

Group of Industries

ASHAPURA MINECHEM LIMITED

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STATEMENT OF STANDALONE / CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED 30[™] SEPTEMBER, 2024

(a) (b) Tot (c) (d) (e) (f) (g) (h) Tot (a) (b) (c) (c) (c) (d) (d) (e) (f) (f) (g) (h) Tot (a) (b) (c) (c) (c) (d) (d) (d) (d) (d) (d) (d) (d) (d) (d	PARTICULARS come Income from Operations Other Income tal Income penses Ocost of materials consumed Purchase of Stock-in-trade Changes in inventories Employee benefits expenses Finance costs Depreciation & amortisation expenses Selling & distribution expenses Other expenses tal Expenses ofit / (Loss) before exceptional items & tax (1-2) ceptional Items Gain / (Loss) (Refer Note 3)	30-09-2024 Unaudited 7,432.33 478.25 7,910.57 1,497.11 490.99 623.48 757.55 203.96 215.88 1,069.23 1,775.21 6,633.41			30-09-2024	ar Ended 30-09-2023 Unaudited 15,738.04 800.10 16,538.14 3,948.34 964.82 159.14	33,314.41 1,338.29 34,652.70	30-09-2024 Unaudited 60,409.93 115.45 60,525.38 5,765.93	71,415.51 383.31 71,798.81	30-09-2023 Unaudited 55,406.83 2,171.47 57,578.30	30-09-2024 Unaudited 1,31,825.44 498.76	30-09-2023 Unaudited 1,57,202.84	Audited 2,65,380.62 6,181.86
(a) (b) Tot: (a) (c) (d) (e) (f) (g) (h) Tot: (b) Exc. (c) Pro. (c) Pro. (d) (c) (d) (d) (e) (f) (d) (e) (f) (f) (f) (f) (f) (f) (f) (f) (f) (f	come Income from Operations Other Income tal Income penses Ocost of materials consumed Purchase of Stock-in-trade Changes in inventories Employee benefits expenses Finance costs Depreciation & amortisation expenses Selling & distribution expenses Other expenses tal Expenses ofit / (Loss) before exceptional items & tax (1-2) ceptional Items Gain / (Loss) (Refer Note 3)	7,432.33 478.25 7,910.57 1,497.11 490.99 623.48 757.55 203.96 215.88 1,069.23 1,775.21 6,633.41	7,769.77 201.65 7,971.42 1,924.92 807.37 (488.99) 742.96 205.81 258.14 661.63	0,665.24 483.52 7,148.76 1,990.39 410.83 330.66 815.97 337.25	15,202.09 679.90 15,881.99 3,422.03 1,298.36 134.49	15,738.04 800.10 16,538.14 3,948.34 964.82	33,314.41 1,338.29 34,652.70 7,551.37	60,409.93 115.45 60,525.38 5,765.93	71,415.51 383.31 71,798.81	55,406.83 2,171.47 57,578.30	Unaudited 1,31,825.44 498.76	Unaudited 1,57,202.84 5,391.35	Audited 2,65,380.6 6,181.8
(a) (b) Tot: (a) (c) (d) (e) (f) (g) (h) Tot: (b) Exc. (c) Pro. (c) Pro. (d) (c) (d) (d) (e) (f) (d) (e) (f) (f) (f) (f) (f) (f) (f) (f) (f) (f	I Income from Operations O Other Income tal Income penses O Cost of materials consumed O Purchase of Stock-in-trade O Changes in inventories O Employee benefits expenses Finance costs Depreciation & amortisation expenses O Selling & distribution expenses O Other expenses tal Expenses ofit / (Loss) before exceptional items & tax (1-2) ceptional Items Gain / (Loss) (Refer Note 3)	7,432.33 478.25 7,910.57 1,497.11 490.99 623.48 757.55 203.96 215.88 1,069.23 1,775.21 6,633.41	7,769.77 201.65 7,971.42 1,924.92 807.37 (488.99) 742.96 205.81 258.14 661.63	6,665.24 483.52 7,148.76 1,990.39 410.83 330.66 815.97 337.25	15,202.09 679.90 15,881.99 3,422.03 1,298.36 134.49	15,738.04 800.10 16,538.14 3,948.34 964.82	33,314.41 1,338.29 34,652.70 7,551.37	60,409.93 115.45 60,525.38 5,765.93	71,415.51 383.31 71,798.81	55,406.83 2,171.47 57,578.30	1,31,825.44 498.76	1,57,202.84 5,391.35	2,65,380.6
(a) (b) Tot: (a) (c) (d) (e) (f) (g) (h) Tot: (b) Exc. (c) Pro. (c) Pro. (d) (c) (d) (d) (e) (f) (d) (e) (f) (f) (f) (f) (f) (f) (f) (f) (f) (f	I Income from Operations O Other Income tal Income penses O Cost of materials consumed O Purchase of Stock-in-trade O Changes in inventories O Employee benefits expenses Finance costs Depreciation & amortisation expenses O Selling & distribution expenses O Other expenses tal Expenses ofit / (Loss) before exceptional items & tax (1-2) ceptional Items Gain / (Loss) (Refer Note 3)	478.25 7,910.57 1,497.11 490.99 623.48 757.55 203.96 215.88 1,069.23 1,775.21 6,633.41	201.65 7,971.42 1,924.92 807.37 (488.99) 742.96 205.81 258.14 661.63	483.52 7,148.76 1,990.39 410.83 330.66 815.97 337.25	679.90 15,881.99 3,422.03 1,298.36 134.49	800.10 16,538.14 3,948.34 964.82	1,338.29 34,652.70 7,551.37	115.45 60,525.38 5,765.93	383.31 71,798.81	2,171.47 57,578.30	498.76	5,391.35	6,181.8
(b) Tot (c) (d) (e) (f) (g) (h) Tot (a) (c) (d) (e) (f) (g) (h) (c) (c) (d) (e) (f) (g) (h) (f) (g) (h) (g) (h) (h) (g) (h) (h) (h) (h) (h) (h) (h) (h) (h) (h	Other Income tal Income penses Ocost of materials consumed O Purchase of Stock-in-trade Ochanges in inventories Ochanges invent	478.25 7,910.57 1,497.11 490.99 623.48 757.55 203.96 215.88 1,069.23 1,775.21 6,633.41	201.65 7,971.42 1,924.92 807.37 (488.99) 742.96 205.81 258.14 661.63	483.52 7,148.76 1,990.39 410.83 330.66 815.97 337.25	679.90 15,881.99 3,422.03 1,298.36 134.49	800.10 16,538.14 3,948.34 964.82	1,338.29 34,652.70 7,551.37	115.45 60,525.38 5,765.93	383.31 71,798.81	2,171.47 57,578.30	498.76	5,391.35	6,181.8
Tot: Exp (a) (b) (c) (d) (e) (f) Tot: (a) (b) (c) (d) (e) (f) Tot: (a) (b) (c) (c) (d) (e) (f) (g) (h) Tot: (a) (b) (c) (c) (c) (d) (d) (e) (f) (f) (g) (h) Tot: (a) (b) (c) (c) (d) (d) (e) (f) (f) (f) (f) (f) (f) (f) (f) (f) (f	tal Income penses Cost of materials consumed Purchase of Stock-in-trade Changes in inventories Employee benefits expenses Finance costs Depreciation & amortisation expenses Selling & distribution expenses Other expenses tal Expenses ofit / (Loss) before exceptional items & tax (1-2) ceptional Items Gain / (Loss) (Refer Note 3)	7,910.57 1,497.11 490.99 623.48 757.55 203.96 215.88 1,069.23 1,775.21 6,633.41	7,971.42 1,924.92 807.37 (488.99) 742.96 205.81 258.14 661.63	7,148.76 1,990.39 410.83 330.66 815.97 337.25	3,422.03 1,298.36 134.49	16,538.14 3,948.34 964.82	34,652.70 7,551.37	60,525.38 5,765.93	71,798.81	57,578.30		,	-
2. Exp (a) (b) (c) (d) (e) (f) (g) (h) Tot: 3. Pro (5. Pro (6. Tax (a) (b) (c) 7. Pro (3. Sha (a) (b) (c) (d) (d) (e) (f) (g) (h) (f) (g) (h) (g) (h) (h) (h) (i) (ii)	penses O Cost of materials consumed Purchase of Stock-in-trade Changes in inventories Employee benefits expenses Finance costs Depreciation & amortisation expenses Selling & distribution expenses Other expenses tal Expenses ofit / (Loss) before exceptional items & tax (1-2) ceptional Items Gain / (Loss) (Refer Note 3)	1,497.11 490.99 623.48 757.55 203.96 215.88 1,069.23 1,775.21 6,633.41	1,924.92 807.37 (488.99) 742.96 205.81 258.14 661.63	1,990.39 410.83 330.66 815.97 337.25	3,422.03 1,298.36 134.49	3,948.34 964.82	7,551.37	5,765.93	,		1,32,324.20	1,62,594.19	2,71,562.4
(a) (b) (c) (d) (e) (f) (g) (h) Tota (a) (b) (c) (c) (c) Pro (a) Shabel (c) Other (d) (i) (ii)	Cost of materials consumed Purchase of Stock-in-trade Changes in inventories Employee benefits expenses Finance costs Depreciation & amortisation expenses Selling & distribution expenses Other expenses tal Expenses ofit / (Loss) before exceptional items & tax (1-2) ceptional Items Gain / (Loss) (Refer Note 3)	490.99 623.48 757.55 203.96 215.88 1,069.23 1,775.21 6,633.41	807.37 (488.99) 742.96 205.81 258.14 661.63	410.83 330.66 815.97 337.25	1,298.36 134.49	964.82	·		10,277.17	15 61/1 25			
(b) (c) (d) (e) (f) (g) (h) Total Exco. (a) (b) (c) (c) 7. Pro. 3. Sha. Sha. (a) (b) (c) (d) (d) (d) (d) (d) (d) (d) (d) (d) (d	Purchase of Stock-in-trade Changes in inventories Employee benefits expenses Finance costs Depreciation & amortisation expenses Selling & distribution expenses Other expenses tal Expenses ofit / (Loss) before exceptional items & tax (1-2) ceptional Items Gain / (Loss) (Refer Note 3)	490.99 623.48 757.55 203.96 215.88 1,069.23 1,775.21 6,633.41	807.37 (488.99) 742.96 205.81 258.14 661.63	410.83 330.66 815.97 337.25	1,298.36 134.49	964.82	·		10,277.17	15 61/1 25			
(c) (d) (e) (f) (g) (h) Total (a) (b) (c) (c) Prof. 3. Sha (a) Prof. 3. Sha (a) (b) (c) (c) (d) (d) (d) (d) (d) (d) (d) (d) (d) (d	Changes in inventories Employee benefits expenses Finance costs Depreciation & amortisation expenses Selling & distribution expenses Other expenses tal Expenses ofit / (Loss) before exceptional items & tax (1-2) ceptional Items Gain / (Loss) (Refer Note 3)	623.48 757.55 203.96 215.88 1,069.23 1,775.21 6,633.41	(488.99) 742.96 205.81 258.14 661.63	330.66 815.97 337.25	134.49		2,961.81	0 000 51		13,014.23	16,043.10	30,846.17	41,878.9
(d) (e) (f) (g) (h) Tot: S. Pro (a) (b) (c) Sha D. Pro (d) (ii)	D Employee benefits expenses D Finance costs Depreciation & amortisation expenses D Selling & distribution expenses D Other expenses Lal Expenses Ofit / (Loss) before exceptional items & tax (1-2) Ceptional Items Gain / (Loss) (Refer Note 3)	757.55 203.96 215.88 1,069.23 1,775.21 6,633.41	742.96 205.81 258.14 661.63	815.97 337.25		159.14		2,092.51	3,304.79	865.65	5,397.30	7,373.46	10,818.8
(e) (f) (g) (h) Total (h) Exc (a) (b) (c) Pro (3. Shall (i) (ii) (iii)	Prinance costs Depreciation & amortisation expenses Selling & distribution expenses Other expenses tal Expenses ofit / (Loss) before exceptional items & tax (1-2) ceptional Items Gain / (Loss) (Refer Note 3)	203.96 215.88 1,069.23 1,775.21 6,633.41	205.81 258.14 661.63	337.25	1,500.51		873.73	5,748.63	1,929.57	(8.52)	7,678.20	6,152.57	3,452.0
(f) (g) (h) Tot: 3. Pro 5. Pro 6. Tax (a) (b) (c) (c) Sha 7. Pro 8. Sha 9. Oth A li (i) (iii	Depreciation & amortisation expenses Selling & distribution expenses Other expenses tal Expenses ofit / (Loss) before exceptional items & tax (1-2) ceptional Items Gain / (Loss) (Refer Note 3)	215.88 1,069.23 1,775.21 6,633.41	258.14 661.63			1,637.55	3,189.81	3,660.35	3,602.58	2,903.34	7,262.93	5,690.17	12,466.4
(g) (h) Tot: 3. Pro 4. Exo 5. Pro 6. Tax (a) (b) (c) 7. Pro 8. Sha 9. Oth A II (i) (ii)	P Selling & distribution expenses Of Other expenses tal Expenses ofit / (Loss) before exceptional items & tax (1-2) ceptional Items Gain / (Loss) (Refer Note 3)	1,069.23 1,775.21 6,633.41	661.63	252 79	409.77	782.32	1,419.18	1,902.00	1,697.71	1,195.38	3,599.71	3,145.45	6,972.2
(h) Toti S. Pro S. Pro S. Tax (a) (b) (c) T. Pro S. Sha D. Pro Oth A H (i)	O Other expenses tal Expenses ofit / (Loss) before exceptional items & tax (1-2) ceptional Items Gain / (Loss) (Refer Note 3)	1,775.21 6,633.41		202.75	474.02	508.57	1,026.05	1,967.67	1,686.21	1,932.04	3,653.88	3,758.66	7,862.6
Tot: 3. Pro 5. Pro 6. Tax (a) (b) (c) 7. Pro 7. Pro 8. Shah (i) (ii)	tal Expenses ofit / (Loss) before exceptional items & tax (1-2) ceptional Items Gain / (Loss) (Refer Note 3)	6,633.41	1 700 04	564.08	1,730.86	1,090.81	3,027.27	29,863.53	36,089.75	27,427.23	65,953.28	79,707.97	1,42,078.9
3. Pro 5. Pro 6. Tax (a) (b) (c) 7. Pro 8. Sha 3. Sha 6. Oth A li (i)	ofit / (Loss) before exceptional items & tax (1-2) ceptional Items Gain / (Loss) (Refer Note 3)	<u> </u>	1,700.34	1,707.34	3,564.15	3,170.16	6,953.53	6,871.69	7,515.48	5,558.72	14,387.17	13,433.00	30,069.4
i. Exco. i. Pro ii. (a) ii. (b) iii. (c) iii. Pro iii. (ii. (ii. (ii. Exco.))	ceptional Items Gain / (Loss) (Refer Note 3)	1 077 17	5,900.78	6,409.31	12,534.18	12,261.71	27,002.74	57,872.32	66,103.25	55,488.08	1,23,975.57	1,50,107.45	2,55,599.5
6. Pro 6. Tax (a) (b) (c) 7. Pro 8. Sha 9. Oth A II (i)		1,277.17	2,070.64	739.45	3,347.81	4,276.43	7,649.95	2,653.06	5,695.56	2,090.22	8,348.63	12,486.74	15,962.9
(a) (b) (c) (c) (c) (c) (d) (d) (d) (d) (d) (d) (d) (d) (d) (d		-	-	1,036.62	-	1,073.35	7,454.84	-	-	1,036.62	-	906.87	9,843.4
(a) (b) (c) Pro 3. Sha Pro 4. It (i) (iii	ofit / (Loss) before tax (3+4)	1,277.17	2,070.64	1,776.07	3,347.81	5,349.78	15,104.80	2,653.06	5,695.56	3,126.84	8,348.63	13,393.61	25,806.3
(b) (c) (c) Pro 3. Shaa. Shaa. O. Oth A It (i) (ii	x Expenses												
(c) Pro (d) Pr	Current tax	-	-	-	-	-	-	114.35	816.41	493.44	930.76	1,756.31	3,805.3
7. Pro 3. Sha 9. Pro 1.0. Oth A II (i)	Earlier years' tax	-	-	-	_	-	-	(653.80)	(0.91)	-	(654.71)	_	94.7
3. Sha Pro 10. Oth A li (i)	Deferred tax (Refer Note 4)	(143.55)	(327.72)	(121.36)	(471.27)	(773.68)	(1,540.69)	(165.67)	(336.01)	(132.18)	(501.68)	(776.93)	(1,202.54
). Pro 10. Oth A li (i)	ofit / (Loss) for the period (5-6)	1,420.72	2,398.36	1,897.43	3,819.08	6,123.46	16,645.48	3,358.19	5,216.08	2,765.58	8,574.26	12,414.22	23,108.8
Oth A II (i)	are of Profit / (Loss) of joint ventures & associates (net)	-	-	-	-	-	-	904.35	814.90	3,050.58	1,719.25	3,599.62	5,061.0
A I (i)	ofit / (Loss) for the period (7 + 8)	1,420.72	2,398.36	1,897.43	3,819.08	6,123.46	16,645.48	4,262.54	6,030.97	5,816.16	10,293.51	16,013.84	28,169.9
(i)	her Comprehensive Income / (Loss)					-	-						
(ii	Items that will not be reclassified to Profit or Loss												
(ii	i) Remeasurements of defined benefit plans (net of taxes)	(26.17)	(26.17)	(1.93)	(52.34)	(3.85)	(139.88)	(53.64)	(53.64)	(7.72)	(107.29)	(15.82)	(261.1
	ii) Gains on Investments in equity instruments classified as FVOCI	_	_	_	_	_	_	_	_	-			
	Items that will be reclassified to Profit or Loss												
l (i	i) Exchange differences on foreign currency translation	_	_	_	_	_	_	(17.92)	(185.97)	(526.07)	(203.89)	(1,352.92)	(1.904.3
	tal Other Comprehensive Income (Net of tax)	(26.17)	(26.17)	(1.93)	(52.34)	(3.85)	(139.88)	(71.56)	(239.61)	(533.79)		(1,368.74)	
	tal Comprehensive Income for the period (Net of tax)	1,394.55	2,372.19		3,766.74	6,119.61		4,190.98				14,645.10	
	ofit for the period attributable to:					-,		1,200.00		5,252.53	0,000.00	- 1,7	
	Shareholders of the Company	_	_	_	_	_	_	4,432.74	5,957.36	5,932.91	10.390.09	16,213.50	28,700.3
) Non-controlling interests	_	_	_	_	_	_	(170.20)	73.62	(116.75)	(96.58)	''	(530.43
(5)	The controlling medicate	_	_	_	_	_	_	4,262.54	6,030.97	5,816.16		16,013.84	
Tot	tal Comprehensive Income for the period attributable to:							1,202.01	0,000.07	0,010.10	10,200.01	10,010.01	20,200.0
	·	_	_	_	_			4,361.18	5,717.74	5,399.12	10.078.92	14,844.76	26,534.8
' '	Shareholders of the Company		_					(170.20)	73.62	(116.75)	(96.58)	'	(530.43
(0)	Shareholders of the Company	_	_		_			4,190.98				14,645.10	
.3. Pai	Shareholders of the Company Non-controlling interests	_	1,829.72	1,829.72	1,910.52	1,829.72	1,829.72	1,910.52				_	
	Non-controlling interests	1 010 52	1,029.72	1,029.72	24,728.66	6,780.82	· '	1,310.32	1,023.72		1,910.52		,
	Non-controlling interests id-up Equity Share Capital (9,55,26,098 Shares of ₹ 2/- each)	1,910.52		-	24,720.00	0,700.62	17,100.62	-	-	-	11,04,0/3.34	70,010.73	30,203.8
	Non-controlling interests id-up Equity Share Capital (9,55,26,098 Shares of ₹ 2/- each) serves excluding revaluation reserve	1,910.52			l						' '	۱ ۱	1
	Non-controlling interests id-up Equity Share Capital (9,55,26,098 Shares of ₹ 2/- each)	1,910.52	2.62	2.07	4.13	6.69	18.19	4.71	6.51	6.49		17.72	31.3

STATEMENT OF ASSETS AND LIABILITIES (₹ in Lacs)											
STANDALONE CONSOLIDATED											
PARTICULARS	As at	As at	As at As at								
	30-09-2024	31-03-2024	30-09-2024	31-03-2024							
ASSETS											
Non-current assets											
Property, Plant & Equipment	9,248.95	9,372.44	47,374.62								
Right of use of assets			147.49	I							
Capital work-in-progress	552.16	649.89	60,415.67								
Investment property	1,934.09	1,970.49	219.15								
Intangible assets	17.39	13.52	8,512.48	1							
Goodwill	-	-	4,743.94	4,743.94							
Financial assets	2 051 44	2.051.44									
Investments (a) Investments in associates	3,951.44	3,951.44	14.000.11	14 002 02							
(b) Investments in joint ventures	_		14,060.11 19,462.54								
(c) Other Investments	_	-	2.07	1							
Loans	2,211.01	1,855.82	14.91	I							
Other financial assets	1,130.80	1,395.66	3.732.58	I							
Deferred tax asset	2,029.56	1,540.69	3,324.62								
Other non-current assets	7.97	15.59	11.85	l '							
Other non-current assets	21,083.37		1,62,022.01								
Current assets	21,000.07	20,703.34	1,02,022.01	1,40,322.10							
Inventories	9,617.80	9,221.18	43,482.87	52,038.19							
Financial assets	3,017.00	3,221.10	40,402.07	32,000.10							
Investment	1,000.13	_	1,443.59	_							
Trade receivable	17,190.03	13,089.21	52,965.40	I							
Cash & Cash equivalents	1,056.52	1,378.60	13,261.33								
Other bank balances	891.76	756.32	1,160.10	1 '							
Loans	10.22	9.44	32.93	1 '							
Other financial assets	2,458.39	294.02	25,823.21								
Other current assets	9,410.94	1	64,553.36								
Current tax assets	1,453.13		16,330.72	1 '							
	43,088.92	35,362.52		1,84,147.14							
TOTAL - ASSETS	64,172.29	56,128.05		3,31,069.24							
EQUITY & LIABILITIES:											
Equity											
Equity Share Capital	1,910.52	1,829.72	1,910.52	1,829.72							
Other equity	24,728.66	17,166.82	1,04,079.94	90,205.83							
Money received against share warrants	-	969.20	-	969.20							
Non-controlling interests	-	-	(1,373.98)	(1,277.40)							
	26,639.18	19,965.73	1,04,616.48	91,727.35							
Liabilities											
Non-Current liabilities											
Financial Liabilities											
Borrowings	2,900.00	1,730.21	71,856.24	1 '							
Lease Liabilities	-	-	64.59	I							
Other financial liabilities	13,953.34	15,031.37	13,953.34	1 '							
Provisions	648.09	648.09	1,248.92	1,250.75							
Other non-current liabilities	-	-	-	-							
	17,501.43	17,409.67	87,123.09	85,080.05							
Current liabilities											
Financial liabilities	1 400 00	0.740.54	44.050.00	00 400 01							
Borrowings	1,469.08	2,740.54	44,658.99								
Lease Liabilities	_	_	77.08	133.47							
Trade payables	_	10.75	_	607.40							
Total outstanding dues of MSME	F 700 00	10.75		687.49							
Total outstanding dues of creditors other than MSME	5,730.90	6,137.91	68,630.82	1 '							
Other financial liabilities	7,981.23	6,541.67	21,263.54								
Other current liabilities	4,734.05	3,105.41	38,478.91								
Provisions Current Tay Liabilities	116.41	216.38	1,261.62								
Current Tax Liabilities	20 021 00	10 752 05	14,964.98								
TOTAL LIABILITIES	20,031.68 64,172.29	56,128.05	1,89,335.95	3,31,069.24							
IVIAL LIADILITIES	04,172.29	30,120.03	0,01,070.02	3,31,005.24							

STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30[™] SEPTEMBER, 2024

DARTIOU ARC	AS	AT	AS AT				
PARTICULARS	30 [™] SEPTEI	MBER, 2024	30 [™] SEPTEMBER, 2023				
A CASH FLOW FROM OPERATING ACTIVITIES:							
Net Profit for the year		3,819.08		6,123.46			
Adjustments for -							
Depreciation & amortization	474.02		508.57				
Income Tax expenses	(471.27)		(773.68)				
Loss / (Profit) on sale of investment	(8.24)		(0.95)				
Loss / (Profit) on sale of property, plant & equipment	13.88		(1,314.40)				
Reversal of impairment loss / (Profit) recognised on receivables	151.22		(99.56)				
Dividend	(187.05)		(142.43)				
Interest	302.40		612.44				
Operating profit before working capital changes	274.96		(1,210.00)				
Adjustments for -							
(Increase) / decrease in trade & other receivables	(6,642.96)		(8,402.12)				
(Increase) / decrease in other current & non-current assets	4.12		(1,331.24)				
(Increase) / decrease in inventories	(396.62)		157.53				
Increase / (decrease) in provisions	(169.90)		(200.17)				
Increase / (decrease) in other current & non-current liabilities	1.628.64		2,022.75				
Increase / (decrease) in trade & other payables	9.50		1,241.21				
Cash generated from operations	(5,567.22)		(6.512.03)				
Direct taxes paid	(246.82)	(5,539.08)	(101.44)	(7,823.47)			
NET CASH FROM OPERATING ACTIVITIES		(1,720.00)		(1,700.01)			
B CASH FLOW FROM INVESTING ACTIVITIES:		., .		., .			
Payments for property, plant & equipment	(234.16)		(320.60)				
Net cash flow on purchase of investments	(991.89)		0.95				
Proceeds from disposal of property, plant & equipment	-		2,588.82				
Dividend received	187.05		142.43				
Interest received	107.37		225.87				
NET CASH USED IN INVESTING ACTIVITIES		(931.63)		2,637.47			
C CASH FLOW FROM FINANCING ACTIVITIES:							
Proceeds from loans borrowed (net)	1,169.79		_				
Repayments of borrowings	(1,271.46)		(1,347.99)				
Proceeds from Conversion of Share Warrants	2,906.70		_				
Dividend paid	(0.03)		(1.92)				
Interest paid	(475.45)		(838.31)				
NET CASH USED IN FINANCING ACTIVITIES		2,329.55		(2,188.22)			
Net Increase in Cash & Cash Equivalents		(322.08)		(1,250.77)			
Opening Cash & cash equivalents		1,378.60		2,074.50			
Closing Cash & cash equivalents		1,056.52		823.73			

CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30[™] SEPTEMBER, 2024

	AS	AT	AS AT			
PARTICULARS	30 [™] SEPTE	MBER, 2024	30 [™] SEPTEMBER, 2023			
A CASH FLOW FROM OPERATING ACTIVITIES:						
Net Profit for the year		10.293.51		16.013.84		
Adjustments for -						
Depreciation & amortization	3,653.88		3,758.66			
Income Tax expenses	(225.64)		979.39			
Loss / (Profit) on sale of property, plant & equipment	13.88		(1.729.47)			
Share of profit from associate / joint venture	(1,719.25)		(3,599.62)			
Loss / (Profit) on sale / disposal of investments	(52.51)		(9.12)			
Impairment Loss / (Profit) recognised on trade receivables (net)	103.24		(202.45)			
Exchange rate adjustments on foreign currency translation (net)	(203.89)		(1,352.92)			
Dividend	(2.26)		(2.48)			
Interest	3,416.29		2.884.24			
Operating profit before working capital changes	4,983.74		726.22			
Adjustments for -	.,					
(Increase) / decrease in trade & other receivables	(27.962.46)		5.882.09			
(Increase) / decrease in other current & non-current assets	(12.145.61)		(618.11)			
(Increase) / decrease in inventories	8.555.32		6.136.29			
Increase / (decrease) in provisions	(374.75)		(242.18)			
Increase / (decrease) in other current & non-current liabilities	2,551.20		(17,826.59)			
Increase / (decrease) in trade & other payables	13.605.50		762.03			
Cash generated from operations	(15,770.81)		(5,906.47)			
Direct Taxes paid	(1,206.44)	(11.993.51)	(3.019.20)	(8,199.45)		
NET CASH FROM OPERATING ACTIVITIES		(1,700.00)		7,814.39		
B CASH FLOW FROM INVESTING ACTIVITIES:						
Payments for property, plant & equipment	(17,008.21)		(9,096.88)			
Net cash flow on (purchase) / sale of investments	(1,391.07)		1,573.66			
Proceeds from sale of property, plant & equipment	-		3,039.02			
Dividend received	2.26		2.48			
Interest received	117.32		261.21			
NET CASH USED IN INVESTING ACTIVITIES		(18,279.70)		(4,220.50)		
C CASH FLOW FROM FINANCING ACTIVITIES:						
Proceeds from borrowings	18,352.98		4,306.63			
Repayments of borrowings	-		(1,492.02)			
Repayment / Increase in lease liabilities	(53.70)		(47.50)			
Proceeds from Conversion of Share Warrants	2,906.70		-			
Change in non-controlling interest	(96.58)		(199.66)			
Interest paid	(1,330.49)		(1,310.81)			
Dividend paid	(0.03)		(1.92)			
NET CASH USED IN FINANCING ACTIVITIES		19,778.88		1,254.72		
Net Increase in Cash & Cash Equivalents		(200.82)		4,848.61		
Opening Cash & cash equivalents		13,462.15		7,355.39		
Closing Cash & cash equivalents		13,261.33		12,204.00		

Notes to Accounts:
1. The above financial results are reviewed by the Audit Committee and taken on record at the meeting of the Board of Directors held on 14th November, 2024. The Statutory Auditors have carried out limited review of the same.
2. Income from operations in the standalone results includes service receipts towards providing marketing and logistics related services to a subsidiary pursuant to a long term contract.

Exceptional items represent: (₹ in Lacs)													
	STANDALONE							CONSOLIDATED					
PARTICULARS	Quarter Ended			Half Year Ended Ye		Year Ended	(Quarter Ended		Half Year Ended		Year Ended	
PARTICULARS	30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024	30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1. Loss due to cyclone (net of insurance claim receipts) at certain plants													
of the group in Gujarat	-	-	-	-	(201.85)	(201.85)	-	-	-	-	(368.34)	(368.34)	
2. Gain on sale of the assets on the closure of some of the plants of the Company	-	-	1,036.62	-	1,275.20	1,984.93	-	-	1,036.62	-	1,275.20	1,984.93	
3. Gain on settlement of old outstanding liabilities (net)	-	-	-	-	-	5,671.76	-	-	-	-	-	8,226.85	
	-	-	1,036.62	-	1,073.35	7,454.84	-	-	1,036.62	-	906.87	9,843.44	

4. The Company has recognized for deferred tax assets (net of current period set-off) for the carried forward tax losses to the extent it is probable that future taxable profits will be available against unabsorbed tax losses. The same will be reassessed at the end of each reporting period and adjusted accordingly.

5. The Company has identified Minerals and its derivative products business as its only primary reportable segment in accordance with the requirements of Ind AS 108 Operating Segments*. Accordingly, separate segment information has not been provided.

6. The complaints from investors / shareholders for the quarter ended on 30° September, 2024: Received - 0, Resolved - 0, Unresolved - 0.

7. Previous period's figures have been regrouped, wherever necessary, to conform to current period's classification.

Place: Mumbai Date : 14th November, 2024

For ASHAPURA MINECHEM LIMITED **HEMUL SHAH EXECUTIVE DIRECTOR & CEO**