



## Rungta Irrigation Limited

CIN No. L74899DL1986PLC023934

Regd & Head Office: 101, Pragati Tower 26, Rajendra Place, New Delhi-110008

### Statement of Standalone Unaudited Result for the Quarter and Half Year ended Sep 30, 2024

(Figures in Lakhs except EPS)

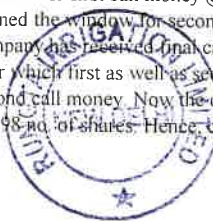
	Particulars	For the Qtr Ended			For the Half year Ended		Year Ended
		Sep 30,2024 Unaudited	Jun 30,2024 Unaudited	Sep 30,2023 Unaudited	Sep 30,2024 Unaudited	Sep 30,2023 Unaudited	Mar 31,2024 Audited
I	Revenue from operations (gross)	5,445.19	3,040.22	3,046.88	8,485.41	5,637.98	14,877.30
II	Other income	75.09	75.71	90.92	150.80	158.46	385.67
III	<b>Total revenue (1+2)</b>	<b>5,520.28</b>	<b>3,115.93</b>	<b>3,137.80</b>	<b>8,636.21</b>	<b>5,796.44</b>	<b>15,262.97</b>
IV	<b>Expenses</b>						
	(a) Cost of materials consumed	2,975.60	1,791.82	1,534.54	4,767.42	3,206.68	8,223.14
	(b) Purchases of stock-in-trade	1,017.01	422.73	323.52	1,439.74	683.12	1,718.29
	(c) Changes in inventories of finished goods, work-in progress and stock-in-trade	58.97	(158.01)	266.95	(99.04)	(188.19)	(46.93)
	(d) Employee benefits expense	256.48	229.87	219.70	486.35	439.99	1,015.99
	(e) Finance costs	57.99	25.21	28.16	83.20	56.90	122.40
	(f) Depreciation and amortisation expense	62.77	53.17	42.82	115.94	83.14	199.78
	(g) Other expenses	752.23	581.91	585.74	1,334.14	1,113.88	3,268.97
	<b>Total expenses</b>	<b>5,181.05</b>	<b>2,946.70</b>	<b>3,001.43</b>	<b>8,127.75</b>	<b>5,395.52</b>	<b>14,501.64</b>
V	<b>Profit before exceptional and extraordinary items and tax (III-IV)</b>	<b>339.23</b>	<b>169.23</b>	<b>136.37</b>	<b>508.46</b>	<b>400.92</b>	<b>761.33</b>
VI	Extraordinary items	-	-	-	-	-	-
VII	<b>Profit / (Loss) before extraordinary items and tax (V+VI)</b>	<b>339.23</b>	<b>169.23</b>	<b>136.37</b>	<b>508.46</b>	<b>400.92</b>	<b>761.33</b>
VIII	Extraordinary items	-	-	-	-	-	-
IX	<b>Profit before tax (VII-VIII)</b>	<b>339.23</b>	<b>169.23</b>	<b>136.37</b>	<b>508.46</b>	<b>400.92</b>	<b>761.33</b>
X	<b>Tax expense:</b>						
	(I) Current tax expense for current year	88.10	43.90	34.80	132.00	104.06	193.23
	(II) Income tax related to previous year	-	-	-	-	-	3.15
	(III) Deferred tax	31.92	(1.30)	(0.98)	30.62	(3.74)	(0.11)
	<b>Total Tax Expenses</b>	<b>120.02</b>	<b>42.60</b>	<b>33.82</b>	<b>162.62</b>	<b>100.32</b>	<b>196.27</b>
XI	<b>Profit / (Loss) for the period (IX-X)</b>	<b>219.21</b>	<b>126.63</b>	<b>102.55</b>	<b>345.84</b>	<b>300.60</b>	<b>565.06</b>
XII	<b>Other Comprehensive Income (Net of tax)</b>	<b>(0.12)</b>	<b>0.38</b>	<b>0.12</b>	<b>0.26</b>	<b>(0.01)</b>	<b>(0.30)</b>
XIII	<b>Total Comprehensive Income (OCI)</b>	<b>219.09</b>	<b>127.01</b>	<b>102.67</b>	<b>346.10</b>	<b>300.59</b>	<b>564.76</b>
XIV	Paid up Equity Share Capital (Face Value Rs 10/-Each)	1,992.35	1,990.64	1,992.35	1,992.35	1,992.35	1,992.35
XV	<b>Earnings per equity share:</b>						
	(1) Basic	1.73	0.64	0.51	1.74	1.51	4.47
	(2) Diluted	1.73	0.64	0.51	1.74	1.51	4.47

**Notes:**

1 The above Financial Results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on Nov 13, 2024.

2 The Financial results have been reviewed by the Statutory Auditors of the company as required under regulation 33 of the Securities & Exchange Board of India (Listing Obligations and disclosure requirements) ("SEBI LODR") Regulations 2015. The Financial results of the company have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards notified under the Companies (Indian accounting Standards) rules as prescribed under section 133 of the Companies Act, 2013 received with relevant rules issued thereunder and other accounting policies generally accepted in India and disclose the information required to be disclosed in regulation 33 of SEBI LODR Regulation 2015.

3 The company has issued shares on right basis in proportion to 1:1.25 per share as per letter of offer dated 23/11/2022. Accordingly 11070125 no. of shares had been allotted on 21/12/2022 against which we had received Rs. 3 per share as application money. Later on the company opened the window for first call money @ Rs. 4 per share and in this we had received first call money on 11045274 no. of shares only. Further company has opened the window for second and final call money @ Rs. 4 per share which includes Rs. 1 as security premium in Apr-23 and out of which company has received final call money only for 11037150 shares. Simultaneously the company has also opened the window for 24851 no. of shares over which first as well as second and final call money was not paid out of which the company received the amount for 15935 shares for first and second call money. Now the company again opens the window from 17/05/2023 for 17040 no. of shares out of which company received the fund on 12598 no. of shares. Hence, company applied for forfeiture of 4442 shares.



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- 4 The company hereby declares that the Auditors have issued Limited Review Report for the financial
- 5 Previous Period's/ Year's figures have been regrouped and reclassified, wherever necessary.
- 6 Unaudited Results of the company will be available on the website of the company.
- 7 Unaudited Balance Sheet for the period ended Sep 30, 2024 is as follows:

**By Order of the Board of Directors**

  
Shruti Rungta  
(Executive Director)  
DIN: 00229045



**Date: 13 Nov 2024**

**Place: New Delhi**



SYMBOL OF  
QUALITY

## Rungta Irrigation Limited

CTN No. L74899DL1986PLC023934

Regd & Head Office: 101, Pragati Tower 26, Rajendra Place, New Delhi-110008

(Figures in lakhs)

S.No.	Particulars	As at	As at
		Sep 30, 2024	Mar 31, 2024
		Un-Audited	Audited
<b>A</b>	<b>Assests</b>		
<b>1</b>	<b>Non Current assests</b>		
	Property , Plant & Equipment	1,554.28	1,577.29
	Capital Work in Progress	21.45	-
	Intangible assests	-	-
	Intangible assests under development	38.31	32.35
	Financial assests		
	(i) Investment	1,395.08	1,393.64
	(ii) Other Financial assests	854.44	675.70
	Deferred Tax Assests (Net)	13.05	44.85
	Other non-current assests	-	-
	<b>Total Non Current assests</b>	<b>3,876.61</b>	<b>3,723.83</b>
<b>2</b>	<b>Current Assests</b>		
	Inventories	1,564.21	1,496.73
	Financial assests		
	(i) Investment	-	-
	(ii) Trade receivables	6,993.73	4,524.37
	(iii) Cash & cash equivalents	7.36	8.01
	(iv) Bank balance other than (iii) above	-	-
	(v) Loans	103.04	424.88
	(vi) Other Financial assests		4.08
	Current Tax Asests(Net)	-1.30	3.07
	Other Current assests	1,178.73	1,393.37
	<b>Total Current assests</b>	<b>9,845.77</b>	<b>7,854.51</b>
	<b>Total Assests</b>	<b>13,722.38</b>	<b>11,578.34</b>
<b>B</b>	<b>Equity and liabilities</b>		
<b>1</b>	<b>Equity</b>		
	Equity Share Capital	1,992.35	1,992.35
	Other Equity	7,042.45	6,696.35
	<b>Total Equity</b>	<b>9,034.80</b>	<b>8,688.70</b>
<b>2</b>	<b>Liabilities</b>		
<b>A</b>	<b>Non-current Liabilities</b>		
	Financial liabilities		
	(i) Borrowings	168.78	149.99
	(ii) Other Financial liabilities	-	-
	Provisions	52.55	52.55
	Other Non Current Liabilities	-	-
	<b>Total Non-Current Liabilities</b>	<b>221.33</b>	<b>202.54</b>
<b>B</b>	<b>Current liabilities</b>		
	Financial liabilities		
	(i) Borrowings	1,704.96	938.26
	(ii) Trade Payables	1,713.38	446.80
	(iii) Other Financial liabilities	73.61	71.52
	Other current liabilities	964.77	1,220.99
	Provisions	9.53	9.53
	<b>Total Current Liabilities</b>	<b>4,466.25</b>	<b>2,687.10</b>
	<b>Total Liabilities</b>	<b>4,687.58</b>	<b>2,889.64</b>
	<b>Total Equity and Liabilities</b>	<b>13,722.38</b>	<b>11,578.34</b>

By Order of the Board of Directors

*Shruti Rungta*

Shruti Rungta  
(Executive Director) \*  
DIN: 00229045



Date: 13 Nov 2024

Place: New Delhi



SYMBOL OF  
QUALITY

## Rungta Irrigation Limited

CIN No. L74899DL1986PLC023934

Regd & Head Office: 101, Pragati Tower 26, Rajendra Place, New Delhi-110008

### CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEP 30, 2024

(Figures in lakhs)

S.No.	Particulars	Half Year ended Sep 30, 2024	Year ended Mar 31, 2024
A.	<b>CASH FLOW FROM OPERATING ACTIVITIES :</b>		
	Net Profit before Tax and extraordinary items	508.46	761.33
	<b>Adjustment for:</b>		
	Depreciation	115.94	199.78
	Interest Income	(136.55)	(344.05)
	Interest Expenses	58.35	90.33
	Dividend Received	(0.03)	(0.03)
	Loss/ (Profit) on Sale of Assets		(12.66)
	<b>Operating profit before working capital changes</b>	<b>546.17</b>	<b>694.70</b>
	<b>Adjustment for Working Capital Changes:</b>		
	Decrease/(Increase) in Inventories	(67.48)	112.61
	Decrease/(Increase) in Trade Receivables	(2,469.36)	(1,179.02)
	Decrease/(Increase) in Other Receivables	357.74	35.25
	(Decrease)/Increase in Trade Payables	1,266.58	122.15
	(Decrease)/Increase in Other Liabilities	(258.66)	106.74
	<b>Cash generated from operations</b>	<b>(625.01)</b>	<b>(107.57)</b>
	Direct Taxes refund/(paid)	(146.45)	(173.99)
	<b>Net Cash Flow From Operating Activities (A)</b>	<b>(771.46)</b>	<b>(281.56)</b>
B.	<b>CASH FLOW FROM INVESTING ACTIVITIES :</b>		
	Purchase of Property, Plant and Equipment	(101.09)	(452.47)
	Sale of Property, Plant and Equipment	8.18	55.03
	Sale/(Purchase) of Investment	-	-
	Dividend Received	0.03	0.03
	Interest Received	136.55	343.37
	<b>Net Cash Used in Investing Activities (B)</b>	<b>43.67</b>	<b>(54.04)</b>
C.	<b>CASH FLOW FROM FINANCING ACTIVITIES :</b>		
	Proceeds from issue of share capital/application money		443.48
	Proceeds/(Repayments) of borrowings	785.49	(90.33)
	Interest Paid	(58.35)	(20.45)
	<b>Net Cash Flow From Financing Activity ( C )</b>	<b>727.14</b>	<b>332.70</b>
	<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents</b>	<b>(0.65)</b>	<b>(2.90)</b>
	Cash & Cash Equivalents (opening)	8.01	10.91
	Cash & Cash Equivalents (closing)	7.36	8.01
	Net increase/decrease(-) as disclosed above	<b>(0.65)</b>	<b>(2.90)</b>

By Order of the Board of Directors

*Shruti Rungta*

Shruti Rungta  
(Executive Director)  
DIN: 00229045



Date: 13-Nov-2024

Place: New Delhi



TO,

THE BOARD OF DIRECTORS  
RUNGTA IRRIGATION LIMITED

**MAMRAJ & CO.**  
CHARTERED ACCOUNTANTS

**LIMITED REVIEW REPORT ON UNAUDITED FINANCIAL RESULTS FOR THE  
QUARTER ENDED 30<sup>TH</sup> SEPTEMBER 2024 OF RUNGTA IRRIGATION LIMITED**

We have reviewed the accompanying statement of un-audited standalone financial results of RUNGTA IRRIGATION LIMITED, 101 Pragati Tower, 26 Rajendra Place, New Delhi-110008 (the company) for the quarter ended 30<sup>th</sup> September 2024 (the statement), attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (Listing Regulations) read with SEBI Circular No. CIR/CFD/CMDI/44/2019 Dt. March 29, 2019 (the circular).

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 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 inquires of company personnel and analytical procedures applied to financial data and this provide less assurance than an audit.

We have not performed an audit and accordingly we do not express and 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 un-audited financial results prepared in accordance with applicable Indian Accounting Standards (IND-AS) specified under section 133 of the companies act 2013 read with the companies (Indian Accounting Standards) Rules 2015 (IND-AS) and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015 read with circular No. CIR/CFD/FAC/62/2016 Dt July 05, 2016 of SEBI including the manner in which it is to be disclosed or that it contains any material misstatement.

**FOR MAMRAJ & CO.**  
**CHARTERED ACCOUNTANTS**  
**FIRM REGD. NO. 006396N**

  
**MAMRAJ AGARWAL**  
**(PARTNER)**  
**M.NO. 084944**  
**UDIN 24084944BKKJRU4009**



PLACE: NEW DELHI  
DATE: 13.11.2024