



VASUNDHARA RASAYANS LTD.

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Mandvi, Mumbai - 400003. Maharashtra, INDIA Tel : +91 22 23402924
Factory : C-104, MIDC, MAHAD - 402 309. Maharashtra, INDIA Tel : +91 9552003265

Date: 10.11.2023

The
The Secretary,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400 001.

Scrip Code: 538634

Sub: Outcome of the Board Meeting – Reg.

With reference to the above cited subject, the Board of Directors of the Company at their Meeting held today i.e., Friday, 10th November, 2023, inter-alia, has transacted the following item of Agenda:


Approved the Un-audited Financial Results of the Company for the quarter and half year ended on 30th September, 2023, and Limited Review Report, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations').

The Board Meeting commenced at 02:30 P.M. and concluded at 4.30 P M

This is for your information and records.

Thanking you,

Yours truly,
For VASUNDHARA RASAYANS LIMITED


SUNIL KUMAR JAIN
WHOLE TIME DIRECTOR
DIN NO: 00117331

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED
30th SEPTEMBER 2023

SI. No	Particulars	(In Lakhs)				
		Quarter Ended			Half Year Ended	
		30.09.2023 (Unaudited)	30.06.2023 (Unaudited)	30.09.2022 (Unaudited)	30.09.2023 (Unaudited)	30.09.2022 (Unaudited)
1	a) Net Sales/Income from Operations					
	b) Other Income	931.91	833.38	1,003.12	1,765.29	1,991.86
	Total Income	27.23	42.25	151.87	69.48	175.03
2	Expenditure	959.14	875.63	1,154.99	1,834.77	2,166.89
	a) Cost of materials consumed					
	b) Purchases of stock - in - trade	399.40	305.51	479.86	704.91	1,020.65
	c) (Increase) / decrease in stock in trade	-	-	-	-	-
	d) Employee benefits expense	15.46	118.20	(43.39)	133.66	20.26
	e) Finance Cost	63.02	60.60	49.39	123.62	99.07
	f) Depreciation and amortisation expense	2.73	6.40	-	9.13	-
	g) Other Expenses	6.32	4.24	3.65	10.56	6.78
	Total Expenses	284.47	251.56	281.58	536.03	555.69
		771.39	746.52	771.09	1,517.91	1,702.45
	Profit(+)/Loss(-) for the period before exceptional items and tax (1-2)					
3	Exceptional items	187.75	129.11	383.90	316.86	464.44
4	Profit(+)/Loss(-) before tax (3-4)	-	-	-	-	-
5	Tax Expense	187.75	129.11	383.90	316.86	464.44
6	a) Current Tax					
	b) Income tax adjustment	48.82	33.57	99.81	82.38	120.81
	c) Deferred Tax	-	-	-	-	-
7	Net Profit(+)/Loss(-) after tax (5-6)	-	-	-	-	-
		138.94	95.54	284.09	234.48	343.63
8	Other Comprehensive Income	-	-	-	-	-
9	Total comprehensive income for the period (7+8)	138.94	95.54	284.09	234.48	343.63
10	Paid-up Equity Share Capital (Face Value Rs.10/- per share)	317.82	317.82	317.82	317.82	317.82
11	Earnings Per Share (EPS) (not to be annualised)					
	a) Basic & Diluted EPS before Extraordinary items	4.37	3.01	8.94	7.38	10.81
	b) Basic & Diluted EPS after Extraordinary items	4.37	3.01	8.94	7.38	10.81

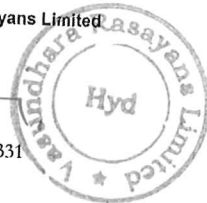
Notes :

- The above Unaudited financial results for the quarter ended 30th September, 2023 have been reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 10.11.2023 . The statutory auditors of the company have carried out a limited review of the above audited Financial Statements.
- Previous period's figures have been re-arranged / re-grouped wherever necessary.

Place : Hyderabad
Date : 10-11-2023

For Vasundhara Rasayans Limited


Director
DIN:00117331



VASUNDHARA RASAYANS LIMITED
UNAUDITED BALANCE SHEET FOR HALF YEAR ENDED 30th September 2023

Particulars	As at 30th September 2023	As at 31st March 2023
	(Unaudited)	(Audited)
<u>ASSETS</u>		
Non-current assets		
Property, Plant and Equipment	25,433,833.37	8,582,502
Financial Assets		
(a) Investments	6,447,193	1447193.24
Other Non current assets	-	-
Total Non-Current Assets	31,881,026.61	10,029,696
Current assets		
Inventories	26,625,157.00	39,991,453
Financial Assets		
(a) Investments	-	-
(b) Trade Receivables	58,127,963.32	80,504,624
(c) Cash and cash equivalents	30,845,853.93	77,361,487
(d) Loans	116,365,872.65	127,549,235
(e) Other Financial Assets	110,084,492.00	-
Current Tax assets	5,447,556.34	-
Other Current Assets	1,352,792.00	9,764,054
Total Current Assets	348,849,687.24	335,170,853
TOTAL ASSETS	380,730,713.85	345,200,549
<u>EQUITY AND LIABILITIES</u>		
EQUITY		
(a) Equity Share capital	31,782,000	31,782,000
(b) Other Equity	280,543,097	236,403,487
Total Equity	312,325,096.71	268,185,487
LIABILITIES		
Non current liabilities		
Financial Liabilities		
(a) Other Financial liabilities	-	-
Deferred Tax Liabilities (Net)	352,628.00	327,766
Total Non-Current Liabilities	352,628.00	327,766
Current liabilities		
Financial Liabilities		
(a) Borrowings	11,802,912.00	40,196,022
(b) Trade Payables	26,206,115.27	24,462,292
(c) Other Financial Liabilities	24,573,460	3,480,000
Other current liabilities	5,470,502.21	2,796,156
Current Tax Liabilities	-	5,752,826
Total Current Liabilities	68,052,989.14	76,687,296
TOTAL EQUITY & LIABILITIES	380,730,713.85	345,200,549

Date : 10-11-2023
Place : HYDERABAD

For Vasundhara Rasayans Limited


Sunil Kumar Jain
Director
DIN:00117331



VASUNDHARA RASAYANS LIMITED
CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2023

PARTICULARS	As at 30th September, 2023		As at 31st March, 2023	
A. CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit before Tax		31,686,046		62,073,320
ADJUSTMENT FOR				
Depreciation	1,055,140		1,310,556	
Interest Received	(6,948,199)		(376,000)	
Profit on sale of mutual funds	-		(9,335,689)	
Actuarial Gain	-		-	
Interest Paid	912,648	(4,980,411)	11,282,999	
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES			2,084,389	4,966,255
		26,705,635		
ADJUSTED FOR:				67,039,575
Trade And Other Receivable	22,376,661			
Provisions	-		(7,128,092)	
Inventories	13,366,296		-	
Loans & Advances	(110,084,492)		(1,863,195)	
Other Non Current/current Financial Assets	(5,000,000)		(112,414,235)	
Other Current/Financial Liabilities	(4,625,304)		(2,639,999)	
Trade Payables and others	(4,009,002)	(87,975,842)	29,310,603	
CASH GENERATED FROM OPERATIONS		(61,270,207)	1,750,560	(92,984,359)
CASH FLOW BEFORE EXTRA ORDINARY ITEMS				(25,944,783)
Extra Ordinary Items				(25,944,783)
Expense Of earlier Years.				
NET CASH FROM OPERATING ACTIVITIES BEFORE TAXES PAID		(61,270,207)		11,282,999
Taxes Paid				(37,227,782)
Income Tax refund				
NET CASH FROM OPERATING ACTIVITIES (A)		(61,270,207)		(37,227,782)
B. CASH FLOW FROM INVESTING ACTIVITIES				
Purchase Of Fixed Assets	(9,328,897)			
Profit on sale of mutual funds	-		(810,724)	
Transfer of Investment				
(Acquisition)/Sale of current investment	-			
Interest Received	6,948,199		3,219,480	
		(2,380,698)	9,335,689	
NET CASH USED IN INVESTING ACTIVITIES (B)		(2,380,698)		12,120,444
C. CASH FLOW FROM FINANCING ACTIVITIES				
Repayment of Long Term Borrowings				12,120,444
Actuarial Gain				
Proceeds From/(Repayment of) Short Term Borrowings				
Interest Paid	(912,648)			
Dividend Paid		(912,648)		
			(2,084,389)	
NET CASH USED IN FINANCING ACTIVITIES (C)		(912,648)	(3,178,200)	(5,262,589)
D. NET (DECREASE) IN CASH & CASH EQUIVALENT (A+B+C)		(64,563,553)		(5,262,589)
NET INCREASED / (DECREASED) IN CASH AND CASH EQUIVALENTS				(30,369,927)
CASH AND CASH EQUIVALENTS AS AT 1-04-2022	77,361,487		107,731,414	
LESS: CASH AND CASH EQUIVALENTS AS AT 30-09-2022	30,845,854		77,361,487	
		(46,515,633)		(30,369,927)

PLACE : Hyderabad
DATE: 10-11-2023

For Vasundhara Rasayans Limited

Sunil Kumar Jain
Director
DIN:00117331

