

Sprayking Agro Equipment Ltd.

MANUFACTURERS OF ALL KINDS OF AGRICULTURE PARTS

CIN No.: L29219GJ2005PLC045508 Plot No. 4009 & 4010, GIDC, Phase III, Dared, Udyognagar, Jamnagar, Kalavad, Gujarat-361004, INDIA. Mobile: +91 93283 77772, 93284 27772 Email: spraykingagro@yahoo.com, csspraykingagro@gmail.com

November 10, 2023

To, Listing Department, BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400 001

Scrip Code- 540079

Dear Sir / Madam,

Sub: Outcome of Board Meeting held on 10th November, 2023.

In continuation of our letter dated November 02nd 2023, pursuant to regulation 33 read with Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors of the Company in its meeting held on 10th November 2023, inter alia considered and approved the following;

- 1. Submission of Unaudited Standalone and Consolidated Financial Results for the quarter ended September 30, 2023 in compliance with Indian Accounting Standards (IND-AS) together with Limited review report.
- 2. Appointment of Mr. Arvind Trivedi (DIN: 10292928) as an Additional (Non-Executive Independent) Director.
- 3. Our Subsidiary has been converted from Partnership firm namely M/s Narmada Brass Industries to an Unlisted Public Company in the name and style "Narmadesh Brass Industries Limited" with effect from 30th October, 2023.

The Unaudited Financial Results set out in compliance with Indian Accounting Standards (IND-AS) for the Quarter ended September 30, 2023, duly approved by the Board of Directors of the Company in their meeting held today i.e. November 10, 2023, together with Limited review report thereon are enclosed.

The aforesaid results are also being disseminated on Company's website at <u>http://www.spraykingagro.com/ir.html</u>



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The Board Meeting commenced at 04:00 P.M. and concluded at 04:30 P.M.

You are requested to kindly update above information on your record.

Thanking You,

FOR SPRAYKING AGRO EQUIPMENT LIMITED

Hitesh Pragajibhai Dudhagara Managing Director DIN: 00414604



CA BHARGAV B. GUSANI M bhargavgusani77@gmail.com

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to The Board of Directors Sprayking Agro Equipment ltd

We have reviewed the accompanying statement of unaudited financial results of **Sprayking Agro Equipment ltd** (the "Company") for the quarter ended September 30, 2023 and year to date from April 01, 2023, to September 30, 2023 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that





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we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') ·specified under xrules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, B B Gusani & Associates Chartered Accountants



Bhargav Gusani Proprietor Membership No. 120710 FRN: 0140785W Date: 10-11-2023 Place: Jamnagar UDIN: 23120710BGTXMY1845

SPRAYKING AGRO EQUIPMENT LIMITED CI:: L29219G/2005PLC045508 Registered Office:Plot No. 4009 & 4010, GIDC, Phase IIIDared Jamnagar, Idyognagar, Jamnagar, Kalavad, Gujarat, India, 361004 Website: www.spraykingagro.com Statement of Unaudited Standalone Financial Results for the Quarter and Six Months ended September 30, 2023

							(Rs. In Lakh)
	Particulars	30-09-23	Quarter Ended 30-06-23	30-09-22	Half Yea 30-09-23	ar Ended 30-09-22	For The Year 31-03-23
	Date of start of reporting period	01-07-23	01-04-23	01-07-22	01-04-23	01-04-22	01-04-22
	Date of end of reporting period Whether results are audited or unaudited	30-09-23 Unaudited	30-06-23 Unaudited	30-09-22 Unaudited	30-09-23 Unaudited	30-09-22 Unaudited	31-03-23 Audited
	Revenue From Operations						
_	(a) Revenue From Operations (b) Other Income	1,596.40 10.11	526.73 0.11	322.46	2,123.13 10.22	594.07 15.84	1,932.77
		10.11	0.11	12.13	10.22	13.04	0.47
_	Total Revenue from operations (net)	1,606.51	526.84	334.59	2,133.35	609.91	1,933.24
	Expenditure						
_	(a) Cost of materials consumed	1,212.32	334.96	275.45	1,547.28	576.81	1,881.96
-	(b) Purchases of stock-in-trade (c) Changes in inventories of finished goods, work-in- progress and	(400.00)		-		-	(222.20)
_	stock-in-trade	(122.30)	146.70	20.31	24.40	(31.44)	(330.28)
-	(d) Employee benefit expense (e) Finance Costs	15.60 (1.58)	2.11 9.40	8.01	17.71	12.34	35.20
	(e) Depreciation and amortisation expense	4.44	3.05	3.12	7.49	3.12	11.08
_	(f) Other Expenses	298.80	20.47	10.72	319.27	28.31	92.23
	Total expenses	1,407.28	516.69	319.18	1,923.97	590.54	1,701.09
	Profit (loss) Before exceptional & Extraordinary items and Tax	199.23	10.15	15.41	209.38	19.37	232.15
	Exceptional items						
	Profit (loss) from ordinary activities before tax	199.23 51.94	10.15 2.64	15.41	209.38 54.58	19.37 10.40	232.15
	Tax Expenses - Current Tax (less):- MAT Credit	- 31.74	- 2.04		- 34.38		61.11
	Current Tax Expense Relating to Prior years		-		-	-	4.05
-	Deferred Tax (Assets)/llabtlitles Profit (loss) from ordinary activities	(0.86) 148.15	(0.23)	15.41	(1.09) 155.89	0.30 8.67	1.02
-	Other Comprehensive Income (OCI)						
	Items that will not be reclassified to profit or loss		-		-	-	
	Income tax relating to items that will not be reclassified to profit or					-	
-	loss						
	Items that will be reclassified to profit or loss		-		-	-	
	Income tax relating to items that will be reclassified to profit or loss		-		-	-	
-	Total Profit After Other Comprehensive Income Profit/(Loss) From Discountinuing Operation Before Tax	148.15	7.74	15.41	155.89	8.67	170.02
	Tax Expenses of Discontinuing Operations				-		
	Net Profit/(Loss) from Discountinuing Opration After Tax		-		-	-	
	Profit(Loss) For Period Before Minority Interest		-		-	-	
_	Share Of Profit / Loss Associates Profit/Loss Of Minority Interset						
	Net Profit (+)/ Loss (-) For the Period	148.15	7.74	15.41	155.89	8.67	170.02
	Details of equity share capital	1,056.79	634.08	317.28	1,056.79	317.28	634.08
	Paid-up equity share capital Face value of equity share capital (per share)	1,056.79	634.08	317.28	1,056.79	10.00	10.00
	Other Equity As Par Balance sheet Of previous Year		1,848.32		1,571.61		1,840.58
-	Earnings per share (EPS) (Not Annualised)						
	Basic earnings per share from countinuing And Discountinuing	1.40	0.10	0.21	1.48	0.11	2.06
	operations Diluted earnings per share from countinuing And Discountinuing						
	operations	1.40	0.10	0.21	1.48	0.11	2.06
_	Farnings nor share (FDS) (Annualised)						
	Earnings per share (EPS) (Annualised) Basic earnings per share from countinuing And Discountinuing	5.(1	0.39	0.83	2.95	0.22	2.0/
	operations	5.61	0.39	0.83	2.95	0.22	2.06
	Diluted earnings per share from countinuing And Discountinuing operations	5.61	0.39	0.83	2.95	0.22	2.06
Note	S:-						
	The above said financial results were reviewed by the Audit Committ 2023.	ee and then app	roved by the Boa	rd of Directors a	t their respective	e Meetings held or	10th November
2	The Statutory Auditors have carried out limited review of the Unaudited	a Results of the C	ompnay for the Q	uarter and Half y	ear ended 30/09	/2023.	
3	The Statements is prepread in accordance with the requirement of Accounting Standrads (AS) specified under section 133 of the Compnaies Act, 2013 read with rule 7 of th					with rule 7 of the	
	Companies (Accounts) Rules, 2014. These results have been prepared in accordance with the Indian Accounting Standard (referred to as "Ind AS") 34 - Interim Financial Reporting prescribed under Section 13:						
3	of the Companies Act, 2013 read with Companies (Indian Accounting St				m Financial Repo	orting prescribed u	inder Section 13:
_	The Company has no reportable business segment. Hence, separate info				cordance with the	e requirements of	Ind AS (AS) 108
4	"Segment Reporting" is not required.						
5	Statement of Assets and Liabilities and cashflow statement as on 30th September 2023 is enclosed herewith.						
	The figures for the corresponding previous period have been regroupe	d/ reclassified wi	herever necessar	z to make them o	omparable.The f	igures for quarter	ended Sentembe
	30, 2022 are provided by management which are not subject to limite						
_	provide a true and fair view of its affiars.						
	EPS of the previous Periods are adjusted due to company has during the as per the Accouting Standard 20 " Earnings Per Share".	e year has issued	the bonus shares	So, effect of the	same shall be inco	orporated in the ca	lculation of EPS
	As required by para 32 of IND AS 101, net profit reconciliation between	the figuers repo	rted under the pr	evious GAAP and	IND-AS is as und	er.	
	(i) Equity Reconciliation:-					Rs. In Lakhs	
	Particular				31-03-22	01-04-22	
	Equity As Per IGAAP				1,840.58	593.45	
	Add/(Less): Ind AS Adjustment						
_	Impact of any Other Adjustments Equity As Per Ind-AS				1,840.58	593.45	
	(i) Reconciliation Profit & Loss:-					Rs. In Lakhs	
1	Particular				For the Quarter Ended	For the Year Ended	
					30/07/2022	31/03/2023	
	Net Income/(loss) As Per IGAAP Add/(Less): Ind AS Adjustment				15.41	170.02	
	Impact on Other Comprehensive Income						

170.02 For, Sprayking Agro Equipment Limited

Date :- 10-11-2023 Place :- Jamnagar

Hitesh Dudhagara Managing Director DIN: 00414604

CIN: L29219GJ2005PLC045508 Registered Office:Plot No. 4009 & 4010, GIDC, Phase IIIDared Jamnagar, Udyognagar, Jamnagar, Kalavad, Gujarat, India, 361004

Website: www.spraykingagro.com Statement of Unaudited Standalone Assets and Liabilities as on 30th September,2023

	Particulars –	Year End		For the Period
		30-09-2023	31-03-2023	31-03-2023
Α	Date of start of reporting period	01-04-2023	01-04-2022	01-04-2022
В	Date of end of reporting period	30-09-2023	31-03-2023	01-01-2022
С	Whether results are audited or unaudited	Unaudited	Audited	Unaudited
	ASSETS			
1	Non-current assets			
a)	Property, Plant and Equipment	62.29	54.60	23.86
b)	Capital work-in-progress	-	-	-
c)	Investment Property	-	-	-
d)	Goodwill	-	-	-
e)	Other Intangible assets	-	-	-
f)	Intangible assets under development	-	-	-
g)	Biological Assets other than bearer plants	-	-	-
h)	Investments accounted for using equity method	-	-	-
i)	Financial Assets	-	-	-
	Investments	510.00	-	-
(ii)	Trade receivables	-	-	-
(iii)	Loans	-	-	-
(iv)	Security Deposits	31.60	27.13	13.17
i)	Deferred tax assets (net)	0.06	1.15	2.17
j)	Other non-current assets	-	-	-
2	Current assets	-	-	-
a)	Inventories	130.63	349.92	19.64
b)	Financial Assets	-	-	-
(i)	Investments	-	-	-
(ii)	Trade receivables	502.61	915.01	935.12
(iii)	Cash and cash equivalents	0.35	1.17	40.13
(iv)	Bank balances other than Cash and cash equivalents	-	-	-
	Short Term Loans & Advances	2,219.45	1,323.55	135.83
(vi)	Others	-	-	-
c)	Current Tax Assets (Net)	-	-	-
d)	Other current assets	-	-	-
3	Non-current assets classified as held for sale			
	Total Assets	3,456.99	2,672.53	1,169.92
		3,456.99	2,672.53	1,169.92
	EQUITY & LIABILITIES:	3,456.99	2,672.53	1,169.92
a)	EQUITY & LIABILITIES: Equity			
a)	EQUITY & LIABILITIES: Equity Equity Share capital	1,056.79	634.08	317.28
a) b)	EQUITY & LIABILITIES: Equity Equity Share capital Other Equity			
b)	EQUITY & LIABILITIES: Equity Equity Share capital Other Equity Liabilities	1,056.79 1,571.61	634.08 1,840.58	317.28 593.45
b) 1)	EQUITY & LIABILITIES: Equity Equity Share capital Other Equity Liabilities Non-Current Liabilities	1,056.79 1,571.61 - -	634.08 1,840.58 - -	317.28 593.45 -
b) 1) a)	EQUITY & LIABILITIES: Equity Equity Share capital Other Equity Liabilities Non-Current Liabilities Financial Liabilities	1,056.79 1,571.61 - - - -	634.08 1,840.58 - - - -	317.28 593.45 - - -
b) 1) a) (i)	EQUITY & LIABILITIES: Equity Equity Share capital Other Equity Liabilities Non-Current Liabilities Financial Liabilities Long Term Borrowings	1,056.79 1,571.61 - - - - 10.39	634.08 1,840.58 - -	317.28 593.45 -
b) 1) a)	EQUITY & LIABILITIES: Equity Equity Share capital Other Equity Liabilities Non-Current Liabilities Financial Liabilities Long Term Borrowings Trade payables	1,056.79 1,571.61 - - - -	634.08 1,840.58 - - - 12.15	317.28 593.45 - - - -
b) 1) a) (i)	EQUITY & LIABILITIES: Equity Equity Share capital Other Equity Liabilities Non-Current Liabilities Financial Liabilities Long Term Borrowings Trade payables Other financial liabilities (other than those specified in item (b), to be	1,056.79 1,571.61 - - - - 10.39	634.08 1,840.58 - - - 12.15	317.28 593.45 - - - -
b) 1) a) (i) (ii) (iii)	EQUITY & LIABILITIES: Equity Equity Share capital Other Equity Liabilities Non-Current Liabilities Financial Liabilities Long Term Borrowings Trade payables Other financial liabilities (other than those specified in item (b), to be specified)	1,056.79 1,571.61 - - - 10.39 - - - -	634.08 1,840.58 - - - 12.15 - -	317.28 593.45 - - - - - - - - -
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For, Sprayking Agro Equipment Limited

Hitesh Dudhagara Managing Director DIN: 00414604

Date :- 10-11-2023 Place :- Jamnagar

CIN: L29219GJ2005PLC045508

Registered Office:Plot No. 4009 & 4010, GIDC, Phase IIIDared Jamnagar, Udyognagar, Jamnagar, Kalavad, Gujarat, India, 361004

Website: www.spraykingagro.com Statement of Unaudited Standalone Cash Flow Statement for the half year ended September 30, 2023

Statement of Unaudited Standalone Cash Flow Statement for the half year ended September 30, 2023		
	As on	As on
Particulars	30th September, 2023	30th September, 2022
	Rs. In Lakhs	Rs. In Lakhs
A. Cash flow from operating activities		
Profit before Tax	209.38	19.3
Adjustments for:		
Depreciation and amortisation	7.49	3.1
Interest Income	0.11	0.0
Finance costs	7.82	-
Operating profit / (loss) before working capital changes	224.80	23.8
Movements in Working Capital		
(Increase) / Decrease Inventories	219.29	(31.4
(Increase) / Decrease Short-term loans and advances	(789.30)	(256.4
Increase / (Decrease) Trade payables	533.77	(188.9
(Increase) / Decrease Trade Receivables	412.40	306.8
Increase / (Decrease) Short Term Provisions	0.39	(12.2
Increase / (Decrease) Deposits	(4.47)	(12.2
	(4.47)	- (0.9
Increase / (Decrease) Other current liabilities		
Net Cash Generated/(Used in) Operations	362.54	(183.1
Direct Taxes Paid including for past years	(80.69)	
Net cash flow from / (used in) operating activities (A)	506.65	(159.2
B. Cash flow from Investing activities		
Interest received	0.11	
Purchase of Fixed Assets	(15.17)	(17.2
Purchase of Investments	(510.00)	-
Net cash flow from / (used in) investing activities (B)	(525.06)	(17.2
. Cash flow from financing activities		
Finance cost	(7.82)	(1.4
Increase / (Decrease) Long Term Borrowings	(1.76)	22.5
Increase / (Decrease) Short Term Borrowings	27.17	117.0
Net cash flow from / (used in) financing activities (C)	17.59	138.1
	17.55	156.1
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	(0.82)	(38.3
Cash and cash equivalents at the beginning of the year	1.17	40.1
Cash and cash equivalents at the end of the year *	0.35	1.8
* Comprises:		
(a) Cash on hand	0.21	0.9
	0.21	0.5
(b) Balances with banks		
(i) In current accounts	0.14	0.8
(ii) In deposit accounts	-	-
	0.35	1.3

For, Sprayking Agro Equipment Limited

Date :- 10-11-2023 Place :- Jamnagar

Hitesh Dudhagara Managing Director DIN: 00414604



CA BHARGAV B. GUSANI M bhargavgusani77@gmail.com

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to The Board of Directors Sprayking Agro Equipment ltd

We have reviewed the accompanying statement of unaudited consolidated financial results of **Sprayking Agro Equipment ltd** (the "Parent"), which includes its subsidiary **Narmada Brass Industries** (the Parent and its subsidiary together referred to as "the Group") and its share of net loss after tax and total comprehensive loss of its subsidiary for quarter and half year ended September 30, 2023 and year to date from April 01, 2023, to September 30, 2023 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by



CA BHARGAV B. GUSANI M bhargavgusani77@gmail.com

the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') ·specified under Section 133 of the Companies -Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, B B Gusani & Associates Chartered Accountants



CIN: L29219G/2005PLC045500 Registered Office:Plot No. 4009 & 4010, GIDC, Phase IIIDared Jannagar, Idyognagar, Jannagar, Kalavad, Gujarat, India, 361004 Website: www.spraykingagro.com Statement of Unaudited Consolidated Financial Results for the Quarter and Six Months ended September 30, 2023

Particulars 0109-22 30-09-23 30-09-23 30-09-23 30-09-23 30-09-23 30-09-23 30-09-23 30-09-23 30-09-23 30-09-23 30-09-23 30-09-23 30-09-23 30-30-23 <th colspa<="" th=""></th>			
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Income tax relating to items that will be reclassified to profit or loss - - Total Profit After Other Comprehensive Income 274.00 103.77 15.41 377.77 8.67 Profit/(Loss) From Discountinuing Operation Before Tax - - - - Tax Expenses of Discontinuing Operation After Tax - - - - Net Profit/(Loss) from Discountinuing Operation After Tax - - - - Profit(Loss) For Discountinuing Operation After Tax - - - - Share Of Profit / Loss Associates - - - - Profit/Loss Of Discustification - - - -			
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Profit/Loss From Discounting Operations Before Tax - Tax Exences of Discontinuing Operations - Net Profit/(Loss) from Discountinuing Operations - Profit/Loss For Period Before Minority Interest - Share Of Profit / Loss Associates - Profit/Loss Of Minority Interset 85.99			
Profit/Loss Of Minority Interset - Share Of Profit / Loss Massociates -			
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Tax Expenses of Discontinuing Operations - Net Profit/Loss from Discontinuing Opration After Tax - Profit/Loss from Discontinuing Opration After Tax - Share Of Profit / Loss Associates - Profit/Loss Of Minority Interset - Share Of Profit / Loss Associates - State Of Profit / Loss Associates -			
Net Profit/(Loss) from Discountinuing Opration After Tax -			
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Profit/Loss Of Minority Interset 85.99			
Net Profit (+)/ Loss (-) For the Period 274.00 103.77 15.41 291.78 8.67			
Net Profit (+)/ Loss (·) For the Period 274.00 103.77 15.41 291.78 8.67 Details of equity share capital			
Paid-up equity share capital 1,056.79 634.08 317.28 1,056.79 317.28			
Face value of equity share capital (per share) 10.00 10.00 10.00 10.00 10.00			
Other Equity As Par Balance sheet Of previous Year - 1,944.35 - 1,572.32			
Earnings per share (EPS) (Not Annualised)			
Basic earnings per share from countinuing And Discountinuing 2.59 1.64 0.21 2.76 0.11			
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Diluted earnings per share from countinuing And Discountinuing 2.59 1.64 0.21 2.76 0.11			
operations			
Earnings per share (EPS) (Annualised)			
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Diluted earnings per share from countinuing And Discountinuing 10.37 6.56 0.83 5.52 0.22			
operations out			
1 The above said financial results were reviewed by the Audit Committee and then approved by the Board of Directors at their respective Meetings held on 10th Nove			
2 The Statutory Auditors have carried out limited review of the Unaudited Results of the Compnay for the Quarter and Half year ended 30/09/2023.			
2 The Statutory Auditors have carried out limited review of the Unaudited Results of the Compnay for the Quarter and Half year ended 30/09/2023.			
The Statements is prepread in accordance with the requirement of Accounting Standrads (AS) specified under section 133 of the Compnaies Act, 2013 read			
The Statements is prepread in accordance with the requirement of Accounting Standrads (AS) specified under section 133 of the Compnaies Act, 2013 read Companies (Accounts) Rules, 2014. These results have been prepared in accordance with the Indian Accounting Standard (referred to as "Ind AS") 34. Interim Financial Renorting prescribed under			
The Statements is prepread in accordance with the requirement of Accounting Standrads (AS) specified under section 133 of the Companies Act, 2013 read Companies (Accounts) Rules, 2014.			
The Statements is prepread in accordance with the requirement of Accounting Standards (AS) specified under section 133 of the Companies Act, 2013 read Companies (Accounts) Rules, 2014. These results have been prepared in accordance with the Indian Accounting Standard (referred to as "Ind AS") 34 - Interim Financial Reporting prescribed under Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as anended from time to time. The Companies have prepared in accordance with the Indian Accounting Standards Rules as anended from time to time. The Companies have prepared in the prepared interpret Information for company to diverge directory in a scondance with the requirement of the Company is a prepared to the prepared interpret Information for company to directory in a scondance with the requirement of the Company is			
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 segment resporting: is not required.

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EPS of the previous Periods are adjusted due to company has during the year has issued the bonus shares. So, effect of the same shall be incorporated in the calculation of EPS as per the Accounting Standard 20 " Earnings Per Share".

 B As required by para 32 of IND AS 101, net profit reconciliation between the figuers reported under the previous GAAP and IND-AS is as under.
 (0) Equity Reconciliation. Rs. In Lakhs 01-04-22 31-03-22 Particular Equity As Per IGAAP Add/[Less]: Ind AS Adjustment Impact of any Other Adjustments Equity As Per Ind-AS (i) Reconciliation Profit & Loss:-593.45 1,840.58 593.45 Rs. In Lakhs For the Year Ended 1,840.58 Particular For the Quarter Ended 30/07/2022 31/03/2023 Net Income/(loss) As Per IGAAP Add/(Less): Ind AS Adjustment Impact on Other Comprehensive Income Net Income/(loss) As Per Ind-AS 15.41

170.02 For, Sprayking Agro Equipment Limited

15.41

Date :- 10-11-2023 Place :- Jamnagar

Hitesh Dudhagara Managing Director DIN: 00414604

CIN: L29219GJ2005PLC045508 Registered Office:Plot No. 4009 & 4010, GIDC, Phase IIIDared Jamnagar, Udyognagar, Jamnagar, Kalavad, Gujarat, India, 361004

Website: www.spraykingagro.com Statement of Unaudited Consolidated Assets and Liabilities as on 30th September,2023

	Statement of Unaudited Consolidated Assets an			(Rs. In Lakh
	Particulars		Year Ended	For the Period
		30-09-2023	31-03-2023	31-03-2023
Α	Date of start of reporting period	01-04-2023	01-04-2022	01-04-2022
В	Date of end of reporting period	30-09-2023	31-03-2023	01-01-2022
С	Report	Consolidated	Standalone	Standalone
D	Whether results are audited or unaudited	Unaudited	Audited	Unaudited
AS	SSETS			
1 No	on-current assets			
a) Pr	roperty, Plant and Equipment	1,811.99	54.60	23.86
b) Ca	apital work-in-progress	-	-	-
	vestment Property	-	-	-
- 1	oodwill	114.19	-	-
	ther Intangible assets	-	-	-
	tangible assets under development	-	-	-
	ological Assets other than bearer plants	-	-	-
,	vestments accounted for using equity method	-	-	-
,	nancial Assets	-	-	-
	vestments	12.84	-	-
(ii) Tr	rade receivables	-	-	-
(iii) Lo		-	-	-
	ecurity Deposits	165.62	27.13	13.17
,	eferred tax assets (net)	0.06	1.15	2.17
j) Ot	ther non-current assets	-	-	-
2 Ci	urrent assets	-	-	-
a) In	ventories	2,178.95	349.92	19.64
b) Fii	nancial Assets	-	-	-
	vestments	-	-	-
(ii) Tr	rade receivables	1,983.41	915.01	935.12
(iii) Ca	ash and cash equivalents	26.33	1.17	40.13
(iv) Ba	ank balances other than Cash and cash equivalents	-	-	-
(v) Sh	nort Term Loans & Advances	5,238.35	1,323.55	135.83
(vi) Ot	thers	-	-	-
c) Cu	urrent Tax Assets (Net)	-	-	-
d) Ot	ther current assets	-	-	-
3 No	on-current assets classified as held for sale	-		
	Total Assets	11,531.74	2,672.53	1,169.92
EC	QUITY & LIABILITIES:			
Eq	quity			
a) Eq	quity Share capital	1,256.79	634.08	317.28
b) Ot	ther Equity	1,845.76	1,840.58	593.45
Lia	abilities	-	-	-
1) No	on-Current Liabilities	-	-	-
a) Fii	nancial Liabilities	-	-	-
(i) Lo	ong Term Borrowings	295.17	12.15	-
(ii) Tr	rade payables	-	-	-
,) Ot	ther financial liabilities (other than those specified in item (b), to be			
(iii) sp	pecified)	-	-	-
b) Pr	rovisions	-	-	-
	eferred tax liabilities (Net)	-	-	-
,	eferred government grants (non current)	-	-	-
	ther non-current liabilities	-	-	-
,	urrent liabilities	-	-	-
	nancial Liabilities	-	-	-
u)	nort Term Borrowings	4,628.01	117.67	-
	ade payables	-	-	-
	otal Outstanding Dues of creditors micro and small enterprise	-	-	-
	otal Outstanding Dues of creditors other than micro and small	935.62	14.45	242.94
	nterprise			
· /	ther financial liabilities	-	-	-
.,	rovisions	13.95	-	2.69
b) In	come/Current Tax Liabilities (Net)	213.53	34.74	12.15
,	ther current liabilities Total Liabilities	2,342.92 11,531.74	18.86 2,672.53	1.41

For, Sprayking Agro Equipment Limited

Hitesh Dudhagara Managing Director DIN: 00414604

Date :- 10-11-2023 Place :- Jamnagar





CIN No.: L29219GJ2005PLC045508 Plot No. 4009 & 4010, GIDC, Phase III, Dared, Udyognagar, Jamnagar, Kalavad, Gujarat-361004, INDIA. Mobile: +91 93283 77772, 93284 27772 Email: spraykingagro@yahoo.com, csspraykingagro@gmail.com

ANNEXURE A

Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No.CIR/CFD/CMD/4/2015 dated 9th September, 2015.

Sr. No.	Particulars	Mr. Arvind Trivedi
1.	Reason for change	Appointment
2.	Date of appointment	November 10, 2023
3.	Brief profile	He has completed his Bachelor 's degree in Commerce and has more than 20 years of experience in the field of accounts and Finance and has outstanding experience in technical aspects relating to melting and moulding alloys and scrap valuation. He has been instrumental in assigning labour task force, the work related to testing and quality analysis. He has played a pivotal role in fulfilling the dynamic requirement of different customers globally. He has notable experience in Business-Identing agent.
4.	Term of Appointment	Till ensuing General Meeting
5.	Disclosure of relationships between Directors	Not related to any Directors of the Company

For Sprayking Agro Equipment Limited

Hitesh Pragajibhai Dudhagara Chairman & Managing Director DIN: 00414604