

PHYTO CHEM (INDIA) LIMITED

CIN: L24110TG1989PLC009500

Corporate Office : 8-3-229/23, First Floor, Thaherville, Yousufguda Checkpost, Hyderabad-500 045, Telangana. Tel : 040 - 23557712, 23557713, Fax : 91-40-23557714. Email : info@phytochemindia.com

PCIL/BSE/0257/2023-24

Date: 01-11-2023

То

The Deputy General Manager, Corporate Relationship Department, Stock Exchange Mumbai, 1st Floor, New Trading Ring, Rotunda Building, P.J. Towers, Dalal Street, Fort, Mumbai - 400001.

Dear Sir,

- Sub: Submission of Unaudited Financial Results of the Company for the Quarter ended 30th September 2023 – In Compliance of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – Reg.
- Ref: 1. Company's Scrip Code: BSE: 524808
 - 2. Company's letter vide No. PCIL/BSE/0251/2023-24 Dt: 24-10-2023.

In furtherance to the Board Meeting Notice dated 24th October 2023, we wish to inform you that at the meeting of Board of Directors of M/s Phyto Chem (India) Ltd. held today i.e., on 01st November 2023, the Board has *inter-alia* considered and approved the Unaudited Financial results for the Quarter and half year ended 30th September 2023. The said Unaudited Financial Results were reviewed by the Audit Committee and thereafter approved by the Board.

Pursuant to Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, statement showing the Unaudited Financial Results for the Quarter and half year ended 30th September 2023 along with the Limited Review Report of the Statutory Auditors is attached herewith.

The meeting commenced at 02:30 P.M. and concluded at 05:50 P.M.

This is for your information and record.

Thanking you,

For Phyto Chem (India) Limited A cccccc e Core (India) (Y. Nayudamma) Managing Director DIN: 00377721

Encl: As above.



PHYTO CHEM (INDIA) LIMITED

CIN: L24110TG1989PLC009500 Registered Office: Survey No.628, Temple Street, Bonthapally-502313, Gummadidala Mandal, Sangareddy District, Telangana. Corporate Office: No.8-3-229/23, First Floor, Thaherville, Yousufguda Check Post, Hyderabad - 500 045, Telangana. Tel: 040-23557712 / 23557713, Fax: 040-23557714. Email: info@phytochemindia.com, Website: www.phytochemindia.com

Statement of Unaudited Financial Results for the Quarter and Half Year Ended 30th September, 2023

	1				• •	(Rs. in Lakh	s Except EPS)
SI.	Particulars	Quarter Ended			Half Year Ended		Previous Year Ended
No.		30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	31-03-2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	Audited
1	Revenue from operations	720.67	64.49	1247.42	785.16	1387.95	2676.03
2	Other income	0.62	15.37	3.30	15.99	3.42	15.82
3	Total Revenue (1+ 2)	721.29	79.86	1250.72	801.15	1391.37	2691.85
4	Expenses:						
	Cost of Raw materials consumed	546.27	19.68	895.16	565.95	1089.08	1800.21
	Purchase of Stock-In-Trade	0.00	0.00	0.00	0.00	0.00	0.00
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	(2.28)	29.21	(82.10)	26.93	(189.31)	(8.03)
	Employee benefits expense	71.15	76.82	77.16	147.97	154.74	323.19
	Finance costs	63.22	55.86	46.48	119.08	96.27	210.11
	Depreciation and amortization expense	8.12	8.05	9.58	16.17	19.73	39.51
	Other expenses	51.30	66.36	106.95	117.66	165.52	300.43
	Total expenses	737.78	255.98	1053.23	993.76	1336.03	2665.42
5	Profit / (Loss) before Tax and exceptional items (3-4)	(16.49)	(176.12)	197.49	(192.61)	55.34	26.43
6	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
7	Profit / (Loss) before extraordinary items & tax (5-6)	(16.49)	(176.12)	197.49	(192.61)	55.34	26.43
8	Extraordinary Items	0.00	0.00	0.00	0.00	0.00	0.00
9	Profit before tax (7 -8)	(16.49)	(176.12)	197.49	(192.61)	55.34	26.43
10	Tax Expense:				(1911)	00.04	20.43
	(a) Current tax	0.00	0.00	0.00	0.00	0.00	11.08
	(b) Deferred tax	(0.45)	(0.48)	(0.40)	(0.93)	14.44	(6.89)
	Total Tax Expense (a+b)	(0.45)	(0.48)	(0.40)	(0.93)	14.44	4.19
11	Net Profit / (Loss) for the period after tax (9 - 10)	(16.04)	(175.64)	197.89	(191.68)	40.90	22.24
12	Total Comprehensive Income (Net of Tax)	(0.06)	1.16	0.89	1.10	(0.28)	(6.45)
	Total Comprehensive Income (Net of Tax) for the period comprising Profit / Loss for the period (after tax) and other Comprehensive Income.	(16.10)	(174.48)	198.78	(190.58)	40.62	(6.43)
14	Paid up Equity Share Capital (Face value of Rs.10.00 each)	430.02	430.02	430.02	430.02	430.02	430.02
15	Other Equity excluding revaluation reserves						631.21
	Earnings per equity share: - In Rs. (Not annualised for Quarter Ended Results)						031.21
	(1) Basic	(0.37)	(4.08)	4.60	(4.46)	0.95	0.52
	(2) Diluted	(0.37)	(4.08)	4.60	(4.46)	0.95	0.52

1 These above unaudited financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) as prescribed under Section 133 of Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, as amended.

2 These unaudited results were reviewed by the Audit Committee of the Board and approved by the Board of Directors of the Company at their meeting held on November 01, 2023. The Statutory auditors of the Company have carried out a "Limited Review" of the above unaudited results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015.

3 The Company operates mainly in one segment i.e., Manufacturing and Marketing of Pesticide Formulations.

- 4 The Company has decided to exercise the option permitted U/s 115BAA of the Income Tax Act 1961 and Current Tax is worked out accordingly.
- 5 The figures of the Second Quarter of F.Y.2023-24 are the balancing figures between unaudited figures in respect of the half year upto September 30, 2023 and the unaudited published year-to-date figures upto June 30, 2023, being the date of the end of the first quarter of the financial year which were subjected to limited review.
- 6 Previous period figures have been reclasified/ regrouped, wherever necessary to make them comarable .
- 7 The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchange under Regulations 33 of the SEBI (Listing and other Disclosures Requirements) Regulations, 2015. The said Financial Results are also available on the website of Stock Exchange: www.bseindia.com and on the Company's website: www.phytochemindia.com.

For and on behalf of the Board

Y.Nayudamma Managing Director

DIN: 00377721

Place : Hyderabad Date : 01-11-2023



Particulars Assets: Non-Current Assets (a) Property, Plant and Equipment (b) Capital Work In Progress (c) Investment Property	Ind AS September 30, 2023	Ind AS March 31, 2023
Assets: Non-Current Assets (a) Property, Plant and Equipment (b) Capital Work In Progress	September 30, 2023	March 31, 2023
Non-Current Assets (a) Property, Plant and Equipment (b) Capital Work In Progress		
(a) Property, Plant and Equipment (b) Capital Work In Progress		
(b) Capital Work In Progress		
	260.49	274.61
(c) Investment Property	-	
	-	-
(d) Intangible Asset	-	
(e) Financial Assets		
i) Investments	8.72	6.84
ii) Loans	12.19	12.01
iii) Other Financial Assets	14.39	13.69
(f) Deferred Tax Assets (Net)	55.16	54.55
(g) Other Non Current Assets	-	04.00
	350.95	361.70
Current Assets	550.35	301.70
(a) Inventories	4070 50	
(b) Financial Assets	1678.56	1480.59
i) Trade Receivables		
ii) Cash and cash equivalents	1673.08	2021.16
iii) Bank Balances Other than Cash and	19.59	6.59
cash equivalents	-	-
iv) Loans and Advances	-	-
v) Other Financial Assets	-	-
(c) Current Tax Assets (Net)	-	-
(d) Other Current Assets	125.73	132.26
	3496.96	3640.60
Total Assets	3847.91	4002.30
Equity & Liabilities:		
Equity		
(a) Equity Share Capital	430.02	430.02
(b) Other equity	440.63	631.21
	870.65	1,061.23
Liabilities		1,001.20
Non-Current Liabilities		
(a) Financials Liabilities		
i) Borrowings	208.43	004 77
ii) Other financial liabilities	127.79	281.77
(b) Provisions	121.19	129.04
(c) Deferred tax liabilities - Net	· ·	
(d) Other non-current liabilities	· · ·	
	-	•
	336.22	410.81
Current liabilities		
(a) Financial Liabilities		
i) Borrowings	1429.52	1664.94
ii) Trade Payables		
1) Total Outstanding dues to MSME	-	-
2) Total Outstanding dues other than MSME	914.59	578.29
iii) Other financial liabilities	-	-
(b) Other Current Liabilities	118.96	169.99
c) Provisions	166.89	105.96
(d) Current Tax Liability (Net)	11.08	11.08
Total Current Liabilities	2641.04	2530.26
Total Liabilities	2977.26	
Total Equity & Liabilities	3847.91	<u> </u>

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For and on behalf of the Board

Y.Nayudamma Managing Director DIN : 00377721

Place : Hyderabad Date : 01-11-2023

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Cook flow statement for the Contract of the second	(Rs. in Lakhs)
Cash flow statement for the Quarter and Half Year ended September 30	2023

Particulars		Period ended	Year ended	
_	Orah fla		30 th September 2023	31 st March 2023
А.	Cash flov	vs from operating activities		
		before tax and extra-ordinary items:	(192.61)	26.43
	Add:	Non cash expenditure:		_0.10
		Depreciation expense	16.17	39.51
		Non cash incomes	-	-
	Less: I	ncome from financing or investing activities:		
		Dividend income	(15.10)	(0.11)
		Profit on sale of fixed assets (vehicles) Interest income received	-	(3.33)
	Add: E		-	-
		Expenditures of financing or investing activities: Interest expenses		
0	perating pr	ofit before working capital changes	119.08	210.11
Ac	liustments	for changes in working capital	(72.46)	272.60
		ncrease in current liabilities		
		Decrease in current assets	110.78	92.24
		Decrease in current liabilities	156.65	
		ncrease in current assets		-
Са		ed from operating activities		(211.75)
00		ncome tax paid	194.97	153.09
		before extraordinary items	0.93	(4.19)
		Extraordinary items	195.90	148.90
	(Less):		-	
		ther comprehensive income	4.40	-
		flow from operating activities (A)	1.10	(6.45)
В.	Cash flow	s from Investing activities	197.00	142.44
		of fixed assets		
	Dividend r	eceived on chit contributions	(2.05)	(0.87)
		come received	15.10	0.11
		ale of fixed assets	-	-
		from sale of securities	-	3.33
		t of advances or loans from third parties etc.	(1.88)	10.08
		gratuity fund	(0.88)	7.97
		low from Investing activities (B)		-
C.	Cash flow	s from Financing activities	10.29	20.62
		rom the issue of share capital		
	Proceeds f	rom long-term borrowings	-	-
	Repaymen	t of long term borrowings	(73.34)	-
		deferred tax Liabilities		42.32
		/ decrease in deferred tax asset	-	-
		rom other financial liabilities	(0.61)	(8.81)
	Interest pai		(1.26)	6.35
		ow from Financing activities (C)	(119.08)	(210.11)
Net	increase/(d	decrease) in cash and cash equivalents (A+B+C)	(194.29)	(170.24)
		cash and cash equivalents	13.00	(7.18)
		ind cash equivalents	6.59	13.77
			19.59 For and on behalf	6.59

Place : Hyderabad Date : 01-11-2023



For and on behalf of the Board

Y.Nayudamma Managing Director DIN: 00377721



CHARTERED ACCOUNTANTS

T. ADINARAYANA & CO.,

Independent Auditor's Limited Review Report on Half Yearly Unaudited Financial results of Phyto Chem (India) Limited pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.

To The Board of Directors Phyto Chem (India) Limited

We have reviewed the accompanying statement of unaudited financial Results('the statement') of M/s. Phyto Chem (India) Limited ('the Company') Registered Office: Survey No. 628, Temple Street, Bonthapally-502313, Gummadidala Mandal, Sangareddy District, Telangana for the Half Year/ Period ended 30th September 2023 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 ('the Regulation') as amended, read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated 29th March, 2019 ('the Circular') and applicable amendments thereto.

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, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company on 1st November, 2023. 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 (ICAI). A review of interim financial information limited to making inquiries, primarily of Company's personnel responsible for financial and accounting matters, and applying analytical procedures to financial data and other review procedures. A review is substantially less in scope than audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 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 thus provides less assurance than audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as stated above, nothing has come to our attention that causes me to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013, as amended, read with relevant Rules there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.



For T.Adinarayana & Co., Chartered Accountants Firm Regn. No. 000041S

(Y.Pulla Rao) Partner M.No. 025266 UDIN : 230 252 66 BGXIVF 5804

Place : Hyderabad Date : 01-11-2023