# Integrated Filing (Finance) Ind AS

## BHAGIRADHA CHEMICALS & INDUSTRIES LIMITED

### General Information

| | |
|---|---|
| Scrip code* | 531719 |
| NSE Symbol* | BHAGCHEM |
| MSEI Symbol* | NOTLISTED |
| ISIN* | INE414D01027 |
| Type of company | Main Board |
| Class of security | Equity |
| Date of start of financial year | 01-04-2025 |
| Date of end of financial year | 31-03-2026 |
| Date of board meeting when results were approved | 10-11-2025 |
| Date on which prior intimation of the meeting for considering financial results was informed to the exchange | 03-11-2025 |
| Description of presentation currency | INR |
| Level of rounding | Lakhs |
| Reporting Type | Quarterly |
| Reporting Quarter | Second quarter |
| Nature of report standalone or consolidated | Standalone |
| Whether results are audited or unaudited for the quarter ended | Unaudited |
| Whether results are audited or unaudited for the Year to date for current period ended/year ended | Unaudited |
| Segment Reporting | Single segment |
| Description of single segment | Manufacturing of Agro Chemicals |
| Start date of board meeting | 10-11-2025 |
| Start time of board meeting | 12:00:00 |
| End date of board meeting | 10-11-2025 |
| End time of board meeting | 16:00:00 |
| Whether cash flow statement is applicable on company | true |
| Type of cash flow statement | Cash Flow Indirect |
| Declaration of unmodified opinion or statement on impact of audit qualification | Not applicable |
| Whether the company has any related party? | true |
| Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure? | true |
| (I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public | NA |
| (II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure. | NA |
| (III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)? | false |
| (a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication? | |
| (b) If answer to above question is No, please explain the reason for not complying. | |
| Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company? | true |
| Latest Date on which RPT policy is updated | 13-02-2025 |
| Indicate Company website link for updated RPT policy of the Company | www.bhagirad.com |
| Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter? | true |
| No. of times funds raised during the quarter | 1 |

| | | |
|---|---|---|
| Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity? | false | Textual Information(1) |

## Text Block

| | |
|---|---|
| Textual Information(1) | There are no such instances during the reporting period |

# Financial Results - Ind-AS

Amount in (Lakhs)

| | Particulars | 3 months/ 6 months ended (dd-mm-yyyy) | Year to date figures for current period ended (dd-mm-yyyy) |
|---|---|---|---|
| Date of start of reporting period | | 01-07-2025 | 01-04-2025 |
| Date of end of reporting period | | 30-09-2025 | 30-09-2025 |
| Whether results are audited or unaudited | | Unaudited | Unaudited |
| Nature of report standalone or consolidated | | Standalone | Standalone |
| Part I | **Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.** | | |
| 1 | **Income** | | |
| | Revenue from operations | 13,436.08 | 25,813.85 |
| | Other income | 54.75 | 404.29 |
| | **Total income** | 13,490.83 | 26,218.14 |
| 2 | **Expenses** | | |
| (a) | Cost of materials consumed | 8,322.78 | 15,688.13 |
| (b) | Purchases of stock-in-trade | 0.00 | 0.00 |
| (c) | Changes in inventories of finished goods, work-in-progress and stock-in-trade | 578.68 | 1,502.28 |
| (d) | Employee benefit expense | 1,031.18 | 2,077.32 |
| (e) | Finance costs | 333.36 | 626.48 |
| (f) | Depreciation, depletion and amortisation expense | 342.91 | 678.97 |
| (g) | **Other Expenses** | | |
| 1 | Other Expenses | 2,082.32 | 4,124.06 |
| | **Total other expenses** | 2,082.32 | 4,124.06 |
| | **Total expenses** | 12,691.23 | 24,697.24 |
| 3 | **Total profit before exceptional items and tax** | 799.60 | 1,520.90 |
| 4 | Exceptional items | 0.00 | 0.00 |
| 5 | **Total profit before tax** | 799.60 | 1,520.90 |
| 6 | **Tax expense** | | |
| 7 | Current tax | 165.66 | 324.37 |
| 8 | Deferred tax | 42.41 | (223.73) |
| 9 | **Total tax expenses** | 208.07 | 100.64 |
| 10 | Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement | 0.00 | 0.00 |
| 11 | **Net Profit Loss for the period from continuing operations** | 591.53 | 1,420.26 |
| 12 | Profit (loss) from discontinued operations before tax | 0.00 | 0.00 |
| 13 | Tax expense of discontinued operations | 0.00 | 0.00 |
| 14 | **Net profit (loss) from discontinued operation after tax** | 0.00 | 0.00 |
| 15 | Share of profit (loss) of associates and joint ventures accounted for using equity method | 0.00 | 0.00 |
| 16 | **Total profit (loss) for period** | 591.53 | 1,420.26 |
| 17 | Other comprehensive income net of taxes | (27.74) | (7.92) |
| 18 | **Total Comprehensive Income for the period** | 563.79 | 1,412.34 |
| 19 | **Total profit or loss, attributable to** | | |
| | Profit or loss, attributable to owners of parent | | |
| | Total profit or loss, attributable to non-controlling interests | | |
| 20 | **Total Comprehensive income for the period attributable to** | | |
| | Comprehensive income for the period attributable to owners of parent | | |
| | Total comprehensive income for the period attributable to owners of parent non-controlling interests | | |
| 21 | **Details of equity share capital** | | |
| | Paid-up equity share capital | 1,296.69 | 1,296.69 |
| | Face value of equity share capital | 1.00 | 1.00 |
| 22 | Reserves excluding revaluation reserve | | |

| | | | |
|---|---|---|---|
| 23 | **Earnings per share** | | |
| i | **Earnings per equity share for continuing operations** | | |
| | Basic earnings (loss) per share from continuing operations | 0.46 | 1.10 |
| | Diluted earnings (loss) per share from continuing operations | 0.46 | 1.10 |
| ii | **Earnings per equity share for discontinued operations** | | |
| | Basic earnings (loss) per share from discontinued operations | 0.00 | 0.00 |
| | Diluted earnings (loss) per share from discontinued operations | 0.00 | 0.00 |
| iii | **Earnings per equity share (for continuing and discontinued operations)** | | |
| | Basic earnings (loss) per share from continuing and discontinued operations | 0.46 | 1.10 |
| | Diluted earnings (loss) per share from continuing and discontinued operations | 0.46 | 1.10 |
| 24 | Debt equity ratio | | |
| 25 | Debt service coverage ratio | | |
| 26 | Interest service coverage ratio | | |
| 27 | Remarks for debt equity ratio | | |
| 28 | Remarks for debt service coverage ratio | | |
| 29 | Remarks for interest service coverage ratio | | |
| 30 | Disclosure of notes on financial results | | |

## Other Comprehensive Income

Amount in (Lakhs)

| | Particulars | 3 months/ 6 months ended (dd-mm-yyyy) | Year to date figures for current period ended (dd-mm-yyyy) |
|---|---|---|---|
| Date of start of reporting period | | 01-07-2025 | 01-04-2025 |
| Date of end of reporting period | | 30-09-2025 | 30-09-2025 |
| Whether results are audited or unaudited | | Unaudited | Unaudited |
| Nature of report standalone or consolidated | | Standalone | Standalone |
| | **Other comprehensive income [Abstract]** | | |
| 1 | **Amount of items that will not be reclassified to profit and loss** | | |
| 1 | Remeasurement gain / (loss) on employees defined benefit plan | (37.07) | (10.58) |
| 2 | Deferred tax credit on above | 9.33 | 2.66 |
| | Total Amount of items that will not be reclassified to profit and loss | (27.74) | (7.92) |
| 2 | Income tax relating to items that will not be reclassified to profit or loss | 0.00 | 0.00 |
| 3 | **Amount of items that will be reclassified to profit and loss** | | |
| | Total Amount of items that will be reclassified to profit and loss | | |
| 4 | Income tax relating to items that will be reclassified to profit or loss | | |
| 5 | Total Other comprehensive income | (27.74) | (7.92) |

# Statement of Asset and Liabilities

Amount in (Lakhs)

| | Particulars | Half Year ended (dd-mm-yyyy) |
|---|---|---|
| Date of start of reporting period | | 01-04-2025 |
| Date of end of reporting period | | 30-09-2025 |
| Whether results are audited or unaudited | | Unaudited |
| Nature of report standalone or consolidated | | Standalone |
| | **Assets** | |
| 1 | **Non-current assets** | |
| | Property, plant and equipment | 21,189.26 |
| | Capital work-in-progress | 200.14 |
| | Investment property | |
| | Goodwill | 0.00 |
| | Other intangible assets | 176.76 |
| | Intangible assets under development | 135.88 |
| | Biological assets other than bearer plants | |
| | Investments accounted for using equity method | |
| | **Non-current financial assets** | |
| | Non-current investments | 40,987.65 |
| | Trade receivables, non-current | |
| | Loans, non-current | 0.00 |
| | Other non-current financial assets | 560.01 |
| | **Total non-current financial assets** | 41,547.66 |
| | Deferred tax assets (net) | |
| | Other non-current assets | 12.08 |
| | **Total non-current assets** | 63,261.78 |
| 2 | **Current assets** | |
| | Inventories | 8,335.09 |
| | **Current financial asset** | |
| | Current investments | 0.00 |
| | Trade receivables, current | 20,710.80 |
| | Cash and cash equivalents | 355.42 |
| | Bank balance other than cash and cash equivalents | 100.99 |
| | Loans, current | 0.00 |
| | Other current financial assets | 17.27 |
| | **Total current financial assets** | 21,184.48 |
| | Current tax assets (net) | 0.54 |
| | Other current assets | 383.88 |
| | **Total current assets** | 29,903.99 |
| 3 | Non-current assets classified as held for sale | |
| 4 | Regulatory deferral account debit balances and related deferred tax Assets | |
| | **Total assets** | 93,165.77 |
| | **Equity and liabilities** | |
| 1 | **Equity** | |
| | **Equity attributable to owners of parent** | |
| | Equity share capital | 1,296.69 |
| | Other equity | 69,859.64 |
| | **Total equity attributable to owners of parent** | 71,156.33 |
| | Non controlling interest | |
| | **Total equity** | 71,156.33 |
| 2 | **Liabilities** | |

| | | |
|---|---|---|
| | **Non-current liabilities** | |
| | **Non-current financial liabilities** | |
| | Borrowings, non-current | 2,820.10 |
| | **Trade payables, non-current** | |
| | (A) Total outstanding dues of micro enterprises and small enterprises | |
| | (B) Total outstanding dues of creditors other than micro enterprises and small enterprises | |
| | **Total Trade payable** | |
| | Other non-current financial liabilities | 352.02 |
| | **Total non-current financial liabilities** | 3,172.12 |
| | Provisions, non-current | 34.55 |
| | Deferred tax liabilities (net) | 2,041.26 |
| | Deferred government grants, Non-current | |
| | Other non-current liabilities | |
| | **Total non-current liabilities** | 5,247.93 |
| | **Current liabilities** | |
| | **Current financial liabilities** | |
| | Borrowings, current | 6,113.29 |
| | **Trade payables, current** | |
| | (A) Total outstanding dues of micro enterprises and small enterprises | 356.98 |
| | (B) Total outstanding dues of creditors other than micro enterprises and small enterprises | 9,148.73 |
| | **Total Trade payable** | 9,505.71 |
| | Other current financial liabilities | 567.90 |
| | **Total current financial liabilities** | 16,186.90 |
| | Other current liabilities | 274.63 |
| | Provisions, current | 280.98 |
| | Current tax liabilities (Net) | 19.00 |
| | Deferred government grants, Current | |
| | **Total current liabilities** | 16,761.51 |
| 3 | Liabilities directly associated with assets in disposal group classified as held for sale | |
| 4 | Regulatory deferral account credit balances and related deferred tax liability | |
| | **Total liabilities** | 22,009.44 |
| | **Total equity and liabilites** | 93,165.77 |
| | Disclosure of notes on assets and liabilities | |

# Cash flow statement indirect

Amount in (Lakhs)

| Particulars | | Half Year ended (dd-mm-yyyy) |
|---|---|---|
| Date of start of reporting period | | 01-04-2025 |
| Date of end of reporting period | | 30-09-2025 |
| Whether results are audited or unaudited | | Unaudited |
| Nature of report standalone or consolidated | | Standalone |
| **Part I** | **Blue color marked fields are non-mandatory.** | |
| **1** | **Statement of cash flows** | |
| | **Cash flows from used in operating activities** | |
| | Profit before tax | 1,520.90 |
| **2** | **Adjustments for reconcile profit (loss)** | |
| | Adjustments for finance costs | 416.67 |
| | Adjustments for decrease (increase) in inventories | 3,471.42 |
| | Adjustments for decrease (increase) in trade receivables, current | (3,317.61) |
| | Adjustments for decrease (increase) in trade receivables, non-current | 0.00 |
| | Adjustments for decrease (increase) in other current assets | 0.00 |
| | Adjustments for decrease (increase) in other non-current assets | 0.00 |
| | Adjustments for other financial assets, non-current | 0.00 |
| | Adjustments for other financial assets, current | 78.77 |
| | Adjustments for other bank balances | 0.00 |
| | Adjustments for increase (decrease) in trade payables, current | (568.87) |
| | Adjustments for increase (decrease) in trade payables, non-current | 0.00 |
| | Adjustments for increase (decrease) in other current liabilities | 0.00 |
| | Adjustments for increase (decrease) in other non-current liabilities | 0.00 |
| | Adjustments for depreciation and amortisation expense | 678.98 |
| | Adjustments for impairment loss reversal of impairment loss recognised in profit or loss | 0.00 |
| | Adjustments for provisions, current | 0.00 |
| | Adjustments for provisions, non-current | 0.00 |
| | Adjustments for other financial liabilities, current | (0.90) |
| | Adjustments for other financial liabilities, non-current | 0.00 |
| | Adjustments for unrealised foreign exchange losses gains | 12.93 |
| | Adjustments for dividend income | 0.00 |
| | Adjustments for interest income | 0.00 |
| | Adjustments for share-based payments | 0.00 |
| | Adjustments for fair value losses (gains) | 0.00 |
| | Adjustments for undistributed profits of associates | 0.00 |
| | Other adjustments for which cash effects are investing or financing cash flow | 0.00 |
| | Other adjustments to reconcile profit (loss) | 0.00 |
| | Other adjustments for non-cash items | 0.00 |
| | Share of profit and loss from partnership firm or association of persons or limited liability partnerships | 0.00 |
| | **Total adjustments for reconcile profit (loss)** | 771.39 |
| | **Net cash flows from (used in) operations** | 2,292.29 |
| | Dividends received | 0.00 |
| | Interest paid | 0.00 |
| | Interest received | (328.47) |
| | Income taxes paid (refund) | 506.35 |
| | Other inflows (outflows) of cash | 12.94 |
| | **Net cash flows from (used in) operating activities** | 1,470.41 |
| **3** | **Cash flows from used in investing activities** | |
| | Cash flows from losing control of subsidiaries or other businesses | 0.00 |

| | | |
|---|---|---|
| | Cash flows used in obtaining control of subsidiaries or other businesses | 0.00 |
| | Other cash receipts from sales of equity or debt instruments of other entities | 0.00 |
| | Other cash payments to acquire equity or debt instruments of other entities | 0.00 |
| | Other cash receipts from sales of interests in joint ventures | 0.00 |
| | Other cash payments to acquire interests in joint ventures | 0.00 |
| | Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships | 0.00 |
| | Cash payment for investment in partnership firm or association of persons or limited liability partnerships | 0.00 |
| | Proceeds from sales of property, plant and equipment | 0.00 |
| | Purchase of property, plant and equipment | 679.36 |
| | Proceeds from sales of investment property | 3.77 |
| | Purchase of investment property | 0.00 |
| | Proceeds from sales of intangible assets | 0.00 |
| | Purchase of intangible assets | 0.00 |
| | Proceeds from sales of intangible assets under development | 0.00 |
| | Purchase of intangible assets under development | 0.00 |
| | Proceeds from sales of goodwill | 0.00 |
| | Purchase of goodwill | 0.00 |
| | Proceeds from biological assets other than bearer plants | 0.00 |
| | Purchase of biological assets other than bearer plants | 0.00 |
| | Proceeds from government grants | 0.00 |
| | Proceeds from sales of other long-term assets | 0.00 |
| | Purchase of other long-term assets | 0.00 |
| | Cash advances and loans made to other parties | 0.00 |
| | Cash receipts from repayment of advances and loans made to other parties | 0.00 |
| | Cash payments for future contracts, forward contracts, option contracts and swap contracts | 0.00 |
| | Cash receipts from future contracts, forward contracts, option contracts and swap contracts | 0.00 |
| | Dividends received | 0.00 |
| | Interest received | 319.37 |
| | Income taxes paid (refund) | 0.00 |
| | Other inflows (outflows) of cash | (3,386.26) |
| | **Net cash flows from (used in) investing activities** | (3,742.48) |
| **4** | **Cash flows from used in financing activities** | |
| | Proceeds from changes in ownership interests in subsidiaries | 0.00 |
| | Payments from changes in ownership interests in subsidiaries | 0.00 |
| | Proceeds from issuing shares | 0.00 |
| | Proceeds from issuing other equity instruments | 0.00 |
| | Payments to acquire or redeem entity's shares | 0.00 |
| | Payments of other equity instruments | 0.00 |
| | Proceeds from exercise of stock options | 0.00 |
| | Proceeds from issuing debentures notes bonds etc | 0.00 |
| | Proceeds from borrowings | 1,856.00 |
| | Repayments of borrowings | 184.54 |
| | Payments of lease liabilities | 78.52 |
| | Dividends paid | 194.53 |
| | Interest paid | 392.50 |
| | Income taxes paid (refund) | 0.00 |
| | Other inflows (outflows) of cash | 0.00 |
| | **Net cash flows from (used in) financing activities** | 1,005.91 |
| | **Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes** | (1,266.16) |
| **5** | **Effect of exchange rate changes on cash and cash equivalents** | |
| | Effect of exchange rate changes on cash and cash equivalents | 9.30 |
| | **Net increase (decrease) in cash and cash equivalents** | (1,256.86) |
| | **Cash and cash equivalents cash flow statement at beginning of period** | 1,612.28 |
| | **Cash and cash equivalents cash flow statement at end of period** | 355.42 |

## Audit qualification

| Sr. | Details of Audit Qualification | Type of Audit Qualification | Frequency of qualification | For Audit Qualification(s) where the impact is quantified by the auditor | For Audit Qualification(s) where the impact is not quantified by the auditor | | |
|---|---|---|---|---|---|---|---|
| | | | | Management's Views | (i) Management's estimation on the impact of audit qualification | (ii) If management is unable to estimate the impact, reasons for the same | Auditors Comments on (i) or (ii) above |
| No records available | | | | | | | |

# Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)

Amount in (Lakhs)

| | | | | | | | | | | | | Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken. | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Sr. No. | Details of the party (listed entity /subsidiary) entering into the transaction | Details of the counterparty | | Type of related party transaction | Details of other related party transaction | Value of the related party transaction as approved by the audit committee | Remarks on approval by audit committee | Value of the related party transaction ratified by the audit committee | Date of Audit Committee Meeting where the ratification was approved | Value of transaction during the reporting period | In case monies are due to either party as a result of the transaction | | In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments | | | | Details of the loans, inter-corporate deposits, advances or investments | | | | | |
| | Name | Name | Relationship of the counterparty with the listed entity or its subsidiary | | | | | | | | Opening balance | Closing balance | Nature of indebtedness (loan/ issuance of debt/ any other etc.) | Details of other indebtedness | Cost | Tenure | Nature (loan/ advance/ intercorporate deposit/ investment) | Interest Rate (%) | Tenure | Secured/ unsecured | Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage) | Notes |
| 1 | Bhagiradha Chemicals & Industries Limited | Bheema Fine Chemicals Private Limited | Wholly Owned Subsidiary | Loan | | 50,000.00 | Approved by Audit Committee | | | 3,114.18 | 33,374.00 | 0.00 | | | | | Loan | 7.25 | Not Specified | Unsecured | Business Activity | |
| 2 | Bhagiradha Chemicals & Industries Limited | Bheema Fine Chemicals Private Limited | Wholly Owned Subsidiary | Interest received | | 50,000.00 | Approved by Audit Committee | | | 264.43 | 0.00 | 0.00 | | | | | Loan | 7.25 | Not Specified | Unsecured | Business Activity | |
| 3 | Bhagiradha Chemicals & Industries Limited | Bheema Fine Chemicals Private Limited | Wholly Owned Subsidiary | Investment | | 36,752.61 | Approved by Audit Committee | | | 36,752.61 | 0.00 | 0.00 | | | | | | | | | | |
| 4 | Bhagiradha Chemicals & Industries Limited | Bheema Fine Chemicals Private Limited | Wholly Owned Subsidiary | Sale of goods or services | | 2,000.00 | Approved by Audit Committee | | | 6.67 | 0.00 | 0.00 | | | | | | | | | | |
| 5 | Bhagiradha Chemicals & Industries Limited | Bheema Fine Chemicals Private Limited | Wholly Owned Subsidiary | Purchase of goods or services | | 20,000.00 | Approved by Audit Committee | | | 1,457.72 | 0.00 | 0.00 | | | | | | | | | | |
| 6 | Bhagiradha Chemicals & Industries Limited | Bheema Fine Chemicals Private Limited | Wholly Owned Subsidiary | Sale of goods or services | | 2,000.00 | Approved by Audit Committee | | | 141.04 | 0.00 | 0.00 | | | | | | | | | | |
| 7 | Bhagiradha Chemicals & Industries Limited | Bheema Fine Chemicals Private Limited | Wholly Owned Subsidiary | Any other transaction | Corporate Guarantee | 25,000.00 | Approved by Audit Committee | | | 18,500.00 | 0.00 | 0.00 | | | | | | | | | | |
| 8 | Bhagiradha Chemicals & Industries Limited | Bheema Fine Chemicals Private Limited | Wholly Owned Subsidiary | Any other transaction | Corporate Guarantee Commission | | Approved by Audit Committee | | | 24.44 | 0.00 | 0.00 | | | | | | | | | | |

| | | | | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 9 | Bhagiradha Chemicals & Industries Limited | S Chandra Sekhar | Key Managerial Personnel | Remuneration | | | Approved by Audit Committee | | | 93.18 | 0.00 | 0.00 | | | | | | | | | | |
| 10 | Bhagiradha Chemicals & Industries Limited | A Arvind Kumar | Key Managerial Personnel | Remuneration | | | Approved by Audit Committee | | | 62.70 | 0.00 | 0.00 | | | | | | | | | | |
| 11 | Bhagiradha Chemicals & Industries Limited | B Krishna Mohan Rao | Key Managerial Personnel | Remuneration | | | Approved by Audit Committee | | | 33.87 | 0.00 | 0.00 | | | | | | | | | | |
| 12 | Bhagiradha Chemicals & Industries Limited | Sharanya M | Key Managerial Personnel | Remuneration | | | Approved by Audit Committee | | | 13.50 | 0.00 | 0.00 | | | | | | | | | | |
| 13 | Bhagiradha Chemicals & Industries Limited | Lalitha Sree Singavarapu | Non-Executive - Non Independent Director | Any other transaction | Sitting Fee | | Approved by Audit Committee | | | 1.45 | 0.00 | 0.00 | | | | | | | | | | |
| 14 | Bhagiradha Chemicals & Industries Limited | Krishna Rao S V Gadepalli | Non-Executive - Independent Director | Any other transaction | Sitting Fee | | Approved by Audit Committee | | | 2.55 | 0.00 | 0.00 | | | | | | | | | | |
| 15 | Bhagiradha Chemicals & Industries Limited | Kishor Shah | Non-Executive - Independent Director | Any other transaction | Sitting Fee | | Approved by Audit Committee | | | 2.25 | 0.00 | 0.00 | | | | | | | | | | |
| 16 | Bhagiradha Chemicals & Industries Limited | G Aruna | Non-Executive - Independent Director | Any other transaction | Sitting Fee | | Approved by Audit Committee | | | 2.10 | 0.00 | 0.00 | | | | | | | | | | |
| 17 | Bhagiradha Chemicals & Industries Limited | S Chandra Sekhar | Key Managerial Personnel | Dividend paid | | | Not Applicable | | | 25.09 | 0.00 | 0.00 | | | | | | | | | | |
| 18 | Bhagiradha Chemicals & Industries Limited | Greenpath Energy Private Limited | Entity in which Sri. S. Chandra Sekhar, Managing Director & Smt. S. Lalitha Sree, Non-Executive - Non Independent Director of the company have significant control | Dividend paid | | | Not Applicable | | | 7.15 | 0.00 | 0.00 | | | | | | | | | | |
| 19 | Bhagiradha Chemicals & Industries Limited | Ratnabali Investment Private Limited | Entity in which Mr. Suresh Somani, Non-Executive - Non Independent Director of the company has significant control | Dividend paid | | | Not Applicable | | | 27.37 | 0.00 | 0.00 | | | | | | | | | | |

| | | | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 20 | Bhagiradha Chemicals & Industries Limited | EADARA JAYALAXMI | Promoter, Relative of Managing Director | Dividend paid | | | Not Applicable | | | 3.71 | 0.00 | 0.00 | | | | | | | | | |
| 21 | Bhagiradha Chemicals & Industries Limited | Lalitha Sree Singavarapu | Non-Executive - Non Independent Director | Dividend paid | | | Not Applicable | | | 1.15 | 0.00 | 0.00 | | | | | | | | | |
| 22 | Bhagiradha Chemicals & Industries Limited | A Arvind Kumar | Key Managerial Personnel | Dividend paid | | | Not Applicable | | | 0.13 | 0.00 | 0.00 | | | | | | | | | |
| 23 | Bhagiradha Chemicals & Industries Limited | B Krishna Mohan Rao | Key Managerial Personnel | Dividend paid | | | Not Applicable | | | 0.03 | 0.00 | 0.00 | | | | | | | | | |
| 24 | Bhagiradha Chemicals & Industries Limited | Mandala Aman Raj | Spouse of Company Secretary | Dividend paid | | | Not Applicable | | | 0.00 | 0.00 | 0.00 | | | | | | | | | |
| **Total value of transaction during the reporting period** | | | | | | | | | | 60,537.32 | | | | | | | | | | | |

## Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. (1)

Amount in (Lakhs)

| | |
|---|---|
| Mode of Fund Raising | Preferential Issues |
| Description of mode of fund raising (Applicable in case of others is selected) | |
| Date of Raising Funds | 17-11-2023 |
| Amount Raised | 34,118.18 |
| Report filed for Quarter ended | 30-09-2025 |
| Monitoring Agency | false |
| Monitoring Agency Name, if applicable | |
| Is there a Deviation / Variation in use of funds raised | false |
| If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders | |
| If Yes, Date of shareholder Approval | |
| Explanation for the Deviation / Variation | Not Applicable |
| Comments of the Audit Committee after review | The status of the above Statement of Deviation or Variation Report remains same as the one submitted for the Quarter ended June 30, 2025. It is hereby informed that hundred percent of the Preferential issue proceeds amounting to Rs. 341,18,18,100/- (by issue of fully Convertible Warrants, allotted on November 17, 2023) have been fully utilized as at quarter ended June 30, 2025, for the objects approved by the shareholders of the company as provided in the notice of EGM dated October 11, 2023, read with the Postal Ballot Notice dated March 05, 2024, and that the purpose for which these proceeds were raised has been achieved. The company is not required to submit the Statement of Deviation or Variation Report from the quarter ended September 30, 2025 onwards. |
| Comments of the auditors, if any | No Comments |

Objects for which funds have been raised and where there has been a deviation, in the following table:

| Sr. | Original Object | Modified Object, if any | Original Allocation | Modified allocation, if any | Funds Utilised | Amount of Deviation/Variation for the quarter according to applicable object | Remarks if any |
|---|---|---|---|---|---|---|---|
| 1 | 1. Part funding the capital expenditure for setting up of new manufacturing unit under the wholly owned subsidiary of the company, Bheema Fine Chemicals Private Limited in Kadechur Industrial area, Yadgir district Karnataka, which involves construction of three production blocks, acquisition and erection of required plant and machinery and capex for creation of other utilities/assets. The 1st tranche of this issue of warrants amounting to about Rs.85.30 Cr, being 25% of the issue size, shall be utilized for part funding the Capex needed for implementation of the 1st production block, which is in progress. The balance issue amount of Rs.255.88 Cr, which will be received before completion of 18 months shall be utilized for part funding the implementation of the 2nd and 3rd production blocks. 2. Part funding the working capital requirements of the Proposed Project of the said subsidiary post commencement of commercial production and for meeting the preliminary and preoperative expenditure of the project. | Vide approval of the Shareholders dated April 10, 2024 conducted through Postal ballot, the objects have been modified including the interim use of Issue Proceeds without deviating from the end use of the funds towards wholly owned subsidiary 1. Part funding the capital expenditure for setting up of new manufacturing unit under the wholly owned subsidiary of the company, Bheema Fine Chemicals Private Limited in Kadechur Industrial area, Yadgir district Karnataka, which involves construction of production blocks, acquisition and erection of required plant and machinery, capex for creation/ acquisition/ purchase of other utilities/assets including purchase of a Solar Power Plant from a solar power park/set up a solar power plant by acquiring/purchasing land on lease or outright purchase basis in the state of Karnataka in the name of the subsidiary. The 1st tranche of this issue of warrants amounting to about Rs.85.30 Cr, being 25% of the issue size and the balance issue amount of up to Rs.234.70 Cr, net of allocation to object 2, as mentioned herein below, which will be received before completion of 18 months shall be utilized for part funding the above Capex. 2. To allocate an amount of Rs. 21.18 Cr towards Part funding the working capital requirements of the Proposed Project of the said subsidiary post commencement of commercial production and for meeting the preliminary and preoperative expenditure of the project. Interim Use of Issue Proceeds Our Company, in accordance with the policies formulated by our Board from time to time, will have flexibility to deploy the Issue Proceeds. Pending complete utilization of the Issue Proceeds for the Objects (End Use) described above, our Company intends to, inter alia, invest the Issue Proceeds in money market | 34,118.18 | 0.00 | 34,118.18 | 0.00 | Textual Information(1) |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | instruments including money market mutual funds, deposits in scheduled commercial banks, securities issued by government of India, other credit worthy securities or temporarily park the funds in the cash credit accounts of the company with different banks or any other investments as permitted under applicable laws. | | | | | |

## Text Block

| | |
|---|---|
| Textual Information(1) | Monitoring Agency is Not Applicable from the quarter ended September 30, 2025 onwards. (The Monitoring Agency had submitted its report dated August 13, 2025, mentioning that the preferential issue proceeds have been fully utilized as at the end of the quarter June 30, 2025. |

## Signatory Details

| | |
|---|---|
| Name of signatory | B. Krishna Mohan Rao |
| Designation of person | Chief Financial Officer |
| Place | Hyderabad |
| Date | 10-11-2025 |

# Integrated Filing (Finance) Ind AS

## BHAGIRADHA CHEMICALS & INDUSTRIES LIMITED

### General Information

| | |
|---|---|
| Scrip code* | 531719 |
| NSE Symbol* | BHAGCHEM |
| MSEI Symbol* | NOTLISTED |
| ISIN* | INE414D01027 |
| Type of company | Main Board |
| Class of security | Equity |
| Date of start of financial year | 01-04-2025 |
| Date of end of financial year | 31-03-2026 |
| Date of board meeting when results were approved | 10-11-2025 |
| Date on which prior intimation of the meeting for considering financial results was informed to the exchange | 03-11-2025 |
| Description of presentation currency | INR |
| Level of rounding | Lakhs |
| Reporting Type | Quarterly |
| Reporting Quarter | Second quarter |
| Nature of report standalone or consolidated | Consolidated |
| Whether results are audited or unaudited for the quarter ended | Unaudited |
| Whether results are audited or unaudited for the Year to date for current period ended/year ended | Unaudited |
| Segment Reporting | Single segment |
| Description of single segment | Manufacturing of Agro Chemicals |
| Start date of board meeting | 10-11-2025 |
| Start time of board meeting | 12:00:00 |
| End date of board meeting | 10-11-2025 |
| End time of board meeting | 16:00:00 |
| Whether cash flow statement is applicable on company | true |
| Type of cash flow statement | Cash Flow Indirect |
| Declaration of unmodified opinion or statement on impact of audit qualification | Not applicable |

# Financial Results - Ind-AS

Amount in (Lakhs)

| | Particulars | 3 months/ 6 months ended (dd-mm-yyyy) | Year to date figures for current period ended (dd-mm-yyyy) |
|---|---|---|---|
| Date of start of reporting period | | 01-07-2025 | 01-04-2025 |
| Date of end of reporting period | | 30-09-2025 | 30-09-2025 |
| Whether results are audited or unaudited | | Unaudited | Unaudited |
| Nature of report standalone or consolidated | | Consolidated | Consolidated |
| Part I | **Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.** | | |
| 1 | **Income** | | |
| | Revenue from operations | 14,009.72 | 26,387.50 |
| | Other income | 46.36 | 110.13 |
| | **Total income** | 14,056.08 | 26,497.63 |
| 2 | **Expenses** | | |
| (a) | Cost of materials consumed | 8,644.28 | 15,922.80 |
| (b) | Purchases of stock-in-trade | 0.00 | 0.00 |
| (c) | Changes in inventories of finished goods, work-in-progress and stock-in-trade | 490.86 | 1,437.68 |
| (d) | Employee benefit expense | 1,155.64 | 2,295.19 |
| (e) | Finance costs | 406.12 | 732.22 |
| (f) | Depreciation, depletion and amortisation expense | 395.46 | 782.06 |
| (g) | **Other Expenses** | | |
| 1 | Other Expenses | 2,213.09 | 4,326.91 |
| | **Total other expenses** | 2,213.09 | 4,326.91 |
| | **Total expenses** | 13,305.45 | 25,496.86 |
| 3 | **Total profit before exceptional items and tax** | 750.63 | 1,000.77 |
| 4 | Exceptional items | 0.00 | 0.00 |
| 5 | **Total profit before tax** | 750.63 | 1,000.77 |
| 6 | **Tax expense** | | |
| 7 | Current tax | 165.66 | 324.37 |
| 8 | Deferred tax | 34.53 | (271.95) |
| 9 | **Total tax expenses** | 200.19 | 52.42 |
| 10 | Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement | 0.00 | 0.00 |
| 11 | **Net Profit Loss for the period from continuing operations** | 550.44 | 948.35 |
| 12 | Profit (loss) from discontinued operations before tax | 0.00 | 0.00 |
| 13 | Tax expense of discontinued operations | 0.00 | 0.00 |
| 14 | **Net profit (loss) from discontinued operation after tax** | 0.00 | 0.00 |
| 15 | Share of profit (loss) of associates and joint ventures accounted for using equity method | 0.00 | 0.00 |
| 16 | **Total profit (loss) for period** | 550.44 | 948.35 |
| 17 | Other comprehensive income net of taxes | (27.50) | (7.45) |
| 18 | **Total Comprehensive Income for the period** | 522.94 | 940.90 |
| 19 | **Total profit or loss, attributable to** | | |
| | Profit or loss, attributable to owners of parent | | |
| | Total profit or loss, attributable to non-controlling interests | | |
| 20 | **Total Comprehensive income for the period attributable to** | | |

| | | | |
|---|---|---|---|
| | Comprehensive income for the period attributable to owners of parent | | |
| | Total comprehensive income for the period attributable to owners of parent non-controlling interests | | |
| 21 | **Details of equity share capital** | | |
| | Paid-up equity share capital | 1,296.69 | 1,296.69 |
| | Face value of equity share capital | 1.00 | 1.00 |
| 22 | Reserves excluding revaluation reserve | | |
| 23 | **Earnings per share** | | |
| i | **Earnings per equity share for continuing operations** | | |
| | Basic earnings (loss) per share from continuing operations | 0.42 | 0.73 |
| | Diluted earnings (loss) per share from continuing operations | 0.42 | 0.73 |
| ii | **Earnings per equity share for discontinued operations** | | |
| | Basic earnings (loss) per share from discontinued operations | 0.00 | 0.00 |
| | Diluted earnings (loss) per share from discontinued operations | 0.00 | 0.00 |
| iii | **Earnings per equity share (for continuing and discontinued operations)** | | |
| | Basic earnings (loss) per share from continuing and discontinued operations | 0.42 | 0.73 |
| | Diluted earnings (loss) per share from continuing and discontinued operations | 0.42 | 0.73 |
| 24 | Debt equity ratio | | |
| 25 | Debt service coverage ratio | | |
| 26 | Interest service coverage ratio | | |
| 27 | Remarks for debt equity ratio | | |
| 28 | Remarks for debt service coverage ratio | | |
| 29 | Remarks for interest service coverage ratio | | |
| 30 | Disclosure of notes on financial results | | |

## Other Comprehensive Income

Amount in (Lakhs)

| | Particulars | 3 months/ 6 months ended (dd-mm-yyyy) | Year to date figures for current period ended (dd-mm-yyyy) |
|---|---|---|---|
| Date of start of reporting period | | 01-07-2025 | 01-04-2025 |
| Date of end of reporting period | | 30-09-2025 | 30-09-2025 |
| Whether results are audited or unaudited | | Unaudited | Unaudited |
| Nature of report standalone or consolidated | | Consolidated | Consolidated |
| | **Other comprehensive income [Abstract]** | | |
| 1 | **Amount of items that will not be reclassified to profit and loss** | | |
| 1 | Remeasurement gain / (loss) on employees defined benefit plan | (36.78) | (10.01) |
| 2 | Deferred tax credit on above | 9.28 | 2.56 |
| | Total Amount of items that will not be reclassified to profit and loss | (27.50) | (7.45) |
| 2 | Income tax relating to items that will not be reclassified to profit or loss | 0.00 | 0.00 |
| 3 | **Amount of items that will be reclassified to profit and loss** | | |
| | Total Amount of items that will be reclassified to profit and loss | | |
| 4 | Income tax relating to items that will be reclassified to profit or loss | 0.00 | 0.00 |
| 5 | Total Other comprehensive income | (27.50) | (7.45) |

## Statement of Asset and Liabilities

Amount in (Lakhs)

| | Particulars | Half Year ended (dd-mm-yyyy) |
|---|---|---|
| | Date of start of reporting period | 01-04-2025 |
| | Date of end of reporting period | 30-09-2025 |
| | Whether results are audited or unaudited | Unaudited |
| | Nature of report standalone or consolidated | Consolidated |
| | **Assets** | |
| 1 | **Non-current assets** | |
| | Property, plant and equipment | 25,276.32 |
| | Capital work-in-progress | 37,736.36 |
| | Investment property | |
| | Goodwill | 0.00 |
| | Other intangible assets | 176.76 |
| | Intangible assets under development | 139.58 |
| | Biological assets other than bearer plants | |
| | Investments accounted for using equity method | |
| | **Non-current financial assets** | |
| | Non-current investments | 0.00 |
| | Trade receivables, non-current | |
| | Loans, non-current | 0.00 |
| | Other non-current financial assets | 646.43 |
| | **Total non-current financial assets** | 646.43 |
| | Deferred tax assets (net) | |
| | Other non-current assets | 779.35 |
| | **Total non-current assets** | 64,754.80 |
| 2 | **Current assets** | |
| | Inventories | 10,871.71 |
| | **Current financial asset** | |
| | Current investments | 0.00 |
| | Trade receivables, current | 21,193.98 |
| | Cash and cash equivalents | 1,273.36 |
| | Bank balance other than cash and cash equivalents | 136.08 |
| | Loans, current | 0.00 |
| | Other current financial assets | 26.27 |
| | **Total current financial assets** | 22,629.69 |
| | Current tax assets (net) | 14.49 |
| | Other current assets | 5,678.86 |
| | **Total current assets** | 39,194.75 |
| 3 | Non-current assets classified as held for sale | |
| 4 | Regulatory deferral account debit balances and related deferred tax Assets | |
| | **Total assets** | 1,03,949.55 |
| | **Equity and liabilities** | |
| 1 | **Equity** | |
| | **Equity attributable to owners of parent** | |
| | Equity share capital | 1,296.69 |

| | | |
|---|---|---|
| | Other equity | 67,671.89 |
| | **Total equity attributable to owners of parent** | 68,968.58 |
| | Non controlling interest | |
| | **Total equity** | 68,968.58 |
| 2 | **Liabilities** | |
| | **Non-current liabilities** | |
| | **Non-current financial liabilities** | |
| | Borrowings, non-current | 11,968.86 |
| | **Trade payables, non-current** | |
| | (A) Total outstanding dues of micro enterprises and small enterprises | |
| | (B) Total outstanding dues of creditors other than micro enterprises and small enterprises | |
| | **Total Trade payable** | |
| | Other non-current financial liabilities | 373.18 |
| | **Total non-current financial liabilities** | 12,342.04 |
| | Provisions, non-current | 45.75 |
| | Deferred tax liabilities (net) | 1,864.45 |
| | Deferred government grants, Non-current | |
| | Other non-current liabilities | |
| | **Total non-current liabilities** | 14,252.24 |
| | **Current liabilities** | |
| | **Current financial liabilities** | |
| | Borrowings, current | 6,477.95 |
| | **Trade payables, current** | |
| | (A) Total outstanding dues of micro enterprises and small enterprises | 356.98 |
| | (B) Total outstanding dues of creditors other than micro enterprises and small enterprises | 10,100.12 |
| | **Total Trade payable** | 10,457.10 |
| | Other current financial liabilities | 3,201.75 |
| | **Total current financial liabilities** | 20,136.80 |
| | Other current liabilities | 288.98 |
| | Provisions, current | 283.95 |
| | Current tax liabilities (Net) | 19.00 |
| | Deferred government grants, Current | |
| | **Total current liabilities** | 20,728.73 |
| 3 | Liabilities directly associated with assets in disposal group classified as held for sale | |
| 4 | Regulatory deferral account credit balances and related deferred tax liability | |
| | **Total liabilities** | 34,980.97 |
| | **Total equity and liabilites** | 1,03,949.55 |
| | Disclosure of notes on assets and liabilities | |

# Cash flow statement indirect

Amount in (Lakhs)

| Particulars | | Half Year ended (dd-mm-yyyy) |
|---|---|---|
| Date of start of reporting period | | 01-04-2025 |
| Date of end of reporting period | | 30-09-2025 |
| Whether results are audited or unaudited | | Unaudited |
| Nature of report standalone or consolidated | | Consolidated |
| **Part I** | **Blue color marked fields are non-mandatory.** | |
| **1** | **Statement of cash flows** | |
| | **Cash flows from used in operating activities** | |
| | Profit before tax | 1,000.77 |
| **2** | **Adjustments for reconcile profit (loss)** | |
| | Adjustments for finance costs | 417.15 |
| | Adjustments for decrease (increase) in inventories | 2,099.39 |
| | Adjustments for decrease (increase) in trade receivables, current | (3,802.14) |
| | Adjustments for decrease (increase) in trade receivables, non-current | 0.00 |
| | Adjustments for decrease (increase) in other current assets | 0.00 |
| | Adjustments for decrease (increase) in other non-current assets | 0.00 |
| | Adjustments for other financial assets, non-current | 0.00 |
| | Adjustments for other financial assets, current | (1,611.45) |
| | Adjustments for other bank balances | 0.00 |
| | Adjustments for increase (decrease) in trade payables, current | 1,095.84 |
| | Adjustments for increase (decrease) in trade payables, non-current | 0.00 |
| | Adjustments for increase (decrease) in other current liabilities | 0.00 |
| | Adjustments for increase (decrease) in other non-current liabilities | 0.00 |
| | Adjustments for depreciation and amortisation expense | 782.06 |
| | Adjustments for impairment loss reversal of impairment loss recognised in profit or loss | 0.00 |
| | Adjustments for provisions, current | 0.00 |
| | Adjustments for provisions, non-current | 0.00 |
| | Adjustments for other financial liabilities, current | (57.69) |
| | Adjustments for other financial liabilities, non-current | 0.00 |
| | Adjustments for unrealised foreign exchange losses gains | 0.00 |
| | Adjustments for dividend income | 0.00 |
| | Adjustments for interest income | 0.00 |
| | Adjustments for share-based payments | 0.00 |
| | Adjustments for fair value losses (gains) | 28.39 |
| | Adjustments for undistributed profits of associates | 0.00 |
| | Other adjustments for which cash effects are investing or financing cash flow | 0.00 |
| | Other adjustments to reconcile profit (loss) | 0.00 |
| | Other adjustments for non-cash items | 0.00 |
| | Share of profit and loss from partnership firm or association of persons or limited liability partnerships | 0.00 |
| | **Total adjustments for reconcile profit (loss)** | (1,048.45) |
| | **Net cash flows from (used in) operations** | (47.68) |
| | Dividends received | 0.00 |
| | Interest paid | 0.00 |
| | Interest received | (65.42) |

| | | |
|---|---|---|
| | Income taxes paid (refund) | 511.68 |
| | Other inflows (outflows) of cash | 40.13 |
| | **Net cash flows from (used in) operating activities** | (584.65) |
| **3** | **Cash flows from used in investing activities** | |
| | Cash flows from losing control of subsidiaries or other businesses | 0.00 |
| | Cash flows used in obtaining control of subsidiaries or other businesses | 0.00 |
| | Other cash receipts from sales of equity or debt instruments of other entities | 0.00 |
| | Other cash payments to acquire equity or debt instruments of other entities | 0.00 |
| | Other cash receipts from sales of interests in joint ventures | 0.00 |
| | Other cash payments to acquire interests in joint ventures | 0.00 |
| | Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships | 0.00 |
| | Cash payment for investment in partnership firm or association of persons or limited liability partnerships | 0.00 |
| | Proceeds from sales of property, plant and equipment | 0.00 |
| | Purchase of property, plant and equipment | 10,384.41 |
| | Proceeds from sales of investment property | 3.76 |
| | Purchase of investment property | 0.00 |
| | Proceeds from sales of intangible assets | 0.00 |
| | Purchase of intangible assets | 0.00 |
| | Proceeds from sales of intangible assets under development | 0.00 |
| | Purchase of intangible assets under development | 0.00 |
| | Proceeds from sales of goodwill | 0.00 |
| | Purchase of goodwill | 0.00 |
| | Proceeds from biological assets other than bearer plants | 0.00 |
| | Purchase of biological assets other than bearer plants | 0.00 |
| | Proceeds from government grants | 0.00 |
| | Proceeds from sales of other long-term assets | 0.00 |
| | Purchase of other long-term assets | 0.00 |
| | Cash advances and loans made to other parties | 0.00 |
| | Cash receipts from repayment of advances and loans made to other parties | 0.00 |
| | Cash payments for future contracts, forward contracts, option contracts and swap contracts | 0.00 |
| | Cash receipts from future contracts, forward contracts, option contracts and swap contracts | 0.00 |
| | Dividends received | 0.00 |
| | Interest received | 56.32 |
| | Income taxes paid (refund) | 0.00 |
| | Other inflows (outflows) of cash | (7.64) |
| | **Net cash flows from (used in) investing activities** | (10,331.97) |
| **4** | **Cash flows from used in financing activities** | |
| | Proceeds from changes in ownership interests in subsidiaries | 0.00 |
| | Payments from changes in ownership interests in subsidiaries | 0.00 |
| | Proceeds from issuing shares | 0.00 |
| | Proceeds from issuing other equity instruments | 0.00 |
| | Payments to acquire or redeem entity's shares | 0.00 |
| | Payments of other equity instruments | 0.00 |
| | Proceeds from exercise of stock options | 0.00 |
| | Proceeds from issuing debentures notes bonds etc | 0.00 |
| | Proceeds from borrowings | 10,001.96 |
| | Repayments of borrowings | 0.00 |
| | Payments of lease liabilities | 78.51 |
| | Dividends paid | 194.50 |

| | | |
|---|---|---|
| | Interest paid | 392.98 |
| | Income taxes paid (refund) | 0.00 |
| | Other inflows (outflows) of cash | 0.00 |
| | **Net cash flows from (used in) financing activities** | 9,335.97 |
| | **Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes** | (1,580.65) |
| **5** | **Effect of exchange rate changes on cash and cash equivalents** | |
| | Effect of exchange rate changes on cash and cash equivalents | 9.30 |
| | **Net increase (decrease) in cash and cash equivalents** | (1,571.35) |
| | **Cash and cash equivalents cash flow statement at beginning of period** | 2,879.80 |
| | **Cash and cash equivalents cash flow statement at end of period** | 1,308.45 |

## Audit qualification

| Sr. | Details of Audit Qualification | Type of Audit Qualification | Frequency of qualification | For Audit Qualification(s) where the impact is quantified by the auditor | For Audit Qualification(s) where the impact is not quantified by the auditor | | |
|---|---|---|---|---|---|---|---|
| | | | | Management's Views | (i) Management's estimation on the impact of audit qualification | (ii) If management is unable to estimate the impact, reasons for the same | Auditors Comments on (i) or (ii) above |
| No records available | | | | | | | |