

Date: 22/10/2022

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

Sub: Outcome of 4th Board Meeting of F.Y. 2022-23 held on Saturday, October 22, 2022.

Ref: Raghav Productivity Enhancers Limited, Scrip Code: 539837

Dear Sir/ Ma'am,

The board of directors of the company in their 4<sup>th</sup> meeting (for F.Y. 2022-23) held on **Saturday**, **October 22**, **2022**, through Video Conferencing (VC)/Other Audio Visual Means (OAVM), which commenced at 11:00 A.M. and concluded at 6:10 P.M. inter alia, transacted the following business:

1. Considered and approved the Un-Audited Financial Results (Standalone and Consolidated) for the Quarter/Half-year ended on 30<sup>th</sup> September, 2022 along with Limited Review Report, thereon pursuant to Regulation 33 of SEBI (Listing Obligations & Disclosures Requirements) Regulations, 2015 as reviewed by the Audit Committee (Enclosed herewith).

You are requested to kindly take the same on record and inform all those concerned.

Yours Faithfully For Raghav Productivity Enhancers Limited

Neha Rathi (Company Secretary & Compliance Officer) M.No: A38807





s.	Particulars	Quarter Ended			Half Yea	r Ended	Year Ended	
No.		30-Sep-22	. 30-Jun-22	30-Sep-21	30-Sep-22	30-Sep-21	31-Mar-22	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
-	Revenue from Operations			1				
	(a) Gross Revenue from Operations	3990.28	3866.08	2679.77	7856.36	5022.62	11321.94	
	(b) Less : GST recovered	393.17	519.70	290.97	912.87	558.40	1249.34	
ı.	Revenue from operations (a-b)	3,597.11	3,346.38	2,388.80	6,943.49	4,464.22	10,072.60	
	Other Income	43.51	92.90	94.19	136.41	120.88	275.37	
	Total Revenue (I + II)	3640.62	3439.28	2482.99	7079.90	4585.10	10347.97	
	Expenses:							
١٧.	Cost of Materials Consumed	948.79	869.05	687.59	1,817.84	1,327.30	2,711.63	
- 1	Purchases of Stock-in-Trade	80.80	68.59	25.32	149.39	65.06	102.28	
	The state of the s	(0.02)	9.04	1.70	9.02	(4.98)	(11.15	
a i	Changes in inventories of Finished Goods,	85.52	81.51	78.78	167.03	152:13	301.11	
	Employee Benefits Expense	26.67	27.69	5.84	54.36	5.84	64.08	
	Finance costs	7,000	61.29	55.49	124.59	111.17	235.38	
	Depreciation and amortization expense	63.30		1025.79	3,130.38	1,750.82	4477.5	
	Other Expenses	1,591.08	1539.30	1,000,000,000	5,452.61	3,407.34	7,880.84	
	Total expenses	2,796.14	2,656.47	1,880.51		1,177.76	2,467.13	
٧.	Profit before exceptional items and tax (III-	844.48	782.81	602.48	1,627.29	1,177.70	2,407.13	
VI.	Exceptional items	•					2 467 12	
VII.	Profit before tax (V- VI)	844.48	782.81	602.48	1,627.29	1,177.76	2,467.13	
VIII.	Tax expense:		3				555.25	
	(1) Current tax	194.67	. 180.16	156.09	374.83	302.15	566.26	
	(2) Deferred tax & Earlier Year taxes	22.87	20.65	(8.23)	43.52	(7.01)	44.81	
	Total Tax Expenses	217.54	200.81	147.86	418.35	295.14	611.07	
IX	Profit (Loss) for the period (VII-VIII)	626.94	582.00	454.62	1,208.94	882.62	1,856.06	
	Other Comprehensive Income							
(a)	(i) Items that will not be reclassified	4	2			**	6.16	
	subsequently to profit or loss (net of taxes)		-		4			
			out.					
	(ii) Income tax relating to items that will not	* *			-	•	(1.55	
	be reclassified subsequently to profit or				34	-		
	loss	4 4 5 5	3 3					
(b)	(i) Items that will be reclassified		-			-		
	subsequently to profit or loss (net of taxes)	-						
			3					
	(ii) Income tax relating to items that will be	- 4						
	reclassified subsequently to profit or loss	7		100		**		
						-	4.61	
	Total Other Comprehensive income		582.00	454.62	1,208.94	882.62	1,860.6	
	Total Comprehensive Income for the year	626.94	The second secon	1,087.63	1,087.63	1,087.63	1,087.6	
	Paid Up Equity Capital	1,087.63	1,087.63	1,007.03	1,007.03	1,007.03	2,007.0	
X.	Earnings per equity share:		40	4.40	10.53	9.00	16.5	
	(1) Basic	5.46	5.07	4.12	10.53	8.06 8.06	16.5	

For and on behalf of the Board of Directors Raghav Productivity Enhancers Ltd.

Rajesh Kabra (Mariaging Director)

DIN:00935200

Date: 22nd October 2022 Place: Jaipur



Registered Office:

Office No. 36, 4th Floor, Alankar Plaza, Central Spine, Vidhyadhar Nagar, Jaipur, Rajasthan - 302 023.

CIN: L27109RJ2009PLC030511 | P: +91 141 2235760 - 61 | E: rammingmass@gmail.com | W: www.rammingmass.com



		alance Sheet as at 30th September 2	(₹In Lacs
S.		As at	As at
No.	Particulars	30th September 2022	31st March 2022
1	ASSETS		
(1)	Non-current assets		
	(a) Property, Plant & Equipment	2,601.07	2,661.28
	(b) Capital work-in-progress	3.40	3.4
	(c) Other Intangible Asset	0.04	0.0
	(d) Financial Assets	,	
	(i) Investments	5,210.87	10.0
	(ii) Loans & Advances	129.10	4,085.2
	(e) Other non-current assets	11.44	0.4
	Total Non-current Asset	7,955.92	6,760.3
(2)	Current assets	1	19
	(a) Inventories	1,249.32	1,249.2
	(b) Financial Assets		
	(i) Trade Receivable	4,199.09	3,591.1
	(ii) Cash and Cash equivalents	92.38	247.0
	(iii) Other Bank Balances	528.69	1,129.0
	(iv) Loans & Advances	3.34	3.3
	(v) Other Financial Asset		
	(vi) Investments	450.26	200.0
	(c )Other current assets	220.93	125.4
	Total Current Asset	6,744.01	6,545.3
	Total Assets	14,699.93	13,305.7
11.	EQUITY AND LIABILITIES		
(1)	EQUITY		
(1)	(a) Equity Share capital	1,087.63	1,087.6
	(b) Other Equity	10,995.00	9,840.4
	Total Equity	, 12,082.63	10,928.0
(2)	Non-current liabilities		
	(a) Financial Liabilities		
-	(i) Borrowings	***	
	(i) Other Financial Liabilities		
	(b) Provisions	43.16	40.1
	(c ) Deferred tax liabilities (Net)	273.64	230.12
	(d) Other Liabilities	* TATAL	
	Total Non-current Liabilities	316.80	270.27
(3)	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	607.89	587.26
	(ii) Trade Payables		
	(a) Total outstanding dues of MSME	13.37	9.55
	(b) Total O/S dues of creditors other than	1,147.75	971.42
1	MSME	*	
	(iii) Other Financial Liabilities	384.41	437.9
	(b) Other current liabilities	3.84	57.79
	(c) Provisions	17.16	14.3
- }	(d) Current Tax Liabilities (Net)	. 126.08	_29.1
-	Total Current Liabilities	2,300.50	2,107.3
	Total Liabilities	2,617.30	2,377.64
	Total Equity and Liabilities	14,699.93	13,305.7

For and on behalf of the Board of Directors Raghav Productivity Enhancers Ltd.

Rajesh Kabra (Managing Director) DIN:00935200

Date: 22nd October 2022 Place: Jaipur

**Registered Office:** 

Office No. 36, 4th Floor, Alankar Plaza, Central Spine, Vidhyadhar Nagar, Jaipur, Rajasthan - 302 023.

CIN: L27109RJ2009PLC030511 | P: +91 141 2235760 - 61 | E: rammingmass@gmail.com | W: www.rammingmass.com



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Intere Loss/(Loss) Gain to Finance Forex Interes Opera Decrea Decrea Decrea Increas In	rst Received Profit) on sale of fixed assets an sale of Mutual Funds te Costs Fluctuation st on lease liabilities sting Profit Before Working Capital Changes timent For: asse/(Increase) in Current Investments asse/(Increase) in Inventories asse/(Increase) in Tade Receivables asse/(Increase) in Loans & Advances asse/(Increase) in Loans & Advances asse/(Increase) in Other Current Assets	(135.88)	(27.20) (59.17) 5.84 0.44 1,212.95	(210 -59 -5 -5 -64
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Interes Opera Opera Decrea Decrea Decrea Increas Incre	st on lease liabilities  ting Profit Before Working Capital Changes  tment For: ase/(Increase) in Current Investments ase/(Increase) in Inventories ase/(Increase) in Trade Receivables ase/(Increase) in Loans & Advances ase/(Increase) in Other Current Assets	(0.09) (643.02) 0.00	1,212.95	
Opera  Adjust Decrea Decrea Decrea Decrea Increas Incr	ting Profit Before Working Capital Changes  tment For: ase/(Increase) in Current Investments ase/(Increase) in Inventories ase/(Increase) in Trade Receivables ase/(Increase) in Loans & Advances ase/(Increase) in Other Current Assets	(0.09) (643.02) 0.00	1,212.95	
Decrea Decrea Decrea Decrea Decrea Decrea Decrea Increas Incre	tment For : ase/(Increase) in Current investments ase/(Increase) in Inventories ase/(Increase) in Trade Receivables ase/(Increase) in Loans & Advances ase/(Increase) in Other Current Assets	(0.09) (643.02) 0.00		2,505.
Decrea Decrea Decrea Decrea Decrea Increas Inc	ase/(Increase) in Current Investments ase/(Increase) in Inventories ase/(Increase) in Trade Receivables ase/(Increase) in Loans & Advances ase/(Increase) in Other Current Assets	(643.02) 0.00	(198.13)	
Decrea Decrea Decrea Decrea Decrea Increas Inc	ase/(Increase) in Current Investments ase/(Increase) in Inventories ase/(Increase) in Trade Receivables ase/(Increase) in Loans & Advances ase/(Increase) in Other Current Assets	(643.02) 0.00	(198.13)	
Decrea Decrea Decrea Decrea Increas In	ase/(Increase) in Inventories ase/(Increase) in Trade Receivables ase/(Increase) in Loans & Advances ase/(Increase) in Other Current Assets	(643.02) 0.00	(198.13)	
Decrea Decrea Decrea Increa Investm	ase/(Increase) in Trade Receivables ase/(Increase) in Loans & Advances ase/(Increase) in Other Current Assets	(643.02) 0.00	(198.13)	
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Decrea Increas Investin Investin Investin Investin Investin	ase/(Increase) in Other Current Assets		(873.71)	(1,780.
Increasince as increa				(2.
Increasin		(95.45)	(57.68)	28.
Increasince Sale of Purcha Interest Investin Inv	se/(Decrease) in Trade Payables	180.15	276.91	508
Increasince Increasince Increasince Income  Net Ca  Net Ca  Cash FI (Increasince Increasince Increasince Increasince Increasince Increasince Increasince Investminv	se/(Decrease) in Other Current Liabilities	(53.95)	61.06	33
Cash G Income  Net Ca  Cash Fi (Increa (Increa Decrea Sale of Purcha Interes Investn Investn Investn	se/(Decrease) in Other Financial Liabilities	(53.50)	59.76	348.
Cash G Income  Net Ca  Cash FI (Increa (Increa Cash FI (Increa	se/(Decrease) in Provisions	2.84	13.64	0.
Net Ca  Cash FI (Increa (Increa Decrea Sale of Purcha Interes Investn	se/(Decrease) in Taxes	(0.35)	1.13	4.
Net Ca  Cash FI (Increa (Increa Decrea Sale of Purcha Interes Investn		(663.37)	(717.01)	(1,167.
Net Ca  Cash Fi (Increa (Increa Decrea Sale of Purcha Interes Investn	Senerated from Operations	1,044.56	495.94	1,338.
Cash Fi (Increa (Increa Decrea Sale of Purcha Interes Investm	e Tax Paid-Advance Tax	(300.00)	(215.00)	(515.1
(Increa (Increa Decrea Sale of Purcha Interes Investn Investn	ish flow from Operating Activities ( I + II )	744.56	280.94	823.
(Increa (Increa Decrea Sale of Purcha Interes Investn Investn				0.00
(Increa Decrea Sale of Purcha Interes Investn Investn	low from Investing Activities			
Decrea Sale of Purcha Interes Investra Investra	ase)/Decrease in Current Investments		(1,200.16)	
Sale of Purcha Interes Investn Investn	ase)/Decrease in Other Non Current Assets	(11.02)		(0.4
Purcha Interes Investri	ise/(Increase) in Long Term Loan & Advances	3,956.13	(765.36)	(3,599.
Interes Investr	Fixed Assets .		67.77	67.
Investr	se of Fixed Assets	(64.38)	(12.75)	(135.
Investn	t Income	135.88	27.20	• 210.
	ment in Fixed Deposits/Mutual funds	349.57	(1,813.14)	(694.
Cash us	ment In Subsidiary	(5,200.87)	12/022:27	(0.54.
	sed in Investing Activities	(834.69)	(3,696.43)	(4,151.
-			1.7.	1-7252.1
	low from Financing Activities	1		
	ds from Issue of Share Capital & Share Premium	(0.00)		(0.
Proceed	ds from Issue of CCD		3,090.00	3,090.
	e/Repayment of Short term Borrowings			
	e/Repayment of Long term Borrowings			112
Finance		(10.17)	(5.84)	(64.0
	Costs		(2.72)	(10.
Dividen	e Costs nent of lease liabilities	(54.38)	(54.38)	(108.
	e Costs nent of lease liabilities ad paid		3,027.05	2,906.
	e Costs nent of lease liabilities		(388.44)	
	Costs nent of lease liabilities dd paid sh used in Financing Activities	) (64.55)		(421.
Cash &	e Costs nent of lease liabilities ad paid		668.98	668.9

Porland on behalf of the Board of Directors Raghay Productivity Enhancers Ltd.

Rajesh Kabra (Aranaging Director) DIN:00935200

Date: 22nd October 2022 Place: Jaipur



### Notes to Standalone Financial Statements

- 1 The above results which are published have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 22nd October 2022.
- 2 These Standalone financial results have been prepared in accordance with the recognition and measurement priniciples under Ind AS as prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.
- 3 The figures for the corresponding previous period have been restated/regrouped wherever necessary to make them comparable.
- 4 The company is primararily engaged in the business of 'Ramming Mass'. Accordingly ,the Company is a single segment Company in accordance with Ind AS 108-Operating Segment.
- 5 Income Tax Expense for the quarter ended September 30, 2022 is recognised based on the best estimate of the weighted average annual Income Tax rate expected for the full financial year. Amounts accrued for income tax expense in one interim period may have to be adjusted in a subsequent interim period of that financial year if the estimate of the annual income tax rate changes.
- 6 During the F.Y. 2021-22, the Company, has issued 6,00,000 Compulsory Convertible Debentures(CCD) of Face Value of Rs. 10 each at a price of Rs. 515 per Debenture Convertible into One Equity Share against one Debenture. The CCD proceeds of 30.90 crores has been fully utilized till 30th June 2022.
- 7 During the Quarter ended 30/09/22 the Company, has acquired 0.01% Compulsory Convertible Debentures(CCD) of Rs 52 crores for an aggregate amount of Rs 52 crores (13 lacs CCD having face value of Rs 400 per CCD and coupon rate @0.01% p[.a.)

For and on behalf of the Board of Directors Raghav Productivity Enhancers Limited

Rajesh Kabra (Managing Director)

DIN:00935200

Date: 22nd October 2022 Place: Jaipur



K-2 Keshav Path, Near Ahinsa Circle, C-Scheme, Jaipur-302001 Tel: (0141)-2372572,2375212

Limited Review Report on Unaudited Quarterly/Half Yearly Standalone Financial Results of Raghav Productivity Solutions Private Limited pursuant to Regulation 33 of the SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015

To The Board of Directors of Raghav Productivity Solutions Private Limited

- 1. We have reviewed the accompanying Statement of unaudited standalone financial results of Raghav Productivity Solutions Private Limited ('the Company') for the quarter/half year ended 30th September 2022, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
- 2. This Statement, which is the responsibility of the Company's management and approved by the 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 issue a report 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is 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.
- 4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of the unaudited standalone financial results prepared in accordance with the recognition and measurement principles laid down in the applicable Indian accounting standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations



# A BAFNA & CO Chartered Accountants



K-2 Keshav Path, Near Ahinsa Circle, C-Scheme, Jaipur-302001 Tel: (0141)-2372572,2375212

including the manner in which it is to be disclosed, or that it contains any material misstatement.

For A Bafna & Company

Chartered Accountants

FRN: 003660C

(CA Vivek Gupta)

Partner

M.Nd. 400543

UDIN:

Date: 22th October,2022

Place: Jaipur



-	Particulars	Quarter Ended			Half Year	Ended	Year Ended
S. No.	Particulars		30-Jun-22		30-Sep-22	30-Sep-21	31-Mar-22
vo.		30-Sep-22 Unaudited	Unaudited	30-Sep-21 Unaudited	Unaudited	Unaudited	Audited
	Revenue from Operations		. ,				
	(a) Gross Revenue from Operations (b) Less : GST recovered	3980.98 393.17	3856.78 519.70	2678.58 290.97	7837.76 912.87	5007.07 558.40	11250.68 1249.34
I. II.	Revenue from operations Other income	3587.81 10.61	3337.08 7.72	2387.61 76.43	6924.89 18.33	4448.67 102.09	10,001.34 149.77
III.	Total Revenue (I + II)	3598.42	3344.80	2464.04	6943.22	4550.76	10151.1
IV.	Expenses: Cost of Materials Consumed Purchases of Stock-in-Trade Changes in inventories of Finished Goods,	948.78 80.80	869.06 68.59	687.59 25.32	1817.84 149.39	1327.30 65.06	2,652.76 102.28
	Work-in-Progress and Stock-in-Trade		a. *	0.20			
		(0.02)	9.04	1.70	9.02	(4.98)	(11.15
	Employee Benefits Expense	85.52	81.51	78.78	167.03	152.13	301.11
	Finance costs	4.66	5.64	5.89	10.30	5.89	42.42
	Depreciation and amortization expense Other expenses	63.30	61.29	55.49	124.59	111.17	224.10
		1591.57	1539.82	1026.29	3131.38	1751.48	4479.6
	Total expenses	2774.61	2634.95	1881.06	5409.55	3408.05	7,791.2
V. VI.	Profit before exceptional items and tax (III-IV)  Exceptional items	823.81	709.85	582.98	1533.67	1142.71	2,359.8
/II.	Profit before tax (V- VI)	823.81	7,09.85	582.98	1533.67	1142.71	2,359.83
/III.	Tax expense:	023.01	7,03.83	302.30	1555.07	1 ==	
1%	(1) Current tax	194.67	180.16	156.09	374.83	302.15	566.26
	(2) Deferred tax & Earlier Year taxes	11.84	(3.14)	(8.23)	8.70	(7.01)	10.08
	Total Tax Expenses	206.51	177.02	147.86	383.53	295.14	576.34
IX	Profit (Loss) for the period (VII-VIII)	617.30	532.83	435.12	1150.14	847.57	1,783.49
	Other Comprehensive Income (i) Items that will not be reclassified subsequently to profit or loss (ii) Income tax relating to items that will not	*					7.1:
	be reclassified subsequently to profit or loss		4		Te-	*	(1.55
/h\	(i) Items that will be reclassified subsequently	-	****		-		
(b)	to profit or loss  (ii) Income tax relating to items that will be	-		-			
	reclassified subsequently to profit or loss			7.2.		_	
	Total Other Comprehensive income	0.00	0.00	0.00	0.00	0.00	5.56
	Total Comprehensive Income for the year	617.30	532.83	435.12	1150.14	847.57	1,789.0
	Paid Up Equity Share Capital	1087.63	1087.63	1087.63	1087.63	1087.63	1,087.6
X.	Earnings per equity share: (1) Basic	5.38	4.64	3.94	10.02	7.74	15.9
	(2) Diluted	5.38	4.64	3.94	10.02	7.74	15.9

For and on behalf of the Board of Directors Raghav Productivity Enhancers Ltd.

Rajosh Kabra (Managing Director) .

DIN:00935200





ASSETS	S. No.	Particulars	As at	. As at
(1) Non-current assets (a) Property, Plant & Equipment (b) Capital work-in-progress (c) Other Intangible Asset (d) Financial Assets (i) Investments (ii) Loans & Advances (e) Other non-current assets 267,94  Total Non-current Asset (a) Inventories (b) Financial Assets (i) Trade Receivable (ii) Cash and Cash equivalents (iii) Under Bank Balances (iii) Trade Receivable (iii) Cash and Cash equivalents (iiii) Other Bank Balances (iv) Other Financial Asset (v) Investments (b) Corrent Asset (c) Other current Asset (d) Inventories (e) Other Current Asset (iii) Other Bank Balances (iv) Other Gank Balances (v) Other Current Asset (v) Other Financial Libilities (v) Other Financial Libilities (v) Other Financial Libilities (v) Frovisions (v) Other Financial Libilities (v) Forovings (v) Other Financial Libilities (v) Forovings (v) Other Current Libilities (v) Forovings (v) Other Current Libilities (v) Forovings (v) Other Financial Libilities (v) Forovings (v) Other Financial Libilities (v) Forovings (v) Other Current Libilities (v) Forovings (v) Forovings (	_	Accepto	30th September 2022	31st March 2022
(a) Property, Plant & Equipment		With the second		
(b) Capital work-in-progress (c) Other Intangible Asset (d) Financial Assets (i) Investments (ii) Loans & Advances (e) Other non-current assets Total Non-current Asset (a) Inventories (b) Financial Assets (i) Trade Receivable (ii) Cash and Cash equivalents (iii) Other Bank Balances (b) Financial Asset (v) Other Financial Asset (vi) Investments	(1)	I Value of the second of the s	,	
(c) Other Intangible Asset (d) Financial Assets (i) Investments (ii) Loans & Advances (iii) Loans & Advances (e) Other non-current assets 267.94  [7] Courrent assets (a) Inventories (b) Financial Assets (i) Investments (ii) Cash and Cash equivalents (iii) Cash and Cash equivalents (iii) Cher Bank Balances (iv) Loans & Advances (iv) Loans & Advances (iv) Loans & Advances (iv) Ioans & Ioans (iv) Ioans (i		The state of the s		2,672.5
(d) Financial Assets		(b) Capital work-in-progress	5,195.55	3,111.7
(i) Investments (ii) Loans & Advances (e) Other non-current assets Total Non-current assets (2) Current assets (3) Inventories (4) Inventories (5) Financial Assets (6) Financial Assets (7) Total Receivable (8) Financial Assets (9) Trade Receivable (9) Loans & Advances (10) Loans & Advances (10) Loans & Advances (10) Loans & Advances (10) Investments (10) Loans & Advances (10) Loans & Advanc			0.04	0.0
(e) Other non-current assets 267.94  Total Non-current assets 8,101.98 6,  (2) Current assets 1,249.32 1,  (b) Financial Assets 1,1249.32 1,  (ii) Trade Receivable 4,199.09 3,  (iii) Cash and Cash equivalents 111.10 1,11.1		- 57 57 57 57 57 57 57 57 57 57 57 57 57		
(e) Other non-current assets Total Non-current Asset (3) Inventories (3) Inventories (4) Directivable (ii) Trade Receivable (iii) Cash and Cash equivalents (iii) Other Bank Balances (iv) Other Financial Asset (iv) Investments (c) Other current assets Total Assets Total Assets Total Assets Total Assets Total Assets Total Current Asset Total Equity (a) Equity Share capital (b) Other Equity Total Equity Total Equity Total Equity Total Equity Total Idabilities (i) Borrowings (i) Other Financial Liabilities (b) Provisions (c) Deferred tax itabilities (Net) (d) Other Liabilities (i) Borrowings (ii) Total Orsal outstanding dues of MSME (a) Trotal Orsal Orsal Equity (b) Total Orsal Orsal Equity (c) Total Orsal Orsal Equity (d) Other Financial Liabilities (e) Frovisions (f) Deferred tax itabilities (g) Frovisions (h) Frovisions		(i) Investments		
Total Non-current Asset   8,101.98   6,		(ii) Loans & Advances	37.38	37.3
Total Non-current Asset   8,101.98   6,		(e) Other non-current assets	267.94	537.5
(2) Current assets (a) Inventories (b) Financial Assets (i) Trade Receivable (ii) Cash and Cash equivalents (iii) Other Bank Balances (iv) Loans & Advances (iv) Loans & Advances (iv) Loans & Advances (iv) Other Financial Asset (iv) Investments (c) Other current assets Total Current Asset Total Assets (ii) Cother current assets Total Current Asset (b) Total Equity (a) Equity Share capital (b) Other Equity Total Equity (a) Equity Share capital (b) Other Equity (a) Financial Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred tax liabilities (Net) (d) Other Liabilities (i) Borrowings (ii) Trade Payables (a) Financial Liabilities (iii) Forosions (c) Deferred tax liabilities (iii) Trade Payables (a) Total Outstanding dues of MSME (b) Total O/S dues of creditors other than MSME (c) Deferrent Liabilities (iii) Other Financial Liabilities (iii) Trade Payables (a) Total Outstanding dues of MSME (b) Total O/S dues of creditors other than MSME (c) Deferrent Liabilities (d) Other Financial Liabilities (e) Foroxions (f) Current Tax Liabilities (g) Total O/S dues of creditors other than MSME (g) Current Tax Liabilities (h) Total O/S dues of creditors other than MSME (g) Current Tax Liabilities (h) Total O/S dues of creditors other than MSME (g) Current Tax Liabilities (h) Total O/S dues of creditors other than MSME (g) Current Tax Liabilities (h) Total O/S dues of creditors other than MSME (g) Current Tax Liabilities (h) Total O/S dues of creditors other than MSME (g) Current Tax Liabilities (g) Total Liabilities (		Total Non-current Asset		6,359.2
(a) Inventories (b) Financial Assets (i) Trade Receivable (ii) Cash and Cash equivalents (iii) Other Bank Balances (iv) Loans & Advances (v) Other Financial Asset (vi) Investments (c) Other current sets Total Current Asset Total Equity Total Equity Total Equity Total Equity Total Inabilities (i) Borrowings (i) Other Financial Liabilities (i) Borrowings (ii) Borrowings (iii) Trade Payables (a) Financial Liabilities (i) Borrowings (ii) Other Financial Liabilities (iii) Borrowings (iii) Trade Payables (a) Financial Liabilities (b) Provisions (c) Deferred tax liabilities (ii) Borrowings (iii) Trade Payables (a) Financial Liabilities (b) Foroxings (iii) Trade Payables (a) Financial Liabilities (b) Other current Liabilities (c) Foroxings (iii) Trade Payables (a) Total Outstanding dues of MSME (b) Total Outstanding dues of reditors other than MSME (c) Foroxions (d) Current Tax Liabilities (d) Other current Liabilities (e) Foroxions (f) Current Tax Liabilities (f) Total Liabilities (f) Total Liabilities (g) Current Tax Liabiliti	(2)	Current assets		9,0001.
(ii) Cash and Cash equivalents (iii) Other Bank Balances (iv) Loans & Advances (v) Other Financial Asset (vi) Investments (c) Other Current assets 7,401.57 70tal Current Asset 15,503.55 13, 18, EQUITY AND LIABILITIES 19 EQUITY (a) Equity Share capital (b) Other Equity 10,859.02 20, Non-current Babilities (i) Borrowings (i) Other Financial Liabilities (b) Other Inancial Liabilities (c) Deferred tax liabilities (d) Other Liabilities (a) Financial Liabilities (b) Other Liabilities (c) Deferred tax liabilities (d) Sharowings (e) Financial Liabilities (ii) Borrowings (iii) Trade Payables (a) Financial Liabilities (b) Other Liabilities (iv) Borrowings (iv) Current Liabilities (iv) Borrowings (iv) Trade Payables (a) Financial Liabilities (b) Other Financial Liabilities (c) Provisions (d) Current Liabilities (e) Other current Liabilities (f) Other Current Liabilities (h) Total Over Current Liabilities (l) Total Liabilities (l		(a) Inventories	1,249.32	1,249.2
(ii) Cash and Cash equivalents (iii) Other Bank Balances (iv) Chare Rank Balances (v) Other Financial Asset (vi) Investments (c) Other Current assets 792.60 Total Current Asset 7, 401.57 Total Assets 1, 593.55 13, 1, EQUITY AND LIABILITIES 1, EQUITY WILLIABILITIES 1, EQUITY WILLIABILITES 1, EQUITY WIL		(i) Trade Receivable	4.199.09	3,591.1
(iii) Other Bank Balances (iv) Loans & Advances (iv) Other Financial Asset (vi) Investments (c) Other current assets 792.60  Total Current Asset 77,401.57 Total Assets 15,503.55 13,iii. EQUITY AND LIABILITIES (2) Other Equity 1 (a) Equity Share capital (b) Other Equity 1 (a) Equity Share capital (i) Other Financial Liabilities (i) Borrowings (i) Other Financial Liabilities (b) Provisions (c) Deferred tax liabilities (Net) (d) Other Liabilities (ii) Borrowings (iii) Trade Payables (a) Financial Liabilities (i) Borrowings (iii) Trade Payables (a) Total Ovis Australia Aust				250.1
(iv) Loans & Advances (v) Other Financial Asset (vi) Investments (c) Other current assets (c) Other current assets (c) Other current assets (d) Total Current Asset (e) Total Asset (f) Total Assets (g) Total Assets (g) EQUITY AND LIABILITIES (g) III EQUITY AND LIABILITIES (g) EQUITY (g) Equity Share capital (g) Other Equity (g) Equity Share capital (g) Other Equity (g) Financial Liabilities (g) Financial Liabilities (g) Financial Liabilities (g) Frovisions (g) Other Financial Liabilities (g) Frovisions (g) Deferred tax liabilities (g) Frovisions (g) Other Liabilities (g) Financial Liabilities (h) Financial Lia				
(v) Other Financial Asset (vi) Investments (c) Other current assets 792.60 Total Current Asset 7,401.57 6,4 Total Assets 15,503.55 13,iii EQUITY AND LIABILITIES 11 EQUITY AND LIABILITIES 12 (a) Equity Share capital (b) Other Equity 10,859.02 11,946.65 10,8 11,9				1,129.0
(vi) Investments (c) Other current assets 792.60  Total Current Asset 7,401.57 Total Assets 15,503.55 13,iii			3.98	3.4
(c) Other current assets 792.60  Total Current Asset 7,401.57 6,1  Total Assets 15,503.55 13,1  EQUITY AND LIABILITIES  (a) Equity Share capital 1,087.63 1,				-
Total Current Asset   7,401.57   6,4     Total Assets   15,503.55   13,7     EQUITY AND LIABILITIES     EQUITY     (a) Equity Share capital   1,087.63   1,0     (b) Other Equity   10,859.02   9,7     Total Equity   11,946.65   10,8     (a) Financial Liabilities   (i) Borrowings   873.26     (i) Other Financial Liabilities   (i) Borrowings   49,48     (c) Deferred tax liabilities   (i) Other Liabilities   (i)				200.0
Total Assets   15,503.55   13,				463.2
EQUITY AND LIABILITIES   EQUITY   (a) Equity Share capital   1,087.63   1				6,886.3
EQUITY   (a) Equity Share capital	_		15,503.55	13,245.5
(a) Equity Share capital	200	THE RESIDENCE OF THE PROPERTY		
(b) Other Equity 10,859.02 9,7  Total Equity 11,946.65 10,8  2) Non-current liabilities (a) Financial Liabilities (i) Borrowings (i) Other Financial Liabilities (b) Provisions 49.48 (c) Deferred tax liabilities (Net) 191.99 1  (d) Other Liabilities 1,114.73 2  3) Current liabilities (a) Financial Liabilities (i) Borrowings (a) Financial Liabilities (i) Borrowings (a) Financial Liabilities (ii) Borrowings (a) Total Overstanding dues of MSME (a) Total Overstanding dues of MSME (b) Total O/S dues of creditors other than MSME 1,147.75 9  (iii) Other Financial Liabilities 507.26 4  (b) Other current liabilities 3.84 (c) Provisions 17.24 (d) Current Tax Liabilities (Net) 126.08 170tal Current Liabilities 2,442.17 2,11 Total Liabilities 2,3,556.90 2,3;	A 100 CT		,	
Total Equity	1)	(a) Equity Share capital	1,087.63	1,087.6
Non-current liabilities   (a) Financial Liabilities   (i) Borrowings   873.26   (i) Other Financial Liabilities   (b) Provisions   49.48   (c) Perred tax liabilities   (b) Provisions   49.48   (c) Total Non-current Liabilities   (d) Other Liabilities   (d) Other Liabilities   (d) Financial Liabilities   (a) Financial Liabilities   (a) Financial Liabilities   (i) Borrowings   626.63   55   (ii) Trade Payables   (a) Total outstanding dues of MSME   13.37   (b) Total O/S dues of creditors other than MSME   1,147.75   9   (iii) Other Financial Liabilities   507.26   4   (b) Other current liabilities   3.84   (c) Provisions   17.24   (d) Current Tax Liabilities   126.08   Total Current Liabilities   2,442.17   2,11   Total Liabilities   3,556.90   2,33   10.25   10.2		(b) Other Equity	10,859.02	9,763.2
(a) Financial Liabilities		Total Equity	11,946.65	10,850.8
(i) Borrowings       873.26         (i) Other Financial Liabilities       49.48         (c) Deferred tax liabilities (Net)       191.99       1         (d) Other Liabilities       1,114.73       2         Total Non-current Liabilities       1,114.73       2         (a) Financial Liabilities       (a) Financial Liabilities       (i) Borrowings       626.63       5         (ii) Trade Payables       (a) Total outstanding dues of MSME       13.37       (b) Total O/S dues of creditors other than MSME       1,147.75       9         (iii) Other Financial Liabilities       507.26       4         (b) Other current liabilities       507.26       4         (c) Provisions       17.24       (d) Current Tax Liabilities (Net)       126.08         Total Current Liabilities       2,442.17       2,1         Total Liabilities       3,556.90       2,3	2)	Non-current liabilities		
(i) Other Financial Liabilities (b) Provisions (c) Deferred tax liabilities (Net) (d) Other Liabilities  Total Non-current Liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade Payables (a) Total outstanding dues of MSME (b) Total O/S dues of creditors other than MSME  (iii) Other Financial Liabilities (b) Other current liabilities (c) Provisions (d) Current Liabilities (iii) Other Financial Liabilities (iiii) Other Financial Liabilities (b) Other current liabilities (c) Provisions (d) Current Tax Liabilities (Net)  Total Current Liabilities  7,442.17 7,24 7,21 7,21 7,23 7,23 7,24 7,24 7,24 7,24 7,24 7,24 7,25 7,26 7,26 7,27 7,27 7,27 7,27 7,27 7,27		(a) Financial Liabilities		
(i) Other Financial Liabilities       49.48         (b) Provisions       49.48         (c) Deferred tax liabilities (Net)       191.99       1         (d) Other Liabilities       1,114.73       2         3) Current liabilities       (a) Financial Liabilities       (i) Borrowings       626.63       5         (ii) Trade Payables       (a) Total outstanding dues of MSME       13.37       (b) Total O/S dues of creditors other than MSME       1,147.75       9         (iii) Other Financial Liabilities       507.26       4         (b) Other current liabilities       3.84       (c) Provisions       17.24         (d) Current Tax Liabilities (Net)       126.08       170.12         Total Current Liabilities       2,442.17       2,1         Total Liabilities       3,556.90       2,3		(i) Borrowings	873.26	
(b) Provisions (c) Deferred tax liabilities (Net) (d) Other Liabilities  Total Non-current Liabilities  1,114.73  2  Current liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade Payables (a) Total outstanding dues of MSME (b) Total O/S dues of creditors other than MSME  (iii) Other Financial Liabilities (b) Other current liabilities (c) Provisions (d) Current Tax Liabilities (d) Current Tax Liabilities (e) Total Current Liabilities (f) Total Current Liabilities (h) Other Current Current Liabilities (h) Other Current Cur		(i) Other Financial Liabilities		
(c ) Deferred tax liabilities       191.99       1         (d) Other Liabilities       1,114.73       2         Total Non-current Liabilities       1,114.73       2         (a) Financial Liabilities       (i) Borrowings       626.63       5         (ii) Trade Payables       13.37       5         (a) Total outstanding dues of MSME       1,147.75       9         (b) Total O/S dues of creditors other than MSME       1,147.75       9         (iii) Other Financial Liabilities       507.26       4         (b) Other current liabilities       3.84       (c) Provisions       17.24         (d) Current Tax Liabilities (Net)       126.08       1         Total Current Liabilities       2,442.17       2,1         Total Liabilities       3,556.90       2,3		10.10 TOTAL	49.48	-44.4
(d) Other Liabilities       1,114.73       2         Total Non-current Liabilities       1,114.73       2         3) Current liabilities       (a) Financial Liabilities       5         (i) Borrowings       626.63       5         (ii) Trade Payables       13.37       5         (a) Total outstanding dues of MSME       13.37       6         (b) Total O/S dues of creditors other than MSME       1,147.75       9         (iii) Other Financial Liabilities       507.26       4         (b) Other current liabilities       3.84       (c) Provisions       17.24         (d) Current Tax Liabilities (Net)       126.08       17.24         Total Current Liabilities       2,442.17       2,1         Total Liabilities       3,556.90       2,3	- 1	1000 A 1 C C C C C C C C C C C C C C C C C C		195.3
Total Non-current Liabilities   1,114.73   2	- 1	The Control of the Co	131.33	193.3
Current liabilities   (a) Financial Liabilities   (i) Borrowings   626.63   55			1 114 72	220.0
(a) Financial Liabilities (i) Borrowings (ii) Trade Payables (a) Total outstanding dues of MSME (b) Total O/S dues of creditors other than MSME  (iii) Other Financial Liabilities (b) Other current liabilities (c) Provisions (d) Current Tax Liabilities (Net)  Total Current Liabilities  7,442.17  Total Liabilities 3,556.90  2,33		The Management of the South Control of the South Co	1,114.75	239.8
(i) Borrowings       626.63       5         (ii) Trade Payables       13.37       13.37         (b) Total O/S dues of creditors other than MSME       1,147.75       9         (iii) Other Financial Liabilities       507.26       4         (b) Other current liabilities       3.84       (c) Provisions       17.24         (d) Current Tax Liabilities (Net)       126.08       1         Total Current Liabilities       2,442.17       2,1         Total Liabilities       3,556.90       2,3	-	AND		
(ii) Trade Payables       13.37         (a) Total outstanding dues of MSME       13.37         (b) Total O/S dues of creditors other than MSME       1,147.75       9         (iii) Other Financial Liabilities       507.26       4         (b) Other current liabilities       3.84       (c) Provisions       17.24         (d) Current Tax Liabilities (Net)       126.08       17.24         Total Current Liabilities       2,442.17       2,1         Total Liabilities       3,556.90       2,3			- V	
(a) Total outstanding dues of MSME       13.37         (b) Total O/S dues of creditors other than MSME       1,147.75       9         (iii) Other Financial Liabilities       507.26       4         (b) Other current liabilities       3.84       (c) Provisions       17.24         (d) Current Tax Liabilities (Net)       126.08       17.00         Total Current Liabilities       2,442.17       2,1         Total Liabilities       3,556.90       2,3		ASS CONTRACTOR OF THE PROPERTY	626.63	587.20
(b) Total O/S dues of creditors other than MSME       1,147.75       9         (iii) Other Financial Liabilities       507.26       4         (b) Other current liabilities       3.84       (c) Provisions       17.24         (d) Current Tax Liabilities (Net)       126.08       17.24         Total Current Liabilities       2,442.17       2,11         Total Liabilities       3,556.90       2,33				
(iii) Other Financial Liabilities       507.26       4         (b) Other current liabilities       3.84       (c) Provisions       17.24         (d) Current Tax Liabilities (Net)       126.08       17.24         Total Current Liabilities       2,442.17       2,11         Total Liabilities       3,556.90       2,33				9.55
(b) Other current liabilities       3.84         (c) Provisions       17.24         (d) Current Tax Liabilities (Net)       126.08         Total Current Liabilities       2,442.17       2,1         Total Liabilities       3,556.90       2,3		(b) Total O/S dues of creditors other than MSME	1,147.75	971.42
(b) Other current liabilities       3.84         (c) Provisions       17.24         (d) Current Tax Liabilities (Net)       126.08         Total Current Liabilities       2,442.17       2,1         Total Liabilities       3,556.90       2,3	1	(iii) Other Financial Liabilities	507.26	405.45
(c) Provisions     17.24       (d) Current Tax Liabilities (Net)     126.08       Total Current Liabilities     2,442.17     2,1       Total Liabilities     3,556.90     2,3	1			485.13
(d) Current Tax Liabilities (Net)     126.08       Total Current Liabilities     2,442.17     2,1       Total Liabilities     3,556.90     2,3	- 1	The state of the s		57.96
Total Current Liabilities         2,442.17         2,1           Total Liabilities         3,556.90         2,3	- 10		2007430070	14.39
Total Liabilities 3,556.90 2,3				. 29.12
2,5	_			2,154.83
Total Equity and Liabilities 15.503.55 13.2	_		3,556.90	2,394.69

For and on behalf of the Board of Directors
Rephav Productivity Enhancers Ltd.

Raiesh Kabra (Managing Director) DIN:00935200



Date: 22nd October 2022

Place: Jaip Registered Office:



Unaudited Consolidated Cash Flow Statement for the half year ended 30th September 2022

	Unaudited Consolidated Cash Flow Stateme	Half Year Ended	Year Ended
	Particulars	30-Sep-22	31-Mar-22
		2022	2021
		Unaudited	Audited
(A)	Cash Flow from Operating Activities	Onadanted	Addited
(1)	Net Profit before Tax & Extraordinary item	1,533.67	2,359.83
1.7	Add/Less:	1,555.07	2,333.03
	OCI		6.16
	Provision for Gratuity	5.01	7.36
	Provision for Expected Credit Loss	2.59	4.88
	Depreciation Depreciation	124.59	224.16
	Interest Received	(17.80)	(85.14)
	Loss/(Profit) on sale of fixed assets	(17.80)	(59.17)
	Gain on sale of Mutual Funds	(0.53)	(5.40)
	Finance Costs	10.30	64.08
	Forex Fluctuation	32.50	04.08
	Interest on lease liabilities	32.30	0.61
	Operating Profit Before Working Capital Changes	1,690.33	2,517.37
	Operating Front Berore Working Capital Changes	1,090.33	2,317.37
(II)	Adjustment For :		
(")	Decrease/(Increase) in Current Investments		
		(0.09)	(307.93)
	Decrease/(Increase) in Inventories	(643.02)	(1,780.91)
	Decrease/(Increase) in Trade Receivables	(0.54)	
	Decrease/(Increase) in Loans & Advances  Decrease/(Increase) in Other Current Assets	(97.34)	(2.44) 28.43
	Increase/(Decrease) in Trade Payables	180.15	508.00
	Increase/(Decrease) in Other Current Liabilities	(54.12)	33.98
			394.77
	Increase/(Decrease) in Other Financial Liabilities	(56.40)	
	Increase/(Decrease) in Provisions Increase/(Decrease) in Taxes	2.85	0.37 4.69
	Increase/(Decrease) in Taxes		4.69
		(668.51)	(1,121.04)
	Cash Generated from Operations	1,021.82	1,396.33
	Income Tax Paid	(300.00)	(515.00)
	income tax Paid	(300.00)	(313.00)
	Not Cook flow from Operating Activities ( L. II )	724 02	994 22
	Net Cash flow from Operating Activities (I+II)	721.82	881.33
(B)	Cash Flow from Investing Activities		
(P)		269.60	(81.57)
	Decrease/(Increase) in Other non current assets	269.60	(81.57)
	Decrease/(Increase) in Provisions		/
	Decrease/(Increase) in Long Term Loan & Advances	0.00	(8.46)
	Sale of Fixed Assets		67.77
	Purchase of Fixed Assets	(2,239.92)	(3,575.03)
	Interest Income	17.80	85.14
	Investment in Fixed Deposits/Mutual funds	283.04	(694.62)
	Investment in Subsidiary		-
	Cash used in Investing Activities	(1,669.48)	(4,206.77)
(C)	Cash Flow from Financing Activities		
	Proceeds from Issue of Share Capital & Share Premium	(0.00)	(0.00)
	Proceeds from Issue of CCD		3,090.00
	Increase/Repayment of Short term Borrowings		-
	Increase/Repayment of Long term Borrowings	873.25	(0.00)
	Finance Costs	(10.30)	(64.08)
	Repayment of lease liabilities		(10.89)
	Increase/Decrease in Other Liabilities		-
	Increase/Decrease in Current Tax Liabilities		-
	Dividend paid	(54.38)	(108.76)
	Net Cash used in Financing Activities	808.57	2,906.27
	Net Increase in Cash & Cash Equivalents ( A + B + C )	(139.09)	(419.17)
	Cash & Cash equivalent at the beginning of the year	250.19	669.36

For and on behalf of the Board of Directors Ragigav Productivity Enhancers Ltd.

Date: 22nd October 2022Place: Jaipur

> Rajeyn Kabra (Managing Director) DIN:00935200





#### **Notes to Consolidated Financial Statements**

- 1 The above results which are published have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 22nd October 2022.
- 2 These Consolidated financial results have been prepared in accordance with the recognition and measurement principles under Ind AS as prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.
- 3 The figures for the corresponding previous period have been restated/regrouped wherever necessary to make them comparable.
- 4 The company is primararily engaged in the business of 'Ramming Mass'. Accordingly ,the Company is a single segment Company in accordance with Ind AS 108-Operating Segment.
- 5 Income Tax Expense for the quarter ended September 30, 2022 is recognised based on the best estimate of the weighted average annual Income Tax rate expected for the full-financial year. Amounts accrued for income tax expense in one interim period may have to be

For and on behalf of the Board of Directors Raghav Productivity Enhancers Limited

Rajesh Kabra

(Managing Director) DIN:00935200

Date: 22nd October 2022 Place: Jaipur

# A BAFNA & CO Chartered Accountants



K-2 Keshav Path, Near Ahinsa Circle, C-Scheme, Jaipur-302001 Tel: (0141)-2372572,2375212

Limited Review Report on Unaudited Quarterly/Half Year ended Consolidated Financial Results of Raghav Productivity Enhancers Limited pursuant to Regulation 33 of the SEBI(Listing Obligations and Disclosure Requirements)Regulations, 2015

To The Board of Directors of Raghav Productivity Enhancers Limited

- Lesults of Raghav Productivity Enhancers Limited ('the Holding Company') and its subsidiary (the Parent and its subsidiary together referred to as "the Group") for the quarter half year ended 30th September 2022 ('the Statement'), being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
- 2. This Statement, which is the responsibility of the Holding Company's management and approved by the 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 issue a report 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is 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.
- 4. The consolidated financial results include the financial results of the wholly owned subsidiary Company M/s Raghav Productivity Solutions Private Limited.
- 5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of the unaudited standalone financial results prepared in accordance with the recognition and measurement principles laid down in the applicable Indian accounting standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized

### A BAFNA & CO Chartered Accountants



K-2 Keshav Path, Near Ahinsa Circle, C-Scheme, Jaipur-302001 Tel: (0141)-2372572,2375212

accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

For A Bafna & Company Chartered Accountants

BAHS

FRN: 003660C

(CA Vivek Gupta)

Partner

M.No.:400543

UDIN:

Date: 22<sup>nd</sup> October 2022

Place: Jaipur