

Sprayking Agro Equipment Ltd.

MANUFACTURERS OF ALL KINDS OF AGRICULTURE PARTS

CIN No.: L29219GJ2005PLC045508 Plot No. 4009 & 4010, GIDC, Phase III, Dared, Udyognagar, Jamnagar, Kalavad, Gujarat-361004, INDIA. Mobile: +91 93283 77772, 93284 27772 Email: spraykingagro@yahoo.com, csspraykingagro@gmail.com

November 10, 2023

To, Listing Department, BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400 001

Scrip Code- 540079

Dear Sir / Madam,

Sub: Outcome of Board Meeting held on 10th November, 2023.

In continuation of our letter dated November 02nd 2023, pursuant to regulation 33 read with Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors of the Company in its meeting held on 10th November 2023, inter alia considered and approved the following;

- 1. Submission of Unaudited Standalone and Consolidated Financial Results for the quarter ended September 30, 2023 in compliance with Indian Accounting Standards (IND-AS) together with Limited review report.
- 2. Appointment of Mr. Arvind Trivedi (DIN: 10292928) as an Additional (Non-Executive Independent) Director.
- 3. Our Subsidiary has been converted from Partnership firm namely M/s Narmada Brass Industries to an Unlisted Public Company in the name and style "Narmadesh Brass Industries Limited" with effect from 30th October, 2023.

The Unaudited Financial Results set out in compliance with Indian Accounting Standards (IND-AS) for the Quarter ended September 30, 2023, duly approved by the Board of Directors of the Company in their meeting held today i.e. November 10, 2023, together with Limited review report thereon are enclosed.

The aforesaid results are also being disseminated on Company's website at <u>http://www.spraykingagro.com/ir.html</u>



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CIN No.: L29219GJ2005PLC045508 Plot No. 4009 & 4010, GIDC, Phase III, Dared, Udyognagar, Jamnagar, Kalavad, Gujarat-361004, INDIA. Mobile: +91 93283 77772, 93284 27772 Email: spraykingagro@yahoo.com, csspraykingagro@gmail.com

The Board Meeting commenced at 04:00 P.M. and concluded at 04:30 P.M.

You are requested to kindly update above information on your record.

Thanking You,

FOR SPRAYKING AGRO EQUIPMENT LIMITED

HITESH PRAGAJIBHAI DUDHAGARA DUDHAGARA

Hitesh Pragajibhai Dudhagara Managing Director DIN: 00414604



CA BHARGAV B. GUSANI M bhargavgusani77@gmail.com

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to The Board of Directors Sprayking Agro Equipment ltd

We have reviewed the accompanying statement of unaudited financial results of **Sprayking Agro Equipment ltd** (the "Company") for the quarter ended September 30, 2023 and year to date from April 01, 2023, to September 30, 2023 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

The Company's Management is responsible for the preparation of the Statement 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 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that





CA BHARGAV B. GUSANI M bhargavgusani77@gmail.com

we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') ·specified under xrules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, B B Gusani & Associates Chartered Accountants



Bhargav Gusani Proprietor Membership No. 120710 FRN: 0140785W Date: 10-11-2023 Place: Jamnagar UDIN: 23120710BGTXMY1845

SPRAYKING AGRO EQUIPMENT LIMITED CII: 1.292.19G2005PLC045508 Registered Office: Plot No. 4009 & 4010, GIDC, Phase IIIDared Jamnagar, Udyognagar, Jannagar, Kalavad, Gujarat, India, 361004 Website: www.surgakingagro.com Statement of Unaudited Standalone Financial Results for the Quarter and Six Months ended September 30.2023

	Statement of Unaudited Standalone Financ	ial Results for th	ne Quarter and Si	x Months ended			(Rs. In Lakh)
	Particulars	30-09-23	Quarter Ended	20.00.22		ar Ended 30-09-22	For The Year
A	Date of start of reporting period	30-09-23	30-06-23 01-04-23	30-09-22 01-07-22	30-09-23 01-04-23	30-09-22 01-04-22	31-03-23 01-04-22
Б	Date of end of reporting period	30-09-23	30-06-23	30-09-22	30-09-23	30-09-22	31-03-23
С	Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Revenue From Operations (a) Revenue From Operations	1,596.40	526.73	322.46	2,123.13	594.07	1,932.77
	(b) Other Income	10.11	0.11	12.13	10.22	15.84	0.47
	Total Revenue from operations (net)	1,606.51	526.84	334.59	2,133.35	609.91	1,933.24
	Total Revenue from operations (net)	1,000.31	320.64	334.39	2,133.33	009.91	1,933.24
	Expenditure						
	(a) Cost of materials consumed	1,212.32	334.96	275.45	1,547.28	576.81	1,881.96
-	(b) Purchases of stock-in-trade (c) Changes in inventories of finished goods, work-in-progress and	-				-	
	stock-in-trade	(122.30)	146.70	20.31	24.40	(31.44)	(330.28)
	(d) Employee benefit expense (e) Finance Costs	15.60	2.11 9.40	8.01 1.57	17.71	12.34 1.40	35.26
	(e) Depreciation and amortisation expense	4.44	3.05	3.12	7.49	3.12	11.08
	(f) Other Expenses	298.80	20.47	10.72	319.27	28.31	92.27
-	Total expenses	1.407.28	516.69	319.18	1,923.97	590.54	1,701.09
							232.15
_	Profit (loss) Before exceptional & Extraordinary items and Tax	199.23	10.15	15.41	209.38	19.37	232.15
_	Exceptional items Profit (loss) from ordinary activities before tax	199.23	10.15	15.41	209.38	19.37	232.15
-	Tax Expenses - Current Tax	51.94	2.64	15.41	54.58	10.40	61.11
	(less): MAT Gredit	-	-			-	
	Current Tax Expense Relating to Prior years	-	. (0.22)	-	- (1.00)	-	103
-	Deferred Tax (Assets)/Ilabtilities Profit (loss) from ordinary activities	(0.86) 148.15	(0.23) 7.74	15.41	(1.09) 155.89	0.30	1.02
		1.0.10		10.11	100.07	0.07	1.0.02
	Other Comprehensive Income (OCI)						
-	Items that will not be reclassified to profit or loss					<u> </u>	
-	Income tax relating to items that will not be reclassified to profit or						
	loss	-	-	-	-	-	
_	Items that will be reclassified to profit or loss	-					
	Income tax relating to items that will be reclassified to profit or loss						
_	Total Profit After Other Comprehensive Income	148.15	7.74	15.41	155.89	8.67	170.02
	Profit/(Loss) From Discountinuing Operation Before Tax	140.15	7.74	10.41		0.07	170.02
	Tax Expenses of Discontinuing Operations						
_	Net Profit/(Loss) from Discountinuing Opration After Tax					-	
	Profit(Loss) For Period Before Minority Interest	-		-	•	•	-
	Share Of Profit / Loss Associates						
_	Profit/Loss Of Minority Interset Net Profit (+)/ Loss (-) For the Period	148.15	7.74	15.41	155.89	8.67	170.02
	Details of equity share capital	140.15	1.74	15.41	155.87	0.07	170.02
	Paid-up equity share capital	1,056.79	634.08	317.28	1,056.79	317.28	634.08
_	Face value of equity share capital (per share)	10.00	10.00	10.00	10.00	10.00	10.00
	Other Equity As Par Balance sheet Of previous Year	-	1,848.32	-	1,571.61	-	1,840.58
	Earnings per share (EPS) (Not Annualised)						
	Basic earnings per share from countinuing And Discountinuing operations	1.40	0.10	0.21	1.48	0.11	2.06
	Diluted earnings per share from countinuing And Discountinuing	1.40	0.10	0.21	1.48	0.11	2.0/
	operations	1.40	0.10	0.21	1.40	0.11	2.06
-	Earnings per share (EPS) (Annualised)						
	Basic earnings per share from countinuing And Discountinuing			0.00			
	operations	5.61	0.39	0.83	2.95	0.22	2.06
	Diluted earnings per share from countinuing And Discountinuing	5.61	0.39	0.83	2.95	0.22	2.06
Note	operations s:-						
1	The above said finanical results were reviewed by the Audit Committ	ee and then app	roved by the Boa	rd of Directors a	t their respective	Meetings held or	10th November
1	2023.						
2	The Statutory Auditors have carried out limited review of the Unaudite	d Results of the O	Compnay for the Q	uarter and Half y	ear ended 30/09,	/2023.	
-	The Statements is prepread in accordance with the requirement of Acc	counting Stander	de (AS) enacified	under section 12	2 of the Company	an Act 2012 rand	with rule 7 of the
3	Companies (Accounts) Rules, 2014.	counting stationa	ius (Ab) specified	under section 15	s of the Compila	es Act, 2013 Teau	which fully of the
-	These results have been prepared in accordance with the Indian Accou	unting Standard (referred to as "In	d AS") 34 - Interi	m Financial Reno	rting prescribed i	inder Section 133
3	of the Companies Act, 2013 read with Companies (Indian Accounting St	andards) Rules a	is amended from t	time to time.	ni i manena nepe	inding preserviced	mach beccion 15.
	The Company has no reportable business segment. Hence, separate inf	ormation for seg	ment wise disclos	ure is given in ac	cordance with the	e requirements of	Ind AS (AS) 108
4	"Segment Reporting" is not required.			-		-	
5	Statement of Assets and Liabilities and cashflow statement as on 30th S	eptember 2023 i	is enclosed herew	ith.			
-					11 71 6		116 1 1
6	The figures for the corresponding previous period have been regroupe 30, 2022 are provided by management which are not subject to limit						
Ů	provide a true and fair view of its affiars.		anageneene nas e		y and angenee t	e endare diateoue	
	EPS of the previous Periods are adjusted due to company has during th	e year has issued	the bonus shares	. So, effect of the :	same shall be inco	porated in the ca	lculation of EPS
7	as per the Accouting Standard 20 " Earnings Per Share".					•	
	As required by para 32 of IND AS 101, net profit reconciliation between	the figuers repo	orted under the pr	evious GAAP and	IND-A5 is as unde		
8	(i) Equity Reconciliation:-				31-03-22	Rs. In Lakhs 01-04-22	
					31-03-22	01-04-22	
	Particular				1,840.58	593.45	
	Particular Equity As Per IGAAP						
	Particular Equity As Per IGAAP Add/(Less): 1nd AS Adjustment						
	Particular Equity As Per IGAAP Add/(Less). Ind AS Adjustment Impact of any Other Adjustments				1 040 50	502.45	
	Particular Equity As Per IGAAP Add/(Less): 1nd AS Adjustment				1,840.58	593.45 Rs. In Lakhs	
	Particular Equity As Per ICAAP Add/(Less): Ind AS Adjustment Impact of any Other Adjustments Equity As Per Ind-AS				For the Quarter	Rs. In Lakhs For the Year	
	Particular Equity As Per IGAAP Add/(Less): Ind AS Adjustment Impact of any Other Adjustments Equity As Per Ind-AS Oj Reconcilitation Profit & Loss-				For the Quarter Ended	Rs. In Lakhs For the Year Ended	
	Particular Equity As Per ICAAP Add/(Less): Ind AS Adjustment Impact of any Other Adjustments Equity As Per Ind-AS (i) Reconciliation Profit & Loss- Particular				For the Quarter Ended 30/07/2022	Rs. In Lakhs For the Year Ended 31/03/2023	
	Particular Equity As Per IGAAP Add/(Less). Ind AS Adjustment Impact of any Other Adjustments Equity As Per Ind-AS (i) Reconciliation Profit & Loss- Particular Net Income/(loss) As Per IGAAP Add/(Less). Ind AS Adjustment				For the Quarter Ended	Rs. In Lakhs For the Year Ended	
	Particular Equity As Per IGAAP Add/(Lass): Ind AS Adjustment Impact of any Other Adjustments Equity As Per Ind-AS () Reconciliation Profit & Loss:- Particular Net Income/(loss) As Per IGAAP				For the Quarter Ended 30/07/2022	Rs. In Lakhs For the Year Ended 31/03/2023	

For, Sprayking Agro Equipment Limited

HITESH Construction PRACALER CONSTRUCTION DUDHAGARN CONSTRUCTION Hitesh Dudhagara Managing Director DIN: 00414604

CIN: L29219GJ2005PLC045508 Registered Office:Plot No. 4009 & 4010, GIDC, Phase IIIDared Jamnagar, Udyognagar, Jamnagar, Kalavad, Gujarat, India, 361004 Website: www.spraykingagro.com Statement of Unaudited Standalone Assets and Liabilities as on 30th September,2023

	Particulars	Year Er		For the Period	
		30-09-2023	31-03-2023	31-03-2023	
А	Date of start of reporting period	01-04-2023	01-04-2022	01-04-2022	
В	Date of end of reporting period	30-09-2023	31-03-2023	01-01-2022	
С	Whether results are audited or unaudited	Unaudited	Audited	Unaudited	
	ASSETS				
1	Non-current assets				
a)	Property, Plant and Equipment	62.29	54.60	23.86	
b)	Capital work-in-progress	-	-	-	
c)	Investment Property	-	-	-	
d)	Goodwill	-	-	-	
e)	Other Intangible assets	-	-	-	
f)	Intangible assets under development	-	-	-	
g)	Biological Assets other than bearer plants	-	-	-	
h)	Investments accounted for using equity method	-	-	-	
i)	Financial Assets	-	-	-	
	Investments	510.00	-	-	
	Trade receivables	-	-	-	
	Loans	-	-	-	
(iv)	Security Deposits	31.60	27.13	13.17	
i)	Deferred tax assets (net)	0.06	1.15	2.17	
j)	Other non-current assets	-	-	-	
2	Current assets	-	-	-	
a)	Inventories	130.63	349.92	19.64	
b)	Financial Assets	-	-	-	
(i)	Investments	-	-	-	
(ii)	Trade receivables	502.61	915.01	935.12	
(iii)	Cash and cash equivalents	0.35	1.17	40.13	
(iv)	Bank balances other than Cash and cash equivalents	-	-	-	
(v)	Short Term Loans & Advances	2,219.45	1,323.55	135.83	
(vi)	Others	-	-	-	
c)	Current Tax Assets (Net)	-	-	-	
d)	Other current assets	-	-	-	
3	Non-current assets classified as held for sale				
	Total Assets	3,456.99	2,672.53	1,169.93	
	EQUITY & LIABILITIES:				
	Equity				
a)	Equity Share capital	1,056.79	634.08	317.2	
b)	Other Equity	1,571.61	1,840.58		
/	Liabilities	_/=		595.4	
		-	-	- 593.4	
1)	Non-Current Liabilities	-	-		
1) a)	Non-Current Liabilities	-	-		
a)	Financial Liabilities	-	-	-	
a) (i)	Financial Liabilities Long Term Borrowings	-		-	
a)	Financial Liabilities Long Term Borrowings Trade payables	10.39	-	-	
a) (i)	Financial Liabilities Long Term Borrowings Trade payables Other financial liabilities (other than those specified in item (b), to be	10.39	-	-	
a) (i) (ii) (iii)	Financial Liabilities Long Term Borrowings Trade payables Other financial liabilities (other than those specified in item (b), to be specified)		- 12.15 - -	-	
a) (i) (ii) (iii) (iii) b)	Financial Liabilities Long Term Borrowings Trade payables Other financial liabilities (other than those specified in item (b), to be specified) Provisions	- - 10.39	-	-	
a) (i) (ii) (iii) (iii) (iii) b) c)	Financial Liabilities Long Term Borrowings Trade payables Other financial liabilities (other than those specified in item (b), to be specified) Provisions Deferred tax liabilities (Net)		- 12.15 - - - - -	- - - - - - - - - - -	
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a) (i) (ii) (iii) (iii) b) c) d) e) 2)	Financial Liabilities Long Term Borrowings Trade payables Other financial liabilities (other than those specified in item (b), to be specified) Provisions Deferred tax liabilities (Net) Deferred government grants (non current) Other non-current liabilities Current liabilities	- - - - - - - - - - - - - - - - - - -	- 12.15 - - - - - -	- - - - - - - - - - - - - - - - - - -	
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a) (i) (ii) (iii) (iii) b) c) d) c) d) e) 2) a) (i)	Financial Liabilities Long Term Borrowings Trade payables Other financial liabilities (other than those specified in item (b), to be specified) Provisions Deferred tax liabilities (Net) Deferred government grants (non current) Other non-current liabilities Current liabilities Financial Liabilities Short Term Borrowings	- 10.39 	- 12.15 - - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -	
a) (ii) (iii) (iii) (iii) b) c) d) c) d) e) e) 2) a) (ii)	Financial Liabilities Long Term Borrowings Trade payables Other financial liabilities (other than those specified in item (b), to be specified) Provisions Deferred tax liabilities (Net) Deferred government grants (non current) Other non-current liabilities Current liabilities Financial Liabilities Short Term Borrowings Trade payables Total Outstanding Dues of creditors micro and small enterprise	10.39 	- 12.15 - - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -	
a) (i) (ii) (iii) (iii) b) c) d) c) d) e) 2) a) (i)	Financial Liabilities Long Term Borrowings Trade payables Other financial liabilities (other than those specified in item (b), to be specified) Provisions Deferred tax liabilities (Net) Deferred government grants (non current) Other non-current liabilities Current liabilities Financial Liabilities Short Term Borrowings Trade payables Total Outstanding Dues of creditors micro and small enterprise Total Outstanding Dues of creditors other than micro and small	10.39 	- 12.15 - - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -	
a) (i) (iii) (iii) (iii) b) c) c) d) e) c) d) e) 2) a) (i) (ii)	Financial Liabilities Long Term Borrowings Trade payables Other financial liabilities (other than those specified in item (b), to be specified) Provisions Deferred tax liabilities (Net) Deferred government grants (non current) Other non-current liabilities Current liabilities Financial Liabilities Short Term Borrowings Trade payables Total Outstanding Dues of creditors micro and small enterprise Total Outstanding Dues of creditors other than micro and small enterprise	10.39 10.39 			
a) (i) (ii) (iii) (iii) b) c) c) c) c) d) e) 2) a) (i) (ii) (iii)	Financial Liabilities Long Term Borrowings Trade payables Other financial liabilities (other than those specified in item (b), to be specified) Provisions Deferred tax liabilities (Net) Deferred government grants (non current) Other non-current liabilities Current liabilities Financial Liabilities Short Term Borrowings Trade payables Total Outstanding Dues of creditors micro and small enterprise Total Outstanding Dues of creditors other than micro and small enterprise Other financial liabilities	10.39 10.39 		- - - - - - - - - - - - - - - - - - -	
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a) (i) (ii) (iii) (iii) b) c) d) e) c) d) e) 2) a) (i) (ii) (iii)	Financial Liabilities Long Term Borrowings Trade payables Other financial liabilities (other than those specified in item (b), to be specified) Provisions Deferred tax liabilities (Net) Deferred government grants (non current) Other non-current liabilities Current liabilities Financial Liabilities Short Term Borrowings Trade payables Total Outstanding Dues of creditors micro and small enterprise Total Outstanding Dues of creditors other than micro and small enterprise Other financial liabilities	10.39 10.39 		- - - - - - - - - - - - - - - - - - -	

For, Sprayking Agro Equipment Limited

HITESH PRAGAJIBHAJ DUDHAGARA Hitesh Dudhagara

Date :- 10-11-2023 Place :- Jamnagar

Managing Director DIN: 00414604

CIN: L29219GJ2005PLC045508

Registered Office:Plot No. 4009 & 4010, GIDC, Phase IIIDared Jamnagar, Udyognagar, Jamnagar, Kalavad, Gujarat, India, 361004

Website: www.spraykingagro.com

Statement of Unaudited Standalone Cash Flow Statement for the half year ended September 30, 2023

Particulars	As on	As on
	30th September, 2023	30th September, 2022
	Rs. In Lakhs	Rs. In Lakhs
Cash flow from operating activities	NS. III LANIIS	NS, III LOKIIS
Profit before Tax	209.38	19.3
	209.38	19.3
Adjustments for:		
Depreciation and amortisation	7.49	3.1
Interest Income	0.11	0.0
Finance costs	7.82	-
Operating profit / (loss) before working capital changes	224.80	23.8
Movements in Working Capital		
(Increase) / Decrease Inventories	219.29	(31.4
(Increase) / Decrease Short-term loans and advances	(789.30)	(256.4
Increase / (Decrease) Trade payables	533.77	(188.9
(Increase) / Decrease Trade Receivables	412.40	306.8
Increase / (Decrease) Short Term Provisions	0.39	(12.2
		(12.2
Increase / (Decrease) Deposits	(4.47)	-
Increase / (Decrease) Other current liabilities	(9.54)	(0.9
Net Cash Generated/(Used in) Operations	362.54	(183.1
Direct Taxes Paid including for past years	(80.69)	-
Net cash flow from / (used in) operating activities (A)	506.65	(159.2
Cash flow from Investing activities		
Interest received	0.11	_
Purchase of Fixed Assets		(17.7
	(15.17)	(17.2
Purchase of Investments	(510.00)	-
Net cash flow from / (used in) investing activities (B)	(525.06)	(17.2
Cash flow from financing activities		
Finance cost	(7.82)	(1.4
Increase / (Decrease) Long Term Borrowings	(1.76)	22.5
Increase / (Decrease) Short Term Borrowings	27.17	117.0
Not each flow from / (used in) financing activities (C)	17.00	120 1
Net cash flow from / (used in) financing activities (C)	17.59	138.1
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	(0.82)	(38.3
Cash and cash equivalents at the beginning of the year	1.17	40.1
Cash and cash equivalents at the end of the year *	0.35	1.8
* Comprises:		
(a) Cash on hand	0.21	0.9
1	5.21	0
(b) Balances with banks		
(b) Balances with banks	0.14	0.0
(b) Balances with banks (i) In current accounts (ii) In deposit accounts	0.14	0.8

For, Sprayking Agro Equipment Limited

HITESH Digitally signed by HITESH PRAGAJIBHAI DUDHAGARA DUDHAGARA Date 2023 11 10 163435 40530

Hitesh Dudhagara Managing Director DIN: 00414604



CA BHARGAV B. GUSANI M bhargavgusani77@gmail.com

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to The Board of Directors Sprayking Agro Equipment Itd

We have reviewed the accompanying statement of unaudited consolidated financial results of **Sprayking Agro Equipment ltd** (the "Parent"), which includes its subsidiary **Narmada Brass Industries** (the Parent and its subsidiary together referred to as "the Group") and its share of net loss after tax and total comprehensive loss of its subsidiary for quarter and half year ended September 30, 2023 and year to date from April 01, 2023, to September 30, 2023 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

The Company's Management is responsible for the preparation of the Statement 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 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by



CA BHARGAV B. GUSANI M bhargavgusani77@gmail.com

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 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') ·specified under Section 133 of the Companies -Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, B B Gusani & Associates Chartered Accountants



Date: 10-11-2023 Place: Jamnagar UDIN: 23120710BGTXMZ5565

SPRAYKING AGRO EQUIPMENT LIMITED CIN: L292196j2005PL045508 Registered Office:Plot No. 4009 & 4010, GHDC, Mase Illbared Jamnagar, Udyognagar, Jamnagar, Kalavad, Gujarat, India, 361004 Website: www.spraykingagro.com Statement of Unaudited Consolidated Financial Results for the Quarter and Six Months ended September 30, 2023

							(Rs. In Lakh	
	Particulars	Particulars Quarter Ended			Half Year		For The Year	
A D		30-09-23 01-07-23	30-06-23 01-04-23	30-09-22 01-07-22	30-09-23 01-04-23	30-09-22	31-03-23	
	ate of start of reporting period ate of end of reporting period	30-09-23	30-06-23	01-07-22 30-09-22	01-04-23 30-09-23	01-04-22 30-09-22	01-04-22 31-03-23	
	eport	Consolidated	Consolidated	Standalone	Consolidated	Standalone	Standalone	
	whether results are audited or unaudited	Unaudited	Unaudited	Inaudited	Unaudited	Inaudited	Audited	
	evenue From Operations	onaudited	obautiteu	onauditeu	onauditeu	onaddriced	Addited	
) Revenue From Operations	3,251.06	1,633.90	322.46	4.884.96	594.07	1,932.	
	o) Other Income	11.02	0.11	12.13	11.13	15.84	0	
Т	otal Revenue from operations (net)	3,262.08	1,634.01	334.59	4,896.09	609.91	1,933.	
	xpenditure							
	a) Cost of materials consumed	2,257.73	1,437.83	275.45	3,695.56	576.81	1,881	
	b) Purchases of stock-in-trade					-		
	c) Changes in inventories of finished goods, work-in- progress and	114.87	(99.57)	20.31	15.30	(31.44)	(330.2	
	ock-in-trade							
	1) Employee benefit expense	76.11	41.93 24.12	8.01	118.04	12.34 1.40	35	
	e) Finance Costs e) Depreciation and amortisation expense	39.63	37.65	3.12	44.10	3.12	10	
) Other Expenses	364.19	5226	10.72	41645	28.31	92	
	outer Expenses	304.19	34.40	10.72	410.45	20.51	92	
Т	otal expenses	2,872.51	1,494.22	319.18	4,366.73	590.54	1,701.	
P	rofit (loss) Before exceptional & Extraordinary items and Tax	389.57	139.79	15.41	529.36	19.37	232.	
E	xceptional items							
	rofit (loss) from ordinary activities before tax	389.57	139.79	15.41	529.36	19.37	232.	
T.	ax Expenses - Current Tax	116.66	36.02		152.68	10.40	61	
	ess):- MAT Credit							
C	urrent Tax Expense Relating to Prior years				-			
D	eferred Tax (Assets)/llabtlities	(1.09)			(1.09)	0.30	1	
P	rofit (loss) from ordinary activities	274.00	103.77	15.41	377.77	8.67	170	
0	ther Comprehensive Income (OCI)							
_								
	ems that will not be reclassified to profit or loss							
	acome tax relating to items that will not be reclassified to profit or					-		
le	255							
- 1								
	ems that will be reclassified to profit or loss							
lr.	come tax relating to items that will be reclassified to profit or loss	-			-	-		
Т	otal Profit After Other Comprehensive Income	274.00	103.77	15.41	377.77	8.67	170.	
P	rofit/(Loss) From Discountinuing Operation Before Tax				-			
	ax Expenses of Discontinuing Operations							
N	et Profit/(Loss) from Discountinuing Opration After Tax							
IР	rofit (Loss) For Period Before Minority Interest							
00 D	hare Of Profit / Loss Associates rofit/Loss Of Minority Interset				85.99			
	et Profit (+)/ Loss (-) For the Period	274.00	103.77	15.41	291.78	8.67	170.	
	etails of equity share capital	27 1.00	100.77	10.11	27100	0.07	170.	
	aid-up equity share capital	1.056.79	634.08	317.28	1.056.79	317.28	634	
	ace value of equity share capital (per share)	10.00	10.00	10.00	10.00	10.00	10	
			1044.25		1,572.32		1,840	
0	ther Equity As Par Balance sheet Of previous Year	-	1,944.35		1,572.32	-	1,840	
	arnings per share (EPS) (Not Annualised)							
B	asic earnings per share from countinuing And Discountinuing	2.59	1.64	0.21	2.76	0.11	2	
	perations	2.37	1.04	0.61	2.70	0.11	6	
	iluted earnings per share from countinuing And Discountinuing	2.59	1.64	0.21	2.76	0.11	2	
0	perations	2.0 7	101	0111	2170	0.111	2	
<u>– E</u>	arnings per share (EPS) (Annualised)							
	asic earnings per share from countinuing And Discountinuing	10.37	6.56	0.83	5.52	0.22	2	
	perations							
	The design of the second		6.56	0.83	5.52	0.22	2	
	iluted earnings per share from countinuing And Discountinuing	10.37	0.50					
0	perations	10.37	0.50					
otes:	perations							
otes:	perations			Directors at their	respective Meetings h	eld on 10th Noven	nber, 2023.	
otes:	perations			Directors at their	respective Meetings h	eld on 10th Noven	nber, 2023.	
otes: 1 T	perations	and then approv	ed by the Board of			eld on 10th Noven	nber, 2023.	
0 0 1 T 2 T	perations he above said finantical results were reviewed by the Audit Committee he Statutory Auditors have carried out limited review of the Unaudite	and then approv d Results of the C	ed by the Board of ompnay for the Qu	ørter and Half ye:	nr ended 30/09/2023.			
0 otes: 1 T 2 T	perations he above said finanical results were reviewed by the Audit Committee	and then approv d Results of the C	ed by the Board of ompnay for the Qu	ørter and Half ye:	nr ended 30/09/2023.			
1 T 2 T	perations he above said finantical results were reviewed by the Audit Committee he Statutory Auditors have carried out limited review of the Unaudite	and then approv d Results of the C	ed by the Board of ompnay for the Qu	ørter and Half ye:	nr ended 30/09/2023.			
1 T 2 T 3 T C,	perations he above said financial results were reviewed by the Audit Committee he Statutory Auditors have carried out limited review of the Unaudite he Statements is prepread in accordance with the requirement of <i>i</i> ompanies (Accounts) Rules, 2014.	and then approv d Results of the C Accounting Stand	ed by the Board of ompnay for the Qu rads (AS) specifie	arter and Half yea d under section :	nr ended 30/09/2023. 133 of the Compnaies	Act, 2013 read v	vith rule 7 of	
2 T 3 T 2 T	perations he above said financial results were reviewed by the Audit Committee he Statutory Auditors have carried out limited review of the Unaudite he Statements is prepread in accordance with the requirement of <i>I</i> ompanies (Accounts) Rules, 2014. here results have been prepared in accordance with the Indian Accou-	and then approv d Results of the C Accounting Stand unting Standard (ed by the Board of ompnay for the Qu rads (AS) specifie referred to as "Ind	iarter and Half yea d under section : I AS") 34 - Interim	nr ended 30/09/2023. 133 of the Compnaies	Act, 2013 read v	vith rule 7 of	
1 T 2 T 3 T C 3 T C	perations he above said financial results were reviewed by the Audit Committee he Statutory Auditors have carried out limited review of the Unaudite he Statements is prepread in accordance with the requirement of <i>I</i> ompanies (Accounts) Rules, 2014. hese results have been prepared in accordance with the Indian Accou- mpanies Act, 2013 read with Companies (Indian Accounting Standars)	and then approv d Results of the C Accounting Stand unting Standard (ds) Rules as amen	ed by the Board of ompnay for the Qu rads (AS) specifie referred to as "Ind ded from time to t	arter and Half yes d under section : I AS*) 34 - Interim time.	nr ended 30/09/2023. 133 of the Compnaies 9 Financial Reporting	Act, 2013 read v prescribed under S	vith rule 7 of Section 133 of	
1 T 2 T 3 T C 3 T C	perations he above said financial results were reviewed by the Audit Committee he Statutory Auditors have carried out limited review of the Unaudite he Statements is prepread in accordance with the requirement of <i>I</i> magnetics (Account) Rules, 2014. here results have been prepared in accordance with the Indian Accoun- ompanies (Accounting Standard) here results have been prepared in accordance with the Indian Accounting Standard Bergard and Standard Bergard Bergard Bergard Bergard here Grompany has no reportable business segment. Hence, separate is	and then approv d Results of the C Accounting Stand unting Standard (ds) Rules as amen	ed by the Board of ompnay for the Qu rads (AS) specifie referred to as "Ind ded from time to t	arter and Half yes d under section : I AS*) 34 - Interim time.	nr ended 30/09/2023. 133 of the Compnaies 9 Financial Reporting	Act, 2013 read v prescribed under S	vith rule 7 of Section 133 of	
1 T 2 T 3 T C 3 T C 4 T 5	perations he above said financial results were reviewed by the Audit Committee he Statutory Auditors have carried out limited review of the Unaudite he Statements is prepread in accordance with the requirement of <i>I</i> ompanies (Accounts) Rules, 2014. here results have been prepared in accordance with the Indian Accou- ompanies Act, 2013 read with Companies (Indian Accounting Standard he Company has no reportable business segment. Hence, separate <i>I</i> segment Reporting ¹ is not required.	and then approv d Results of the C Accounting Stand unting Standard (ds) Rules as amen nformation for su	ed by the Board of ompnay for the Qu rads (AS) specifie referred to as "Ind ded from time to t egment wise discl	arter and Half yea d under section : I AS") 34 - Interim time. osure is given in	nr ended 30/09/2023. 133 of the Compnaies P Financial Reporting accordance with the r	Act, 2013 read v prescribed under S requirements of 1	vith rule 7 of Section 133 of nd AS (AS) 10	
1 T 2 T 3 T C 3 T C C 3 T C 3 T C C C C C C C C C C C C C	perations he above said financial results were reviewed by the Audit Committee he Statutory Auditors have carried out limited review of the Unaudite he Statements is prepread in accordance with the requirement of <i>I</i> mapanies (Accounts) Rules, 2014. here results have been prepared in accordance with the Indian Account ompanies Act, 2013 read with Companies (Indian Accounting Standard he Company has no reportable business segment. Hence, separate i gegment Reporting' is not required.	and then approv d Results of the C Accounting Stand unting Standard (ds) Rules as amen nformation for su	ed by the Board of ompnay for the Qu rads (AS) specifie referred to as "Ind ded from time to t egment wise discl	arter and Half yea d under section : I AS") 34 - Interim time. osure is given in	nr ended 30/09/2023. 133 of the Compnaies P Financial Reporting accordance with the r	Act, 2013 read v prescribed under S requirements of 1	vith rule 7 of Section 133 of nd AS (AS) 10	
or otes: 1 T 2 T 3 T 3 T 4 T 5 St	perations the above said financial results were reviewed by the Audit Committee the statutory Auditors have carried out limited review of the Unaudite the Statutory Auditors have carried out limited review of the Unaudite the Statements is prepread in accordance with the Indian Account mapanies (Account) Rules, 2014. Hese results have been prepared in accordance with the Indian Accounting Standart the Company has no reportable business segment. Hence, separate i segment Reporting' is not required. tatement of Assets and Liabilities and cashflow statement as on 30th me as as first year of consolidation.	and then approv d Results of the C Accounting Stand unting Standard (ds) Rules as amen nformation for s September 2023 i	ed by the Board of ompnay for the Qu rads (AS) specifie referred to as "Ind ded from time to t egment wise discl is enclosed herewi	arter and Half yea d under section : I AS") 34 - Interim ime. osure is given in th. For the consol	or ended 30/09/2023. 133 of the Compnales Financial Reporting accordance with the s idated financials state	Act, 2013 read v prescribed under S requirements of 1 ments company ha	vith rule 7 of Section 133 of nd AS (AS) 10 as not prepaid	
oj otes: 1 7 2 3 7 3 7 3 7 3 7 5 5 7 7	perations he above said financial results were reviewed by the Audit Committee he Statutory Auditors have carried out limited review of the Unaudite he Statements is prepread in accordance with the requirement of <i>I</i> mapanies (Accounts) Rules, 2014. here results have been prepared in accordance with the Indian Account ompanies Act, 2013 read with Companies (Indian Accounting Standard he Company has no reportable business segment. Hence, separate i gegment Reporting' is not required.	and then approv d Results of the C Accounting Stand dis) Rules as amen nformation for s September 2023 I red/reclassified 1	ed by the Board of ompnay for the Qu rads (AS) specifie referred to as "Ind ded from time to to agment wise discl s enclosed here wi wherever necessa	arter and Half yes d under section : I AS*) 34 - Interim time. osure is given in th. For the consol y, to make them	ar ended 30/09/2023. 133 of the Compnales Financial Reporting j accordance with the : idated financials state comparable.The figure	Act, 2013 read v prescribed under S requirements of 1 ments company hi es for quarter end	vith rule 7 of Section 133 of nd AS (AS) 10 as not prepaid ed September	

and fair view of its affiars. L

 ZPS of the previous Periods are adjusted due to company has during the year has issued the bonus shares. So, effect of the same shall be incorporated in the calculation of EPS as per the Accounting Standard 20° Earnings Per Share'.
 8 As required by para 32 of IND AS 101, net profit reconciliation between the figuers reported under the previous GAAP and IND-AS is as under. ī

As required by para 52 or IND AS 101, het profit reconclusion between the righers reported under the previous GAAP and IND-AS is as under.					
(i) Equity Reconciliation:-					Rs. In Lakhs
Particular				31-03-22	01-04-22
Equity As Per IGAAP				1,840.58	593.45
 Add/(Less): Ind AS Adjustment				.,	
Impact of any Other Adjustments					
Equity As Pet Ind-AS			1,840.58	593.45	
(i) Reconciliation Profit & Loss:-					Rs. In Lakhs
Particular				For the Quarter Ended 30/07/2022	For the Year Ended 31/03/2023
Net Income/(loss) As Per IGAAP				15.41	170.02
Add/(Less): Ind AS Adjustment					
Impact on Other Comprehensive Income					
Net Income/(loss) As Per Ind-AS				15.41	170.02

For, Sprayking Agro Equipment Limited

HITESH Understanding PRAGAINERA CONSUME DUDHAGARA CONSUME Hitesh Dudhagara Managing Director DIN: 00414604

CIN: L29219GJ2005PLC045508 Registered Office:Plot No. 4009 & 4010, GIDC, Phase IIIDared Jamnagar, Udyognagar, Jamnagar, Kalavad, Gujarat, India, 361004

Website: www.spraykingagro.com Statement of Unaudited Consolidated Assets and Liabilities as on 30th September,2023

	Statement of Unaudited Consolidated Assets an			(Rs. In Lakh)
	Particulars		Year Ended	For the Period
		30-09-2023	31-03-2023	31-03-2023
A	Date of start of reporting period	01-04-2023	01-04-2022	01-04-2022
B	Date of end of reporting period	30-09-2023	31-03-2023	01-01-2022
C	Report	Consolidated	Standalone	Standalone
D	Whether results are audited or unaudited	Unaudited	Audited	Unaudited
1	ASSETS			
a)	Non-current assets Property, Plant and Equipment	1,811.99	54.60	23.86
a) b)	Capital work-in-progress	-	-	23.80
c)	Investment Property		_	
d)	Goodwill	114.19	-	-
e)	Other Intangible assets		-	-
f)	Intangible assets under development	-	-	-
, g)	Biological Assets other than bearer plants	-	-	-
h)	Investments accounted for using equity method	-	-	-
i)	Financial Assets	-	-	-
(i)	Investments	12.84	-	-
(ii)	Trade receivables	-	-	-
(111)	Loans	-	-	-
(iv)	Security Deposits	165.62	27.13	13.17
i)	Deferred tax assets (net)	0.06	1.15	2.17
j)	Other non-current assets	-	-	-
2	Current assets	-	-	-
a)	Inventories	2,178.95	349.92	19.64
b)	Financial Assets	-	-	-
	Investments	-	-	-
	Trade receivables	1,983.41	915.01	935.12
	Cash and cash equivalents Bank balances other than Cash and cash equivalents	26.33	1.17	40.13
	Short Term Loans & Advances	5,238.35	1,323.55	- 135.83
	Others	J,238.33	-	100.00
c)	Current Tax Assets (Net)	-	-	-
, d)	Other current assets	-	-	-
3	Non-current assets classified as held for sale	-		
	Total Assets	11,531.74	2,672.53	1,169.92
	EQUITY & LIABILITIES:			
	Equity			
a)	Equity Share capital	1,256.79	634.08	317.28
b)	Other Equity	1,845.76	1,840.58	593.45
	Liabilities	-	-	-
1)	Non-Current Liabilities	-	-	-
a)	Financial Liabilities	-	-	-
(i)	Long Term Borrowings	295.17	12.15	=
(ii)	Trade payables	-	-	-
(iii)	Other financial liabilities (other than those specified in item (b), to be	-	-	-
L.1	specified)			
b)	Provisions Deferred tax liabilities (Net)	-	-	-
c) d)	Deferred tax liabilities (Net) Deferred government grants (non current)	-	-	-
u) e)	Other non-current liabilities	-		-
2)	Current liabilities		-	-
2) a)	Financial Liabilities	_	-	-
(i)	Short Term Borrowings	4,628.01	117.67	-
(ii)	Trade payables	-	-	-
	Total Outstanding Dues of creditors micro and small enterprise	-	-	-
	Total Outstanding Dues of creditors other than micro and small	035 63	1.4.45	343.04
	enterprise	935.62	14.45	242.94
(iii)	Other financial liabilities	-	-	
a)	Provisions	13.95	-	2.69
b)	Income/Current Tax Liabilities (Net)	213.53	34.74	12.15
c)	Other current liabilities	2,342.92	18.86	1.41
	Total Liabilities	11,531.74	2,672.53	1,169.92

For, Sprayking Agro Equipment Limited

HITESH PRAGAJISHIA DUCHAGAAA Hitesh Dudhagara Managing Director DIN: 00414604

CIN: L29219GJ2005PLC045508

Registered Office:Plot No. 4009 & 4010, GIDC, Phase IIIDared Jamnagar, Udyognagar, Jamnagar, Kalavad, Gujarat, India, 361004 Website: www.spraykingagro.com

Statement of Unaudited Consolidated Cash Flow Statement for the half year ended September 30, 2023

	t for the half year ended Septen As on	As on
	30th September, 2023	30th September, 2022
Particulars	Consolidated	Standalone
	Rs. In Lakhs	Rs. In Lakhs
. Cash flow from operating activities	NS: III EURIS	NS. III EUKIIS
Profit before Tax	529,36	19.37
Adjustments for:	525.30	19.3
Depreciation and amortisation	77.28	3.12
Interest Income	0.11	0.0
Minority Interest	(243.43)	0.0
Finance costs	(243.43) 44.10	0.0
Finance costs	44.10	-
Operating profit / (loss) before working capital changes	407.42	23.8
Movements in Working Capital		
(Increase) / Decrease Inventories	(804.87)	(31.4
(Increase) / Decrease Short-term loans and advances	(2,405.35)	(256.4
Increase / (Decrease) Trade payables	727.47	(188.9
(Increase) / Decrease Trade Receivables	(328.00)	306.8
Increase / (Decrease) Short Term Provisions	7.17	(12.2
Increase / (Decrease) Deposits	(71.48)	
Increase / (Decrease) Other current liabilities	1,157.26	(0.9
Net Cash Generated/(Used in) Operations	(1,717.80)	(183.1
Direct Taxes Paid including for past years	(80.69)	
Net cash flow from / (used in) operating activities (A)	(1,391.07)	(159.2
. Cash flow from Investing activities		
Interest received	0.11	-
Purchase of Fixed Assets	(41.66)	(17.2
Goodwill Generated due to acquisition	(114.19)	,
Purchase of Investments	(510.00)	_
	(,	
Net cash flow from / (used in) investing activities (B)	(665.74)	(17.2
. Cash flow from financing activities		
Finance cost	(44.10)	(1.4
Increase / (Decrease) Long Term Borrowings	140.63	22.5
Increase / (Decrease) Short Term Borrowings	1,985.44	117.0
Net cash flow from / (used in) financing activities (C)	2,081.97	138.1
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	25.16	(38.3
Cash and cash equivalents at the beginning of the year	1.17	40.1
Cash and cash equivalents at the end of the year *	26.33	1.8
* Comprises:		
(a) Cash on hand	3.02	0.9
(b) Balances with banks		
(i) In current accounts	23.31	0.8
(ii) In deposit accounts		-
<u> </u>	26.33	1.8

For, Sprayking Agro Equipment Limited



Hitesh Dudhagara Managing Director DIN: 00414604





CIN No.: L29219GJ2005PLC045508 Plot No. 4009 & 4010, GIDC, Phase III, Dared, Udyognagar, Jamnagar, Kalavad, Gujarat-361004, INDIA. Mobile: +91 93283 77772, 93284 27772 Email: spraykingagro@yahoo.com, csspraykingagro@gmail.com

ANNEXURE A

Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No.CIR/CFD/CMD/4/2015 dated 9th September, 2015.

Sr. No.	Particulars	Mr. Arvind Trivedi
1.	Reason for change	Appointment
2.	Date of appointment	November 10, 2023
3.	Brief profile	He has completed his Bachelor 's degree in Commerce and has more than 20 years of experience in the field of accounts and Finance and has outstanding experience in technical aspects relating to melting and moulding alloys and scrap valuation. He has been instrumental in assigning labour task force, the work related to testing and quality analysis. He has played a pivotal role in fulfilling the dynamic requirement of different customers globally. He has notable experience in Business-Identing agent.
4.	Term of Appointment	Till ensuing General Meeting
5.	Disclosure of relationships between Directors	Not related to any Directors of the Company

For Sprayking Agro Equipment Limited

HITESH PRAGAJIBHAI DUDHAGARA DUDHAGARA

Hitesh Pragajibhai Dudhagara Chairman & Managing Director DIN: 00414604