

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: 08th November, 2023

To,
The Secretary,
Corporate Compliance Department
The National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex
Bandra East, Mumbai (M.H.) 400051

Subject: Outcome of Board Meeting held on Wednesday, 08th November, 2023 pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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

Dear Sir/Madam,

With reference to the above-mentioned subject and as per Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the meeting of the Board of Directors of the Company held today, i.e Wednesday, 08th November, 2023, has inter alia, to consider following matters:

1. Approval of the un-audited standalone and consolidated Financial Results of the Company for the quarter as well as half year ended 30th September, 2023 along with Statement of Assets and Liabilities and Cash Flow Statement with Limited Review Report thereon.
2. Other routine businesses with the permission of Chair.

Further, copy of un-audited financial results shall also be submitted in XBRL mode within 24 hours from the conclusion of Board Meeting.

The un-audited Financial Results for the quarter as well as half year ended 30th September, 2023 shall be uploaded on Stock Exchange website at www.nseindia.com and on the website of the Company at www.oswalseeds.com. The extracts of the aforesaid financial results also be published in Hindi and English News papers.

The Meeting of the Board of Directors commenced at 6.00 P.M. and concluded at 8.50 P.M.

This is for your information and record.

Thanking you.

Yours Faithfully,

FOR SHREEOSWAL SEEDS AND CHEMICALS LIMITED

**SANJAY KUMAR BAIGANI
CHAIRMAN & MANAGING DIRECTOR
DIN: 07921083**

Enclosed: Copy of un-audited Financial Results for the quarter as well as half year ended 30th September, 2023



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
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 September 30, 2023 and year to date from April 1, 2023 to September 30, 2023 ("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



J.C. Baheti
Partner
M.No.072585
UDIN: 23072585BGTAEZ2569

Date: 08/11/2023
Place: Indore



J.C. Baheti & Associates Chartered Accountants

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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 September 30, 2023 and year to date from April 1, 2023 to September 30, 2023 ("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. 7,447.67 lacs as at September 30th, 2023, total revenue of Rs. 5,930.87 lacs and Rs. 8,678.12 lacs for the quarter ended September 30, 2023 and year to date from April 1, 2023 to September 30, 2023 which have been reviewed by us.

7. The comparative financial information of the Group for the quarter ended 30th September, 2022, prepared in accordance with Ind AS, included in this Statement has been derived from unaudited half yearly results for 30th September, 2022 after giving effect of the Ind AS adoption transition adjustments. There was no separate report given by the predecessor auditors on the comparative financial information for the quarter ended 30th September, 2022. Our conclusion on the Statement is not modified in respect of this matter.

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



Date: 08/11/2023
Place: Indore

CA. J.C. Baheti
Partner
M.No.072585
UDIN: 23072585BGTAFA8463

SHREEOSWAL SEEDS AND CHEMICALS LIMITED

CIN:- L01111MP2017PLC044596

REGISTERED ADDRESS: OSWAL HOUSE, OPP BAL KAVI BAIRAGI COLLEGE, VILLEGE KANWATI, NEEMUCH (M.P.)

Phone: +91-7423-297511; Web: www.oswalseeds.com, Email: oswalgroups2002@gmail.com

STANDALONE AND CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2023

(Amount in Lacs except EPS)

Sr. No.	Particulars	Standalone						Consolidated					
		Quarter Ended			Half Year Ended		Year Ended	Quarter Ended			Half Year Ended		Year Ended
		3 Month Ended 30/09/2023	Preceding 3 Month Ended 30/06/2023	Corresponding 3 months ended in the previous year 30/09/2022	Year to date figures for current period ended 30/09/2023	Year to date figures for the previous year ended 30/09/2022	Previous Year ended March 31 2023	3 Month Ended 30/09/2023	Preceding 3 Month Ended 30/06/2023	Corresponding 3 months ended in the previous year (30/09/2022)	Year to date figures for current period ended 30/09/2023	Year to date figures for the previous year ended 30/09/2022	Previous Year ended March 31 2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
I	Revenue from Operation												
	(a) Net sales	624.29	5584.98	768.28	6209.27	8585.94	11441.59	6555.16	8332.23	3269.16	14887.39	15943.54	27233.08
	(b) Other operating income												
	Revenue from Operation												
II	Other Income	45.72	60.00	141.10	105.72	142.79	343.25	1.18	0.38	1.80	1.56	3.51	12.27
III	Total income (I+II)	670.01	5644.98	909.38	6314.99	8728.73	11784.84	6556.34	8332.61	3270.96	14888.95	15947.05	27245.35
IV	Expenses												
	a) Cost of material consumed	149.70	4323.57	1519.99	4473.27	5708.54	14123.85	3012.20	10288.31	3852.67	13300.51	12333.12	29685.03
	b) Purchase of stock in trade												
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	304.64	910.17	-713.38	1214.81	2256.14	-3553.46	3182.02	-2524.03	-690.39	657.99	2596.09	-4199.67
	d) Employee benefits expense	56.11	54.76	56.07	110.87	108.57	253.47	72.16	68.21	68.69	140.37	142.86	327.73
	e) Finance costs	42.78	47.35	37.42	90.13	74.63	148.61	137.95	148.73	83.81	286.68	166.26	370.53
	f) Depreciation and amortisation expense	8.20	6.72	7.84	14.92	15.67	32.30	14.24	12.46	10.27	26.70	20.53	43.37
	g) Power Cost												
	h) Freight Exp.												
	i) Other expenses	36.17	38.03	40.19	74.20	64.29	167.56	48.52	58.03	51.26	106.55	95.18	228.73
	Total Expenses (IV)	597.60	5380.60	948.13	5978.20	8227.84	11172.33	6467.09	8051.71	3376.31	14518.80	15354.04	26455.72
V	Profit / (Loss) before exceptional item & tax (III-IV)	72.41	264.38	-38.75	336.79	500.89	612.51	89.25	280.90	-105.35	370.15	593.01	789.63
VI	Exceptional items												
VII	Profit/ (Loss) before tax (V-VI)	72.41	264.38	-38.75	336.79	500.89	612.51	89.25	280.90	-105.35	370.15	593.01	789.63
VIII	Tax expense												
	1) Current Tax	17.41	75.42	0.00	92.83	140.29	181.21	22.03	81.70	26.58	103.73	165.93	233.63
	2) Deferred Tax	2.78	-1.87	-0.98	0.91	-0.98	-11.54	2.81	-3.47	-0.85	-0.66	-0.85	-14.65
	3) Prior Period Tax			-0.01						-0.95			
	Total Tax Expenses	20.19	73.55	-0.99	93.74	139.31	169.67	24.84	78.23	24.78	103.07	165.08	218.98
IX	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement												
X	Profit (Loss) for the period from continuing operations (VII-VIII)	52.22	190.83	-37.76	243.05	361.58	442.84	64.41	202.67	-130.13	267.08	427.93	570.65
XI	Profit/(loss) from discontinued operations												
XII	Tax expense of discontinued operations												
XIII	Profit/(loss) from Discontinued operations (after tax) (XI-XII)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
XIV	Share of profit (loss) of associates and joint ventures accounted for using equity method												
XV	Profit/(loss) for the period (X+XIII)	52.22	190.83	-37.76	243.05	361.58	442.84	64.41	202.67	-130.13	267.08	427.93	570.65
XVI	Other comprehensive income												
	(a) (i) items that will not 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 not be reclassified to statement of P& L	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	(b) (i) 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 reclassified to statement of P& L	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Other comprehensive 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
XVII	Total Comprehensive Income for the period (XV+XVI) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	52.22	190.83	-37.76	243.05	361.58	442.84	64.41	202.67	-130.13	267.08	427.93	570.65
XVIII	Profit or Loss Attributable to												
	Profit or Loss Attributable to owners of Parents	52.22	190.83	-37.76	243.05	361.58	442.84	64.41	202.67	-130.13	267.08	427.93	570.65
	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	0.00	0.00
XIX	Total Comprehensive Income for the period Attributable to												
	Total Comprehensive Income for the period Attributable to owners of Parents	52.22	190.83	-37.76	243.05	361.58	442.84	64.41	202.67	-130.13	267.08	427.93	570.65
	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	0.00	0.00
XX	Paid-up equity share capital of the company	1524.50	1524.50	1524.50	1524.50	1524.50	1524.50	1524.50	1524.50	1524.50	1524.50	1524.50	1524.50
	Reserves (Excluding Revaluation Reserve)						2430.65						2914.05
XXII	Earnings per equity share (for continuing operation)												
	a) Basic (Rs.)	0.12	0.43	-0.09	0.81	1.21	0.83	0.15	0.46	-0.29	0.89	1.43	1.08
	b) Diluted (Rs.)	0.12	0.43	-0.09	0.81	1.21	0.83	0.15	0.46	-0.29	0.89	1.43	1.08
	Earnings per equity share (for discontinued operation)												
	a) Basic (Rs.)	0.00	0.00	0.00	0.00	0.00	0.00	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	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	0.43	-0.09	0.81	1.21	0.83	0.15	0.46	-0.29	0.89	1.43	1.08
	b) Diluted (Rs.)	0.12	0.43	-0.09	0.81	1.21	0.83	0.15	0.46	-0.29	0.89	1.43	1.08

Note 1 : Calculation of Weighted Average Number of Shares for EPS

I	For Quarter Ended Reporting	No. of Days	No. of Shares (in Lakhs)
	a. Days before Split in Quarter ended 30.09.2023	48.00	152.45
	b. Days after Split in Quarter ended 30.09.2023	44.00	762.25
	Total Number of days in Quarter ended 30.09.2023	92.00	
	Weighted Average Number of Shares for the above Period		444.09

2	For Half Year Ended Reporting	No. of Days	No. of Shares (in Lakhs)
	a. Days before Split in Half Year ended 30.09.2023	139.00	152.45
	b. Days after Split in Half Year ended 30.09.2023	44.00	762.25
	Total Number of days in Half Year ended 30.09.2023	183.00	
Weighted Average Number of Shares for the above Period			299.07
3	For Year Ended Reporting	No. of Days	No. of Shares (in Lakhs)
	a. Days before Split in Year ending 31.03.2024	139.00	152.45
	b. Days after Split in Year ending 31.03.2024	227.00	762.25
	Total Number of days in Year ending 31.03.2024	366.00	
Weighted Average Number of Shares for the above Period			530.66

DATE: 08.11.2023
PLACE: Neemuch

For and on behalf of board of directors of
SHREEOSWAL SEEDS AND CHEMICALS LIMITED

(Sanjay Kumar Baigani)
Chairman and Managing Director
DIN: 07921083

NOTES:

1. The above un-audited standalone and consolidated financial results for the quarter and half year ended September 30, 2023 were reviewed and recommended by the Audit Committee and approved by the Board of Directors in its meeting held on 08th November, 2023. 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 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 / re-arranged/ 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 Company has migrated to the main board of National Stock Exchange w.e.f 28th February, 2023 from NSE-SME platform. Accordingly, the company is presenting quarterly figures from March-23 onwards. The comparative figures of corresponding quarter ended 30th September 2022 have been prepared by the Management by exercising necessary due diligence to ensure that the financial results reflect true and fair view of the Company affairs. The Standalone/ Consolidated financial results for the *quarter* ended 30th September 2022 have not been subject to limited review by the auditor.

8. The Company has prepared the financial results as per Indian Accounting Standards (Ind AS) specified under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 as amended and in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended. Ind AS has become applicable to the Company with effect from 01st April, 2022 and the comparative figures have been restated accordingly.

9. During the quarter equity shares of the Company were sub-divided from 1 (One) equity share having face value of Rs.10/- (Rupees Ten only) each to 5 (five) equity shares having face value of Rs. 2/- (Rupees Two only) with effect from Friday 18th August, 2023, its impact shown in financial result and number of share and earnings per share has been restated to make them previous earnings per share comparable

10. The Standalone and Consolidated Statement of Assets & Liabilities as at September 30, 2023 are annexed with the financial results along with the Cash Flow Statements.

SHREEOSWAL SEEDS AND CHEMICALS LIMITED

CIN:- L01111MP2017PLC044596

REGISTERED ADDRESS: OSWAL HOUSE, OPP BAL KAVI BAIRAGI COLLEGE, VILLEG KANWATI, NEEMUCH (M.P.)

Phone: +91-7423-297511; Web: www.oswalseeds.com, Email: oswalgroups2002@gmail.com

STATEMENT OF STANDALONE AND CONSOLIDATED CASH FLOW FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2023

Particulars	Amount in Lacs			
	Standalone		Consolidated	
	30th Sept 2023	30th September, 2022	30th Sept 2023	30th September, 2022
	Un-audited	Un-audited	Un-audited	Un-audited
A. Cash Flow from Operating Activities				
Net Profit before Tax & Extraordinary Items	336.79	500.89	370.15	593.01
Adjustment For:				
Depreciation	14.92	15.67	26.70	20.53
Investment Income	(105.72)	(142.79)	(1.56)	(3.51)
Interest Expense	90.13	74.63	286.68	166.26
Other Comprehensive Income	-	-	-	-
Loss from discontinue Operation	-	-	-	-
Operating Profit before Working Capital Change	336.12	448.40	681.97	776.29
Ajustment for Working Capital				
(Increase)/ Decrease in Sundry Debtors	(59.90)	(389.32)	(431.52)	(966.54)
(Increase)/ Decrease in Other Current Assets	(307.13)	52.49	(434.46)	323.21
(Increase)/ Decrease in Inventories	1,159.24	2,256.14	1,402.65	2,596.09
Increase/(Decrease) in Short Term Provisions	-	-	-	(0.37)
Increase/(Decrease) in Trade Payable	822.89	115.97	989.35	(13.48)
(Increase)/ Decrease in Short Term Loans & Advances	101.24	(1,356.50)	1,271.63	(186.19)
Increase/(Decrease) in Other Current Liabilities	(3,077.03)	(1,895.08)	(2,936.00)	(1,908.35)
(Increase)/ Decrease in Current Tax Assets	67.18	-	57.83	-
Cash Generated from Working Capital	(1,293.51)	(1,216.30)	(80.52)	(155.63)
Cash generated from Operation	(957.39)	(767.90)	601.45	620.66
Income Tax for the year	(92.83)	(140.30)	(103.73)	(165.93)
Net cash Flow from Operating Activity	(1,050.22)	(908.20)	497.72	454.73
B. Cash Flow from Investing Activities				
Sale/(Purchase) of Investments	-	-	-	-
Increase/(Decrease) of Long Term Investment	(1,050.00)	-	-	-
Increase/(Decrease) of Long Term Loans	1,807.39	1,022.54	0.90	(15.17)
Increase/(Decrease) of Other Non Current Assets	2.57	-	(144.82)	-
Purchase of Fixed Assets	(94.55)	(2.30)	(103.45)	(28.94)
Investment Income	105.72	142.79	1.56	3.51
(Increase)/Decrease of Capital WIP	(25.00)	-	(30.45)	-
Net Cash Flow from Investing Activities	746.13	1,163.03	(276.26)	(40.60)
C. Cash Flow from Financial Activities				
Increase/(Decrease) in Long Term Borrowings	27.89	(34.35)	(98.67)	(106.15)
Proceeds/(Repayment) from Long Term Bank Borrowings	-	-	-	-
Increase/(Decrease) in Other Non Current Liabilities	0.60	0.25	0.84	0.25
Interest Expense	(90.13)	(74.63)	(286.68)	(166.26)
Net Cash used in Financing Activities	(61.64)	(108.73)	(384.51)	(272.16)
Net Increase in Cash and Cash Equivalents (A+B+C)	(365.73)	146.10	(163.05)	141.97
Cash & Cash Equivalents at the				
Beginning of the year	383.37	151.64	495.44	165.15
Closing of the year	17.64	297.74	332.39	307.12
Increase in Cash and Cash Equivalents	(365.73)	146.10	(163.05)	141.97

Note: This Cash flow statement is belongs to Continue and Discontinue operation both

Note: The comparatives as reported for half year ended on 30.09.2022 has been restated as per Ind AS.

DATE: 08.11.2023

PLACE: Neemuch

For and on behalf of board of directors of
SHREEOSWAL SEEDS AND CHEMICALS LIMITED

(Sanjay Kumar Baigani)
Chairman and Managing Director
DIN: 07921083

SHREEOSWAL SEEDS AND CHEMICALS LIMITED

CIN:- L01111MP2017PLC044596

REGISTERED ADDRESS: OSWAL HOUSE, OPP BAL KAVI BAIRAGI COLLEGE, VILLEGGE KANWATI, NEEMUCH (M.P.)

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Consolidated Segmentwise Revenue, Results and Capital Employed for Quarter and half year ended 30th September, 2023

(Amount in Lakhs)

S.No.	Segment Revenue	Quarter Ended			Half Year Ended		Year Ended
		September 30,	June 30,	September 30,	September 30,	September 30,	March 31,
		2023	2023	2022	2023	2022	2023
		unaudited	unaudited	unaudited	unaudited	unaudited	Audited
1	Segment Revenue						
	Seeds Division	624.29	5,584.98	768.28	6,209.27	8,585.94	11,441.59
	Psyllium Division	5,930.87	2,747.25	2,500.88	8,678.12	7,357.60	15,791.49
	Net Sale/Income From Operations	6,555.16	8,332.23	3,269.16	14,887.39	15,943.54	27,233.08
2	Segment Results (Profit) (+)/ Loss (-) before tax and Interest						
	Seeds Division	114.32	252.67	-142.43	425.93	432.74	425.68
	Psyllium Division	111.70	176.88	119.09	229.34	323.02	727.36
	Total	226.02	429.55	-23.34	655.27	755.76	1,153.04
	Interest Income	1.18	0.08	1.80	1.56	3.51	7.12
	Interest Expenses	137.95	148.73	83.81	286.68	166.26	370.53
	Other Unallocable Expenditure net off						
	Unallocable Income						
	Profit Before Tax	89.25	280.90	-105.35	370.15	593.01	789.63
	Current Tax	22.03	81.70	25.63	103.73	165.93	233.63
	Deferred Tax	2.81	-3.47	-0.85	-0.66	-0.85	-14.65
	Profit After Tax	64.41	202.67	-130.13	267.08	427.93	570.65
3	Capital Employed						
	Segment Assets (A)						
	Seeds Division	4,861.49	5,088.17	3,677.63	4,861.49	3,677.63	5,987.01
	Psyllium Division	7,447.67	10,335.37	6,519.70	7,447.67	6,519.70	6,827.93
	Total (A)	12,309.16	15,423.54	10,197.33	12,309.16	10,197.33	12,814.94
	Segment Liabilities (B)						
	Seeds Division	3,594.71	4,158.75	2,974.38	3,594.71	2,974.38	5,719.44
	Psyllium Division	4,010.85	6,625.60	2,929.16	4,010.85	2,929.16	2,658.98
	Total (B)	7,605.56	10,784.35	5,903.54	7,605.56	5,903.54	8,378.42
4	Total Capital Employed (Segment Assets- Segment Liabilities)						
	Seeds Division	1,266.78	929.42	703.25	1,266.78	703.25	267.57
	Psyllium Division	3,436.82	3,709.77	3,590.54	3,436.82	3,590.54	4,168.95
	Total Capital Employed (Segment Assets- Segment Liabilities)	4,703.60	4,639.19	4,293.79	4,703.60	4,293.79	4,436.52

Reconciliation of Capital employed reported on quarter ending and half year ended on 30.09.2022 as per the previous GAAP and Ind - AS.

1 Total Capital Employed as reported in previous GAAP	4,296.85
2 Ind AS Transition Adjustment	(3.06)
3 Net Total Capital Employed (1-2) as per Ind AS	4,293.79

DATE: 08.11.2023
PLACE: NEEMUCH

For and behalf of board of directors
SHREEOSWAL SEEDS AND CHEMICALS LIMITED

(Sanjay Kumar Baigani)
Chairman and Managing Director
DIN: 07921083

SHREEOSWAL SEEDS AND CHEMICALS LIMITED

CIN:- L01111MP2017PLC044596

REGISTERED ADDRESS: OSWAL HOUSE, OPP BAL KAVI BAIRAGI COLLEGE, VILLEGE KANWATI, NEEMUCH (M.P.)

Phone: +91-7423-297511; Web: www.oswalseeds.com, Email: oswalgroups2002@gmail.com

UNAUDITED STANDALONE AND CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER 2023

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

(Amount in Lacs)

	Particulars	Standalone		Consolidated	
		As at		As at	
		30-09-2023	31-03-2023	30-09-2023	31-03-2023
		Unaudited	Audited	Unaudited	Audited
I.	Assets				
	(1) Non-Current Assets				
	(a) Property, Plant and Equipment	432.23	352.60	519.03	442.28
	(b) Capital work-in-progress	71.07	46.07	152.24	121.79
	(c) Goodwill				
	(c) Investment Property				
	(d) Financial Assets				
	(i) Investments	1400.63	350.63	0.63	0.63
	(ii) Loans	1533.50	3340.89	2.41	3.31
	(iii) Other Financial Assets		2.57	0.31	2.88
	(e) Deferred Tax assets	11.55	12.46	17.96	17.29
	(f) Other non-current assets		0.00	203.50	56.11
	Sub Total - Non-Current Assets	3448.98	4105.22	896.08	644.29
	(2) Current assets				
	(a) Inventories	3507.95	4667.19	8866.91	10269.56
	(b) Financial Assets				
	(i) Investments				
	(ii) Trade receivables	359.75	299.85	1265.50	833.98
	(iii) Cash and cash equivalents	17.64	383.37	332.39	495.44
	(iv) Bank balances other than (iii) above				
	(c) Current Tax Assets	12.38	79.56	26.65	84.49
	(d) Other current assets	446.53	139.40	921.63	487.17
	Sub Total - Current Assets	4344.25	5569.37	11413.08	12170.64
	Total Assets	7793.23	9674.59	12309.16	12814.93
II.	EQUITY AND LIABILITIES				
	EQUITY				
	(a) Equity Share Capital	1524.50	1524.50	1524.50	1524.50
	(b) Other Equity	2673.70	2430.65	3179.10	2912.02
	Sub Total - Equity	4198.20	3955.15	4703.60	4436.52
	LIABILITIES				
	(1) Non-Current Liabilities				
	(a) Financial Liabilities				
	(i) Borrowing	69.06	41.17	69.06	167.73
	(b) Provisions	31.80	31.80	42.73	42.73
	(c) Other Non Current Liabilities	5.40	4.80	20.64	19.80
	Sub Total - Non-Current Liabilities	106.26	77.77	132.43	230.26
	(2) Current Liabilities				
	(a) Financial Liabilities				
	(i) Borrowings	1816.42	1715.18	5206.96	3935.33
	(ii) Trade payables				
	a) total outstanding dues of micro enterprises and small enterprises; and				
	b) total outstanding dues of creditor other than micro enterprises and small enterprises;	830.78	7.89	1257.24	267.89
	(iii) Other financial liabilities (other than those specified in item (b)),				
	(b) Other current liabilities	839.13	3916.16	1005.96	3941.96
	(c) Provisions	2.44	2.44	2.97	2.97
	(d) Current Tax Liabilities (Net)				
	Sub Total - Current Liabilities	3488.77	5641.67	7473.13	8148.15
	Total Equity and Liabilities	7793.23	9674.59	12309.16	12814.93

DATE: 08.11.2023
PLACE: NEEMUCH

For and on behalf of board of director
SHREEOSWAL SEEDS AND CHEMICALS LIMITED

(Sanjay Kumar Baigani)
Chairman and Managing Director
DIN-07921083