



# OSWAL

**SHREEOSWAL SEEDS AND CHEMICALS LIMITED**  
Manufacture of Agriculture Seeds & Psyllium Product (Importer & Exporter)

**Dated: 11<sup>th</sup> November, 2021**

To,  
The Secretary,  
Corporate Compliance Department,  
**National Stock Exchange Limited,**  
Bandra Kurla Complex,  
Mumbai (M.H.)

**Subject: Submission of Un-Audited Standalone and Consolidated Financial Results for the Half year ended on 30<sup>th</sup> September, 2021 in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

**Ref: SHREEOSWAL SEEDS AND CHEMICALS LIMITED (NSE Symbol: OSWALSEEDS, ISIN: INE00IK01011)**

Dear Sir/Madam,

In compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, we are pleased to submit Un-Audited Standalone and Consolidated Financial Results for the half year ended 30<sup>th</sup> September, 2021, duly approved by the Board at its meeting held on today i.e. Thursday, 11<sup>th</sup> November, 2021 at the registered office of the Company along with Limited Review Report given by the Statutory Auditor of the Company, as required under the above said Regulations. **Copy of Results along with Limited Review Report is enclosed with this letter.**


Further, pursuant to Regulation 33(3)(f) and (g) of the Listing Regulations, we have also enclosed Statements of Assets and Liabilities and the Statement of Cash flow in the prescribed format for the half year ended 30<sup>th</sup> September, 2021.

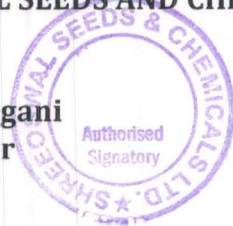
Further, above results shall also be submitted in XBRL mode within 24 hours from the conclusion of Board Meeting. The Results shall also be uploaded on Stock Exchange of website [www.nseindia.com](http://www.nseindia.com) and on the website of the Company at [www.oswalseeds.com](http://www.oswalseeds.com).

You are requested to take on record the above said financial results for your reference and record.

Thanking You  
Yours faithfully

**For, SHREEOSWAL SEEDS AND CHEMICALS LIMITED**

  
**Sanjay Kumar Baigani**  
Managing Director  
DIN: 07921083



**Enclosure: Un-Audited Financial Results for the Half Year Ended 30<sup>th</sup> September, 2021.**

**AGARWAL PATEL AND SINHAL**  
CHARTERED ACCOUNTANTS



469- Hudco Colony  
Near Jain Mandir,Neemuch (M.P.)  
07423-404190, 9926979888 bhaveshsinhalca@gmail.com

**INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON STANDALONE UNAUDITED  
HALF YEARLY FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE  
REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE  
REQUIREMENTS) REGULATIONS, 2015.**

To,  
The Board of Directors,  
**SHREEOSWAL SEEDS AND CHEMICALS LIMITED**

We have reviewed the accompanying statement of unaudited financial results of M/s SHREEOSWAL SEEDS AND CHEMICALS LIMITED ("the company") for the half year ended 30<sup>th</sup> September 2021,(being submitted by the company Pursuant to requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by SEBI Circular No. CIR/CFD/CMD1/44/2019 dated 29.03.2019.

This Statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors/Committee of Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting" ("AS 25"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. 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 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 provide 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, prepared in accordance with applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under 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 SEBI Circular No. CIR/CFD/CMD1/44/2019 dated 29.03.2019, including the manner in which it is to be disclosed, or that it contains any material misstatement.



# AGARWAL PATEL AND SINHAL

CHARTERED ACCOUNTANTS



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Near Jain Mandir, Neemuch (M.P.)  
07423-404190, 9926979888 bhaveshsinhalca@gmail.com

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We have reviewed the financial result and other information presented in accordance with Accounting Standard 25 "Interim Financial Reporting" ("AS 25"), for the half year ended 30<sup>th</sup> September 2020 and has been presented solely on the basis of information compiled by the management.

**FOR AGARWAL PATEL AND SINHAL**

**Chartered Accountants**

**FRN:-012245C**

**CA BHAVESH SINHAL**  
**(MEMBERSHIP NUMBER 21406280)**

**UDIN- 21406280AAAFS3688**

**PLACE OF SIGNATURE: - NEEMUCH**

**DATE:-11.11.2021**



# AGARWAL PATEL AND SINHAL

## CHARTERED ACCOUNTANTS



469- Hudco Colony  
Near Jain Mandir, Neemuch (M.P.)  
07423-404190, 9926979888 bhaveshsinhalca@gmail.com

**INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON CONSOLIDATED UNAUDITED  
HALF YEARLY FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION  
33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS)  
REGULATIONS, 2015**

To,  
The Board of Directors,  
**Shreoswal Seeds and Chemicals Limited**

We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of M/s SHREEOSWAL SEEDS AND CHEMICALS LIMITED ("the Holding Company") and its subsidiaries (the Holding and its subsidiaries together referred to as "the Group"), for the half year ended on 30<sup>th</sup> September 2021, being submitted by the Parent pursuant to requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended as modified by SEBI Circular No. CIR/CFD/CMD1/44/2019 dated 29.03.2019.

This Statement, which is the responsibility of the Holding company's Management and approved by the Board of Directors/Committee of Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard "Interim Financial Reporting" ("AS 25"), as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued read with relevant issue there under and other accounting principles generally accepted in India. Our responsibility is to issue a report 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 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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion



# AGARWAL PATEL AND SINHAL

## CHARTERED ACCOUNTANTS



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The Statement includes the results of the following entities:

**SHREEOSWAL PSYLLIUM EXPORTS INDIA LIMITED (WHOLLY OWNED SUBSIDIARY COMPANY)**

Based on our review conducted and procedures performed as stated above nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other principles laid down in the aforesaid Accounting Standard and other accounting practice and policy, 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 as modified by SEBI Circular No. CIR/CFD/CMD1/44/2019 dated 29.03.2019, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

**FOR AGARWAL PATEL AND SINHAL**

**Chartered Accountants**

**FRN:-012245C**



**CA BHAVESH SINHAL**

**(MEMBERSHIP NUMBER-406280)**

**UDIN- 21406280AAAAFS3688**

**PLACE OF SIGNATURE: - NEEMUCH**

**DATE:-11.11.2021**

**SHREEOSWAL SEEDS AND CHEMICALS LIMITED**  
CIN-LO1111MP2017PLC044596

Registered office: "Oswal House", Opposite Balkavibairagi College Nasirabad Highway, Village Kanwati, Neemuch MP 458441  
Phone- +917423-297511, Web: www.oswalseeds.com, E- Mail oswalgroups2002@gmail.com

**Statement of Un-Audited Standalone and consolidated Financial Results for the half year ended on 30th September 2021**


(Amount In Lakhs Except EPS)


Particular	Standalone				Consolidated			
	Half Year Ended		Year Ended		Half Year Ended		Year Ended	
	30 Sep 21	30 Sep 20	31 Mar 21	31 Mar 21	30 Sep 21	30 Sep 20	31 Mar 21	31 Mar 21
	Un Audited	Un Audited	Audited	Audited	Un Audited	Un Audited	Audited	Audited
I Revenue from Operations	8,451.34	4,578.79	2,667.92	7,246.72	13,772.34	8,688.62	7,433.00	16,121.62
II Other Income	49.93	0.10	122.90	122.99	51.74	12.26	0.29	12.55
III Total Income (I + II)	8,501.27	4,578.89	2,790.82	7,369.71	13,824.08	8,700.88	7,433.29	16,134.17
IV Expenses								
A. Cost of Material Consumed	4,146.55	5,109.52	5,393.07	10,502.59	10,202.17	7,650.23	10,711.61	18,361.84
B. Purchase of Stock-in-trade	-	-	-	-	-	-	-	-
C. Changes in inventories of finished goods, work-in-Progress and stock-in-trade	3,637.44	(1,010.22)	(2,899.44)	(3,909.66)	2,611.80	375.22	(3,716.51)	(3,341.29)
D. Employee Benefit Expenses	89.38	76.28	78.54	154.82	110.20	94.58	100.14	194.72
E. Finance cost	31.53	43.67	68.11	111.78	145.04	103.55	140.03	243.58
F. Depreciation & amortisation Expenses	10.25	7.42	10.99	18.41	15.29	13.13	17.06	30.19
G. Other expenses	47.40	39.02	58.26	97.28	63.29	46.21	92.95	139.16
Total Expenses (IV)	7,962.55	4,265.69	2,709.53	6,975.22	13,147.79	8,282.92	7,345.28	15,628.20
V Profit before exceptional and extraordinary items and tax (III - IV)	538.72	313.20	81.29	394.49	676.29	417.96	88.01	505.97
VI Exceptional items	-	-	-	-	-	-	-	-
VII Profit before extra ordinary items and tax (V - VI)	538.72	313.20	81.29	394.49	676.29	417.96	88.01	505.97
VIII Extraordinary Items	-	-	-	-	-	-	-	-
IX Profit (+) / Loss(-) before tax (VII- VIII)	538.72	313.20	81.29	394.49	676.29	417.96	88.01	505.97
X Tax Expenses								
A. Current Tax	149.33	86.60	23.80	110.40	187.63	115.95	25.29	141.24
B. Deferred Tax	0.54	0.53	(0.41)	0.12	0.52	0.33	(0.67)	(0.34)
XI Profit/(Loss) for the period (from continuing operations (IX-X))	388.85	226.07	57.90	283.97	488.14	301.68	63.39	365.07
XII Profit/(loss) from discontinuing operations	-	-	-	-	-	-	-	-
XIII Tax expense of discontinuing operations	-	-	-	-	-	-	-	-
XIV Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)	-	-	-	-	-	-	-	-
XV Profit/ (Loss) for the period (XI + XIV)	388.85	226.07	57.90	283.97	488.14	301.68	63.39	365.07
XVI Paid up Equity Share Capital (Face Value of the Share Rs. 10/- each)	1,524.50	1,524.50	1,524.50	1,524.50	1,524.50	1,524.50	1,524.50	1,524.50
XVII Reserve Excluding revaluation reserve as per balance sheet of Previous Year				1,576.93				
XVII Earning Per Share (EPS) from continuing operation (not annualised for half year ended)								
Basic	2.55	1.48	0.38	1.86	3.20	1.98	0.42	2.39
Diluted	2.55	1.48	0.38	1.86	3.20	1.98	0.42	2.39

**Notes to the result:**

- The above Un-Audited Standalone and Consolidated Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors of the company at their respective meetings held on 11th November, 2021. The Un-audited Standalone and Consolidated Financial Results for the Half year ended 30th September, 2021 have been subjected to limited review by the Statutory Auditor, who have expressed an unmodified opinion.
- This statement has been prepared in accordance with the Companies Generally Accepted Accounting Standard as prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- The company is listed on SME Platform of NSE, it has been exempted from applicability of IND-AS as per proviso to Rule 4 of Companies (Indian Accounting Standards) Rules, 2015.
- The figures of the previous period / year have been re-stated/ re-grouped/ re-arranged/ re-classified and / or recasted wherever found necessary.
- The above Consolidated results for the year included the result of wholly owned Subsidiary Company viz. ShreeOswal Psyllium Exports India Limited.
- Company operates only in one segment, so reporting as per Accounting Standard-17 (AS-17 segment reporting) issued by ICAI, is not applicable to the company.
- The earnings per share (Basic and diluted) for the interim periods have not been annualized.
- The aforesaid Un-Audited Financial Results will be uploaded on the Company's website www.oswalseeds.com, and will also be available on the websites of the Stock exchange i.e. www.nseindia.com for the benefit of shareholders and Investors.
- There was no deviation in the utilization of the proceeds of the public issue from the objects stated in the prospectus of the issue, as required under regulation 32(1)(a) of SEBI (LODR) Regulations 2015 and entire fund raised from the above said issue has been utilized/is to be utilized for the purpose for which they were issued.

For & on behalf of the board of directors  
SHREEOSWAL SEEDS AND CHEMICALS LIMITED

  
**Sanjay Kumar Baigani**  
 Managing Director  
 Din: 07921083

  
 Authorised Signatory

Place: Neemuch  
Date : 11 November 2021

**SHREEOSWAL SEEDS AND CHEMICALS LIMITED**

CIN: L01111MP2017PLC044596

Registered Office: OSWAL HOUSE, OPP. BALKAVI BAIRAGI COLLEGE, NASIRABAD HIGHWAY, VILLAGE KANWATI, NEEMUCH (M.P.)-458441

Phone: +91-7423-297511; Web: www.oswalseeds.com, Email: oswalgroups2002@gmail.com

**Standalone and Consolidated Statement of Assets and Liabilities as at 30th September 2021**

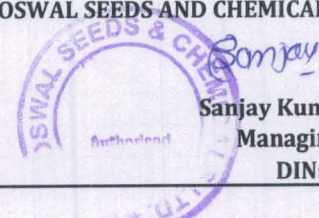
(Amount In Lakhs )

	Particulars	STANDALONE		CONSOLIDATED	
		30 Sep 21	31 Mar 21	30 Sep 21	31 Mar 21
		Un -Audited	Audited	Un -Audited	Audited
<b>A</b>	<b>EQUITY &amp; LIABILITIES</b>				
	<b>Shareholders' funds</b>				
	(a) Share Capital	1,524.50	1,524.50	1,524.50	1,524.50
	(b) Reserves & Surplus	1,965.79	1,576.93	2,289.02	1,800.87
	(c) Money received against share warrants	-	-	-	-
	<b>Sub-total - Shareholders' funds</b>	<b>3,490.29</b>	<b>3,101.43</b>	<b>3,813.52</b>	<b>3,325.37</b>
	<b>Share application money pending allotment</b>	-	-	-	-
	<b>Minority interest</b>	-	-	-	-
	<b>Non-current liabilities</b>				
	(a) Long-term borrowings	146.49	170.02	2,019.47	550.53
	(b) Deferred tax liabilities (net)	0.67	0.12	0.67	0.12
	(c) Other long-term liabilities	4.80	4.80	19.80	19.80
	(d) Long-term provisions	-	-	-	-
	<b>Sub-total Non-current liabilities</b>	<b>151.96</b>	<b>174.94</b>	<b>2,039.94</b>	<b>570.45</b>
	<b>Current liabilities</b>				
	(a) Short-term borrowings	920.47	2,008.43	2,702.64	3,760.66
	(b) Trade payables				
	(i) total outstanding dues of micro enterprises and small enterprises	-	-	-	-
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	68.05	25.21	204.88	144.58
	(c) Other current liabilities	721.51	1,283.97	765.74	1,290.31
	(d) Short-term provisions	274.24	127.84	350.65	177.68
	<b>Sub-total Current liabilities</b>	<b>1,984.27</b>	<b>3,445.45</b>	<b>4,023.91</b>	<b>5,373.23</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>5,626.52</b>	<b>6,721.82</b>	<b>9,877.37</b>	<b>9,269.05</b>
<b>B</b>	<b>ASSETS</b>				
	<b>Non-current assets</b>				
	(a) Property, Plant and Equipments and Intangibles Assets				
	(i) Property, Plant and Equipment	342.84	326.49	414.73	395.90
	(ii) Intangible Assets	-	-	-	-
	(iii) Capital Work-in-progress	-	-	-	-
	(iv) Intangible assets under development	-	-	-	-
	(b) Non-current investments	350.73	350.73	0.73	0.73
	(c) Deferred tax assets (net)	1.36	1.36	2.90	2.87
	(d) Long-term loans and advances	1,877.59	253.01	1,877.90	5.47
	(e) Other non-current assets	-	106.47	-	106.47
	<b>Sub-total - Non-current assets</b>	<b>2,572.52</b>	<b>1,038.06</b>	<b>2,296.26</b>	<b>511.44</b>
	<b>Current assets</b>				
	Current investments	-	-	-	-
	Inventories	1,583.34	5,220.78	4,855.13	7,466.92
	Trade receivables	514.16	261.31	1,578.16	618.62
	Cash and cash equivalents	741.93	58.44	859.58	76.81
	Short-term loans and advances	187.99	102.86	259.63	552.86
	Other current assets	26.58	40.37	28.61	42.40
	<b>Sub-total - Current assets</b>	<b>3,054.00</b>	<b>5,683.76</b>	<b>7,581.11</b>	<b>8,757.61</b>
	<b>TOTAL ASSETS</b>	<b>5,626.52</b>	<b>6,721.82</b>	<b>9,877.37</b>	<b>9,269.05</b>

Date: 11 Nov 2021

Place : Neemuch

FOR SHREEOSWAL SEEDS AND CHEMICALS LIMITED



Sanjay Kumar Baigani  
Managing Director  
DIN: 07921083

**SHREEOSWAL SEEDS AND CHEMICALS LIMITED**

Registered office: OSWAL HOUSE, OPP BAL KAVI BAIRAGI COLLEGE, VILLEGE KANWATI, NEEMUCH (M.P.)

CIN:- L01111MP2017PLC044596

Phone: +91-7423-297511; Web: www.oswalseeds.com, Email: oswalgroups2002@gmail.com

Standalone and consolidated Cash Flow for the half year ended 30th September 2021

(Amount in Lakhs)

Particulars	Standalone			Consolidated		
	30 Sep 21	30 Sep 20	31 Mar 21	30 Sep 21	30 Sep 20	31 Mar 21
	Un-Audited	Un-Audited	Audited	Un-Audited	Un-Audited	Audited
<b>Cash flows from operating activities</b>	Half Yearly		Year Ended	Half Yearly		Year Ended
Profit before taxation	538.72	313.2	394.49	681.41	417.96	505.97
<b>Adjustments for:</b>						
Depreciation	10.26	7.42	18.42	10.17	13.13	30.19
Investment income	(49.93)	(0.10)	(122.99)	(51.74)	(1.14)	(12.55)
Interest Expenses	31.53	43.67	111.78	145.04	103.55	243.58
<b>Working capital changes:</b>						
(Increase) / Decrease in trade and other receivables	(252.85)	(27.51)	96.17	(959.54)	(828.11)	614.22
(Increase) / Decrease in other Current Assets	35.13	83.63	42.44	413.49	330.06	40.81
(Increase) / Decrease in inventories	3,637.44	(1,010.21)	(3,909.67)	2,611.80	375.23	(3,341.28)
Increase / (Decrease) in Short Term Provisions	(416.06)	814.66	912.92	(399.36)	848.79	926.15
Increase / (Decrease) in trade payables	42.85	65.16	(4.91)	60.31	87.73	51.13
<b>Cash generated from operations</b>	<b>3,577.09</b>	<b>289.92</b>	<b>(2,461.35)</b>	<b>2,511.58</b>	<b>1,347.20</b>	<b>(941.78)</b>
Income taxes paid	149.33	86.60	110.39	139.86	115.95	141.24
<b>CASH FLOW BEFORE EXTRAORDINARY ITEMS</b>	<b>3,427.76</b>	<b>203.32</b>	<b>(2,571.74)</b>	<b>2,371.72</b>	<b>1,231.25</b>	<b>(1,083.02)</b>
LESS : EXTRAORDINARY/EXCEPTIONAL ITEMS /DISCONTINUING	-	-	-	-	-	-
<b>Net cash from operating activities</b>	<b>3,427.76</b>	<b>203.32</b>	<b>(2,571.74)</b>	<b>2,371.72</b>	<b>1,231.25</b>	<b>(1,083.02)</b>
<b>Cash flows from investing activities</b>						
Investment income	49.93	0.10	122.99	51.74	1.14	12.55
(Increase) / Decrease in Long Term Investment & Loans	(1,624.59)	274.66	1,604.24	(1,624.58)	273.93	23.98
(Increase) / Decrease in Current Investment	-	(0.73)	-	-	-	-
(Increase) / Decrease in Fixed Assets	(26.61)	(38.41)	(71.23)	(34.12)	(40.68)	(74.43)
<b>Net cash used in investing activities</b>	<b>(1,601.27)</b>	<b>235.62</b>	<b>1,656.00</b>	<b>(1,606.96)</b>	<b>234.39</b>	<b>(37.90)</b>
<b>Cash flows from financing activities</b>						
Interest Expenses	(31.53)	(43.67)	(111.78)	(145.05)	(103.55)	(243.58)
Increase / (Decrease) in Loans & Advances from bank	(1,087.95)	(178.71)	805.58	(1,438.53)	(742.91)	1,290.16
Increase / (Decrease) in Capital	-	-	-	-	-	-
Increase / (Decrease) in Security Premium	-	-	-	-	-	-
Increase / (Decrease) in long-term borrowings	(23.53)	2.85	141.97	1,601.59	(167.18)	0.75
<b>Net cash used in financing activities</b>	<b>(1,143.01)</b>	<b>(219.53)</b>	<b>835.77</b>	<b>18.01</b>	<b>(1,013.64)</b>	<b>1,047.33</b>
<b>Net increase in cash and cash equivalents</b>	<b>683.48</b>	<b>219.41</b>	<b>(79.97)</b>	<b>782.77</b>	<b>452.00</b>	<b>(73.59)</b>
<b>Cash and cash equivalents at beginning of period</b>	<b>58.44</b>	<b>138.41</b>	<b>138.41</b>	<b>76.81</b>	<b>150.40</b>	<b>150.40</b>
<b>Cash and cash equivalents at end of period</b>	<b>741.92</b>	<b>357.82</b>	<b>58.44</b>	<b>859.58</b>	<b>602.40</b>	<b>76.81</b>

For & on behalf of the board of directors  
SHREEOSWAL SEEDS AND CHEMICALS LIMITED



(SANJAY KUMAR BAIGANI)

DIN:07921083

Managing Director

Place: Neemuch

Date :11 November 2021