

PARTAP INDUSTRIES LIMITED

VILL. BEOPROR, DISTT. PATIALA, TEHSIL RAJPURA-147401

Email id:PARTAPLISTING2017@GMAIL.COM, CIN NO. L15142PB1988PLC008614,PH. 09354902535

Ref: PAR_LIS_2023-24_36

13th November, 2023

Head- Listing & Compliance

Metropolitan Stock Exchange of India Ltd. (MSEI)

Vibgyor Towers, 4th floor, Plot No C 62, G - Block,

Opp. Trident Hotel, Bandra Kurla Complex,

Bandra (E), Mumbai – 400 098, India.

Dear Sir /Madam

Sub: Standalone & Consolidated unaudited Financial Results for the Quarter ended on September 30th 2023.

In continuation to letter no. **Ref: PAR_LIS_2023-24-35** dated 6th November 2023 we wish to inform you that Board of Directors in their meeting held today i.e. 13th November 2023 (from 05.00 PM to 6.30 PM) considered and approved the unaudited Financial Results (Standalone and Consolidated) for the Quarter ended on September 30th 2023 .

Pursuant to Regulation 30, 33 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith:

- i. Standalone and Consolidated Financial Results s for the Quarter ended on September 30th 2023 ;
- ii. Auditors 'Limited Review Report on unaudited Financial Results (Standalone and Consolidated) for the Quarter ended on September 30th 2023 issued by M/s Sunit Gupta & Associates , Statutory Auditors of the Company; and

Kindly take this letter on record.

Thanking you.

**Yours Faithfully,
For Partap Industries Limited**



**Neha
Company Secretary**



SUNIT GUPTA & ASSOCIATES

CHARTERED ACCOUNTANTS

Date: 13.11.2023

Limited Review Report

To
Board of Directors
Partap Industries Limited,
Rajpura

We have reviewed the accompanying statement of unaudited financial results of **PARTAP INDUSTRIES LIMITED, RAJPURA** for the Quarter ended on 30th Sep, 2023 ("the statement") being submitted by the company pursuant to the requirement to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/CMD/44/2019 dated 29th March 2019 and in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (IND AS 34). This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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 we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and 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 of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/CMD/44/2019 dated 29th March 2019 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Sunit Gupta & Associates
Chartered Accountants
FRN- 014237N



CA. Sunit Gupta
Partner

Mem No. 091453

UDIN:23091453BGWVUN2895

Date: 13.11.2023
Place: Ambala City

Office :- 43, Jasmeet Nagar, Near UHBVN Office, Ambala City-134003, Haryana

M. 094166 86634, 090341 79889, 090341 86634, E-mail : sga_amb@yahoo.com, itax.sga@gmail.com

(Amount in Lacs)

STANDALONE STATEMENT OF ASSETS AND LIABILITIES

Particulars	As at 30.09.2023 (Unaudited)	As at 31.03.2023 Audited
A Assets		
1. Non-current assets		
(a) Property, plant and equipment		
(b) Capital Work-in-Progress	5,742.50	5,597.65
(c) Investment property	4,045.07	426.78
(d) Intangible assets		
(e) Intangible assets under development		
(f) Investment in associate of subsidiary		
(g) Financial assets	2,592.90	2,592.90
Investments		
Loans/Advances	337.67	
Other financial assets		
(h) Deferred tax assets (net)	6,228.26	5,732.09
(h) Income tax assets (net)	358.34	358.34
i) Other non-current assets		24.35
Sub-total- Non-current assets		
2 Current assets	19,304.75	14,732.11
(a) Inventories		
(b) Financial assets	2,827.62	1,929.47
Investments		
Trade receivable		
Cash and cash equivalents & Bank Balances	3,116.42	4,135.16
Loans/Advances	105.04	167.31
Other financial assets	593.01	164.71
(c) Other current assets	255.65	546.05
Sub-total- Non-current assets	1,817.13	974.40
TOTAL ASSETS	8,714.87	7,917.09
B Equity and Liabilities	28,019.62	22,649.20
1. Equity		
(a) Equity share capital		
(b) Other equity	320.24	320.24
Equity attributable to owners of the Company	19,976.98	20,429.32
(c) Non-controlling interest		
Sub-total- Equity		
2 Non-current liabilities	20,297.22	20,749.55
(a) Financial Liabilities (Long Term Borrowings)		
(b) Long Term Provisions	4,239.89	-376.46
(c) Deferred tax Liabilities (net)		90.66
(d) Government grant	176.67	176.67
(e) Other non-current Liabilities		
Sub-total- Non-current liabilities	4,416.56	-109.12
3 Current liabilities		
(a) Financial liabilities		
Trade payables		
Total outstanding dues of micro enterprises and small enterprises	1,549.11	326.32
Total outstanding dues of creditors other than micro enterprises and small enterprises		
Other financial liabilities (Short Term Borrowings)		
(b) other current liabilities	154.63	677.94
(c) Provisions (Short Term)		65.77
(d) Government grant	464.58	199.53
(e) Current tax liabilities (net)		
Sub-total-current liabilities	1,137.52	739.23
TOTAL EQUITIES AND LIABILITIES	3,305.84	2,008.78
	28,019.62	22,649.20

By Order of the Board of Director
For Partap Industries Limited

(Sudarshan Paul Bansal)

For Sunit Gupta & Associates
Chartered Accountants

CA. Sunit Gupta
M.No. 091453
FRN-014237N



Date: 13.11.2023
Place: Rajpura

PARTAP INDUSTRIES LIMITED

Regd. Office : Vill Beopror, G.T. Raod, Near Shambhu Barrier, Distt. Patiala, Punjab 140417 INDIA.

CIN : L51909WB1994PLC062027, Email - partaplisting2017@gmail.com

STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2023

(INR in Lacs except per share data)

Particulars	STANDALONE				
	For the Quarter Ended			For the Year Ended	
	30.09.2023	30.06.2023	30.09.2022	31.03.2023	31.03.2022
1 Revenue From Operations					
(a) Revenue From Operations (Net of Tax)					
(b) Other Operating Income	6,374.36	6,173.37	10,407.06	38,606.88	42,623.36
2 Other Income	14.73	3.63	30.61	203.06	90.88
3 Total Income from operations (1+2)	6,389.09	6,177.00	10,437.66	38,809.94	42,714.25
4 Expenditure					
(a) Cost of Materials Consumed					
(b) Purchases of Stock-in-Trade	5,470.97	4,661.53	6,550.46	28,367.10	29,999.14
(c) Changes in inventories of finished goods, Stock-in-Trade and work-in progress	-	-	-	-	-
(d) Employee benefits expense	(344.36)	(549.57)	378.38	(57.60)	(548.57)
(e) Finance Costs	500.44	411.00	427.93	1,807.27	1,967.49
(f) Depreciation and amortisation expenses	65.93	13.04	50.60	166.59	277.26
(g) Other Expenses	154.39	154.39	263.24	686.18	1,169.95
Total Expenditure (a to f)	1,025.61	1,094.53	1,205.31	5,319.66	5,415.90
Profit/(loss) before exceptional & extraordinary items and tax (3-4)	6,872.99	5,784.93	8,875.92	36,289.21	38,281.17
5 Exceptional Items	(483.90)	392.07	1,561.74	2,520.73	4,433.07
6 Profit/(loss) before extraordinary items & Tax (5-6)	-	-	-	(261.90)	-
7 Extraordinary Items	(483.90)	392.07	1,561.74	2,782.63	4,433.07
8 Profit/(loss) before Tax (7-8)	(483.90)	392.07	1,561.74	2,782.63	4,433.07
9 Tax Expense:					
(a) Current Tax	180.25	180.25	260.00	721.00	1,190.00
(b) Deferred Tax	-	-	-	(65.07)	(100.53)
(c) Tax Adjustment for Early Year	-	-	-	-	-
10 Profit/(Loss) for the period from continuing operations (9-10)	(664.15)	211.82	1,301.74	2,126.70	3,343.60
11 Other Comprehensive Income:					
A. Items that will not be reclassified to profit or loss					
(i) Remeasurements of defined benefits obligations	-	-	-	70.57	(8.05)
Less : Income tax relating to above item	-	-	-	(20.55)	2.34
(ii) Fair value of equity instruments through other comprehensive income	-	-	-	-	-
Less : Income tax relating to above item	-	-	-	-	-
B. items that will be reclassified to profit or loss					
(i) Exchange Difference in translating the financial statement of a foreign operation	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
Other Comprehensive Income net of taxes	-	-	-	50.02	(5.71)
12 Total Comprehensive Income for the period (11+12)	(664.15)	211.82	1,301.74	2,176.71	3,337.89
13 Profit/(Loss) from discontinued operations	-	-	-	-	-
14 Tax expenses of discontinued operations	-	-	-	-	-
15 Profit/(Loss) from discontinued operations (after tax) (12-13)	-	-	-	-	-
16 Net Profit/(Loss) for the period (11+14)	(664.15)	211.82	1,301.74	2,176.71	3,337.89
17 Paid-up Equity Share Capital (Equity Shares of INR 10/- each & Equity Shares of INR 100/- each)	32.02	32.02	32.02	32.02	32.02
18 Reserves excluding revaluation reserves	-	-	-	-	-
19 Earnings per equity (for Continuing operation):					
(1) Basic	(20.74)	6.62	40.65	67.98	104.24
(2) Diluted	(20.74)	6.62	40.65	67.98	104.24



Notes:

- 1) The company has incurred loss (before tax) of Rs. 483.90 Lacs in this quarter due to damage of stock (Raw material, finished Goods and others goods) in heavy flood at factory premises. The company has already lodged insurance claim of Rs. 793.77 lacs (Ex GST) and out of which 115.00 Lacs salvage value has already been received. Rest of the amount has yet to receive from insurance company. The stock which was damaged in flood given the major impact to our downfall in profit of current quarter.
- 2) The above results were reviewed by the Audit Committee and thereafter taken on record by the Board in its meeting held on 13th NOVEMBER, 2023 and The limited review of the above financial results for the half year ended 30th September 2023 has been carried out by the Statutory Auditors of the company as required under regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.
- 3) Previous year figure have been regrouped wherever necessary.
- 4) The Company is having one segment only and therefore Segmental Reporting is not applicable.
- 5) The financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed
- 6) The Ind AS compliant corresponding figures in the previous year has not been subjected to review. However, the company's management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs.

Date : 13.11.2023
Place : - Rajpura

For Partap Industries Limited

Sudarshan Paul Bansal
(Managing Director)
DIN: 00178378

For Sunit Gupta & Associates
Chartered Accountants



CA Sunit Gupta
M.No. 091453
FRN-014237N

PRATAP INDUSTRIES LIMITED
STATEMENT OF CASH FLOWS (STANDALONE)

(In Lakhs)

Particulars	Half Yearly Ended 30th September 2022	Half Yearly Ended 30th September 2022	Year Ended March 31, 2023
A. Operating Activities			
Profit Before taxation	-91.84	3,370.61	2782.63
Adjustments to reconcile profit before tax to net cash flows			
Depreciation & Amortization	308.78	526.48	686.18
Finance Costs	78.97	96.02	166.59
Interest Income	-	-	-81.49
Loss on sale of fixed assets	-	-	-261.90
Gratuity Expenses	-	-	22.64
Operating Profit before Working Capital Changes	295.91	3,993.11	3314.66
Working Capital Changes			
<i>Adjustments for (increase) / decrease in operating assets:</i>			
Inventories	(898.15)	1,171.08	1274.70
Trade Receivables	1,018.75	-7,180.72	-1704.31
Short-term loans & advances	(428.30)	(486.35)	-30.99
Other Current Assets	(552.33)	(472.73)	944.65
Current Tax Assets (Net)	-	-	20.55
<i>Adjustments for increase / (decrease) in operating liabilities:</i>			
Trade Payables	1,222.79	-126.63	-129.67
Other Financial Liabilities	-	-	-390.77
Current Tax Liabilities (Net)	398.29	346.83	.00
Other Current Liabilities	(65.77)	(22.19)	-43.66
Short-term provisions	265.05	142.60	-28.68
Net Changes from Working Capital	960.33	-6,628.11	-88.19
Cash generated from Operations	1,256.25	-2,635.00	3226.47
Income Taxes Paid	-360.50	-520.00	-1323.85
Net Cash from Operating Activities	895.75	-3,155.00	1902.62
B. Cash Flow from Investing Activities			
Advance to Suppliers for Fixed Assets & Deposits	-337.67	-	-
Purchase of Fixed Assets	-4,071.92	-	-430.39
Sale of Fixed Assets	-	-	1823.68
Long Term Loans & Advances	-	-	-1087.49
Interest Income	-	-	81.49
Other Non current assets	-471.82	4,874.17	.00
Net Cash flow from investing activities	-4,881.42	4,874.17	387.29
C. Cash flow from Financing Activities			
Proceeds from Long term Borrowings	4,525.69	(720.03)	-2210.75
Repayment of Short term Borrowings	(523.31)	242.13	214.83
Interest & Finance Cost Paid	(78.97)	(96.02)	-166.59
Net Cash flow from financing activities	3,923.41	-573.93	-2162.51
D. Net Increase/(Decrease) in cash and cash equivalents	(62.26)	1,145.25	127.40
E. Cash & Cash Equivalent at beginning of the year	167.31	39.90	39.90
E. Cash & Cash Equivalent at the end of year	105.05	1,185.15	167.31

By Order of the Board of Directors
For Partap Industries Limited



Date : 13.11.2023
Place : Rajpura

(Sudarshan Paul Bansal)
Managing Director
DIN: 00178378



SUNIT GUPTA & ASSOCIATES

CHARTERED ACCOUNTANTS

Date: 13.11.2023

Limited Review Report

To
Board of Directors
Partap Industries Limited,
Rajpura

1. We have reviewed the accompanying statement of Consolidated Unaudited Financial Results of PARTAP INDUSTRIES LIMITED ("the Parent") and its subsidiary (the Parent and its subsidiary collectively referred to as "the Group") for the quarter ended September, 2023, together with the notes thereon, ("the Statement") attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (initialed by us for identification).
 2. The Statement which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors at its meeting held on **13th November, 2023** has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder, as applicable and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
 2. 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. 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.
- We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.
4. The Statement includes the result of Sudarshan Auto Industries Limited (Subsidiary Company)



5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of the other auditor referred to in paragraph 6 below, 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 Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We did not review the interim financial result of the subsidiary included in the consolidated unaudited financial results, as considered in the consolidated unaudited financial results. These interim financial results have been reviewed by another auditor whose report has been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on the report of the other auditor and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the above matter.

Date: 13.11.2023
Place: Ambala City

For Sunit Gupta & Associates
Chartered Accountants
FRN- 014237N



CA. Sunit Gupta
Partner

Mem No. 091453

UDIN:23091453BGWVUM7055

(Amount in Lacs)

CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES			
Particulars	As at 30.09.2023 (Unaudited)	As at 31.03.2023 Audited	
A Assets			
1. Non-current assets			
(a) Property, plant and equipment			
(b) Capital Work-in-Progress	7,982.47	7,898.66	
(c) Investment property	4,045.07	426.78	
(d) Intangible assets			
(e) Intangible assets under development			
(f) Investment In associate of subsidiary			
(g) Financial assets	593.90	593.90	
Investments			
Loans/Advances	337.67	-	
Other financial assets	-	-	
(h) Deferred tax assets (net)	-	5,732.09	
(i) Income tax assets (net)	646.45	646.45	
j) Other non-current assets	-	384.56	
Sub-total- Non-current assets			
2 Current assets	13,605.57	15,682.43	
(a) Inventories			
(b) Financial assets	4,404.50	2,955.71	
Investments			
Trade receivable			
Cash and cash equivalents	4,233.28	4,770.21	
Other bank balances	878.86	226.43	
Loans/Advances			
Other financial assets	593.01	164.71	
(c) Other current assets	544.36	-	
Sub-total- Non-current assets	2,051.96	1,676.61	
TOTAL ASSETS	12,705.97	9,793.66	
B Equity and Liabilities	26,311.54	25,476.09	
1. Equity			
(a) Equity share capital			
(b) Other equity	320.24	320.235	
Equity attributable to owners of the Company	15,836.90	16,558.58	
(c) Non-controlling Interest			
Sub-total- Equity	1.00	1.00	
2 Non-current liabilities	16,158.14	16,879.81	
(a) Financial Liabilities (Long Term Borrowings)			
(b) Provisions (Long Term)	5,755.45	5,547.63	
(c) Deferred tax Liabilities (net)	-	90.66	
(d) Government grant	176.67	176.67	
(e) Other non-current Liabilities			
Sub-total- Non-current liabilities	5,932.12	5,814.97	
3 Current liabilities			
(a) Financial liabilities			
Trade payables			
Total outstanding dues of micro enterprises and small enterprises	2,395.10	571.00	
Total outstanding dues of creditors other than micro enterprises and small enterprises			
Other financial liabilities			
(b) other current liabilities		1,065.54	
(c) Provisions	7.50	143.01	
(d) Government grant	680.65	262.55	
(e) Current tax liabilities (net)			
Sub-total-current liabilities	1,138.02	739.23	
TOTAL EQUITIES AND LIABILITIES	4,221.28	2,781.32	
	26,311.54	25,476.10	

By Order of the Board of Director
For Partap Industries Limited

Date: 13.11.2023
Place: Rajpura

(Sudarshan Paul Bansal)

For Sunit Gupta & Associates
Chartered Accountants

CA. Sunit Gupta
M.No. 091453
FRN-014237N



PARTAP INDUSTRIES LIMITED

Regd. Office : Vill Beopror, G.T. Road, Near Shambhu Barrier, Distt. Patiala, Punjab 140417 INDIA.
CIN : L51909WB1994PLC062027, Email - partaplisting2017@gmail.com

STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2023

(INR in Lacs except per share data)

Particulars	CONSOLIDATED				
	For the Quarter Ended			For the Year Ended	
	30.09.2023	30.06.2023	30.09.2022	31.03.2023	31.03.2022
1 Revenue From Operations					
(a) Revenue From Operations (Net of Tax)	10,244.30	9,636.37	11,773.11	43,993.76	45,533.85
(b) Other Operating Income	14.73	3.75	30.78	213.87	108.10
2 Other Income					
3 Total Income from operations (1+2)	10,259.03	9,640.12	11,803.89	44,207.63	45,641.94
4 Expenditure					
(a) Cost of Materials Consumed					
(b) Purchases of Stock-in-Trade	9,168.90	7,541.37	7,274.14	31,264.74	30,395.09
(c) Changes in inventories of finished goods, Stock-in-Trade and work-in progress					
(d) Employee benefits expense	(959.25)	(534.72)	241.18	(422.78)	(772.97)
(e) Finance Costs	575.44	471.16	497.77	2,561.19	2,570.59
(f) Depreciation and amortisation expenses	76.45	94.26	68.56	236.79	383.61
(g) Other Expenses	310.70	310.70	431.46	1,380.87	1,917.58
Total Expenditure (a to g)	1,725.82	1,479.50	1,910.38	7,356.94	7,342.50
5 Profit/(loss) before exceptional & extraordinary items and tax (3-4)	10,898.07	9,362.26	10,423.49	42,377.75	41,836.39
6 Exceptional Items	(639.04)	277.86	1,380.40	1,829.88	3,805.55
7 Profit/(loss) before extraordinary items & Tax (5-6)	-	-	-	(261.90)	-
8 Extraordinary Items	(639.04)	277.86	1,380.40	2,091.78	3,805.55
9 Profit/(loss) before Tax (7-8)	-	-	-	-	-
10 Tax Expense:	(639.04)	277.86	1,380.40	2,091.78	3,805.55
(a) Current Tax					
(b) Deferred Tax	180.25	180.25	260.00	721.00	1,190.00
(c) Tax Adjustment for Early Year				-97.56	-142.37
11 Profit/(Loss) for the period from continuing operations (9-10)	-	-	-	-	-
12 Profit/(Loss) from discontinued operations	(819.29)	97.61	1,120.40	1,468.34	2,757.92
13 Tax expenses of discontinued operations					
14 Profit/(Loss) from discontinued operations (after tax) (12-13)	-	-	-	-	-
15 Net Profit/(Loss) for the period (11+14)	(819.29)	97.61	1,120.40	1,468.34	2,757.92
16 Other Comprehensive Income:					
A. Items that will not be reclassified to profit or loss					
(i) Remeasurements of defined benefits obligations					
Less : Income tax relating to above item				70.57	(8.05)
(ii) Fair value of equity instruments through other comprehensive income				(20.55)	2.34
Less : Income tax relating to above item					
B. items that will be reclassified to profit or loss					
(i) Exchange Difference in translating the financial statement of a foreign operation					
(ii) Income tax relating to items that will be reclassified to profit or loss					
Other Comprehensive Income net of taxes					
17 Total Comprehensive Income for the period (15+16)	(819.29)	97.61	1,120.40	50.02	(5.71)
18 Non Controlling Interest				1,518.36	2,752.21
19 Total Comprehensive Income attributable to Equity Holders of parent (17+18)	(819.29)	97.61	1,120.40	1,516.45	2,748.63
20 Paid-up Equity Share Capital (Equity Shares of INR 10/- each & Equity Shares of INR 100/- each)	40.02	40.02	40.02	40.02	40.02
21 Reserves excluding revaluation reserves					
22 Earnings per equity (for Continuing operation):					
(1) Basic	(20.47)	2.44	28.00	37.94	68.77
(2) Diluted	(20.47)	2.44	28.00	37.94	68.77



Notes:

- 1) The company has incurred loss (before tax) of Rs. 483.90 Lacs in this quarter due to damage of stock (Raw material, finished Goods and others goods) in heavy flood at factory premises of Partap Industries Ltd.. The company has already lodged insurance claim of Rs. 793.77 lacs (Ex GST) and out of which 115.00 Lacs salvage value has already been received. Rest of the amount has yet to receive from insurance company. The stock which was damaged in flood given the major impact to our downfall in profit of current quarter.
- 2) The above results were reviewed by the Audit Committee and thereafter taken on record by the Board in its meeting held on 13th NOVEMBER, 2023 and The limited review of the above financial results for the half year ended 30th September 2023 has been carried out by the Statutory Auditors of the company as required under regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.
- 3) Previous year figure have been regrouped wherever necessary.
- 4) The Company is having two segment and therefore Segmental Reporting is applicable.
- 5) The financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.
- 6) The Ind AS compliant corresponding figures in the previous year has not been subjected to review. However, the company's management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs.

For Partap Industries Limited

Date : 13.11.2023

Place : - Rajpura

Sudarshan Paul Bansal

(Managing Director)

DIN: 00178378

For Sunit Gupta & Associates

Chartered Accountants



CA Sunit Gupta
M.No. 091453
FRN-014237N

Segment-wise Revenue, Result, Assest and Liabilities (Consolidated) for the quarter and half year ended September 30, 2023

Sr.No.	Particulars	Quarter and Half Year ended			Year ended	
		30.09.2023	30.06.2023	30.09.2022	31.03.2023	31.03.2022
		Unaudited	Unaudited	Unaudited	Audited	Audited
1	Segement Revenue					
	a) Fabric	6,389.09	6,177.00	10,437.66	38,809.94	42,714.25
	b) Auto	3,869.95	3,463.12	1,366.22	5,397.69	2,927.69
	Total	10,259.03	9,640.12	11,803.89	44,207.63	45,641.94
	Less: Intersegment Revenue					
	Total Income	10,259.03	9,640.12	11,803.89	44,207.63	45,641.94
2	Segement Result					
	a) Fabric	-417.98	405.11	1,612.35	2,949.22	4,710.33
	b) Auto	(144.61)	(32.99)	(163.38)	(620.65)	-521.17
	Total	-562.59	372.12	1,448.96	2,328.57	4,189.16
	Un-allocated items:					
	Financial Income					
	Finance Cost	76.45	94.26	68.56	236.79	383.61
	Profit before Tax	-639.04	277.86	1,380.40	2,091.78	3,805.55
3	Segement Assets					
	a) Fabric	28,019.62	23,944.07	26,479.11	22,649.20	23,765.78
	b) Auto	(1,708.08)	(3,259.58)	-2,533.46	2,826.89	2,535.60
	Total	26,311.54	20,684.49	23,945.65	25,476.10	26,301.39
	Un-allocated Assets					
	Total Assets	26,311.54	20,684.49	23,945.65	25,476.10	26,301.39
4	Segement Liabilitis					
	a) Fabric	7,545.73	2,806.03	4,637.44	1,722.98	4,847.00
	b) Auto	2,431.00	724.37	1,112.46	6,696.63	5,746.99
	Total	9,976.73	3,530.40	5,749.91	8,419.62	10,593.99
	Un-allocated Liabilities and					
	Total Liabilities	9,976.73	3,530.40	5,749.91	8,419.62	10,593.99

**By Order of the Board of Directors
For Partap Industries Limited**



**(Sudarshan Paul Bansal)
Managing Director
DIN: 00178378**

Date: 13.11.2023

Place : - Rajpura

Particulars	Half Yearly Ended 30th September 2023	Half Yearly Ended 30th September 2022	Year Ended 31st March 2023
A. Operating Activities			
Profit Before taxation	-361.18	3,263.78	2091.78
<u>Adjustments to reconcile profit before tax to net cash flows</u>			
Depreciation & Amortization	621.40	862.91	1380.87
Finance Costs	170.70	132.94	236.79
Profit/Loss on sale of fixed assets	-	-	-82.38
Interest Income	-	-	-261.90
Gratuity Expenses	-	-	22.64
Operating Profit before Working Capital Changes	430.92	4,259.63	3387.82
Working Capital Changes			
<u>Adjustments for (increase) / decrease in operating assets:</u>			
Inventories	-1,448.79	692.33	584.33
Trade Receivables	536.94	-2,231.97	-1743.94
Short-term loans & advances	-972.66	-628.58	44.74
Other Current Assets	-375.35	-69.54	861.98
Current Tax Assets (Net)	-	-	83.94
<u>Adjustments for increase / (decrease) in operating liabilities:</u>			
Trade Payables	1,824.11	-83.45	46.81
Other Current Liabilities	-135.51	-381.69	-778.37
Other Financial Liabilities	-	-	.00
Current Tax Liabilities (Net)	398.79	346.84	-47.14
Short-term provisions	418.10	317.60	16.77
Net Changes from Working Capital	245.63	-2,038.47	-930.87
Cash generated from Operations	676.55	2,221.16	2456.94
Income Taxes Paid	-360.50	-520.00	-1323.85
Net Cash from Operating Activities	316.05	1,701.16	1133.09
B. Cash Flow from Investing Activities			
Advance to Suppliers for Fixed Assets & Deposits	-337.67	-	-
Purchase of Fixed Assets	-4,323.50	-	-728.18
Sale of Fixed Assets	-	-	1823.68
Long Term Loans & Advances	5,732.09	4,459.39	-1087.49
Margin Money Deposits (Having original maturity more than 3 months)	-	-	-
Other Non current assets	384.56	362.78	-
Interest Income	-	-	82.38
Non Current Investments Purchased	-	-	-100.62
Net Cash flow from investing activities	1,455.47	4,822.17	-10.23
C. Cash flow from Financing Activities			
Proceeds from Long term Borrowings	117.16	-5,540.96	-1508.99
Repayment of Short term Borrowings	-1,065.54	242.13	631.86
Interest & Finance Cost Paid	-170.70	-132.94	-236.79
Net Cash flow from financing activities	-1,119	-5,432	-1113.92
D. Net Increase/(Decrease) in cash and cash equivalents	652.43	1,091.57	8.95
E. Cash & Cash Equivalent at beginning of the year	226.43	217.48	217.48
E. Cash & Cash Equivalent at the end of year	878.86	1,309.05	226.43

By Order of the Board of Directors
For Partap Industries Limited



(Sudarshan Paul Bansal)
Managing Director
DIN: 00178378

Date : 13.11.2023

Place : - Rajpura