

AIMCO PESTICIDES LIMITED

(AN ISO 9001 : 2015, 14001 : 2015, 45001 : 2018 CERTIFIED)

H. O.: "AIMCO HOUSE", 8th Road, P.B. NO. 6822, Santacruz (E), Mumbai - 400 055. (India)

Tel : +91-22-6760 4000 • Fax : +91-22-6760 4060 / 70

E-mail : aimco@aimcopesticides.com • Web Site : www.aimcopesticides.com

CIN NO. L 24210MH1987PLC044362



Ref.: APL/CO/BSE/53/2024-25

November 14, 2024

To,

The Department of Corporate Services

BSE Limited

P. J. Towers, 1st Floor,

Dalal Street, Mumbai - 400 001

Dear Sir / Madam,

Subject: Outcome of Meeting of Board of Directors held on November 14, 2024

Reference: Aimco Pesticides Limited (Scrip Code: 524288)

This is to inform you that the Board of Directors of Aimco Pesticides Limited ("the Company") at its meeting held on Thursday, November 14, 2024 which commenced at 03.00 P.M., and concluded at 04.30 P.M., via Video Conference ("VC") or Other Audio Visual Means ("OAVM"), inter alia, discussed, considered and approved the following business items:

1. Un-audited Financial Results for the Second Quarter and Half Year ended September 30, 2024.

A copy of the Unaudited Financial Results, as approved by the Board along with a copy of the 'Limited Review Report' on the said financial results, as received from M/s. CNK & Associates LLP, Chartered Accountants (Firm Registration No. 101961W /W-100036), Statutory Auditors of the Company, is enclosed herewith. (Attached herewith in separate Annexure).

You are kindly requested to take the above information on record and do the needful.

Thanking You.

For Aimco Pesticides Limited

Reema Manoj Vara

Company Secretary and Compliance Officer

ACS No. 71824



AIMCO PESTICIDES LIMITED
Regd. Office : B1/1, M.I.D.C. Industrial Area, Lote Parshuram, P.B. No. 9,
Village Awashi, Dist. Ratnagiri - 415 707, Maharashtra
Phone : (02356) 272136 / 272137 / 272138



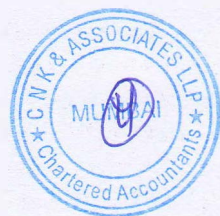
Independent Auditor's Review Report on Unaudited Standalone Financial Results of the Company for the quarter and half year ended September 30, 2024 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To

The Board of Directors

Aimco Pesticides Limited

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of Aimco Pesticides Limited ('the Company' for the quarter ended 30th September, 2024 and year to date 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 ('the Listing Regulations').
2. This Statement, which is the responsibility of the Company's Management and 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" (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with the Listing 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. 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 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 the 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.



Mistry Bhavan, 3rd Floor, Dhinshaw Vachha Road, Churchgate, Mumbai 400 020. Tel: +91 22 6623 0600

501-502, Narain Chambers, M.G. Road, Vile Parle (E), Mumbai 400 057. Tel: +91 22 6250 7600

Website: www.cnkindia.com

MUMBAI | CHENNAI | VADODARA | AHMEDABAD | GIFT CITY | BENGALURU | DELHI | PUNE | DUBAI | ABU DHABI

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 the recognition and measurement principles laid down in aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Act, 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.

For C N K & Associates LLP
Chartered Accountants
Firm Registration No. 101961W/W-100036



Vijay Mehta
Partner
Membership No. 106533
UDIN: 24106533BKCETO3857



Place: Mumbai
Date: 14th November 2024

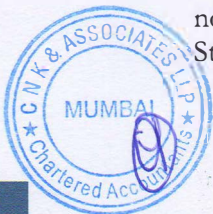
Independent Auditor's Review Report on Unaudited Consolidated Financial Results of the Company for the quarter and half year ended September 30, 2024 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors
Aimco Pesticides Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Aimco Pesticides 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 from 1st April, 2024 to 30th September, 2024 ('the Statement'), attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('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, ('the Act'), read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with the Listing 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 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 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 other 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.

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. The Statement includes the results of the entities as mentioned in Annexure to the Review Report.
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



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down in aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Act, read with relevant rules issued there under 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.

6. Other Matter:

- a. We did not review the interim financial results of the two of the three subsidiaries included in the Statement.
- b. In case of one of the two subsidiaries included in the Statement, whose interim financial results (before eliminating inter- company transactions), reflect total assets of Rs. 0.47 lakhs as at 30th September, 2024 and total revenue Rs. Nil and net loss of Rs. 1.58 Lakhs and Rs.1.67 Lakhs for the quarter and half year ended 30th September, 2024, and cash outflow of Rs 0.03 lakh for the half year ended 30th September, 2024 as considered in the Statement. The said financial results have been reviewed by other auditors 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 the said subsidiary, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.
- c. In the case of the other subsidiary, whose interim financial results (before eliminating inter- company transactions), reflect total assets of Rs. Nil as at 30th September, 2024 and total revenue Rs. Nil and net Profit of Rs. Nil and Rs. Nil for the quarter and half year ended 30th September, 2024, and cash outflow of Rs 3.56 lakh for the half year ended 30th September, 2024 as considered in the Statement. The financial results of the said subsidiary as certified by management of the said subsidiary has been furnished to us and our conclusion, in so far as it relates to the amounts and disclosures included in respect of the said subsidiary, is solely based on such financial results certified by the management of the said subsidiary. According to the information and explanations given to us by the management, the interim financial results of the said subsidiary is not material to the Group.

Our conclusion on the Unaudited Consolidated Financial Results is not modified with respect of the above matter.

For C N K & Associates LLP
Chartered Accountants
Firm Registration No. 101961W/W-100036

Vijay Mehta
Partner
Membership No. 106533
UDIN: 24106533BKCETP6181



Mumbai
Date: 14th November, 2024

Annexure to the Limited Review Report:

Sr. No.	Name of the entity	Relationship
1	Aimco Pesticides Limited	Parent
2	Aimco Ecosciense Limited	Wholly owned subsidiary
3	Aimco International FZE	Wholly owned subsidiary
4	Aimco KR Agro Private Limited	Wholly owned subsidiary



AIMCO PESTICIDES LIMITED

Registered Office: B1/1 MIDC Indl. Area, Lote Parshuram, Village Awashi, Taluka Khed, Dist. Ratnagiri

CIN:L24210MH1987PLC044362

Statement of Standalone and Consolidated Results for the quarter and six month ended 30th September 2024

(Rupees in lakhs)

Sr. No.	Particulars	Standalone						Consolidated						
		Quarter ended			Six month ended			Quarter ended			Six month ended			Year ended
		30th September, 2024	30th June, 2024	30th September, 2023	30th September, 2024	30th September, 2023	31st March, 2024	30th September, 2024	30th June, 2024	30th September, 2023	30th September, 2024	30th September, 2023	31st March, 2024	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
I	Revenue from Operations	5,508.40	3,934.52	8,047.03	9,442.92	12,638.89	20,723.38	5,508.40	3,934.52	8,048.25	9,442.92	12,640.11	20,721.65	
II	Other Operating Revenue	24.21	42.67	12.14	66.88	42.41	79.70	24.21	42.67	12.14	66.88	42.41	79.70	
III	Other income	3.22	2.77	2.68	5.99	5.21	47.13	3.22	2.77	2.68	5.99	5.21	47.13	
IV	Total Income (I+II+III)	5,535.83	3,979.96	8,061.85	9,515.79	12,686.51	20,850.21	5,535.83	3,979.96	8,063.07	9,515.79	12,687.73	20,848.48	
V	EXPENSES													
	Cost of materials consumed	4,892.91	3,324.50	5,945.23	8,217.41	8,997.17	15,221.72	4,892.91	3,324.50	5,945.23	8,217.41	8,997.17	15,221.72	
	Purchases of stock-in-trade	44.26	6.30	79.62	50.56	80.08	116.29	44.26	6.30	79.62	50.56	80.08	116.41	
	Changes in Inventories of Finished goods, Stock-in-Trade and work-in-progress	(801.09)	(266.86)	448.16	(1,067.95)	1,685.51	1,980.31	(801.09)	(266.86)	448.16	(1,067.95)	1,685.51	1,980.31	
	Employee benefits expense	369.73	359.51	387.38	729.24	761.30	1,517.18	371.23	359.51	387.38	730.74	761.30	1,517.18	
	Finance costs	66.35	61.33	60.80	127.68	159.05	264.47	66.35	61.33	60.80	127.68	159.05	264.47	
	Depreciation and amortisation expense	104.70	105.70	103.89	210.40	203.94	416.13	107.48	108.43	106.63	215.91	209.37	427.05	
	Other expenses	993.07	587.59	859.75	1,580.66	1,412.37	2,641.47	995.69	590.21	862.82	1,585.90	1,418.40	2,653.86	
	Total expenses (V)	5,669.93	4,178.07	7,884.83	9,848.00	13,299.42	22,157.57	5,676.83	4,183.42	7,890.64	9,860.25	13,310.88	22,181.00	
VI	Profit/(loss) before exceptional items and tax (IV-V)	(134.10)	(198.11)	177.02	(332.21)	(612.91)	(1,307.36)	(141.00)	(203.46)	172.43	(344.46)	(623.15)	(1,332.52)	
	Exceptional Items													
VII	Profit before tax	(134.10)	(198.11)	177.02	(332.21)	(612.91)	(1,307.36)	(141.00)	(203.46)	172.43	(344.46)	(623.15)	(1,332.52)	
VIII	Tax expense:													
	(1) Current Tax	-	-	-	-	-	-	-	-	-	-	-	-	
	(2) Deferred Tax credit / (expense)	35.12	48.18	(42.10)	83.30	154.16	327.92	35.12	48.18	(42.10)	83.30	154.16	327.92	
	(3) Taxes of earlier years	-	-	-	-	-	-	-	-	-	-	-	-	
		35.12	48.18	(42.10)	83.30	154.16	327.92	35.12	48.18	(42.10)	83.30	154.16	327.92	
IX	Profit for the year / period (VII-VIII)	(98.98)	(149.93)	134.92	(248.91)	(458.75)	(979.44)	(105.88)	(155.28)	130.33	(261.16)	(468.99)	(1,004.60)	
X	Other Comprehensive Income (OCI)													
	A (i) Items that will not be reclassified to profit and loss													
	- Remeasurement gains / (loss) of the Defined benefit obligations	13.59	(8.79)	(18.33)	4.80	(23.07)	(35.17)	13.59	(8.79)	(18.33)	4.80	(23.07)	(35.17)	
	A (ii) Income tax relating to items that will not be reclassified to profit and loss	-	-	-	-	-	-	-	-	-	-	-	-	
	- Remeasurement gains / (loss) of the Defined benefit obligations	(3.43)	2.21	4.62	(1.22)	5.81	8.85	(3.43)	2.21	4.62	(1.22)	5.81	8.85	
	B (i) Items that will be reclassified to profit and loss	-	-	-	-	-	-	-	-	-	-	-	-	
	- Exchange differences in translating the financial statements of foreign operations	-	-	-	-	-	-	0.02	-	0.36	0.02	0.29	0.31	
	B (ii) Income tax relating to items that will be reclassified to profit and loss	-	-	-	-	-	-	-	-	-	-	-	-	
	Total Other Comprehensive income (A (i - ii) + B (i - ii))	10.16	(6.58)	(13.71)	3.58	(17.26)	(26.32)	10.18	(6.58)	(13.35)	3.60	(16.97)	(26.01)	
XI	Total Comprehensive income for the year / period (IX+X)	(88.82)	(156.51)	121.21	(245.33)	(476.01)	(1,005.76)	(95.70)	(161.86)	116.98	(257.56)	(485.96)	(1,030.61)	
XII	Paid up Equity Share Capital (Face Value Rs.10 per share)	958.25	958.25	958.25	958.25	958.25	958.25	958.25	958.25	958.25	958.25	958.25	958.25	
XIII	Reserves excluding Revaluation Reserves						2,530.66						2,543.70	
XIV	Earnings per equity share													
	(1) Basic	(1.03)	(1.57)	1.41	(2.60)	(4.79)	(10.22)	(1.10)	(1.62)	1.36	(2.73)	(4.89)	(10.48)	
	(2) Diluted	(1.03)	(1.57)	1.41	(2.60)	(4.79)	(10.22)	(1.10)	(1.62)	1.36	(2.73)	(4.89)	(10.48)	



Notes :

- 1 The Audit Committee has reviewed these results and the Board of Directors has approved the above results at their meeting held on 14th November, 2024.
- 2 The above financial results have been prepared in accordance with the Indian Accounting Standards ("Ind-AS") as specified under section 133 of the Companies Act, 2013 ("the Act") read with the Companies (Indian Accounting Standards) Rules, 2015.
- 3 The Company operates in one single primary segment viz., Agrochemicals. Hence, the disclosure as required under Ind AS 108 'Segment Reporting' is not given.



Place : Mumbai
Date : 14th November, 2024



For Aimco Pesticides Limited

A handwritten signature in blue ink, appearing to read 'Samir Dave'.

Samir Dave
Managing Director
DIN : 00184680

AIMCO PESTICIDES LIMITED

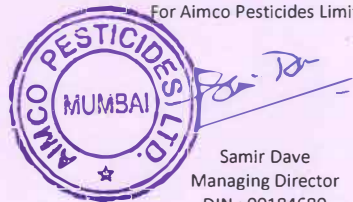
Registered Office: B1/1 MIDC Indl. Area, Lote Parshuram, Village Awashi, Taluka Khed, Dist. Ratnagiri

CIN : L24210MH1987PLC044362

Statement of Standalone and Consolidated Assets and Liabilities as at 30th September, 2024

(Rupees in lakhs)

Sr. No.	Particulars	Standalone		Consolidated	
		As at 30th September, 2024	As at 31st March, 2024	As at 30th September, 2024	As at 31st March, 2024
		Unaudited	Audited	Unaudited	Audited
A	ASSETS				
1	Non Current Assets				
	(a) Property, Plant and Equipment	2,412.90	2,487.87	2,412.92	2,487.89
	(b) Capital Work-In-Progress	94.01	128.68	94.01	128.68
	(c) Goodwill	-	-	8.43	8.43
	(d) Other Intangible Assets	96.35	141.99	102.99	154.10
	(e) Intangible Assets under Development	216.91	185.22	395.38	362.80
	(f) Investments in Subsidiaries	4.97	8.17	-	-
	(g) Financial Assets				
	- Loans	0.75	1.35	0.75	1.35
	- Other Financial assets	16.52	15.13	16.52	15.13
	(h) Deferred Tax Asset (Net)	449.45	367.37	449.45	367.37
	(i) Non Current Tax Assets (Net)	71.73	66.23	71.73	66.23
	(j) Other Non Current Assets	380.92	433.65	380.92	433.65
	Total Non Current Assets	3,744.51	3,835.66	3,933.10	4,025.63
2	Current assets				
	(a) Inventories	8,475.81	5,230.48	8,475.81	5,230.48
	(b) Financial Assets				
	(i) Investments	-	1.64	-	1.64
	(ii) Trade Receivables	6,582.13	4,651.75	6,582.13	4,651.75
	(iii) Cash and Cash Equivalents	33.28	313.19	34.43	322.28
	(iv) Bank Balances other than (ii) above	59.69	60.14	59.69	60.14
	(v) Loans	1.46	6.12	1.46	6.12
	(c) Other Current Assets	1,100.93	675.70	916.52	495.27
	(d) Current tax assets	-	170.33	-	170.33
	Total Current Assets	16,253.30	11,109.35	16,070.04	10,938.01
	Total Assets	19,997.81	14,945.01	20,003.14	14,963.64
B	EQUITY AND LIABILITIES				
1	EQUITY				
	(a) Equity Share Capital	958.25	958.25	958.25	958.25
	(b) Other Equity	2,285.33	2,530.66	2,286.14	2,543.70
	Total equity attributable to equity holders of the Company	3,243.58	3,488.91	3,244.39	3,501.95
2	LIABILITIES				
	Non-Current liabilities				
	(a) Financial Liabilities				
	(i) Borrowings	97.22	180.56	98.52	181.86
	(ii) Lease Liabilities	59.07	71.67	59.07	71.67
	(b) Provisions	221.22	221.44	221.22	221.44
	Total Non Current Liabilities	377.51	473.67	378.81	474.97
3	Current liabilities				
	(a) Financial Liabilities				
	(i) Borrowings	2,059.78	1,657.83	2,059.78	1,657.83
	(ii) Lease Liabilities	25.04	25.34	25.04	25.34
	(iii) Trade Payables				
	- Total outstanding dues of Micro and Small enterprises	1,157.32	794.89	1,157.32	794.89
	- Total outstanding dues of parties other than above	11,976.11	7,580.01	11,976.59	7,580.01
	(iv) Other Financial Liabilities	267.66	296.97	269.15	296.97
	(b) Other Current Liabilities	748.39	499.57	749.64	503.86
	(c) Provisions	142.42	127.82	142.42	127.82
	Total Current Liabilities	16,376.72	10,982.43	16,379.94	10,986.72
	Total Equity and Liabilities	19,997.81	14,945.01	20,003.14	14,963.64



For Aimco Pesticides Limited

Samir Dave
Managing Director
DIN : 00184680

Place : Mumbai
Date : 14th November, 2024

Particulars	Standalone		Consolidated	
	Six month ended 30th September 2024	Six month ended 30th September 2023	Six month ended 30th September 2024	Six month ended 30th September 2023
A Cash Flow from Operating Activities				
Net Profit/(Loss) before tax and exceptional items	(332.21)	(612.91)	(344.46)	(623.15)
Adjustment for:				
Depreciation	210.40	203.94	215.91	209.37
Interest Paid	127.68	159.05	127.68	159.05
Loss on Asset scrapped / demolished	-	3.08	-	3.08
Miscellaneous balance written back (net)	(0.75)	0.85	(0.75)	0.85
Provision for Impairment in value of investments	-	-	-	-
Provision for doubtful debts	4.50	2.24	4.50	2.24
Profit on redemption of Mutual Fund	(0.20)	-	(0.20)	-
Foreign exchange fluctuations on translations	-	-	0.31	0.29
Interest income	(0.97)	367.85	(0.97)	373.57
Operating Profit / (Loss) before Working Capital Changes	8.45	(245.06)	2.02	(249.58)
Adjustment for:				
(Increase) / Decrease in Trade Receivables	(1,934.88)	(3,286.74)	(1,934.88)	(3,286.88)
(Increase) / Decrease in Loans	5.26	5.96	5.26	5.96
(Increase) / Decrease in Inventories	(3,245.33)	387.87	(3,245.33)	387.87
(Increase) / Decrease in Other Assets	(205.59)	18.88	(201.61)	23.70
Increase / (Decrease) in Trade Payables	4,757.35	2,693.19	4,757.69	2,693.19
Increase / (Decrease) in Current Liabilities	248.82	219.90	245.78	221.35
Increase / (Decrease) in Current Financial Liabilities	1.45	1.10	2.78	1.10
Increase / (Decrease) in Provisions	14.38	63.96	(355.93)	70.09
Cash generated (outflow) from operations before tax	(350.09)	(181.10)	(353.91)	(179.49)
Direct Taxes paid (Net)	-	-	-	-
Net Cash Inflow / (Outflow) from Operating Activities (A)	(350.09)	(181.10)	(353.91)	(179.49)
B Cash Flow from Investing Activities				
Purchase of Property, Plant and Equipment	(61.10)	(152.76)	(61.14)	(152.94)
Acquisition in respect of Intangible assets under development	(57.87)	(41.66)	(58.75)	(43.45)
investment in associate / subsidiary	3.20	-	-	-
investment in Mutual Fund	(0.18)	(0.05)	(0.18)	(0.05)
Redemption of Mutual Fund	2.02	-	2.02	-
(Increase) / Decrease in deposit	(1.46)	4.17	(1.46)	4.17
Interest income	0.97	0.00	0.97	0.00
Net Cash Inflow / (Outflow) from Investing Activities (B)	(114.42)	(190.30)	(118.54)	(192.27)
C Cash Flow from Financing Activities				
Increase/(Decrease) in Lease Liability - Principal portion	(6.49)	(14.68)	(6.49)	(14.68)
Increase/(Decrease) in Lease Liability - Interest portion	(6.41)	(5.82)	(6.41)	(5.82)
Proceeds / (Repayments) of long term borrowings	(83.34)	263.89	(83.34)	263.89
Proceeds / (Repayments) of short term borrowings	401.95	337.89	401.95	337.89
Dividend paid	(0.52)	(95.90)	(0.52)	(95.90)
Bank balances in dividend accounts	0.52	0.07	0.52	0.07
Interest Paid	(121.11)	(127.36)	(121.11)	(127.36)
Cash Flow From Financing Activities (C)	184.60	358.09	184.60	358.09
Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)	(279.91)	(13.31)	(287.85)	(13.67)
Cash and Cash equivalent as at the beginning of the year	313.19	97.26	322.28	116.90
Cash and Cash equivalent as at the end of the year	33.28	83.95	34.43	103.23



Place: Mumbai
Date: 14th November, 2024

For Aimco Pesticides Limited



Samir Dave
Managing Director
DIN: 00184680