



Ref No.: Minechem/Stock Exch/Letter/ 8310

November 16, 2024

**The Dy. General Manager,
Bombay Stock Exchange Limited
Corporate Relations & Services Dept.,
P.J. Towers, Dalal Street,
Mumbai - 400 001**

**The Dy. General Manager,
National Stock Exchange of India Ltd.,
Corporate Relations Dept.,
Exchange Plaza, C-1, Block-G
Bandra-Kurla Complex, Bandra (E),
Mumbai – 400 051**

Scrip Code: 527001

Scrip Code: ASHAPURMIN

Dear Sir/Madam,

Sub: Newspaper Publication – Extract of Financial Results

Please find enclosed herewith a copy of the Newspaper Advertisement of the Extract of Financial Results for the period ended September 30, 2024, published in the Newspapers viz. Business Standard & Navshakti.

This is for your information and record.

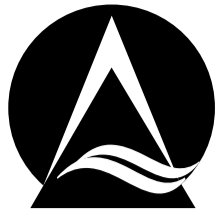
Thanking you,

Yours faithfully,
For **Ashapura Minechem Ltd.,**

**Sachin Polke
Company Secretary &
President (Corporate Affairs)**

Regd. Office :
Jeevan Udyog Building, 3rd Floor, 278, D. N. Road, Fort, Mumbai - 400 001. (India)
Tel.: +91-22 6665 1700 = Email: info@ashapura.com = www.ashapura.com

CIN No. L14108MH1982PLC026396



ASHAPURA
Group of Industries

ASHAPURA MINECHEM LIMITED

Registered Office: Jeevan Udyog Building, 3rd Floor, 278, D. N. Road, Fort, Mumbai - 400 001. Tel. No.: +91-22 66221700 Fax: +91-22 22079395 Website: www.ashapura.com
Investor Relations E-mail-ID: cosec@ashapura.com CIN: L14108MH1982PLC026396

STATEMENT OF STANDALONE / CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED 30TH SEPTEMBER, 2024

(₹ in Lacs)

PARTICULARS	STANDALONE						CONSOLIDATED					
	Quarter Ended		Half Year Ended		Year Ended		Quarter Ended		Half Year Ended		Year Ended	
	30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024	30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Income												
(a) Income from Operations	7,432.33	7,769.77	6,665.24	15,202.09	15,738.04	33,314.41	60,409.93	71,415.51	55,406.83	1,31,825.44	1,57,202.84	2,65,380.62
(b) Other Income	478.25	201.65	483.52	679.90	800.10	1,338.29	115.45	383.31	2,171.47	498.76	5,391.35	6,181.86
Total Income	7,910.57	7,971.42	7,148.76	15,881.99	16,538.14	34,652.70	60,525.38	71,798.81	57,578.30	1,32,324.20	1,62,594.19	2,71,562.47
2. Expenses												
(a) Cost of materials consumed	1,497.11	1,924.92	1,990.39	3,422.03	3,948.34	7,551.37	5,765.93	10,277.17	15,614.25	16,043.10	30,846.17	41,878.96
(b) Purchase of Stock-in-trade	490.99	807.37	410.83	1,298.36	964.82	2,961.81	2,092.51	3,304.79	865.65	5,397.30	7,373.46	10,818.85
(c) Changes in inventories	623.48	(488.99)	330.66	134.49	159.14	873.73	5,748.63	1,929.57	(8.52)	7,678.20	6,152.57	3,452.01
(d) Employee benefits expenses	757.55	742.96	815.97	1,500.51	1,637.55	3,189.81	3,660.35	3,602.58	2,903.34	7,262.93	5,690.17	12,466.40
(e) Finance costs	203.96	205.81	337.25	409.77	782.32	1,419.18	1,902.00	1,697.71	1,195.38	3,599.71	3,145.45	6,972.28
(f) Depreciation & amortisation expenses	215.88	258.14	252.79	474.02	508.57	1,026.05	1,967.67	1,686.21	1,932.04	3,653.88	3,758.66	7,862.62
(g) Selling & distribution expenses	1,069.23	661.63	564.08	1,730.86	1,090.81	3,027.27	29,863.53	36,089.75	27,427.23	65,953.28	79,707.97	1,42,078.95
(h) Other expenses	1,775.21	1,788.94	1,707.34	3,564.15	3,170.16	6,953.53	6,871.69	7,515.48	5,558.72	14,387.17	13,433.00	30,069.49
Total Expenses	6,633.41	5,900.78	6,409.31	12,534.18	12,261.71	27,002.74	57,872.32	66,103.25	55,488.08	1,23,975.57	1,50,107.45	2,55,599.55
3. Profit / (Loss) before exceptional items & tax (1-2)	1,277.17	2,070.64	739.45	3,347.81	4,276.43	7,649.95	2,653.06	5,695.56	2,090.22	8,348.63	12,486.74	15,962.92
4. Exceptional Items Gain / (Loss) (Refer Note 3)	-	-	1,036.62	-	1,073.35	7,454.84	-	-	1,036.62	-	906.87	9,843.44
5. Profit / (Loss) before tax (3+4)	1,277.17	2,070.64	1,776.07	3,347.81	5,349.78	15,104.80	2,653.06	5,695.56	3,126.84	8,348.63	13,393.61	25,806.36
6. Tax Expenses												
(a) Current tax	-	-	-	-	-	-	114.35	816.41	493.44	930.76	1,756.31	3,805.35
(b) Earlier years' tax	-	-	-	-	-	-	(653.80)	(0.91)	-	(654.71)	-	94.72
(c) Deferred tax (Refer Note 4)	(143.55)	(327.72)	(121.36)	(471.27)	(773.68)	(1,540.69)	(165.67)	(336.01)	(132.18)	(501.68)	(776.93)	(1,202.54)
Profit / (Loss) for the period (5-6)	1,420.72	2,398.36	1,897.43	3,819.08	6,123.46	16,645.48	3,358.19	5,216.08	2,765.58	8,574.26	12,414.22	23,108.83
8. Share of Profit / (Loss) of joint ventures & associates (net)	-	-	-	-	-	-	904.35	814.90	3,050.58	1,719.25	3,599.62	5,061.07
9. Profit / (Loss) for the period (7+8)	1,420.72	2,398.36	1,897.43	3,819.08	6,123.46	16,645.48	4,262.54	6,030.97	5,816.16	10,293.51	16,013.84	28,169.90
10. Other Comprehensive Income / (Loss)												
A Items that will not be reclassified to Profit or Loss												
(i) Remeasurements of defined benefit plans (net of taxes)	(26.17)	(26.17)	(1.93)	(52.34)	(3.85)	(139.88)	(53.64)	(53.64)	(7.72)	(107.29)	(15.82)	(261.16)
(ii) Gains on Investments in equity instruments classified as FVOCI	-	-	-	-	-	-	-	-	-	-	-	-
B Items that will be reclassified to Profit or Loss												
(i) Exchange differences on foreign currency translation	-	-	-	-	-	-	(17.92)	(185.97)	(526.07)	(203.89)	(1,352.92)	(1,904.31)
Total Other Comprehensive Income (Net of tax)	(26.17)	(26.17)	(1.93)	(52.34)	(3.85)	(139.88)	(71.56)	(239.61)	(533.79)	(311.17)	(1,368.74)	(2,165.47)
11. Total Comprehensive Income for the period (Net of tax)	1,394.55	2,372.19	1,895.50	3,766.74	6,119.61	16,505.61	4,190.98	5,791.36	5,282.37	9,982.34	14,645.10	26,004.43
12. Profit for the period attributable to:												
(a) Shareholders of the Company	-	-	-	-	-	-	4,432.74	5,957.36	5,932.91	10,390.09	16,213.50	28,700.33
(b) Non-controlling interests	-	-	-	-	-	-	(170.20)	73.62	(116.75)	(96.58)	(199.66)	(530.43)
Total Comprehensive Income for the period attributable to:							4,262.54	6,030.97	5,816.16	10,293.51	16,013.84	28,169.90
(a) Shareholders of the Company	-	-	-	-	-	-	4,361.18	5,717.74	5,399.12	10,078.92	14,844.76	26,534.86
(b) Non-controlling interests	-	-	-	-	-	-	(170.20)	73.62	(116.75)	(96.58)	(199.66)	(530.43)
13. Paid-up Equity Share Capital (9,55,26,098 Shares of ₹ 2/- each)	1,910.52	1,829.72	1,829.72	1,910.52	1,829.72	1,829.72	1,910.52	1,829.72	1,829.72	1,910.52	1,829.72	1,829.72
Reserves excluding revaluation reserve	-	-	-	24,728.66	6,780.82	17,166.82	-	-	-	1,04,079.94	78,515.73	90,205.83
14. Earnings Per Share												
Basic	1.50	2.62	2.07	4.13	6.69	18.19	4.71	6.51	6.49	11.22	17.72	31.37
Diluted	1.59	2.54	2.00	4.13	6.56	17.69	4.92	6.31	6.28	11.22	17.38	30.50

STATEMENT OF ASSETS AND LIABILITIES

(₹ in Lacs)

PARTICULARS	STANDALONE		CONSOLIDATED	
	As at	As at	As at	As at
	30-09-2024	31-03-2024	30-09-2024	31-03-2024
ASSETS				
Non-current assets				
Property, Plant & Equipment	9,248.95	9,372.44	47,374.62	43,586.04
Right of use of assets	-	-	147.49	208.18
Capital work-in-progress	552.16	649.89	60,415.67	50,362.22
Investment property	1,934.09	1,970.49	219.15	216.20
Intangible assets	17.39	13.52	8,512.48	8,924.75
Goodwill	-	-	4,743.94	4,743.94
Financial assets				
Investments	3,951.44	3,951.44	-	-
(a) Investments in associates	-	-	14,060.11	14,003.83
(b) Investments in joint ventures	-	-	19,462.54	18,094.26
(c) Other Investments	-	-	2.07	2.07
Loans	2,211.01	1,855.82	14.91	14.29
Other financial assets	1,130.80	1,395.66	3,732.58	3,941.65
Deferred tax asset	2,029.56	1,540.69	3,324.62	2,786.85
Other non-current assets	7.97	15.59	11.85	37.82
Total Non-current Assets	21,083.37	20,765.54	1,62,022.01	1,46,922.10
Current assets				
Inventories	9,617.80	9,221.18	43,482.87	52,038.19
Financial assets				
Investment	1,000.13	-	1,443.59	-
Trade receivable	17,190.03	13,089.21	52,965.40	26,878.90
Cash & Cash equivalents	1,056.52	1,378.60	13,261.33	13,462.15
Other bank balances	891.76	756.32	1,160.10	1,026.48
Loans	10.22	9.44	32.93	28.44
Other financial assets	2,458.39	294.02	25,823.21	24,152.05
Other current assets	9,410.94	9,407.45	64,553.36	52,381.78
Current tax assets	1,453.13	1,206.31	16,330.72	14,179.14
Total Current Assets	43,088.92	35,362.52	2,19,053.52	1,84,147.14
TOTAL ASSETS	64,172.29	56,128.05	3,81,075.52	3,31,069.24
EQUITY & LIABILITIES:				
Equity				
Equity Share Capital	1,910.52	1,829.72	1,910.52	1,829.72
Other equity	24,728.66	17,166.82	1,04,079.94	90,205.83
Money received against share warrants	-	969.20	-	969.20
Non-controlling interests	-	-	(1,373.98)	(1,277.40)
Total Equity	26,639.18	19,965.73	1,04,616.48	91,727.35
Liabilities				
Non-Current liabilities				
Financial Liabilities				
Borrowings	2,900.00	1,730.21	71,856.24	68,736.04
Lease Liabilities	-	-	64.59	61.90
Other financial liabilities	13,953.34	15,031.37	13,953.34	15,031.37
Provisions	648.09	648.09	1,248.92	1,250.75
Other non-current liabilities	-	-	-	-
Total Non-current Liabilities	17,501.43	17,409.67	87,123.09	85,080.05
Current liabilities				
Financial liabilities				
Borrowings	1,469.08	2,740.54	44,658.99	29,426.21
Lease Liabilities	-	-	77.08	133.47
Trade payables	-	-	-	-
Total outstanding dues of MSME	-	10.75	-	687.49
Total outstanding dues of creditors other than MSME	5,730.90	6,137.91	68,630.82	54,877.10
Other financial liabilities	7,981.23	6,541.67	21,263.54	17,443.15
Other current liabilities	4,734.05	3,105.41	38,478.91	35,927.72
Provisions	116.41	216.38	1,261.62	1,470.80
Current Tax Liabilities	-	-	14,964.98	14,295.90
Total Current Liabilities	20,031.68	18,752.65	1,89,335.95	1,54,261.84
TOTAL LIABILITIES	64,172.29	56,128.05	3,81,075.52	3,31,069.24

STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2024

(₹ in Lacs)

PARTICULARS	AS AT		AS AT	
	30 TH SEPTEMBER, 2024		30 TH SEPTEMBER, 2023	
A CASH FLOW FROM OPERATING ACTIVITIES:				
Net Profit for the year		3,819.08		6,123.46
Adjustments for -				
Depreciation & amortization	474.02		508.57	
Income Tax expenses	(471.27)		(773.68)	
Loss / (Profit) on sale of investment	(8.24)		(0.95)	
Loss / (Profit) on sale of property, plant & equipment	13.88		(1,314.40)	
Reversal of impairment loss / (Profit) recognised on receivables	151.22		(99.56)	
Dividend	(187.05)		(142.43)	
Interest	302.40		612.44	
Operating profit before working capital changes	274.96		(1,210.00)	
Adjustments for -				
(Increase) / decrease in trade & other receivables	(6,642.96)		(8,402.12)	
(Increase) / decrease in other current & non-current assets	4.12		(1,331.24)	
(Increase) / decrease in inventories	(396.62)		157.53	
Increase / (decrease) in provisions	(169.90)		(200.17)	
Increase / (decrease) in other				



ASHAPURA
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Investor Relations E-mail-ID: cosec@ashapura.com CIN: L14108MH1982PLC026396

STATEMENT OF STANDALONE / CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED 30TH SEPTEMBER, 2024

(₹ in Lacs)

PARTICULARS	STANDALONE						CONSOLIDATED					
	Quarter Ended		Half Year Ended		Year Ended		Quarter Ended		Half Year Ended		Year Ended	
	30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024	30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Income												
(a) Income from Operations	7,432.33	7,769.77	6,665.24	15,202.09	15,738.04	33,314.41	60,409.93	71,415.51	55,406.83	1,31,825.44	1,57,202.84	2,65,380.62
(b) Other Income	478.25	201.65	483.52	679.90	800.10	1,338.29	115.45	383.31	2,171.47	498.76	5,391.35	6,181.86
Total Income	7,910.57	7,971.42	7,148.76	15,881.99	16,538.14	34,652.70	60,525.38	71,798.81	57,578.30	1,32,324.20	1,62,594.19	2,71,562.47
2. Expenses												
(a) Cost of materials consumed	1,497.11	1,924.92	1,990.39	3,422.03	3,948.34	7,551.37	5,765.93	10,277.17	15,614.25	16,043.10	30,846.17	41,878.96
(b) Purchase of Stock-in-trade	490.99	807.37	410.83	1,298.36	964.82	2,961.81	2,092.51	3,304.79	865.65	5,397.30	7,373.46	10,818.85
(c) Changes in inventories	623.48	(488.99)	330.66	134.49	159.14	873.73	5,748.63	1,929.57	2,903.34	7,678.20	6,152.57	3,452.01
(d) Employee benefits expenses	757.55	742.96	815.97	1,500.51	1,637.55	3,189.81	3,660.35	3,602.58	2,903.34	7,262.93	5,690.17	12,466.40
(e) Finance costs	203.96	205.81	337.25	409.77	782.32	1,419.18	1,902.00	1,697.71	1,195.38	3,599.71	3,145.45	6,972.28
(f) Depreciation & amortisation expenses	215.88	258.14	252.79	474.02	508.57	1,026.05	1,967.67	1,686.21	1,932.04	3,653.88	3,758.66	7,862.62
(g) Selling & distribution expenses	1,069.23	661.63	564.08	1,730.86	1,090.81	3,027.27	29,863.53	36,089.75	27,427.23	65,953.28	79,707.97	1,42,078.95
(h) Other expenses	1,775.21	1,788.94	1,707.34	3,564.15	3,170.16	6,953.53	6,871.69	7,515.48	5,558.72	14,387.17	13,433.00	30,069.49
Total Expenses	6,633.41	5,900.78	6,409.31	12,534.18	12,261.71	27,002.74	57,872.32	66,103.25	55,488.08	1,23,975.57	1,50,107.45	2,55,599.55
3. Profit / (Loss) before exceptional items & tax (1-2)	1,277.17	2,070.64	739.45	3,347.81	4,276.43	7,649.95	2,653.06	5,695.56	2,090.22	8,348.63	12,486.74	15,962.92
4. Exceptional Items Gain / (Loss) (Refer Note 3)	-	-	-1,036.62	-	-1,073.35	7,454.84	-	-	-1,036.62	-	906.87	9,843.44
5. Profit / (Loss) before tax (3+4)	1,277.17	2,070.64	1,776.07	3,347.81	5,349.78	15,104.80	2,653.06	5,695.56	3,126.84	8,348.63	13,393.61	25,806.36
6. Tax Expenses												
(a) Current tax	-	-	-	-	-	-	114.35	816.41	493.44	930.76	1,756.31	3,805.35
(b) Earlier years' tax	-	-	-	-	-	-	(653.80)	(0.91)	-	(654.71)	-	94.72
(c) Deferred tax (Refer Note 4)	(143.55)	(327.72)	(121.36)	(471.27)	(773.68)	(1,540.69)	(165.67)	(336.01)	(132.18)	(501.68)	(776.93)	(1,202.54)
7. Profit / (Loss) for the period (5-6)	1,420.72	2,398.36	1,897.43	3,819.08	6,123.46	16,645.48	3,358.19	5,216.08	2,765.58	8,574.26	12,414.22	23,108.83
8. Share of Profit / (Loss) of joint ventures & associates (net)	-	-	-	-	-	-	904.35	814.90	3,050.58	1,719.25	3,599.62	5,061.07
9. Profit / (Loss) for the period (7+8)	1,420.72	2,398.36	1,897.43	3,819.08	6,123.46	16,645.48	4,262.54	6,030.97	5,816.16	10,293.51	16,013.84	28,169.90
10. Other Comprehensive Income / (Loss)												
A Items that will not be reclassified to Profit or Loss												
(i) Remeasurements of defined benefit plans (net of taxes)	(26.17)	(26.17)	(1.93)	(52.34)	(3.85)	(139.88)	(53.64)	(53.64)	(7.72)	(107.29)	(15.82)	(261.16)
(ii) Gains on Investments in equity instruments classified as FVOCI	-	-	-	-	-	-	-	-	-	-	-	-
B Items that will be reclassified to Profit or Loss												
(i) Exchange differences on foreign currency translation	-	-	-	-	-	-	(17.92)	(185.97)	(526.07)	(203.89)	(1,352.92)	(1,904.31)
Total Other Comprehensive Income (Net of tax)	(26.17)	(26.17)	(1.93)	(52.34)	(3.85)	(139.88)	(71.56)	(239.61)	(533.79)	(311.17)	(1,368.74)	(2,165.47)
11. Total Comprehensive Income for the period (Net of tax)	1,394.55	2,372.19	1,895.50	3,766.74	6,119.61	16,505.61	4,190.98	5,791.36	5,282.37	9,982.34	14,645.10	26,004.43
12. Profit for the period attributable to:												
(a) Shareholders of the Company	-	-	-	-	-	-	4,432.74	5,957.36	5,932.91	10,390.09	16,213.50	28,700.33
(b) Non-controlling interests	-	-	-	-	-	-	(170.20)	73.62	(116.75)	(96.58)	(199.66)	(530.43)
Total Comprehensive Income for the period attributable to:	-	-	-	-	-	-	4,262.54	6,030.97	5,816.16	10,293.51	16,013.84	28,169.90
(a) Shareholders of the Company	-	-	-	-	-	-	4,361.18	5,717.74	5,399.12	10,078.92	14,844.76	26,534.86
(b) Non-controlling interests	-	-	-	-	-	-	(170.20)	73.62	(116.75)	(96.58)	(199.66)	(530.43)
13. Paid-up Equity Share Capital (9,55,26,098 Shares of ₹ 2/- each)	1,910.52	1,829.72	1,829.72	1,910.52	1,829.72	1,829.72	1,910.52	1,829.72	1,829.72	1,910.52	1,829.72	1,829.72
Reserves excluding revaluation reserve	-	-	-	24,728.66	6,780.82	17,166.82	-	-	-	1,04,079.94	78,515.73	90,205.83
14. Earnings Per Share												
Basic	1.50	2.62	2.07	4.13	6.69	18.19	4.71	6.51	6.49	11.22	17.72	31.37
Diluted	1.59	2.54	2.00	4.13	6.56	17.69	4.92	6.31	6.28	11.22	17.38	30.50

PARTICULARS	STATEMENT OF ASSETS AND LIABILITIES			
	STANDALONE		CONSOLIDATED	
	As at	As at	As at	As at
	30-09-2024	31-03-2024	30-09-2023	31-03-2024
ASSETS				
Non-current assets				
Property, Plant & Equipment	9,248.95	9,372.44	47,374.62	43,586.04
Right of use of assets	-	-	147.49	208.18
Capital work-in-progress	552.16	649.89	60,415.67	50,362.22
Investment property	1,934.09	1,970.49	219.15	216.20
Intangible assets	17.39	13.52	8,512.48	8,924.75
Goodwill	-	-	4,743.94	4,743.94
Financial assets				
Investments	3,951.44	3,951.44	-	-
(a) Investments in associates	-	-	14,060.11	14,003.83
(b) Investments in joint ventures	-	-	19,462.54	18,094.26
(c) Other Investments	-	-	2.07	2.07
Loans	2,211.01	1,855.82	14.91	14.29
Other financial assets	1,130.80	1,395.66	3,732.58	3,941.65
Deferred tax asset	2,029.56	1,540.69	3,324.62	2,786.85
Other non-current assets	7.97	15.59	11.85	37.82
Total Assets	21,083.37	20,765.54	1,62,022.01	1,46,922.10
Current assets				
Inventories	9,617.80	9,221.18	43,482.87	52,038.19
Financial assets				
Investment	1,000.13	-	1,443.59	-
Trade receivable	17,190.03	13,089.21	52,965.40	26,878.90
Cash & Cash equivalents	1,056.52	1,378.60	13,261.33	13,462.15
Other bank balances	891.76	756.32	1,160.10	1,026.48
Loans	10.22	9.44	32.93	28.44
Other financial assets	2,458.39	294.02	25,823.21	24,152.05
Other current assets	9,410.94	9,407.45	64,553.36	52,381.78
Current tax assets	1,453.13	1,206.31	16,330.72	14,179.14
Total Current Assets	43,088.92	35,362.52	2,19,053.52	1,84,147.14
TOTAL - ASSETS	64,172.29	56,128.05	3,81,075.52	3,31,069.24
EQUITY & LIABILITIES:				
Equity				
Equity Share Capital	1,910.52	1,829.72	1,910.52	1,829.72
Other equity	24,728.66	17,166.82	1,04,079.94	90,205.83
Money received against share warrants	-	969.20	-	969.20
Non-controlling interests	-	-	(1,373.98)	(1,277.40)
Total Equity	26,639.18	19,965.73	1,04,616.48	91,727.35
Liabilities				
Non-Current liabilities				
Financial Liabilities				
Borrowings	2,900.00	1,730.21	71,856.24	68,736.04
Lease Liabilities	-	-	64.59	61.90
Other financial liabilities	13,953.34	15,031.37	13,953.34	15,031.37
Provisions	648.09	648.09	1,248.92	1,250.75
Other non-current liabilities	-	-	-	-
Total Non-Current Liabilities	17,501.43	17,409.67	87,123.09	85,080.05
Current liabilities				
Financial liabilities				
Borrowings	1,469.08	2,740.54	44,658.99	29,426.21
Lease Liabilities	-	-	77.08	133.47
Trade payables	-	-	-	-
Total outstanding dues of MSME	-	-	10.75	687.49
Total outstanding dues of creditors other than MSME	5,730.90	6,137.91	68,630.82	54,877.10
Other financial liabilities	7,981.23	6,541.67	21,263.54	17,443.15
Other current liabilities	4,734.05	3,105.41	38,478.91	35,927.72
Provisions	116.41	216.38	1,261.62	1,470.80
Current Tax Liabilities	-	-	14,964.98	14,295.90
Total Current Liabilities	20,031.68	18,752.65	1,89,335.95	1,54,261.84
TOTAL LIABILITIES	64,172.29	56,128.05	3,81,075.52	3,31,069.24

STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2024

PARTICULARS	(₹ in Lacs)			
	AS AT		AS AT	
	30 TH SEPTEMBER, 2024		30 TH SEPTEMBER, 2023	
A CASH FLOW FROM OPERATING ACTIVITIES:				
Net Profit for the year		3,819.08		6,123.46
Adjustments for -				
Depreciation & amortization	474.02		508.57	
Income Tax expenses	(471.27)		(773.68)	