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 November, 2024

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

<u>Subject: Outcome of Board Meeting held on Thursday, 14th November, 2024</u> pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure <u>Requirements) Regulations, 2015.</u>

REFERENCE: SHREEOSWAL SEEDS AND CHEMICALS LIMITED (NSE SYMBOL: OSWALSEEDS, ISIN: INEOOIKO1029)

Dear Sir/Madam,

With reference to the above-mentioned subject and pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the meeting of the Board of Directors of the Company held on today, i.e. Thursday, 14th November, 2024, has inter alia considered and approved following matters:

- 1. Un-audited Standalone and Consolidated Financial Results of the Company for the quarter as well as half year ended on 30th September, 2024 along with Statement of Assets and Liabilities, Cash Flow Statement and Limited Review Report thereon.
- 2. Other routine businesses with the permission of chair.

Further, copy of aforesaid Un-Audited Standalone and Consolidated Financial results shall also be submitted in XBRL mode within 24 hours from the conclusion of Board Meeting.

The aforesaid Un-Audited Standalone and Consolidated Financial results shall also be uploaded on the Company's website at www.oswalseeds.com and on the website of the Stock Exchange at www.nseindia.com. Further the extract of aforesaid results shall also be published in one Hindi (vernacular) and widely circulated English Newspaper.

The Meeting of the Board of Directors commenced at 06.00 p.m. and concluded at 07.00 p.m.

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

Encl: Copy of standalone and consolidated un-audited financial results for the quarter as well as half year ended on 30th September, 2024 along with statements of assets and liabilities & cash flow and limited review reports.



J.C. Baheti & Associates Chartered Accountants

307,309,310 Manas Bhawan, 11 RNT Marg, Indore - 452001(M.P.) Phone (O): 0731- 2528947, Mob.:+91 9826011947 E- Mail: jcb_63@yahoo.com

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE

FINANCIAL RESULTS

To, Board of Directors Shreeoswal Seeds And Chemicals Limited,

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Shreeoswal Seeds And Chemicals Limited ("the Company"), for the quarter ended September 30, 2024 and year to date from April 1, 2024 to September 30, 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

CA J.C. Baheti Partner * FRN No. 003390C * M.No.072585 UDIN: UDEN: 24072585 BK FAAC 1795

Date:14/11/2024 Place: Indore



J.C. Baheti & Associates Chartered Accountants

307,309,310 Manas Bhawan, 11 RNT Marg, Indore - 452001(M.P.) Phone (O): 0731- 2528947, Mob.:+91 9826011947 E- Mail: jcb_63@yahoo.com

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

To, Board of Directors Shreeoswal Seeds And Chemicals Limited,

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Shreeoswal 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 September 30, 2024 and year to date from April 1, 2024 to September 30, 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. 6,764.31 lacs as at September 30th, 2024, total revenue of Rs. 6,001.21 lacs for the quarter ended September 30, 2024 and total revenue of Rs. 8,643.59 lacs for year to date from April 1, 2024 to September 30, 2024 which have been reviewed by us.

For J.C. Baheti & Associates **Chartered Accountants** FRN: 003390C CA CA. J.C. Baheti Partner FRN No. 003390C M.No.072585 UDIN: 24072585 BKFAAD8134

Date: 14/11/2024 Place: Indore

CIN: L01111MP2017PLC044596

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

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

STANDALONE AND CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2024

(Amount in Lacs except EPS)

									(Amount in Lacs except EPS)					
		Standalone Ouarter Ended Half Year Ended Year End						Consolidated Quarter Ended Half Year Ended Year Ended						
			Quarter Ende	ed	Half Ye	ear Ended	Year Ended		Quarter End	ed	Half Ye	ar Ended	Year Ended	
Sr. No.	Particulars	3 Month Ended 30/09/2024	Preceeding 3 Month Ended 30/06/2024	Corresponding 3 months ended in the previous year 30/09/2023	Year to date figures for current period ended 30/09/2024	Year to date figures for the previous year ended 30/09/2023	Previous Year ended March 31 2024	3 Month Ended 30/09/2024	Preceeding 3 Month Ended 30/06/2024	Correspondin g 3 months ended in the previous year (30/09/2023)	Year to date figures for current period ended 30/09/2024	Year to date figures for the previous year ended 30/09/2023	Previous Year ended March 31 2024	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
Ι	Revenue from Operation													
	(a) Net sales	767.81	5052.61		5820.42	6209.27	10060.66	6769.02	7694.99	6555.16	14464.01	14887.39		
	(b) Other operating income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Revenue from Operation													
	Other Income	71.17	43.40	45.72	114.07	105.72	200.56	0.28		1.18				
	Total income (I+II)	838.98	5096.01	670.01	5934.49	6314.99	10261.22	6769.30	7695.62	6556.34	14464.42	14888.95	26913.87	
IV	Expenses						5 000 (0					10000 01		
	a) Cost of material consumed	838.88	3958.74	149.70	4797.62	4473.27	7099.68	2542.29		3012.20				
	b) Purchase of stock in trade	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	c) Changes in inventories of finished goods,	221.40	(07.00	204.64	456 41	1014.01	2202.00	20(1.00	1266.45	2400.00	5000.05	(57.00	00.04	
	work-in-progress and stock-in-trade	-231.48 56.81	687.89 56.48	304.64 56.11	456.41	1214.81 110.87	2303.66	3961.90 71.91	1266.45	3182.02 72.16		657.99 140.37	90.84	
	d) Employee benefits expense e) Finance costs	25.61	28.07	42.78	53.68	90.13	230.58			137.95				
	f) Depreciation and amortisation expense	9.74	9.29		19.03		38.46			137.95				
	i) Other expenses	35.24	37.55	36.17	72.29	74.20	155.46			48.52				
	Total Expenses (IV)	734.80	4778.02	597.60	5512.32					6467.09				
v	Profit / (Loss) before exceptional item & tax	/34.00	4770.02	377.00	5512.52	3776.20	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	0725.80	0034.73	0407.07	14//0.23	14310.00	2/431./3	
'	(III-IV)	104.18	317.99	72.41	422.17	336.79	283.49	45.50	-359.33	89.25	-313.83	370.15	-537.86	
VI	Exceptional items	104.10	0.00	0.00	0.00		0.00	45.50	0.00	0.00				
	Profit/ (Loss) before tax (V-VI)	104.18	317.99	72.41	422.17	0.00	283.49	45.50		89.25	-313.83		0.00	
	Tax expense												()	
	1) Current Tax	29.53	88.43	17.41	117.96	92.83	84.23	29.53	88.43	22.03	117.96	103.73	84.23	
	2) Deferred Tax	(0.23)	(0.11)	2.78	(0.34)	0.91	(2.41)	(16.15)	(176.21)	2.81	(192.36)	(0.66)	(214.55)	
	3)Prior Period Items						4.91						8.57	
	Total Tax Expenses	29.30	88.32	20.19	117.62	93.74	86.73	13.38	(87.78)	24.84	-74.40	103.07	-121.75	
	Net movement in regulatory deferral account													
IX	balances related to profit or loss and the related													
	deferred tax movement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
X	Profit (Loss) for the period from continuing													
	operations (VII-VIII)	74.88	229.67		304.55	243.05	196.76	32.12		64.41	-239.43			
	Profit/(loss) from discontinued operations	0.00	0.00	0.00	0.00		0.00	0.00		0.00				
XII	Tax expense of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Profit/(loss) from Discontinued operations	0.00			0.00	0.00								
	(after tax) (XI-XII)	0.00	0.00	0.00	0.00	0.00	0.00	0	0	0	0	0	0	
	Share of profit (loss) of associates and joint							I .						
	ventures accounted for using equity method	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00				
	Profit/(loss) for the period (X+XIII)	74.88	229.67	52.22	304.55	243.05	196.76	32.12	-271.55	64.41	-239.43	267.08	(416.11)	
	Other comprehensive income													
	(a) (i) items that will not be reclassified to	0.00	0.00	0.00	0.00	0.00	1.64	0.00	0.00	0.00	0.00	0.00	-0.02	
	statement of profit & loss	0.00	0.00	0.00	0.00	0.00	-1.64	0.00	0.00	0.00	0.00	0.00	-0.02	
	 (ii) Income tax on items that will not to be reclassified to statement of P& L 	0.00	0.00	0.00	0.00	0.00	0.46	0.00	0.00	0.00	0.00	0.00	0.04	
	be reclassified to statement of P& L	0.00	0.00	0.00	0.00	0.00	0.46	0.00	0.00	0.00	0.00	0.00	0.04	
	(b) (i) items that will be reclassified to							<u> </u>			<u> </u>	+	<u> </u>	
	(b) (1) items that will be reclassified to statement of profit & loss	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	(ii) Income tax on items that will be	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1	(ii) meane tax on items that will be	L		ļ		ļ		I	I		I		I	

0.00	0.00	0.00								0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
74.88	229.67	52.22	304.55	243.05	195.58	32.12	-271.55	64.41	-239.43	267.08	(416.09
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	32.12	-271 55	64 41	-239 43	267.08	416.11
0.000	0.00	0.00	0.000	0.00	0.00	52.12	27100	0	200110	201100	
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
0.00	0.00	0.00	0.00	0.00	0.00	32.12	-271.55	64.41	-239.43	267.08	416.0
						-					
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
1829.40	1829.40	1524.50	1829.40	1524.50	1829.40	1829.40	1829.40	1524.50	1829.40	1524.50	1829.4
											2191.0
					2521.55						2171.0
0.08	0.25	0.06	0.33	0.27	0.22	0.04	-0.30	0.07	-0.26	0.29	-0.4
											-0.4
0.00	0.25	0.00	0.55	0.27	0.22	0.01	0.50	0.07	0.20	0.27	0.1
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
											0.00
	0100	0100	0.000	0.00	0.000	0.00	0.00	0.00	0.00	0.00	0.00
0.08	0.25	0.06	0.33	0.27	0.22	0.04	-0.30	0.07	-0.26	0.29	(0.45
						0.04					(0.45
	0.00 74.88 0.00 0.00 0.00	0.00 0.00 74.88 229.67 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 1829.40 1829.40 0.08 0.25 0.08 0.25 0.00 0.00 0.00 0.00	0.00 0.00 0.00 74.88 229.67 52.22 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 1829.40 1829.40 1524.50 0.08 0.25 0.06 0.00 0.00 0.00 0.00 0.00 0.00	$\begin{array}{c c c c c c c c c c c c c c c c c c c $	$\begin{array}{c c c c c c c c c c c c c c c c c c c $	$\begin{array}{c c c c c c c c c c c c c c c c c c c $	$\begin{array}{c c c c c c c c c c c c c c c c c c c $	0.00 0.00 <th< td=""><td>0.00 <th< td=""><td>0.00 <th< td=""><td>$\begin{array}{c c c c c c c c c c c c c c c c c c c$</td></th<></td></th<></td></th<>	0.00 0.00 <th< td=""><td>0.00 <th< td=""><td>$\begin{array}{c c c c c c c c c c c c c c c c c c c$</td></th<></td></th<>	0.00 0.00 <th< td=""><td>$\begin{array}{c c c c c c c c c c c c c c c c c c c$</td></th<>	$\begin{array}{c c c c c c c c c c c c c c c c c c c $

NOTES:

1. The above un-audited standalone and consolidated financial results for the quarter and half year ended September 30, 2024 were reviewed and recommended by the Audit Committee and approved by the Board of Directors in its meeting held on 14thNovember, 2024. The above results have been reviewed by Statutory Auditors of the Company in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, who have expressed an unmodified opinion.

2. 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.

3. The above consolidated financial results include the result of Wholly Owned Material Subsidiary Company i.e. Shreeoswal Psyllium Exports India Limited.

4. 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.

5. The figures of the previous period / year have been re-stated/ re-grouped / rearranged/ reclassified and / or recasted wherever found necessary.

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.

7. The Statement of Assets & Liabilities as at September 30, 2024 is annexed with the financial results along with the Cash Flow Statements.

8. During the quarter, the Company and its wholly owned subsidiary has provided corporate guarantee for Rs 110 Cr after obtaining approval of shareholders through postal ballot dated 03rd August 2024 in connection with loan taken by Oswal Ethanol and Feed Industry Private Limited a related party in terms of the provisions of section 185 & 188 of the Companies Act, 2013 read with and Regulation 23 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

9. The weighted number of equity shares for calculation of EPS has been adjusted as if the event had occurred at the beginning of the earliest period presented, thus this impacts the changes in the EPS reported (for standalone and consolidated results) earlier for quarter ending on 30/09/2023.

For Shreeoswal Seeds and Chemicals Limited

Date: 14th November, 2024 Place: Neemuch

CIN: L011111MP2017PLC044596

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

Tel. No. 07423-297511, Email id- oswalgroups2002@gmail.com, Website-www.oswalseeds.com UNAUDITED STANDALONE AND CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER 2024

The standalone and Consolidated Statement of Assets & Liabilities is as under:

Particulars	Standa	lone	Consolid	Consolidated		
	As	at	As at			
	30/09/2024	31/03/2024	30/09/2024	31/03/2024		
	Unaudited	Audited	Unaudited	Audited		
Assets						
(1) Non-Current Assets						
(a) Property, Plant and Equipment	402.45	409.68	660.14	673.58		
(b) Capital work-in-progress	119.57	116.43	204.11	200.98		
(c) Goodwill						
(c) Investment Property						
(d) Financial Assets						
(<i>i</i>) Investments	2000.82	2,001.44	0.82	1.44		
(<i>ii</i>) Loans	2384.21	1,393.85	0.00	-		
(iii)Other Financial Assets	0	-	1.17	0.31		
(e) Other non-current assets			59.51	49.50		
(f) Deffered Tax Assets	15.67	15.33	424.25	231.89		
Sub Total - Non-Current Assets	4922.72	3,936.73	1350.00	1,157.70		
		<i>,</i>		<i>,</i>		
(2) Current assets	1500.17	1.000 (0	2720 12	0.201.(2		
(a) Inventories	1500.17	1,922.62	2738.13	8,301.62		
(b) Financial Assets						
(<i>i</i>) Investments						
(<i>ii</i>) Trade receivables	927.75	848.64	4900.60	1,745.66		
(iii) Cash and cash equivalents	10.22	181.02	13.33	299.42		
(<i>iv</i>) Loan	1.29	1.51	1.29	1.95		
(c) Other current assets	511.22	189.03	1250.11	762.98		
(d) Current Tax assets	0.00	92.17	0.00	136.89		
(e) Others	0.00	0.00	0.00	-		
Sub Total - Current Assets	2950.65	3,234.99	8903.46	11,248.52		
Total Assets	7873.37	7,171.72	10253.46	12,406.22		
II. EQUITY AND LIABILITIES						
EQUITY						
(a) Equity Share Capital	1829.40	1,829.40	1829.40	1,829.40		
(b) Other Equity	2625.88	2,321.33	1951.61	2,191.03		
Sub Total - Equity	4455.28	4,150.73	3781.01	4,020.43		
LIABILITIES						
(1) Non-Current Liabilities						
(a) Financial Liabilities (Loan)	0.00		176.00			
(b) Provisions	39.74	39.74	52.88	52.88		
(c) Deferred tax liabilities (Net)	0.00	-				
(d) Other Non Current Liabilities	5.15	5.30	20.15	20.30		
Sub Total - Non-Current Liabilities	44.89	45.04	249.03	73.18		
(2) Current Liabilities						
(a) Financial Liabilities						
	1174.08	1 2 4 2 4 7	2026 72	(29(25		
(i) Borrowings	1174.98	1,343.47	3236.72	6,386.35		
(ii) Trade payables						
a) total outstanding dues of micro enterprises and small enterprise			00110	202.66		
b) total outstanding dues of creditor other than micro enterprises a	and 143.81	9.24	886.19	283.66		
small enterprises;						
(<i>iii</i>) Other financial liabilities (other than those specified in item (b) ,						
(b) Other current liabilities	1988.78	1,620.33	2036.20	1,639.05		
(c) Provisions	2.91	2.91	3.55	3.55		
(d) Current Tax Liabilities (Net)	62.72		60.76			
Sub Total - Current Liabilities	3373.20	2,975.95	6223.42	8,312.61		
Total Equity and Liabilities	7873.37	7,171.72	10253.46	12,406.22		

DATE 14.11.2024 PLACE: NEEMUCH For and on behalf of board of director ShreeOswal Seeds And Chemicals Limited

CIN: L01111MP2017PLC044596

Registered Office:"Oswal House", Opposite Balkavi bairagi College, Nasirabad Highway, Village Kanwati, Neemuch MP 458441 Tel. No. 07423-297511, Email id- oswalgroups2002@gmail.com, Website-www.oswalseeds.com STATEMENT OF STANDALONE AND CONSOLIDATED CASH FLOW FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2024

	Sta	ndalone	Consolidated		
	Un-Audited	Un-Audited	Un-Audited Un-Audited		
Particulars	30th Sept 2024	30th September, 2023	30th Sept 2024	30th September, 2023	
A. Cash Flow from Operating Activities		· · · · · · · · · · · · · · · · · · ·			
Net Profit before Tax & Extraordinary Items	422.17	336.79	-313.83	370.15	
Adjustment For:					
Depreciation	19.03	14.92	25.46	26.70	
Investment Income	0.00		0.00		
Loss on fair valuation	0.62	0.00	0.62	1.00	
Interest Expenses	53.68		239.74	286.68	
Interest Received	-110.30	0.00	0.00	0.00	
Operating Profit before Working Capital Change	385.20	336.12	-48.01	681.97	
Ajustment for Working Capital	003120	000.12	10:01	001.97	
(Increase)/ Decrease in Sundry Debtors	-79.11	-59.90	-3154.94	-431.52	
(Increase)/ Decrease in Other Current Assets	-322.19	-307.13	-487.13	-434.46	
Decrease in Loan Asset	0.00	0.00	0.00	0.00	
(Increase)/ Decrease in Inventories	422.45		5563.49	1402.65	
(Increase)/ Decrease in Inventories (Increase)/ Decrease in Short Term Provisons	0.00	0.00	0.00	0.00	
(Increase)/ Decrease in Trade Payable	134.57	822.89	602.53	989.35	
	0.22	101.24	0.67	1271.63	
(Increase)/ Decrease in Short Term Loans & Advances					
(Increase)/ Decrease in Other Current Liabilities	368.45	-3077.03	397.15	-2936.00	
Increase/(Decrease) in Current Tax Assets	92.17	67.18	136.89	57.83	
Cash Generated from Working Capital	616.56	-1293.51	3058.66	-80.52	
Cash generated from Operation	1001.76	-957.39	3010.65	601.45	
Income Tax for the year	-55.24	-92.83	-57.20	-103.73	
Net cash Flow from Operating Activity	946.52	-1050.22	2953.45	497.72	
		1000122	2,000110		
B. Cash Flow from Investing Activities					
Sale/(Purchase) of Investments	0.00	0.00	0.00	0.00	
Increase/(Decrease) of Long Term Investment	0.00	-1050.00	0.00		
Increase/(Decrease) of Long Term Loans	-990.36	1807.39	0.00		
Increase/(Decrease) of Other non current Financial Assets			-0.86		
Increase/(Decrease) of Other Non Current Assets	0.00	2.57	-10.00	-144.82	
Purachse of Fixed Assets	-11.80	-94.55	-12.02	-103.45	
Investment Income	110.30	105.72		1.56	
Increase/(Decrease) of Capital WIP	-3.14	-25.00	-3.14	-30.45	
Net Cash used in Investing Activities	-895.00	746.13	-26.02	-276.26	
C. Cash Flow from Financial Activities					
Increase/(Decrease) in Long Term Borrowings	0.00	27.89	176.00	-98.67	
Increase/(Decrease) in current Borrowings	-168.49	0.00	-3149.63	0.00	
Increase/(Decrease) in Other Non Current Liabilities	-0.15	0.60	-0.15	0.84	
Interest Expense	-53.68	-90.13	-239.74	-286.68	
Net Cash Used in Financial Activities	-222.32	-61.64	-3213.52	-384.51	
Net Increase in Cash and Cash Equivalents (A+B+C)	-170.80	-365.73	-286.09	-163.05	
Cash & Cash Equivalents at the					
Beginning of the year/period	181.02	383.37	299.42	495.44	
Closing of the year/period	10.22	17.64	13.33	332.39	
Increase/Decrease in Cash and Cash Equivalents	-170.80	-365.73	-286.09	-163.05	

DATE: 14.11.2024 PLACE: Neemuch For and on behalf of board of directors of **ShreeOswal Seeds And Chemicals Limited**

SHREEOSWAL SEEDS AND CHEMICALS LIMITED CIN: L01111MP2017PLC044596

Registered Office:"Oswal House", Opposite Balkavi bairagi College, Nasirabad Highway, Village Kanwati, Neemuch MP 458441 Tel. No. 07423-297511, Email id- oswalgroups2002@gmail.com, Website-www.oswalseeds.com

	Consolidated Segmentwise Revenue	•	1 2		U U	• •	(Amount in Lakhs)	
			Quarter Ended		Half Yea	r Ended	Year Ended March 31,	
S.No.	Segment Revenue	September 30,	June 30,	September 30,	September 30,	September 30,		
5.110.	Segment Revenue	2024	2024	2023	2024	2023	2024	
		unaudited	unaudited	unaudited	unaudited	unaudited	Audited	
1	Segment Revenue							
	Seeds Division	767.81	5,052.61	624.29	5,820.42	6,209.27	10,060.6	
	Psyllium Division	6,001.21	2,642.38	5,930.87	8,643.59	8,678.12	16,842.5	
	Other	0.00	0.00	0.00		0.00	0.0	
	Net Sale/Income From Operations	6,769.02	7,694.99	6,555.16	14,464.01	14,887.39	26,903.2	
2	Segment Results (Profit) (+)/ Loss (-) before							
2	tax and Interest							
	Seeds Division	59.55	304.07	114.32	363.62	425.93	237.3	
	Psyllium Division	80.53	(518.38)	111.70	(437.84)	229.34	(184.1)	
	Other	0.00	0.00	0.00	0.00	0.00	0.0	
	Total	140.08	(214.31)	226.02	(74.22)	655.27	53.1	
	Interest Income	0.07	0.07	1.18	0.14	1.56	6.1	
	Interest Expenses	94.65	145.09	137.95	239.75	286.68	597.1	
	Other Unallocable Expenditure net off	0.00	0.00	0.00	0.00	0.00	0.0	
	Unallocable Income	0.00	0.00	0.00	0.00	0.00	0.0	
	Profit Before Tax	45.50	(359.33)	89.25	(313.83)	370.15	(537.8	
3	Capital Employed							
	Segment Assets (A)							
	Seeds Division	3,489.15	3,250.60	4,861.49	3,489.15	4,861.49	3,777.5	
	Psyllium Division	6,764.31	8,425.50	7,447.67	6,764.31	7,447.67	8,628.	
	Other	0.00	0.00	0.00	0.00	0.00	0.0	
	Total (A)	10,253.46	11,676.10	12,309.16	10,253.46	12,309.16	12,406.2	
	Segment Liabilities (B)							
	Seeds Division	3,418.09	3,604.16	3,594.71	3,418.09	3,594.71	3,020.9	
	Psyllium Division	3,054.36	4,323.05	4,010.85	3,054.36	4,010.85	5,364.3	
	Other	0.00	0.00	0.00	0.00	0.00	0.0	
	Total (B)	6,472.45	7,927.21	7,605.56	6,472.45	7,605.56	8,385.′	
4	Total Capital Employed (Segment Assets- Segment Liabilities)							
	Seeds Division	71.06	(353.56)	1,266.78	71.06	1,266.78	756.3	
	Psyllium Division	3,709.95	4,102.45	3,436.82	3,709.95	3,436.82	3,263.	
	Other	0.00	0.00	0.00	0.00	0.00	0.0	
	Total Capital Employed (Segment Assets- Segment Liabilities)	3,781.01	3,748.89	4,703.60	3,781.01	4,703.60	4,020.4	

DATE: 14.11.2024 PLACE: NEEMUCH

For and behalf of board of directors of ShreeOswal Seeds And Chemicals Limited