

VASWANI INDUSTRIES LIMITED


CIN NO: L28939CT2003PLC015964

Regd. Office : BAHESAR ROAD, NEAR CYCLE PARK, VILL - SONDRAPHASE-II, INDUSTRIAL AREA,
SILTARA RAIPUR CG 493221

UNAUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS ON 30.09.2024**(RS IN LAKHS)**

PARTICULARS	AS AT 30.09.2024 (Un-audited)	AS AT 31.03.2024 (Audited)
ASSETS		
NON-CURRENT ASSETS		
(A) Property, Plant And Equipment	5498.78	5163.77
(B) Capital Work In Process	2,164.36	432.05
(C) Financial Assets		
(i) Investments	222.60	724.59
(ii) Trade Receivables	-	-
(iii) Loans And Advances	7367.17	919.77
(D) Deferred Tax Assets (Net)	-	-
(E) Other Non Current Assets	457.88	371.90
(2) CURRENT ASSETS		
(A) Inventories	4726.93	4614.75
(B) Financial Assets		
(i) Investments	-	-
(ii) Trade Receivable	1921.95	1827.77
(iii) Cash And Cash Equivalents	1564.52	21.57
(iv) Bank Balance (Other)	1,897.68	2,240.58
(v) Loans And Advances	2657.65	2038.18
(C) Current Tax Assets (Net)	-	-
(D) Other Current Assets	530.34	526.78
TOTAL- ASSETS	29009.87	18881.69

For, Vaswani Industries Ltd.


Director

For, Vaswani Industries Ltd.


Director

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SILTARA RAIPUR CG 493221**

UNAUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS ON 30.09.2024

PARTICULARS	AS AT 30.09.2024 (Un-audited)	AS AT 31.03.2024 (Audited)
EQUITY AND LIABILITIES		
EQUITY		
(A) Share Capital	3000.00	3000.00
(B) Other Equity	9649.82	9165.07
LIABILITIES		
NON-CURRENT LIABILITIES		
(A) Financial Liabilities		
(i) Borrowings	6653.60	1472.46
(ii) Other Financial Liabilities	-	-
(B) Provisions	123.01	123.01
(C) Deferred Tax Liabilities (Net)	821.70	836.12
(D) Other Non Current Liabilities	-	-
CURRENT LIABILITIES		
(A) Financial Liabilities		
(i) Borrowings	3664.07	1815.40
(ii) Trade Payable		
- total outstanding dues Of Micro & Small Enterprises	-	6.20
- total outstanding dues Of Other Creditors	2793.16	1923.65
(iii) Other Financial Liabilities	-	-
(B) Other Current Liabilities	1630.92	6.15
(C) Provisions	326.48	318.20
(D) Current Tax Liabilities (Net)	347.12	215.44
TOTAL- EQUITY AND LIABILITIES	29009.87	18881.69

**BY ORDER OF THE BOARD
FOR VASWANI INDUSTRIES LTD.**

For, Vaswani Industries Ltd.

YASHWANT VASWANI
Whole Time Director
DIN:01627408

Place: Raipur
Date : 14.11.2024

For, Vaswani Industries Ltd.

SATYA NARAYAN GUPTA
DIRECTOR
DIN:09517381

VASWANI INDUSTRIES LIMITED

CIN:L28939CT2003PLC015964

Regd. Office : BAHESAR ROAD, NEAR CYCLE PARK, VILL - SONDRRA PHASE-II, INDUSTRIAL AREA, SILTARA RAIPUR CG 493221

Statement of Un-audited Standalone Financial Results for the Quarter Ended 30.09.2024

(Rs. IN LAKHS)

S.NO	Particulars		For the Quarter ended			For the Half year ended		Year ended
			30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24
			(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from operations:		10,216.11	9,173.75	8,711.36	19,389.86	18,065.96	38,934.41
II	Other income		21.19	31.91	40.22	53.10	60.22	166.40
III	Total Income from Operations	I+II	10,237.31	9,205.67	8,751.58	19,442.97	18,126.18	39,100.81
IV	EXPENSES							
	a. Cost of materials consumed		7,926.59	6,406.17	6,436.15	14,332.76	13,944.86	28,992.09
	b. Cost of traded goods sold		275.21	719.00	204.67	994.21	792.87	2,458.07
	c. Changes in inventories of finished goods		(158.31)	430.18	308.78	271.87	(310.12)	(290.50)
	d. Employees benefits expenses		302.69	290.30	255.94	592.99	500.91	1,055.47
	e. Finance costs		124.83	108.93	190.02	233.76	394.88	770.73
	f. Depreciation and amortisation expenses		94.17	93.29	93.85	187.46	186.67	376.08
	g. Other Expenses		1,273.77	802.52	1,143.76	2,076.29	2,169.03	4,506.33
	Total expenses (a+b+c+d+e+f+g)	IV	9,838.96	8,850.40	8,633.19	18,689.35	17,679.12	37,868.25
V	Profit/Loss before exceptional items and tax	(III-IV)	398.35	355.27	118.40	753.62	447.07	1,232.56
VI	Exceptional items		-	-	-	-	-	-
VII	Profit/Loss before and tax	V-VI	398.35	355.27	118.40	753.62	447.07	1,232.56
VIII	Tax Expense							
	a) Current Tax		172.16	111.14	36.81	283.30	138.41	365.01
	b) Deferred Tax		(6.95)	(7.48)	(3.44)	(14.43)	(52.31)	(35.75)
IX	Profit/(loss) for the period	VII-VIII	233.14	251.61	85.02	484.75	360.96	903.29
X	Other comprehensive income							
	A. (i) Items that will not be reclassified to profit and loss:		-	-	-	-	-	(2.94)
	(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-	-	-	-	-
	B. (i) Items that will be reclassified to profit or loss		-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss		-	-	-	-	-	-
XI	Total Comprehensive Income for the period	IX+X	233.14	251.61	85.02	484.75	360.96	900.35
	[Comprising Profit (Loss) and Other comprehensive Income for the period]							
XII	Paid-up Share Capital (par value Rs. 10/- each fully paid up)		3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
XIII	Earnings per equity share (Par value Rs. 10 each)							
	i) Basic		0.78	0.84	0.28	1.62	1.20	3.01
	ii) Diluted		0.78	0.84	0.28	1.62	1.20	3.01

BY ORDER OF THE BOARD
FOR VASWANI INDUSTRIES LIMITED

For, Vaswani Industries Ltd.

YASHWANT VASWANI
Whole Time Director
DIN:01627408

For, Vaswani Industries Ltd.

SATYA NARAYAN GUPTA
DIRECTOR
DIN:09517381

Director

Place: Raipur
Date : 14.11.2024

VASWANI INDUSTRIES LIMITED

CIN:L28939CT2003PLC015964

Regd. Off. :- Bahesar Road, Near Cycle Park, Vill. - Sondhra, Siltara Phase - II, Raipur (C.G.)

Standalone Un-audited Segment-wise Revenue, Results and Capital Employed for the
Quarter ended on 30.09.2024

(Rs. IN LAKHS)

SL.		For the Quarter ended			For the Half year ended		Year ended
No.	Particulars	30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue						
	a. Iron & Steel (Including Other Income)	9,653.65	8,787.52	8,243.05	18,441.17	17,211.20	36,935.87
	b. Power (Including Other Income)	583.66	418.14	508.54	1,001.80	914.99	2,164.95
	c. Real Estate	-	-	-	-	-	-
	d. Agri Products	-	-	-	-	-	-
		10,237.31	9,205.67	8,751.59	19,442.97	18,126.19	39,100.81
	Less : Inter Segment Revenue	578.49	416.19	506.68	994.68	908.92	2,067.05
	Net Sales / Income from operations	9,658.82	8,789.47	8,244.91	18,448.29	17,217.27	37,033.76
2	Segments Results						
	a. Iron & Steel	369.73	415.66	344.75	785.39	1,001.59	1,825.63
	b. Power	153.45	48.54	(36.32)	201.99	(159.63)	177.66
	c. Real Estate	-	-	-	-	-	-
	d. Agri Products	-	-	-	-	-	-
		523.18	464.20	308.43	987.38	841.95	2,003.29
	Finance Cost	(124.83)	(108.93)	(190.02)	(233.76)	(394.88)	(770.73)
	Other Unallocable Expenses (Net of Other Un-allocable Income)	-	-	-	-	-	-
	Total Profit Before Tax	398.35	355.27	118.40	753.62	447.07	1,232.56
	Tax Expense	165.21	103.66	33.38	268.87	86.11	329.27
	Total Profit After Tax	233.14	251.61	85.02	484.75	360.96	903.29
	Add: Other Comprehensive Income	-	-	-	-	-	(2.94)
	Total Comprehensive Income	233.14	251.61	85.02	484.75	360.96	900.35
3	Segment Assets						
	a. Iron & Steel	19,402.54	13,904.72	14,880.05	19,402.54	14,880.05	11,798.77
	b. Power	4,718.77	2,875.56	2,368.63	4,718.77	2,368.63	2,896.00
	c. Real Estate	667.75	667.75	667.75	667.75	667.75	667.75
	d. Agri Products	5.67	5.67	128.41	5.67	128.41	5.67
	e. Unallocated	4,215.14	3,274.62	3,036.24	4,215.14	3,036.24	3,513.51
		29,009.87	20,728.32	21,081.08	29,009.87	21,081.08	18,881.69
4	Segment liabilities						
	a. Iron & Steel	14,741.74	6,856.98	7,969.74	14,741.74	7,969.74	5,217.65
	b. Power	-	-	-	-	-	-
	c. Real Estate	-	-	-	-	-	-
	d. Agri Products	-	-	-	-	-	-
	e. Unallocated	449.49	626.01	666.10	449.49	666.10	656.65
		15,191.23	7,482.99	8,635.84	15,191.23	8,635.84	5,874.30
5	Equity/Capital Employed	13,818.63	13,245.33	12,445.24	13,818.63	12,445.24	13,007.39
	Total (4+5)	29,009.87	20,728.32	21,081.08	29,009.87	21,081.08	18,881.69

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FOR VASWANI INDUSTRIES LIMITED
For, Vaswani Industries Ltd.

YASHWANT VASWANI
Whole Time Director
DIN:01627408

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DIRECTOR
DIN:09517381

Place: Raipur
Date : 14.11.2024

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CIN:L28939CT2003PLC015964

Regd. Off. :- Bahesar Road, Near Cycle Park, Vill. - Sondhra, Siltara Phase - II, Raipur (C.G.)

UNAUDITED CASH FLOW STATEMENT FOR THE PERIOD ENDED 30th SEPTEMBER, 2024

(Rs. IN LAKHS)

PARTICULARS	As at Sept. 30, 2024 (Unaudited)	As at Sept. 30, 2023 (Unaudited)
A) Cash Flow From Operating Activities :-		
1. Net Profit/(Loss) before Taxes and Exceptional Items	753.62	447.07
<u>Adjustments for:-</u>		
Depreciation and amortisation expenses	187.46	186.67
Interest & Finance costs	233.76	394.88
(Profit)/ Loss from Sale of Property, Plant & Equipments	1.62	6.79
Loss on Buyback of Shares	164.91	-
2. Operating Profit before Working Capital Changes	1341.37	1035.41
<u>Adjustments for:-</u>		
Decrease/(increase) in Inventories	(112.19)	(1340.34)
Decrease/(increase) in Trade Receivables	(94.18)	1373.96
Decrease/(increase) in Loan s & Advances	(619.47)	(696.26)
Decrease/(increase) in Other Current Assets	72.17	9.90
Decrease/(increase) in Other Financial Assets	(85.98)	223.62
Increase /(Decrease) in Trade Payables	863.31	(534.08)
Increase /(Decrease) in Other current Liabilities	1624.77	6.84
Increase /(Decrease) in Provisions	8.28	(131.21)
Cash generated from Operations	2998.09	(52.16)
Direct Taxes Paid	(75.74)	(22.53)
Net Cash from Operating Activity (A)	2922.35	(74.70)
B) Cash Flow From Investing Activities :-		
Payment for acquisition of Property, Plant & Equipments	(539.27)	(250.36)
Proceeds from Sale of Property, Plant & Equipments	15.18	5.46
Proceeds from Sale of Investment	337.08	-
Net (Increase)/Decrease in non current assets	(6599.03)	-
Net Increase (Increase)/Decrease in Capital work in Progress	(1732.31)	-
Net Cash from Investing Activity (B)	(8518.35)	(244.90)
C) Cash Flow From Financing Activities :-		
Proceed/(Repayment) from Short term borrowing (net)	1848.67	(58.54)
Proceed/(Repayment) from Long term borrowing (net)	5181.14	1377.65
Interest & Finance costs	(233.76)	(394.88)
Net Cash From Financing Activities (C)	6796.05	924.22
D) Net Increase / (Decrease) in Cash & Cash Equivalents ((A)+(B)+(C))	1200.05	604.63
E) Cash and Cash Equivalent at beginning of the Year	2262.15	1195.27
F) Cash and Cash Equivalent at end of the Year (D+E)	3462.20	1799.89

NOTE:-

1. The above cash flow Statement has been prepared under the "Indirect Method" as set out in Indian accounting Standard (Ind AS-7).

BY ORDER OF THE BOARD

FOR VASWANI INDUSTRIES LIMITED

For, Vaswani Industries Ltd.

YASHWANT VASWANI

Whole Time Director

DIN:01627408

Director

For, Vaswani Industries Ltd.

SATYA NARAYAN GUPTA

DIRECTOR

DIN:09517381

Director

Place: Raipur

Date : 14.11.2024

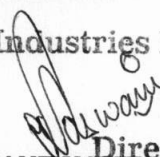
Notes :-

1	The financial results for the quarter ended 30th Sep, 2024 were reviewed by the Audit Committee and approved by the Board of directors at their respective meeting held on 14.11.2024 and the limited review of the same has been carried out by the auditors.
2	These results have 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 recognised accounting practices and policies, to the extent applicable.
3	Previous period figures have been regrouped / reclassified to be in conformity with current period's classification / disclosure, wherever necessary.

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FOR VASWANI INDUSTRIES LIMITED**

For, Vaswani Industries Ltd.

For, Vaswani Industries Ltd.


Director
YASHWANT VASWANI
Whole Time Director
DIN:01627408


Director
SATYA NARAYAN GUPTA
Director
DIN:09517381

Place: Raipur
Date: 14.11.2024