

SHREEOSWAL SEEDS AND CHEMICALS LIMITED

CIN: L01111MP2017PLC044596

Registered Office: "Oswal House", Opposite Balkavibairagi College, Nasirabad
Highway, Village Kanwati, Neemuch MP 458441

Tel. No. 07423-297511, Email id- oswalgroups2002@gmail.com

Website-www.oswalseeds.com

Dated: 14th February, 2025

To,
The Secretary
Corporate Compliance Department
The National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex, Bandra (E)
Mumbai-400051

Sub.: Integrated Filing (Financial) for the quarter and nine-months ended 31st December, 2024.

REFERENCE: SHREEOSWAL SEEDS AND CHEMICALS LIMITED (NSE SYMBOL: OSWALSEEDS, ISIN: INE00IK01029)

Dear Sir/Madam,

In accordance with amendments to the SEBI (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2024 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31st December, 2024 and NSE Circular No. NSE/CML/2025/02 dated 2nd January, 2025, the Integrated Filing (Financial) for the quarter and nine-months ended 31st December, 2024 is enclosed herewith for your reference and records.

The above information will also be available on the website of the Company at www.oswalseeds.com.

You are requested to take on record the above said information for your reference and records.

Thanking you.

Yours Faithfully,

FOR SHREEOSWAL SEEDS AND CHEMICALS LIMITED

Sanjay Kumar Begani
Chairman & Managing Director
DIN: 07921083

Enclosed: As above

ANNEXURE A: FINANCIAL RESULTS FOR THE QUARTER AND NINE-MONTHS ENDED 31ST DECEMBER, 2024. (Attached in Annexure-A)

ANNEXURE B: STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC: **NOT APPLICABLE**

ANNEXURE C: FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES – **NOT APPLICABLE SINCE THERE ARE NO OUTSTANDING DEFAULTS ON LOANS.**

ANNEXURE D: FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (APPLICABLE ONLY FOR HALF-YEARLY FILINGS I.E., 2ND AND 4TH QUARTER) :- **NOT APPLICABLE FOR THIS QUARTER**

ANNEXURE E: STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (STANDALONE AND CONSOLIDATED SEPARATELY) (APPLICABLE ONLY FOR ANNUAL FILING I.E., 4TH QUARTER):- **NOT APPLICABLE FOR THIS QUARTER**

FOR SHREEOSWAL SEEDS AND CHEMICALS LIMITED

Sanjay Kumar Begani
Chairman & Managing Director
DIN: 07921083

Enclosed: As above



**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE
FINANCIAL RESULTS**

To,
Board of Directors
Shreoswal Seeds And Chemicals Limited,

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Shreoswal Seeds And Chemicals Limited** ("the Company"), for the quarter ended December 31, 2024 and year to date from April 1, 2024 to December 31, 2024 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

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 the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

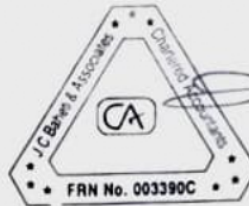
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 Companies Act, 2013 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 the aforesaid Indian Accounting Standard 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 and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For J.C. Baheti & Associates
Chartered Accountants
FRN: 003390C**



**C.A. J.C. Baheti
Partner
M.No.072585
UDIN: 25072585BMHVCV8614**

**Date: 14/02/2025
Place: Indore**



**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED
FINANCIAL RESULTS**

To,
Board of Directors
Shreoswal Seeds And Chemicals Limited,

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Shreoswal Seeds And Chemicals Limited ("the Parent")** and its subsidiary(ies) (the Parent and its subsidiaries together referred to as "the Group"), for the quarter ended December 31, 2024 and year to date from April 1, 2024 to December 31, 2024 ("the Statement") being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

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 read with 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.

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 (ICAI). A review of interim financial information consists of making inquiries, primarily of Parent's personnel 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 Companies Act, 2013 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 Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.



4. The Statement includes the results of the following entities



S.No.	Name of Entity	Nature
1	Shreeoswal Seeds And Chemicals Limited	Holding Company
2	Shreeoswal Psyllium Exports India Limited	Subsidiary Company

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 the aforesaid Indian Accounting Standard 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 and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The accompanying Consolidated Financial Statements include the unaudited financial statements and other information of 1 subsidiary '**Shreeoswal Psyllium Exports India Limited**' which reflect total assets of Rs. 7358.25 lacs as at December 31st, 2024, total revenue of Rs. 3770.98 lacs and Rs. 12414.57 lacs for the quarter ended December 31st, 2024 and year to date from April 1, 2024 to December 31, 2024 which have been reviewed by us.

Date: 14/02/2025
Place: Indore

For J.C. Baheti & Associates
Chartered Accountants
FRN: 003390C



CA. J.C. Baheti
Partner
M.No.072585
UDIN: 25072585BMHVCW4283

	(XV+XVI) (Comprising Profit (Loss) and Other Comprehensive Income for the period)												
		109.23	74.88	98.69	413.78	341.74	195.58	536.89	32.12	(332.10)	297.46	(65.02)	(416.09)
XVIII	Profit or Loss Attributable to						0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Profit or Loss Attributable to owners of Parents		0.00	0.00		0.00	0.00	536.89	32.12	-332.10	297.46	-65.02	(416.11)
	Profit or Loss Attributable to non-Controlling Interest		0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
XIX	Total Comprehensive Income for the period												
	Attributable to		0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Comprehensive Income for the period												
	Attributable to owners of Parents		0.00	0.00		0.00	0.00	536.89	32.12	-332.10	297.46	-65.02	-416.09
	Total Comprehensive Income for the period												
	Attributable to non-Controlling Interest		0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
XX	Paid-up equity share capital of the company (Face Value of INR 2/- Each)	1829.40	1829.40	1,524.50	1829.40	1,524.50	1829.40	1829.40	1829.40	1,524.50	1829.40	1,524.50	1829.40
XXI	Reserves (Excluding Revaluation Reserve)						2321.33						2191.03
XXII	Earnings per equity share (for continuing operation)												
	a) Basic (Rs.)	0.12	0.08	0.13	0.45	0.75	0.22	0.59	0.04	-0.44	0.33	-0.14	-0.45
	b) Diluted (Rs.)	0.12	0.08	0.13	0.45	0.75	0.22	0.59	0.04	-0.44	0.33	-0.14	-0.45
	Earnings per equity share (for discontinued operation)												
	a) Basic (Rs.)		0.00				0.00		0.00	0.00		0.00	0.00
	b) Diluted (Rs.)		0.00				0.00		0.00	0.00		0.00	0.00
	Earnings per equity share (for discontinued and continuing operation)												
	a) Basic (Rs.)	0.12	0.08	0.13	0.45	0.75	0.22	0.59	0.04	(0.44)	0.33	-0.14	(0.45)
	b) Diluted (Rs.)	0.12	0.08	0.13	0.45	0.75	0.22	0.59	0.04	(0.44)	0.33	-0.14	(0.45)

DATE: 14.02.2025
PLACE: NEEMUCH

For and on behalf of board of directors of
ShreeOswal Seeds & Chemicals limited

SANJAY
KUMAR
BEGANI

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by SANJAY
KUMAR BEGANI
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Sanjay Kumar Begani
CHAIRMAN AND MANAGING DIRECTOR
DIN: 07921083

NOTES:

1. The above un-audited standalone and consolidated financial results for the quarter as well as Nine month ended December 31st, 2024 were reviewed and recommended by the Audit Committee and approved by the Board of Directors in its meeting held on 14th February, 2025. The above results have been reviewed by Statutory Auditors of the Company interms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, who have expressed an unmodified opinion.
2. The above consolidated financial results include the result of Wholly Owned Subsidiary Company i.e. Shreeoswal Psyllium Exports India Limited.
3. The Company has no reportable segment on standalone basis and on consolidated basis the Company has two reportable segments which consist of Seed and Psyllium in accordance with Ind AS-108 Operating Segment.
4. This statement has been prepared in accordance with the guidelines issued by the Securities Exchange Board of India (SEBI) and with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
5. Figures for the previous / year have been rearranged/regrouped, restated, reclassified and/or recasted wherever considered necessary to correspond with the figures of the Current period / Year. All figures of financials have been rounded off to nearest Lakhs Rupees.
6. The aforesaid Un-Audited standalone and consolidated Financial Results will be uploaded on the Company's website <http://www.oswalseeds.com> and will also be available on the website of the NSE www.nseindia.com for the benefit of shareholders and investors.

SANJAY
KUMAR
BEGANI

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SHREEOSWAL SEEDS AND CHEMICALS LIMITED

CIN:-L01111MP2017PLC044596

REGD. OFFICE: Oswal House", Opposite Balkavibairagi College, Nasirabad Highway, Village Kanwati, Neemuch MP 458441

Tel. No. 07423-297511, Website: www.oswalseeds.com Email: oswalgroups2002@gmail.com

Unaudited Consolidated Segment wise Revenue, Results and Capital Employed for Quarter and Nine Month ended 31st December, 2024

(Amount in Lakhs)

S.No.	Segment Revenue	Quarter Ended			Nine Month Ended		Year Ended
		December 31,	September 30,	December 31,	December 31,	December 31,	March 31,
		2024	2024	2023	2024	2023	2024
		unaudited	unaudited	unaudited	unaudited	unaudited	Audited
1	Segment Revenue						
	Seeds Division	3,771.38	767.81	3,646.73	9,591.80	9,856.00	10,060.66
	Psyllium Division	3,770.98	6,001.21	4,027.46	12,414.57	12,705.58	16,842.57
	Other		0.00	0.00		0.00	0.00
	Net Sale/Income From Operations	7,542.36	6,769.02	7,674.19	22,006.37	22,561.58	26,903.23
2	Segment Results (Profit) (+)/ Loss (-) before tax and Interest						
	Seeds Division	118.29	59.55	138.04	481.90	458.59	237.30
	Psyllium Division	682.21	80.53	(279.63)	244.38	41.50	(184.12)
	Other		0.00	0.00		0.00	0.00
	Total	800.50	140.08	(141.59)	726.28	500.09	53.18
	Interest Income	4.86	0.07	0.07	5.00	0.23	6.10
	Interest Expenses	75.28	94.65	147.54	315.03	419.24	597.14
	Other Unallocable Expenditure net off		0.00	0.00		0.00	0.00
	Unallocable Income		0.00	0.00		0.00	0.00
	Profit Before Tax	730.08	45.50	(289.06)	416.25	81.08	(537.86)
3	Capital Employed						
	Segment Assets (A)						
	Seeds Division	3,204.34	3,489.15	3,259.87	3,204.34	3,259.87	3,777.88
	Psyllium Division	7,358.25	6,764.31	11,381.66	7,358.25	11,381.66	8,628.34
	Other		0.00	0.00		0.00	0.00
	Total (A)	10,562.59	10,253.46	14,641.53	10,562.59	14,641.53	12,406.22
	Segment Liabilities (B)						
	Seeds Division	1,995.04	3,418.09	2,371.89	1,995.04	2,371.89	3,020.99
	Psyllium Division	4,249.65	3,054.36	7,898.14	4,249.65	7,898.14	5,364.80
	Other		0.00	0.00		0.00	0.00
	Total (B)	6,244.69	6,472.45	10,270.03	6,244.69	10,270.03	8,385.79
4	Total Capital Employed (Segment Assets-Segment Liabilities)						
	Seeds Division	1,209.30	71.06	887.98	1,209.30	887.98	756.89
	Psyllium Division	3,108.60	3,709.95	3,483.52	3,108.60	3,483.52	3,263.54
	Other		0.00	0.00		0.00	0.00
	Total Capital Employed (Segment Assets-Segment Liabilities)	4,317.90	3,781.01	4,371.50	4,317.90	4,371.50	4,020.43

DATE: 14.02.2025
PLACE: NEEMUCH

For and behalf of board of directors of
ShreeOswal Seeds & Chemicals limited

SANJAY KUMAR
BEGANI

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Sanjay Kumar Baigani
CHAIRMAN AND MANAGING DIRECTOR
DIN: 07921083