advances	15.09	-
(vi)	Others	3,221.81	3,771.39
c)	Current Tax Assets (Net)	-	-
d)	Other current assets	-	-
3	Non-current assets classified as held for sale		
	Total Assets	9,536.18	9,569.82
EQUITY & LIABILITIES:			
Equity			
a)	Equity Share capital	1,056.79	1,056.79
b)	Other Equity	2,403.38	1,897.63
c)	Non Controlling Interest	432.83	380.24
Liabilities			
1)	Non-Current Liabilities		
a)	Financial Liabilities	-	-
(i)	Long Term Borrowings	-	481.13
(ii)	Trade payables	-	-
(iii)	Other financial liabilities (other than those specified in item (b), to be specified)	-	-
b)	Provisions	-	-
c)	Deferred tax liabilities (Net)	1.56	18.08
d)	Deferred government grants (non current)	-	-
e)	Other non-current liabilities	-	-
2)	Current liabilities		
a)	Financial Liabilities	-	-
(i)	Short Term Borrowings	5,208.56	2,962.89
(ii)	Trade payables	-	-
	Total Outstanding Dues of creditors micro and small enterprise	-	35.78
	Total Outstanding Dues of creditors other than micro and small enterprise	324.67	1,529.94
(iii)	Other financial liabilities	-	-
a)	Provisions	0.45	11.10
b)	Income/Current Tax Liabilities (Net)	(110.33)	325.92
c)	Other current liabilities	218.27	965.31
	Total Liabilities	9,536.18	9,569.82

Date :- 13-11-2024
Place :- Jamnagar



Hitesh Dudhagara
Chairman & Managing director
DIN: 00414604

SPRAYKING LIMITED
(Previously known as Spraking Agro Equipmnet Limited)

CIN: L29219GJ2005PLC045508

Registered Office: Plot No. 4009 & 4010, GIDC, Phase IIIDared Jamnagar, Udyognagar, Jamnagar, Kalavad, Gujarat, India, 361004

Website: www.spraykingagro.com

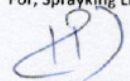
Statement of Unaudited Consolidated Cash Flow Statement for the half year ended September 30, 2024

Particulars	As on	
	30th September, 2024	30th September, 2023
	Consolidated Rs. In Lakhs	Consolidated Rs. In Lakhs
A. Cash flow from operating activities		
Profit before Tax	461.01	529.36
Adjustments for:		
Depreciation and amortisation	141.28	77.28
Interest Income	-	0.11
Changes in Equity	97.33	(243.43)
Finance costs	110.08	44.10
Operating profit / (loss) before working capital changes	809.69	407.42
Movements in Working Capital		
(Increase) / Decrease Inventories	(192.23)	(804.87)
(Increase) / Decrease Short-term loans and advances	(15.09)	(2,405.35)
(Increase) / Decrease Other Current assets	549.58	-
Increase / (Decrease) Trade payables	(1,241.05)	727.47
(Increase) / Decrease Trade Receivables	(590.48)	(328.00)
Increase / (Decrease) Short Term Provisions	(10.65)	7.17
Increase / (Decrease) Deposits	(58.72)	(71.48)
Increase / (Decrease) Other current liabilities	(763.55)	1,157.26
Net Cash Generated/(Used in) Operations	(2,254.98)	(1,717.80)
Direct Taxes Paid including for past years	(436.25)	(80.69)
Net cash flow from / (used in) operating activities (A)	(1,881.54)	(1,391.07)
B. Cash flow from Investing activities		
Interest received	-	0.11
Purchase of Fixed Assets	(16.25)	(41.66)
Goodwill Generated due to acquisition	0.00	(114.19)
Purchase of Investments	0.10	(510.00)
Net cash flow from / (used in) investing activities (B)	(16.15)	(665.74)
C. Cash flow from financing activities		
Finance cost	(110.08)	(44.10)
Increase / (Decrease) Long Term Borrowings	(481.13)	140.63
Increase / (Decrease) Short Term Borrowings	2,245.67	1,985.44
Net cash flow from / (used in) financing activities (C)	1,654.46	2,081.97
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	(243.23)	25.16
Cash and cash equivalents at the beginning of the year	343.37	1.17
Cash and cash equivalents at the end of the year *	100.14	26.33
* Comprises:		
(a) Cash on hand	2.22	3.02
(b) Balances with banks		
(i) In current accounts	97.92	23.31
(ii) In deposit accounts	-	-
	100.14	26.33

Date :- 13-11-2024
Place :- Jamnagar



For, Sprayking Limited


Hitesh Dudhagara
Chairman & Managing director
DIN: 00414604