

Dt: 13.11.2024

The Manager
Listing Department
National Stock Exchange of India Ltd.
Exchange Plaza, Plot No. C-1,
G Block Bandra-Kurla Complex Bandra (East)
Mumbai 400 051

Dear Sir/Madam,

Sub: Outcome of Board Meeting held on 13.11.2024
Ref: Scrip Code: SAIFL Scrip Name: Sameera Agro and Infra Limited.

With reference to the above subject, we wish to inform you that the Board of Directors of the Company at their meeting held today i.e. 13.11.2024 has considered and approved the following:

1. Un-audited financial results/statements for the half year ended 30.09.2024.
2. Statement of Assets & Liabilities as at 30.09.2024.
3. Cash Flow Statement for the period ended 30.09.2024.
4. Independent Auditors' Report for the half year ended 30.09.2024

The Board Meeting commenced at 3.00 P.M. and concluded at 6.00 P.M.

You are requested to please take on record above said information.

Thanking you.

Yours faithfully,
For SAMEERA AGRO AND INFRA LIMITED



SATYA MURTHY SIVALENKA
MANAGING DIRECTOR AND CEO
DIN 00412609

Sameera Agro and Infra Limited

CIN: U45201TG2002PLC038623

(Formerly known as Sameera Infra Projects Private Limited)

Plot No. 54 & 55, A.G. Arcade, Balaji Co-operative Society, Transport Road, Secunderabad-500 009

Tel: +91 040 40123364, E-mail: info@sameeraagroandinfra.com, Website: www.sameeraagroandinfra.com

SAMEERA AGRO AND INFRA LIMITED						
<i>(formerly known as Sameera Infra Projects Private Limited)</i>						
CIN U45201TG2002PLC038623						
Plot No. 54 55 AG Arcade, Balaji Co Operative Housing Society, Transport Road, Secunderabad, Telangana-500009						
Statement of Standalone Balance sheet as at 30 September 2024						
(In Lakhs)						
	Particulars	Note No.	For the Half Year Ended		For the Year Ended	
			01-04-2024 30-09-2024 (Unaudited)	01-04-2023 31-03-2024 (Audited)	01-04-2022 31-03-2023 (Audited)	
I. ASSETS						
(1) Non - current assets						
(a) Property, Plant and Equipment			17.86	19.32	23.18	
(b) Intangible assets			0.09	0.11	0.11	
(c) Capital Work In Progress			1,462.22	1,112.22	-	
(d) Financial assets						
(i) Investments			2,234.49	2,234.48	44.08	
(ii) Others			-	-	-	
(e) Deferred tax assets (net)			1.96	2.03	1.76	
(f) Other non - current assets			-	-	-	
(e) Long term loans and advances			2.22	2.22	2.22	
(2) Current assets						
(a) Inventories			1,808.76	988.33	458.20	
(b) Financial assets						
(i) Investments			-	-	-	
(ii) Trade receivables			3,401.85	6,554.99	4,652.99	
(iii) Cash and cash equivalents			18.46	13.63	2.16	
(iv) Bank balances other than cash and cash equivalents			-	-	-	
(v) Others			-	-	-	
(c) Other current assets			2.13	37.11	187.25	
(d) Short term loans and advances			2,546.90	187.24	436.99	
Total Assets			11,496.94	11,151.68	5,808.94	
II. EQUITY AND LIABILITIES						
(1) Equity						
(a) Equity Share capital			1,190.98	1,190.98	842.98	
(b) Other equity			8,640.76	8,022.56	1,034.49	
Liabilities						
(2) Non - current liabilities						
(a) Financial liabilities						
(i) Long Term Borrowings			247.67	247.67	247.67	
(ii) Lease Liabilities			-	-	-	
(iii) Other Financial Liabilities			-	-	-	
(b) Deferred Tax Liability (net)			-	-	-	
(c) Other long term liabilities			54.87	75.45	75.45	
(3) Current liabilities						
(a) Financial liabilities						
(i) Short Term Borrowings			-	2.59	2.59	
(ii) Trade payables			996.25	816.36	2,865.34	
a) Total outstanding dues of micro enterprises and small enterprises			-	-	-	
b) Total outstanding dues of creditors others than			-	-	-	
(iii) Other financial liabilities			-	-	-	
(b) Provisions			366.41	556.56	492.38	
(c) Other current liabilities			-	239.51	248.04	
Total Equity and Liabilities			11,496.94	11,151.68	5,808.94	

For and on Behalf of Board of Directors of
SAMEERA AGRO AND INFRA LIMITED
CIN: U45201TG2002PLC038623


Sivalenka Satyamurthy
Director
DIN: 00412609


Sivalenka Kameswari
Director
DIN: 00412669

Place Hyderabad
Date: 13/11/2024



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SAMEERA AGRO AND INFRA LIMITED

(formerly known as Sameera Infra Projects Private Limited)

CIN:U45201TG2002PLC038623

Plot No: 54 55 AG Arcade, Balaji Co Operative Housing Society, Transport Road, Secunderabad, Telangana-500009

Statement of Unaudited Standalone Financial Results for the Six months ended 30 September 2024

(In Lakhs)

Particulars		For the Half Year Ended			For the Year Ended	
A	Date of Start of Reporting Period	01-04-2024	01-10-2023	01-04-2023	01-04-2023	01-04-2022
B	Date of End of Reporting Period	30-09-2024	31-03-2024	30-09-2023	31-03-2024	31-03-2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
I.	Revenue from Operations	10,017.73	8,777.54	9,436.52	18,214.07	13,881.83
II.	Other Income	-	-	-	-	-
III.	Total Revenue(I+II)	10,017.73	8,777.54	9,436.52	18,214.07	13,881.83
IV.	Expenses:					
	Purchase of Stock-in-Trade	8,179.99	8,551.79	8,408.96	16,960.75	12,333.64
	Changes in Inventories of finished goods	820.42	-511.76	-18.37	-530.12	-12.36
	Employee Benefit Expenses	35.17	24.78	46.88	71.66	92.46
	Depreciation and Amortisation Expenses	1.47	1.93	0.12	3.86	4.50
	Finance Cost	0.39	0.67	1.93	0.79	0.24
	Other Expenses	139.40	193.54	55.56	249.10	98.36
	Total Expenses	9,176.84	8,260.95	8,495.08	16,756.04	12,516.84
V.	Profit before exceptional and extraordinary items and tax(III-IV)	840.89	516.59	941.44	1,458.03	1,364.99
VI.	Exceptional Items	-	-	-	-	-
VII.	Profit before extraordinary items and tax (V - VI)	840.89	516.59	941.44	1,458.03	1,364.99
VIII.	Extraordinary Items	-	-	-	-	-
IX.	Profit before tax (VII-VIII)	840.89	516.59	941.44	1,458.03	1,364.99
X.	Tax Expenses:					
	(1) Current tax	222.75	136.84	249.39	386.23	361.59
	(2) Deferred tax expenses/(credit)	-0.06	-0.14	-0.13	-0.27	-0.33
	(3) Short/(Excess) Provision for Earlier Years					
XI.	Profit?(Loss) for the period from continuing operations(IX- X)	618.20	379.89	692.18	1,072.07	1,003.73
XII.	Profit carried forward to Balance Sheet	618.20	379.89	692.18	1,072.07	1,003.73
XIII.	Earnings Per Equity Share:					
	(1) Basic(₹)	5.19	3.19	8.21	9.00	11.91
	(2) Diluted(₹)	5.19	3.19	8.21	9.00	11.91
	[Face value of RS 10/- each]					

For and on Behalf of Board of Directors of
SAMEERA AGRO AND INFRA LIMITED
CIN: U45201TG2002PLC038623



Sivalenka Satyamurthy
Director
DIN:00412609



Sivalenka Kameswari
Director
DIN:00412669

Place: Hyderabad
Date: 13/11/2024



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SAMEERA AGRO AND INFRA LIMITED				
Formerly : SAMEERA INFRA PROJECTS PRIVATE LIMITED				
Cash Flow Statement for the six months ended 30th September 2024				
(Amount In Rs)				
Particulars	30th September 2024		31st March 2024	
	(Unaudited)		(Audited)	
Cash Flow from Operating Activities				
Net Profit before tax and extra ordinary items	8,40,88,668		14,58,03,137	
Add: Interest			-	
Add: Depreciation	1,47,117		3,86,423	
Add: Loss on sale of fixed asset	-		-	
Less: Other Writebacks			-	
Cash flow before working capital changes	8,42,35,785		14,61,89,560	
Increase/(Decrease) In Non-Current Liabilities				
Other Long Term Liabilities	(20,58,394)		-	
Long-term Provisions	-		-	
Increase/(Decrease) in Current Liabilities				
Short-term Borrowings	(2,58,600)			
Trade Payables	1,79,89,714		(20,48,98,455)	
Other Current Liabilities	(2,39,51,544)		(8,52,600)	
Short-term Provisions	(1,90,15,384)		64,18,361	
(Increase)/Decrease in Non-Current Assets				
Long-term Loans & Advances	-		-	
Other non-current Assets			-	
(Increase)/Decrease in Current Assets				
Inventories	(8,20,42,734)		(5,30,12,300)	
Trade Receivables	31,53,26,372		(19,02,00,154)	
Short-term Loans & Advances	(23,59,65,786)			
Non-current investments	1		(21,90,40,000)	
Other Current Assets	34,98,000		3,99,88,114	
Cash generated from operations	5,77,57,430		(47,54,07,474)	
Income taxes Paid	(2,22,75,088)		(3,86,23,251)	
Net Cash from Operating Activities		3,54,82,342		(51,40,30,725)
Cash flow from Investing Activities				
Investments				
Sale of Fixed assets				
Purchase of Fixed Assets	(3,50,00,000)		(11,12,22,280)	
Net Cash Flow from Investing Activities		(3,50,00,000)		(11,12,22,280)
Cash Flow from Financing Activities				
Proceeds from Long Term Borrowings				
Proceeds from issuance of Capital			62,64,00,000	
Interest paid on Borrowings			-	
Net Cash Flow from Financing Activities				62,64,00,000
Net Increase/(Decrease) in Cash		4,82,342		11,46,995
Add: Cash and cash equivalents at the beginning of the year		13,63,447		2,16,452
Cash and cash equivalents at the end of the year		18,45,789		13,63,447

For and on Behalf of Board of Directors of
Sameera Agro and Infra Limited
CIN: U45201TG2002PLC038623



Sivalenka Satyamurthy
Director
DIN:00412609



Sivalenka Kameswari
Director
DIN:00412669

Date: 13/11/2024
Place:Hyderabad



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CIN:U45201TG2002PLC038623

Plot No: 54 55 AG Arcade, Balaji Co Operative Housing Society, Transport Road, Secunderabad, Telangana-500009

Segment Information:

(Rs in Lakhs)

Particulars	For the Half Year Ended			For the Year Ended	
	01-04-2024	01-10-2023	01-04-2023	01-04-2023	01-04-2022
A Date of Start of Reporting Period	30-09-2024	31-03-2024	30-09-2023	31-03-2024	31-03-2023
B Date of End of Reporting Period	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
1 Segment Revenue					
Sale of Agri Commodities	10,017.73	8,777.54	9,436.52	18,214.07	13,881.83
Infra Projects-Works Contract	-	-	-	-	-
Total Revenue	10,017.73	8,777.54	9,436.52	18,214.07	13,881.83
2 Less: Intersegment Revenue	-	-	-	-	-
3 Net sales / Income from operations	10,017.73	8,777.54	9,436.52	18,214.07	13,881.83
4 Segment results profit/(loss) before tax, interest and depreciation					
Sale of Agri Commodities	842.75	519.19	943.49	1,462.68	1,369.73
Infra Projects-Works Contract	-	-	-	-	-
5 Total	842.75	519.19	943.49	1,462.68	1,369.73
6 Less: Un allocable Expenses	1.47	1.93	0.12	3.86	4.50
7 Finance Cost	0.39	0.67	1.93	0.79	0.24
8 Exceptional Items	-	-	-	-	-
9 Total Profit before tax	840.89	516.59	941.44	1,458.03	1,364.99

For and on behalf of the board of directors of
Sameera Agro and Infra Limited



Sivalenka Satyamurthy
Director
DIN:00412609



Sivalenka Kameswari
Director
DIN:00412669

Place Hyderabad
Date:13-11-2024



Sameera Agro and Infra Limited

CIN: U45201TG2002PLC038623

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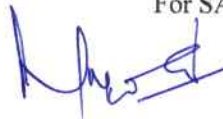
SAMEERA AGRO AND INFRA LIMITED

CIN: L52110MH1985PLC293393

Notes to Financial Results

- 1) The above unaudited standalone financial results for the Half year ended 30 September 2024 of Sameera agro and infra limited (the "Company") were reviewed by the Audit Committee and subsequently approved by the Board of Directors at their respective meetings held. The results have been subjected to a limited review by the Statutory Auditors of the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("SEBI LODR Regulations"), who have issued an unmodified conclusion on the same.
- 2) These financial results have been prepared in accordance with the recognition and measurement principles of Accounting Standards ("AS") prescribed section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued thereunder and the other accounting principles generally accepted in India.
- 3) The Earning per Share (EPS) has been computed in accordance with the Accounting Standard on Earnings per Share (AS 20) which required effect of bonus issue to be given till the earliest period reported.
- 4) The comparative results and other information for the Half year ended September 30, 2024 have been limited reviewed by the statutory auditors of the Company and for year ended March 31, 2024 have been audited by the statutory auditors of the Company. The management has exercised necessary due diligence to ensure that the said comparative results provide a true and fair view of its affairs.
- 5) The figures for the Half year ended September 30, are the unaudited year-to-date figures.
- 6) Previous year/period's figures have been regrouped/reclassified wherever necessary to correspond with the current period's classification for comparison.

For SAMEERA AGRO AND INFRA LIMITED



Satya Murthy Sivalenka

Director

DIN:00412609



Sivalenka Kameswari

Director

DIN:00412669

Date:13.11.2024

Place: Hyderabad



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DAMACHERLA & ASSOCIATES

CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on the Half year ended Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to

The Board of Directors Sameera Agro and Infra Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Sameera Agro and Infra Limited (the "Company") for the Half Year ended September 30, 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, as amended (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. 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 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.






DAMACHERLA & ASSOCIATES

CHARTERED ACCOUNTANTS

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 the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, 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 Damacherla & Associates
Chartered Accountants
FRN: 019045S

CA Birsala Bheemesh Chowdary
Partner
M. No. 242072
UDIN: 24242072BKELYD9358

Place: Hyderabad
Date: 13-11-2024

SAMEERA AGRO AND INFRA LIMITED				
<i>(formerly known as Sameera Infra Projects Private Limited)</i>				
CIN: U45201TG2002PLC038623				
Plot No: 54 55 AG Arcade, Balaji Co Operative Housing Society, Transport Road, Secunderabad, Telangana-500009				
Statement of Consolidated Balance sheet as at 30 September 2024				
(Amount in Lakhs)				
Particulars	Note No.	For the Half Year Ended		For the Year Ended
		01-04-2024	01-04-2023	01-04-2022
		30-09-2024	31-03-2024	31-03-2023
		(Unaudited)	(Audited)	(Audited)
I. ASSETS				
(1) Non - current assets				
(a) Property, Plant and Equipment		4,091.94	19.32	23.18
(b) Intangible assets		673.21	0.11	0.11
(c) Capital Work In Progress		1,462.22	1,112.22	
(d) Financial assets				
(i) Investments		44.08	2,234.48	44.08
(ii) Others		-	-	-
(e) Deferred tax assets (net)		1.96	2.03	1.76
(f) Other non - current assets		0.85	-	-
(e) Long term loans and advances		2.22	2.22	2.22
(2) Current assets				
(a) Inventories		1,808.76	988.33	458.20
(b) Financial assets		-	-	-
(i) Investments		-	-	-
(ii) Trade receivables		3,401.85	6,554.99	4,652.99
(iii) Cash and cash equivalents		18.60	13.77	2.16
(iv) Bank balances other than cash and cash equivalents		-	-	-
(v) Others		-	-	-
(c) Other current assets		2.13	37.97	187.25
(d) Short term loans and advances		2,546.90	187.24	436.99
Total Assets		14,054.72	11,152.68	5,808.94
II. EQUITY AND LIABILITIES				
(1) Equity				
(a) Equity Share capital		1,190.98	1,191.98	842.98
(b) Other equity		9,964.01	8,022.56	1,034.49
(c) Non-controlling interest		1,234.53	-	-
Liabilities				
(2) Non - current liabilities				
(a) Financial liabilities		-	-	-
(i) Long Term Borrowings		247.67	247.67	247.67
(ii) Lease Liabilities		-	-	-
(iii) Other Financial Liabilities		-	-	-
(b) Deferred Tax Liability (net)		-	-	-
(c) Other long term liabilities		54.87	75.45	75.45
(3) Current liabilities				
(a) Financial liabilities		-	-	-
(i) Short Term Borrowings		-	2.59	2.59
(ii) Trade payables		996.25	816.36	2,865.34
a) Total outstanding dues of micro enterprises and small enterprises		-	-	-
b) Total outstanding dues of creditors others than		-	-	-
(iii) Other financial liabilities		-	-	-
(b) Provisions		366.41	556.56	492.38
(c) Other current liabilities		-	239.51	248.04
Total Equity and Liabilities		14,054.72	11,152.68	5,808.94

For and on Behalf of Board of Directors of
SAMEERA AGRO AND INFRA LIMITED
CIN: U45201TG2002PLC038623

Sivalenka Satyamurthy

Sivalenka Satyamurthy
Director
DIN:00412609

S. Kameswari

Sivalenka Kameswari
Director
DIN:00412669

Place: Hyderabad
Date: 13/11/2024



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Regd. off: Plot No: 54 55 AG Arcade, Balaji Co Operative Housing Society, Transport Road, Secunderabad, Telangana-500009
Corp. Off: Plot No: 54 55 AG Arcade, Balaji Co Operative Housing Society, Transport Road, Secunderabad, Telangana-500009
E-mail: - info@sameerahomes.com Website: info@sameerahomes.com

Statement of Unaudited consolidated Financial Results for the Six months ended September 30, 2024

(Amount In Lakhs)

Sr.No	Particulars	For the Half Year Ended			For the Year Ended
		30-09-2024 (Unaudited)	31-03-2024 (Unaudited)	30-09-2023 (Unaudited)	31-03-2024 (Audited)
I.	Revenue from Operations	10,017.74	8,777.54	9,436.52	18,214.07
II.	Other Income	-	-	-	-
III.	Total Revenue(I+II)	10,017.74	8,777.54	9,436.52	18,214.07
IV.	Expenses:				
	(a) Cost materials Consumed	-	-	-	-
	(b) Purchase of Stock-in-Trade	8,179.99	8,551.79	8,408.96	16,960.75
	(c) Changes in Inventories of finished goods	820.42	-511.76	-18.37	-530.12
	(d) Employee Benefit Expenses	35.17	24.78	46.88	71.66
	(e) Depreciation and Amortisation Expenses	127.03	1.93	0.12	3.86
	(f) Finance Cost	0.39	0.67	1.93	0.79
	(g) Other Expenses	139.40	193.54	55.56	249.10
	Total Expenses	9,302.40	8,260.95	8,495.08	16,756.04
V.	Profit before exceptional and extraordinary items and tax(III-IV)	715.34	516.59	941.44	1,458.03
VI.	Exceptional Items	-	-	-	-
VII.	Profit before extraordinary items and tax (V - VI)	715.34	516.59	941.44	1,458.03
VIII.	Extraordinary Items	-	-	-	-
IX.	Profit before tax (VII-VIII)	715.34	516.59	941.44	1,458.03
X.	Tax Expenses:				
	(1) Current tax	222.75	136.84	249.39	386.23
	(2) Deferred tax expenses/(credit)	-0.06	-0.14	-0.13	-0.27
	(3) Short/(Excess) Provision for Earlier Years	-	-	-	-
XI.	Profit/(Loss) for the period from continuing operations(IX- X)	492.65	379.89	692.18	1,072.07
XII.	Profit/(Loss) for the period from discontinued operations	-	-	-	-
XIII.	Tax Expenses of discontinued operations	-	-	-	-
XIV.	Profit/(Loss) from discontinued operations (after tax)(XII-XIII)	-	-	-	-
XV.	Profit/(Loss) for the period (XI+XIV)	492.65	379.89	692.18	1,072.07
XVI.	Other Comprehensive Income				
	(A) (i) Item that will not be reclassified to profit or loss	-	-	-	-
	(ii) Income tax that will not be reclassified to profit or loss	-	-	-	-
	(B) (i) Item that will be reclassified to profit or loss	-	-	-	-
	(ii) Income tax that will be reclassified to profit or loss	-	-	-	-
XVII.	Total Comprehensive Income for the period (XV+XVI) Comprising Profit/(Loss) and Other Comprehensive Income for the period	492.65	379.89	692.18	1,072.07
XVIII.	Paid up equity share capital(Face value of Rs.10/- each)	6,068.66	1,190.98	1,190.98	1,190.98
XIX.	Earnings Per Equity Share:(For Continuing Operations)				
	(1) Basic(₹)	0.81	3.19	5.81	9.00
	(2) Diluted(₹)	0.81	3.19	5.81	9.00
XX.	Earnings Per Equity Share: (For Discontinued Operations)				
	(1) Basic(₹)	-	-	-	-
	(2) Diluted(₹)	-	-	-	-
XXI.	Earnings Per Equity Share:(For Discontinued & Continuing Operations)				
	(1) Basic(₹)	0.81	3.19	5.81	9.00
	(2) Diluted(₹)	0.81	3.19	5.81	9.00

For and on Behalf of Board of Directors of
SAMEERA AGRO AND INFRA LIMITED
CIN: U45201TG2002PLC038623

Sivalenka Satyamurthy
Director
DIN:00412609

Sivalenka Kameswari
Director
DIN:00412669

Place: Hyderabad
Date:13/11/2024



Sameera Agro and Infra Limited

CIN: U45201TG2002PLC038623

(Formerly known as Sameera Infra Projects Private Limited)

Plot No. 54 & 55, A.G. Arcade, Balaji Co-operative Society, Transport Road, Secunderabad-500 009

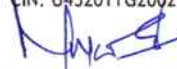
Tel: +91 040 40123364, E-mail: info@sameeraagroandinfra.com, Website: www.sameeraagroandinfra.com

SAMEERA AGRO AND INFRA LIMITED
Formerly : SAMEERA INFRA PROJECTS PRIVATE LIMITED
Consolidated Cash Flow Statement as at 30th September 2024

(Rs. in Lakhs)

Particulars	30th September 2024		31st March 2024	
	(Unaudited)		(Audited)	
Cash Flow from Operating Activities				
Net Profit before tax and extra ordinary items	715.34		1,458.03	
Add: Interest	-		-	
Add: Depreciation	127.03		3.86	
Add: Loss on sale of fixed asset			-	
Less: Other Writebacks			-	
Cash flow before working capital changes	842.37		1,461.89	
Increase/(Decrease) in Non-Current Liabilities				
Other Long Term Liabilities	(20.58)		-	
Long-term Provisions	-		-	
Increase/(Decrease) in Current Liabilities				
Short-term Borrowings	(2.59)			
Trade Payables	179.89		(2,048.98)	
Other Current Liabilities	(239.51)		(8.53)	
Short-term Provisions	(190.15)		64.18	
(Increase)/Decrease in Non-Current Assets				
Long-term Loans & Advances	-		-	
Other non-current Assets			-	
(Increase)/Decrease in Current Assets				
Inventories	(820.43)		(530.12)	
Trade Receivables	3,153.14		(1,902.00)	
Short-term Loans & Advances	(2,359.66)			
Non-current investments	-		(2,190.40)	
Other Current Assets	35.84		399.88	
Cash generated from operations	578.32		(4,754)	
Income taxes Paid	-		(386.23)	
Net Cash from Operating Activities		578.32		(5,140)
Cash flow from Investing Activities				
Investments	4,303.33		-	
Sale of Fixed assets				
Purchase of Fixed Assets	(4,876.68)		(1,112.22)	
Net Cash Flow from Investing Activities		(573.35)		(1,112)
Cash Flow from Financing Activities				
Proceeds from Long Term Borrowings				
Proceeds from Issuance of Capital	-		6,264.00	
Interest paid on Borrowings	-		-	
Net Cash Flow from Financing Activities		-		6,264.00
Net Increase/(Decrease) in Cash		4.97		11.47
Add: Cash and cash equivalents at the beginning of the year		13.63		2.16
Cash and cash equivalents at the end of the year		18.60		13.63

For and on Behalf of Board of Directors of
SAMEERA AGRO AND INFRA LIMITED
CIN: U45201TG2002PLC038623


Sivalenka Satyamurthy
Director
DIN:00412609


Sivalenka Kameswari
DIRECTOR
DIN:00412669

Place: Hyderabad
Date:13/11/2024



Sameera Agro and Infra Limited

CIN: U45201TG2002PLC038623

(Formerly known as Sameera Infra Projects Private Limited)

Plot No. 54 & 55, A.G. Arcade, Balaji Co-operative Society, Transport Road, Secunderabad-500 009

Tel: +91 040 40123364, E-mail: info@sameeraagroandinfra.com, Website: www.sameeraagroandinfra.com

SAMEERA AGRO AND INFRA LIMITED

CIN: L52110MH1985PLC293393

Notes to Financial Results

- 1) The above unaudited Consolidated financial results for the Half year ended 30 September 2024 of Sameera agro and infra limited (the "Company") were reviewed by the Audit Committee and subsequently approved by the Board of Directors at their respective meetings held. The results have been subjected to a limited review by the Statutory Auditors of the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("SEBI LODR Regulations"), who have issued an unmodified conclusion on the same.
- 2) These financial results have been prepared in accordance with the recognition and measurement principles of Accounting Standards ("AS") prescribed section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued thereunder and the other accounting principles generally accepted in India.
- 3) The Earning per Share (EPS) has been computed in accordance with the Accounting Standard on Earnings per Share (AS 20) which required effect of bonus issue to be given till the earliest period reported.
- 4) The comparative results and other information for the Half year ended September 30, 2024 have been limited reviewed by the statutory auditors of the Company and for year ended March 31, 2024 have been audited by the statutory auditors of the Company. The management has exercised necessary due diligence to ensure that the said comparative results provide a true and fair view of its affairs.
- 5) The figures for the Half year ended September 30, are the unaudited year-to-date figures.
- 6) Previous year/period's figures have been regrouped/reclassified wherever necessary to correspond with the current period's classification for comparison.

For SAMEERA AGRO AND INFRA LIMITED



Satya Murthy Sivalenka

Director

DIN:00412609



Sivalenka Kameswari

Director

DIN:00412669

Date 13/11/2024

Place: Hyderabad



Sameera Agro and Infra Limited

CIN: U45201TG2002PLC038623

(Formerly known as Sameera Infra Projects Private Limited)

Plot No. 54 & 55, A.G. Arcade, Balaji Co-operative Society, Transport Road, Secunderabad-500 009
Tel: +91 040 40123364, E-mail: info@sameeraagroandinfra.com, Website: www.sameeraagroandinfra.com



DAMACHERLA & ASSOCIATES

CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on the Half year ended Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to

The Board of Directors Sameera Agro and Infra Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Sameera Agro and Infra Limited (the "Company") for the Half year ended September 30, 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, as amended (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. 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 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.
4. The statement includes the results of the following entity
 - (a) Globe Continental Distilleries Private Limited (subsidiary)





DAMACHERLA & ASSOCIATES

CHARTERED ACCOUNTANTS

5. 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 the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, 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 Damacherla & Associates
Chartered Accountants
FRN:019045S

CA Bheemesh Chowdary Birasala
Partner
M. No. 242072
UDIN: 24242072BKELYD9358

Place: Hyderabad
Date:13-11-2024