

October 14, 2024

To,
Department of Corporate Services,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai-400001

Script Code: 522257**Script ID: RAJOOENG****Sub: Outcome of the Board Meeting of Rajoo Engineers Limited ("The Company") held on today i.e. Monday, October 14, 2024.****Ref: Regulation 30 read with Schedule III of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations")**

Dear Sir/Madam,

With reference to captioned subject and pursuant to Regulation 30 read with Schedule III of **SEBI Listing Regulations**, we would like to inform you that the Board of Directors of the Company in its meeting held today i.e. **Monday, October 14, 2024** at its registered office has, *inter alia*, :

1. Considered and Approved Unaudited Standalone and Consolidated Financial Results of the Company for the second quarter and half year ended September 30, 2024;
2. Taken note of Limited Review Reports of Unaudited Standalone and Consolidated Financial Results for the second quarter and half year ended September 30, 2024;
3. Considered, approved and recommended an increase in authorised share capital of the Company from Rs. 15,00,00,000 (Rupees Fifteen Crores only) divided into 15,00,00,000 (Fifteen Crore) Equity Shares of Re. 1/- (Rupee One) to Rs. 18,00,00,000 (Rupees Eighteen Crores only) divided into 18,00,00,000 (Eighteen Crore) Equity Shares of Re. 1/- (Rupee One) each subject to the approval of the shareholders of the Company through Postal Ballot;
4. Considered, approved and recommended an alteration in the capital clause of the Memorandum of Association subject to the approval of the shareholders of the Company through Postal Ballot.
5. Considered, approved and recommended the issue of Bonus equity shares in the ratio of **1:3** i.e. 1 (One) New fully paid Equity Share for every 3 (Three) existing Equity Share held as on Record Date by the shareholder, subject to the approval of the shareholders of the Company through Postal Ballot.

Details as required as per regulation 30 of **SEBI Listing Regulations** read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023 ("SEBI Master Circular") is annexed herewith as **Annexure-A**.

**Rajoo Engineers Limited**

Regd. Office : Rajoo Avenue Survey No. 210, Plot No.1, Industrial Area, Veraval (Shapar) Dist-Rajkot - 360 024. Gujarat - India.

☎ +91-97129-62704/52701/32706

☎ +91-90990 96292

✉ rel@rajoo.com

🌐 www.rajoo.com

CIN : L27100GJ1986PLC009212 GSTN : 24AABCR3204M1ZL



6. Considered and approved, October 11, 2024 as the Cut-off date for ascertaining the list of Shareholders to whom notice of Postal Ballot shall be sent and for reckoning voting rights.
7. Appointed CS Nirav D Vekariya, Peer Reviewed Practicing Company Secretary (Member No. F11660/ COP: 17709) as Scrutinizer to scrutinize e-voting in a fair and transparent manner.

The Board meeting commenced at 03:30 P.M. and concluded at 05:10 P.M.

Kindly take the same on your records and acknowledge the receipt of the same.

Thanking You,

Yours faithfully,

For Rajoo Engineers Limited

Khushboo C Doshi
Managing Director
DIN: 00025581

Encl.: a/a



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CIN : L27100GJ1986PLC009212 **GSTN :** 24AABCR3204M1ZL



Limited Review Report on unaudited consolidated financial results of Rajoo Engineers Limited for the quarter and period ended 30th September 2024 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**To Board of Directors,
Rajoo Engineers Limited**

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of **Rajoo Engineers Limited** (hereinafter referred to as "the Parent"), and its share of the net profit and loss after tax and total comprehensive income/loss of its joint ventures for the quarter and period ended 30th September 2024 ("the Statement") being submitted by the Parent pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. This Statement, which is the responsibility of the Parent's management and approved by the Parent's Board of Directors, 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, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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.

We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of its Joint Venture, Rajoo Bausano Extrusion Private Limited.
5. Based on our review conducted and procedures performed as stated in paragraph 3 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 Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33, Regulation 52 and Regulation 54 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 have reviewed the interim financial result of the Joint Venture included in the consolidated unaudited financial results. The consolidated financial results include the Joint venture 's share of Profit after tax of Rs.69.61 Lakhs for the Quarter and Rs. 83.03 Lakhs for the period ended 30th September 2024 and total comprehensive Profit of Rs. 793.26 for the Quarter and Rs. 1340.73 for the period ended 30th September 2024, as considered in the statement.

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

For, Rushabh R Shah and Co

Chartered Accountants

FRN: 156419W



Rushabh Shah

Proprietor

M. No. 607585

UDIN: 24607585BKDFVG8003



Date: 14th October, 2024

Place: Rajkot

Statement of Un-audited Consolidated Financial Results for the Quarter and Half Year ended September 30, 2024

(Rs. in Lakhs except EPS)

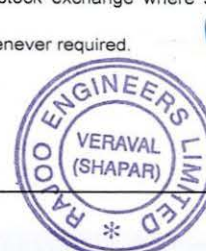
Sr. No.	Particulars	Quarter Ended			Period Ended		Year Ended
		30-09-2024 (Un-audited)	30-06-2024 (Un-audited)	30-09-2023 (Un-Audited)	30-09-2024 (Un-audited)	30-09-2023 (Un-audited)	31-03-2024 (Audited)
1	Income						
	(a) Revenue from operations	5680.92	5087.42	5353.15	10768.34	8474.16	19735.02
	(b) Other income	141.53	107.96	91.61	249.49	214.57	393.61
	Total Income	5822.45	5195.38	5444.76	11017.83	8688.73	20128.63
2	Expenses						
	(a) Cost of materials consumed	2408.60	7947.95	3871.29	10356.55	6189.42	15292.91
	(b) Purchases of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	696.23	(4776.23)	(509.25)	(4080.00)	(870.64)	(3550.36)
	(d) Employee benefits expense	571.26	508.60	495.77	1079.86	944.90	2013.21
	(e) Finance costs	15.63	15.76	14.79	31.39	23.34	66.46
	(f) Depreciation and amortisation expense	104.96	99.26	85.89	204.22	172.41	353.49
	(g) Other expenses	1090.34	695.41	777.93	1785.75	1201.88	3311.09
	Total expenses	4887.03	4490.75	4736.42	9377.78	7661.32	17486.80
3	Profit / (Loss) before exceptional items and tax	935.43	704.63	708.34	1640.06	1027.40	2641.83
4	Exceptional items						
5	Profit / (Loss) before tax	935.43	704.63	708.34	1640.06	1027.40	2641.83
6	Tax expense						
	Current Tax	225.06	178.33	181.55	403.39	268.39	676.33
	Deferred Tax	(13.28)	(7.75)	(2.43)	(21.03)	(16.03)	(5.13)
7	Net Profit / (Loss) for the period	723.65	534.06	529.22	1257.70	775.04	1970.63
	Share of Profit / (Loss) of Joint Venture (Net of Income tax)	69.61	13.41	7.07	83.03	7.37	130.20
9	Profit for the period	793.26	547.46	536.29	1340.73	782.41	2100.83
10	Other Comprehensive Income (OCI)						
	i Item that will not be reclassified to profit or loss (net of tax)	0.00	0.00	0.00	0.00	0.00	(6.27)
	ii Share in Other comprehensive income of joint ventures (net)	0.00	0.00	0.00	0.00	0.00	(0.46)
	iii Items that will be reclassified to profit or loss (net of tax)						
	iv Share in Other comprehensive income of joint ventures (net)	0.00	0.00	0.00	0.00	0.00	0.00
11	Other Comprehensive Income (i+ii+iii)	0.00	0.00	0.00	0.00	0.00	(6.73)
12	Total Comprehensive Income for the period	793.26	547.46	536.29	1340.73	782.41	2094.10
13	Paid-up equity share capital	1230.09	1230.09	1230.36	1230.09	1230.36	1230.09
	(Face Value Rs. 1/- per Share)						
14	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year						11322.83
15	Earnings per share (EPS) (of Re 1/- each) (not annualised)						
	(a) Basic	0.64	0.45	0.44	1.09	0.64	1.71
	(b) Diluted	0.64	0.45	0.44	1.09	0.64	1.71

Notes :

- The above unaudited consolidated financial results for the quarter and half year ended September 30, 2024 have been reviewed by the Audit Committee and were thereafter approved by the Board of Directors of the Company held on October 14, 2024. The Statutory Auditors of the Company have carried out limited review of the financial results for the quarter and half year ended on September 30, 2024. Their limited review report does not have any qualification/modification.
- The financial results have been prepared in accordance with the applicable Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and Amended Rules, 2016.
- The company is in business of manufacturing of Plastic Extrusion plant and machinery and therefore the Company's business falls within a single business segment. Therefore "Segment Reporting" is not applicable to the Company.
- The Board of Directors of the Company had recommended Final Dividend of 25% i.e. Rs. 0.25 per equity share having face value of Rs. 1.00/- (pre-bonus) for the financial year ended March 31, 2024 in their meeting held on June 28, 2024 subject to the approval of the shareholders in Annual General Meeting (AGM) of the Company. It was further informed that the aforesaid Final Equity Dividend of Rs.0.25 per equity share having face value of Rs. 1/- each (pre-bonus), which translates into final dividend of Rs. 0.125 per equity share having face value of Rs. 1/- each (post-bonus) for the Financial Year 2023-24. Accordingly the shareholders of the Company had approved the declaration of final dividend of Rs. 0.125 per equity share having face value of Rs. 1/- each (post-bonus) for the Financial Year 2023-24 in their AGM held on September 27, 2024 and would be paid within 30 days from the date of declaration at the AGM.
- Pursuant to the approval of the Shareholders of Rajoo Engineers Limited ("the Company") by way of Postal Ballot Resolution as on Sunday, July 28, 2024 approving the issue of Bonus Equity Shares, the Board of Directors of the Company at its meeting held on Friday, August 09, 2024, has allotted 6,15,04,574 Bonus Equity Shares of Face Value of Re. 1/- (Rupee One Only) in the ratio of 1:1 (One Equity Share allotted for every One Equity Share held) for the Equity Shares held by shareholders as on Thursday, August 08, 2024 being the Record Date. Further, the BSE Limited vide its letter No. LOD / BONUS / SV / 414/ 2024-2025 dated August 26, 2024 have granted the approval for Trading of 6,15,04,574 Bonus Equity Shares of Face Value of Rs. 1/- each ("Equity Shares") with effect from August 27, 2024.
- Pursuant to Regulation 47 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the aforesaid Financial Results may be accessed on the company's website at www.rajoo.com and may also be accessed at the website of the stock exchange where shares of the company are listed at www.bseindia.com.
- The Corresponding figures of the previous years/periods, have been regrouped/rearranged, whenever required.

Date: 14-10-2024

Place: Veraval (Shapar)



Khushboo C Doshi
Managing Director
DIN 00025581

8) CONSOLIDATED UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2024

(Rs. in Lakhs)

Particulars	As at	As at
	30th September, 2024 Unaudited	31st March, 2024 Audited
Non-current assets		
Property, plant and equipment	4,953.78	4,164.54
Capital Work-in-Progress	91.36	500.33
Intangible assets	78.34	84.38
Intangible assets under development	-	-
Financial Assets	-	-
Investments in Joint Venture	1,007.36	924.65
Investments	402.78	245.33
Loans	-	-
Other Non-Current Financial Assets	42.66	40.43
Other Non-current assets	-	-
Total Non-Current assets	6,576.29	5,959.66
Current assets		
Inventories	11,057.94	10,297.83
Financial Assets	-	-
Investments	-	-
Trade receivables	817.08	1,582.63
Cash and cash equivalents	1,646.21	217.29
Bank Balance other than Cash and Cash Equivalents	7,391.22	3,033.46
Loans	10.71	11.18
Other Current Financial Assets	883.20	904.15
Other Current Assets	1,579.10	729.04
Total Current assets	23,385.46	16,775.58
Total Assets	29,961.75	22,735.24
EQUITY AND LIABILITIES		
Equity		
Equity Share capital	1,230.09	615.05
Other Equity	12,776.85	12,051.48
Total Equity	14,006.94	12,666.53
Liabilities		
Non-current liabilities		
Financial Liabilities		
Borrowings	-	-
Deposit	32.73	21.49
Lease Liabilities	31.79	35.76
Provisions	-	-
Deferred tax liabilities (Net)	354.13	375.16
Other Non Current Liability	-	-
Total non-current liabilities	418.64	432.41
Current liabilities		
Financial Liabilities		
Borrowings	-	131.06
Trade payables		
(A) total outstanding dues of micro enterprises and small enterprises	968.96	1,613.03
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	1,314.03	1,341.02
Other Financial Liabilities	165.72	169.14
Other Current liabilities	13,021.75	6,309.09
Provisions	-	72.95
Income Tax Liability (Net)	65.70	-
Total current liabilities	15,536.16	9,636.30
Total Liabilities	15,954.81	10,068.71
Total Equity and Liabilities	29,961.75	22,735.24



9) Consolidated Un-audited Cash Flow Statement for the Half Year Ended September 30, 2024
(Rs. In lakhs)

Particulars	Half Year Ended	
	30th September, 2024 Unaudited	30th September, 2023 Unaudited
A: CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit after Tax	1,340.73	782.41
Add:		
Current Tax	403.39	268.39
Deferred Tax	(21.03)	(16.03)
Profit before Tax	1,723.08	1,034.77
Adjusted for:		
(Profit) / Loss on Sale / Discard of Assets (Net)	0.02	0.98
Share of (Profit)/ Loss from Joint Venture	(83.03)	(7.37)
Depreciation / Amortisation and Depletion Expense	204.22	172.41
Loss / (Gain) on Exchange Difference	(44.92)	(53.30)
Unrealised (Gain) / Loss of Fair Value of Investment	(74.46)	(27.18)
Realised (Gain) / Loss on Sale of Investment	(45.89)	(13.67)
Interest Income	(115.21)	(122.30)
Provisions for the period	-	95.12
Other Non Cash (Income)/Expenses - Net	(0.01)	(0.50)
Dividend Income	(1.10)	(49.07)
Finance costs	31.39	23.34
Operating Profit before Working Capital Changes	1,594.09	1,053.25
Adjusted for:		
Inventories	(760.11)	(2,304.53)
Trade receivables	793.04	659.87
Other Current Assets / Receivables	(830.88)	(1,891.73)
Trade payables	(661.98)	1,396.20
Other Current Liabilities / Payables	6,643.56	1,335.55
Cash Generated from Operations	6,777.71	248.62
Taxes Paid	(337.69)	(174.36)
Net Cash flow from Operating Activities	6,440.03	74.26
B: CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of tangible and intangible assets	(580.81)	(525.78)
Proceeds from disposal of tangible and intangible assets	2.35	259.01
Net cash flow for other financial assets	(4,357.76)	(838.84)
Interest Income	115.21	122.30
Purchase of Investment	(310.56)	(907.91)
Sale proceeds from Investment	273.46	855.07
Dividend Income	1.10	49.07
Net Cash flow (Used in) Investing Activities	(4,857.01)	(987.09)
C: CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Long Term Borrowings		
Short Term Borrowings (Net)	(131.06)	98.88
Dividend Paid	-	-
Interest Paid	(31.39)	(23.33)
Net Cash flow from/(Used in) Financing Activities	(162.45)	75.55
Net (Decrease) in Cash and Cash Equivalents	1,420.57	(837.27)
Opening Balance of Cash and Cash Equivalents	217.29	1,578.03
Closing Balance of Cash and Cash Equivalents	1,637.86	740.76
Add : Unrealised Loss / (Gain) on Exchange Difference on EEFC Account	8.35	6.79
Closing Balance of Cash and Cash Equivalents as per Balance Sheet	1,646.21	747.55



Limited Review Report on unaudited Standalone Financial Results of Rajoo Engineers Limited for the quarter and period ended on 30th September 2024 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**To Board of Directors,
Rajoo Engineers Limited**

1. We have reviewed the accompanying statement of Standalone unaudited financial results of **Rajoo Engineers Limited** (hereinafter referred to as "the Company") for the Quarter and period ended on 30th September 2024 ("The Statement").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared 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 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on these financial statements based on our review.
3. 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 consists of making inquiries, primarily of the Company's personnel 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 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. Accordingly, we do not express an audit opinion.
4. 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 Indian accounting standards (Ind AS) Prescribed under section 133 of the companies Act, 2013, read with relevant rules issued thereunder 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, read with the circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, Rushabh R Shah and Co

Chartered Accountants

FRN: 156419W



Rushabh Shah

Proprietor

M. No. 607585

UDIN: 24607585BKDFVF5292



Date: 14th October 2024

Place: Rajkot

Statement of Un-audited Standalone Financial Results for the Quarter and Half Year ended September 30, 2024

(Rs. in Lakhs except EPS)

Sr. No.	Particulars	Quarter Ended			Period Ended		Year Ended
		30-09-2024 (Un-audited)	30-06-2024 (Un-audited)	30-09-2023 (Un-Audited)	30-09-2024 (Un-audited)	30-09-2023 (Un-audited)	31-03-2024 (Audited)
1	Income						
	(a) Revenue from operations	5680.92	5087.42	5353.15	10768.34	8474.16	19735.02
	(b) Other income	141.53	107.96	91.61	249.49	214.57	393.61
	Total income	5822.45	5195.38	5444.76	11017.83	8688.73	20128.63
2	Expenses						
	(a) Cost of materials consumed	2408.60	7947.95	3871.29	10356.55	6189.42	15292.91
	(b) Purchases of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	696.23	(4776.23)	(509.25)	(4080.00)	(870.64)	(3550.36)
	(d) Employee benefits expense	571.26	508.60	495.77	1079.86	944.90	2013.21
	(e) Finance costs	15.63	15.76	14.79	31.39	23.34	66.46
	(f) Depreciation and amortisation expense	104.96	99.26	85.89	204.22	172.41	353.49
	(g) Other expenses	1090.34	695.41	777.93	1785.75	1201.88	3311.09
	Total expenses	4887.03	4490.75	4736.42	9377.78	7661.32	17486.80
3	Profit / (Loss) before exceptional items and tax	935.43	704.63	708.34	1640.06	1027.40	2641.83
4	Exceptional items						
5	Profit / (Loss) before tax	935.43	704.63	708.34	1640.06	1027.40	2641.83
6	Tax expense						
	Current Tax	225.06	178.33	181.55	403.39	268.39	676.33
	Deferred Tax	(13.28)	(7.75)	(2.43)	(21.03)	(16.03)	(5.13)
7	Net Profit / (Loss) for the period	723.65	534.06	529.22	1257.70	775.04	1970.63
8	Other Comprehensive Income (OCI)						
i	Item that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	(8.38)
ii	Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	2.11
iii	Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
iv							
9	Other Comprehensive Income (i+ii+iii)	0.00	0.00	0.00	0.00	0.00	(6.27)
10	Total Comprehensive Income for the period	723.65	534.06	529.22	1257.70	775.04	1964.36
11	Paid-up equity share capital	1230.09	1230.09	1230.36	1230.09	1230.36	1230.09
	(Face Value Rs. 1/- per Share)						
12	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year						11322.83
13	Earnings per share (EPS) (of Re 1/- each) (not annualised)						
	(a) Basic	0.59	0.43	0.43	1.02	0.63	1.60
	(b) Diluted	0.59	0.43	0.43	1.02	0.63	1.60

Notes :

- The above unaudited financial results for the quarter and half year ended September 30, 2024 have been reviewed by the Audit Committee and were thereafter approved by the Board of Directors of the Company held on October 14, 2024. The Statutory Auditors of the Company have carried out limited review of the financial results for the quarter and half year ended on September 30, 2024. Their limited review report does not have any qualification/modification.
- The financial results have been prepared in accordance with the applicable Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and Amended Rules, 2016.
- The company is in business of manufacturing of Plastic Extrusion plant and machinery and therefore the Company's business falls within a single business segment. Therefore "Segment Reporting" is not applicable to the Company.
- The Board of Directors of the Company had recommended Final Dividend of 25% i.e. Rs. 0.25 per equity share having face value of Rs. 1.00/- (pre-bonus) for the financial year ended March 31, 2024 in their meeting held on June 28, 2024 subject to the approval of the shareholders in Annual General Meeting (AGM) of the Company. It was further informed that the aforesaid Final Equity Dividend of Rs.0.25 per equity share having face value of Rs. 1/- each (pre-bonus), which translates into final dividend of Rs. 0.125 per equity share having face value of Rs. 1/- each (post-bonus) for the Financial Year 2023-24. Accordingly the shareholders of the Company had approved the declaration of final dividend of Rs. 0.125 per equity share having face value of Rs. 1/- each (post-bonus) for the Financial Year 2023-24 in their AGM held on September 27, 2024 and would be paid within 30 days from the date of declaration at the ...
- Pursuant to the approval of the Shareholders of Rajoo Engineers Limited ("the Company") by way of Postal Ballot Resolution as on Sunday, July 28, 2024 approving the issue of Bonus Equity Shares, the Board of Directors of the Company at its meeting held on Friday, August 09, 2024, has allotted 6,15,04,574 Bonus Equity Shares of Face Value of Re. 1/- (Rupee One Only) in the ratio of 1:1 (One Equity Share allotted for every One Equity Share held) for the Equity Shares held by shareholders as on Thursday, August 08, 2024 being the Record Date. Further, the BSE Limited vide its letter No. LOD / BONUS / SV / 414/ 2024-2025 dated August 26, 2024 have granted the approval for Trading of 6,15,04,574 Bonus Equity Shares of Face Value of Rs. 1/- each ("Equity Shares") with effect from August 27, 2024.
- Pursuant to Regulation 47 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the aforesaid Financial Results may be accessed on the company's website at www.rajoo.com and may also be accessed at the website of the stock exchange where shares of the company are listed at www.bseindia.com.
- The Corresponding figures of the previous year's /periods' have been regrouped/rearranged, whenever required.

Date: 14-10-2024

Place: Veraval (Shapar)

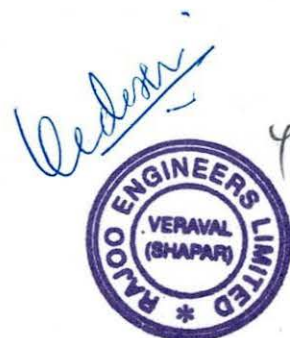


Khushboo C Doshi
Khushboo C Doshi
Managing Director
DIN 00025581

8) STANDALONE UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2024

(Rs. in Lakhs)

Particulars	As at	As at
	30th September, 2024 Unaudited	31st March, 2024 Audited
Non-current assets		
Property, plant and equipment	4,953.78	4,164.54
Capital Work-in-Progress	91.36	500.33
Intangible assets	78.34	84.38
Intangible assets under development	-	-
Financial Assets	-	-
Investments	598.78	441.33
Loans	-	-
Other Non-Current Financial Assets	42.66	40.43
Other Non-current assets	-	-
Total Non-Current assets	5,764.92	5,231.01
Current assets		
Inventories	11,057.94	10,297.83
Financial Assets	-	-
Investments	-	-
Trade receivables	817.08	1,582.63
Cash and cash equivalents	1,646.21	217.29
Bank Balance other than Cash and Cash Equivalents	7,391.22	3,033.46
Loans	10.71	11.18
Other Current Financial Assets	883.20	904.15
Other Current Assets	1,579.10	729.04
Total Current assets	23,385.46	16,775.58
Total Assets	29,150.38	22,006.59
EQUITY AND LIABILITIES		
Equity		
Equity Share capital	1,230.09	615.05
Other Equity	11,965.49	11,322.83
Total Equity	13,195.58	11,937.88
Liabilities		
Non-current liabilities		
Financial Liabilities		
Borrowings	-	-
Deposit	32.73	21.49
Lease Liabilities	31.79	35.76
Provisions	-	-
Deferred tax liabilities (Net)	354.13	375.16
Other Non Current Liability	-	-
Total non-current liabilities	418.64	432.41
Current liabilities		
Financial Liabilities		
Borrowings	-	131.06
Trade payables		
(A) total outstanding dues of micro enterprises and small enterprises	968.96	1,613.03
B) total outstanding dues of creditors other than micro enterprises and small enterprises	1,314.03	1,341.02
Other Financial Liabilities	165.72	169.14
Other Current liabilities	13,021.75	6,309.09
Provisions	-	72.95
Income Tax Liability (Net)	65.70	-
Total current liabilities	15,536.16	9,636.30
Total Liabilities	15,954.81	10,068.71
Total Equity and Liabilities	29,150.38	22,006.59



9) Standalone Un-audited Cash Flow Statement for the Half Year Ended September 30, 2024

(Rs. in lakhs)

Particulars	Half Year Ended	
	30th September, 2024 Unaudited	30th September, 2023 Unaudited
A: CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit after Tax	1,257.70	775.04
Add:		
Current Tax	403.39	268.39
Deferred Tax	(21.03)	(16.03)
Profit before Tax	1,640.06	1,027.40
Adjusted for:		
(Profit) / Loss on Sale / Discard of Assets (Net)	0.02	0.98
Depreciation / Amortisation and Depletion Expense	204.22	172.41
Loss / (Gain) on Exchange Difference	(44.92)	(53.30)
Unrealised (Gain) / Loss of Fair Value of Investment	(74.46)	(27.18)
Realised (Gain) / Loss on Sale of Investment	(45.89)	(13.67)
Interest Income	(115.21)	(122.30)
Provisions for the period	-	95.12
Other Non Cash (Income)/Expenses - Net	(0.01)	(0.50)
Dividend Income	(1.10)	(49.07)
Finance costs	31.39	23.35
Operating Profit before Working Capital Changes	1,594.09	1,053.25
Adjusted for:		
Inventories	(760.11)	(2,304.53)
Trade receivables	793.04	659.87
Other Current Assets / Receivables	(830.88)	(1,891.73)
Trade payables	(661.98)	1,396.20
Other Current Liabilities / Payables	6,643.56	1,335.55
Cash Generated from Operations	6,777.71	248.62
Taxes Paid	(337.69)	(174.36)
Net Cash flow from Operating Activities	6,440.03	74.26
B: CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of tangible and intangible assets	(580.81)	(525.78)
Proceeds from disposal of tangible and intangible assets	2.35	259.01
Net cash flow for other financial assets	(4,357.76)	(838.84)
Interest Income	115.21	122.30
Purchase of Investment	(310.56)	(907.91)
Sale proceeds from Investment	273.46	855.07
Dividend Income	1.10	49.07
Net Cash flow (Used in) Investing Activities	(4,857.01)	(987.09)
C: CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Long Term Borrowings		
Short Term Borrowings (Net)	(131.06)	98.88
Dividend Paid	-	-
Interest Paid	(31.39)	(23.34)
Net Cash flow from/(Used in) Financing Activities	(162.45)	75.54
Net (Decrease) in Cash and Cash Equivalents	1,420.57	(837.28)
Opening Balance of Cash and Cash Equivalents	217.29	1,578.03
Closing Balance of Cash and Cash Equivalents	1,637.86	740.75
Add : Unrealised Loss / (Gain) on Exchange Difference on EEFC Account	8.35	6.79
Closing Balance of Cash and Cash Equivalents as per Balance Sheet	1,646.21	747.54



Veraval

Annexure-A

Further, as per regulation 30 read with schedule III of SEBI Listing Regulations and SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023 please find below disclosure regarding issue of bonus shares:

Type of securities proposed to be issued	Equity shares of face value of Rs. 1/- each.
Type of issuance	Bonus Issue
Total number of securities proposed to be issued or the total amount for which the securities will be issued (approximately)	4,10,03,049 Equity shares would be issued as Bonus shares
Whether bonus is out of free reserves created out of profits or securities premium account or the capital redemption reserve	The bonus equity shares will be issued out of free reserves and the securities premium account of the Company available as at March 31, 2024
Bonus Ratio	1:3 i.e. 1 (One) New fully paid Equity Share for every 3 (Three) existing Equity Shares held as on record date to be decided.
Details of share capital - pre and post-bonus issue	The pre-bonus paid-up equity share capital as on date of this letter is Rs. 12,30,09,148/- consisting of 12,30,09,148 equity shares of Re. 1/- each. The post-bonus paid-up equity share capital is expected to be around Rs. 16,40,12,197/- consisting of 16,40,12,197 equity shares of Re. 1/-each.
Free reserves or securities premium or capital redemption reserve required for implementing the bonus issue	An amount of Rs. 4,10,03,049/- (Rupees Four Crores Ten Lakhs Three Thousand Forty Nine only) will be appropriated from General Reserve or Securities Premium or Capital Redemption Reserve or Retained Earning for issuance of Bonus shares.
Free reserves or securities premium redemption reserve available for capitalization and the date as on which such balance is available	<u>Reserves & Surplus as on March 31, 2024</u> General Reserve: Rs. 3,85,37,443.00/- Securities Premium: Rs. 11,33,82,203.20/- Retained Earning: Rs. 97,14,60,242.70/- Capital Redemption Reserve: Rs. 26,176.00/-
Whether the aforesaid figures are audited	March 31, 2024 - YES
Estimated date by which such bonus shares would be credited/dispatched	Within 2 months from the date of Board approval



Rajoo Engineers Limited

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