

Texmo/Sec/2023-24/20

May 29, 2023

То,	То,
Manager (Listing)	The Corporate Relationship Department
National Stock Exchange of India Ltd	Bombay Stock Exchange Ltd,
Exchange Plaza, 5 th Floor	1 st Floor, New Trading Ring,
Bandra kulra Complex, Bandra (E)	P.J.Tower, Dalal Street,
Mumbai - 400 051	Mumbai - 400 001

<u>Ref: Texmo Pipes and Products Limited (ISIN – INE141K01013), BSE Code- 533164, NSE</u> <u>Symbol – TEXMOPIPES</u>

Sub: Outcome of the Board Meeting of the Company held on May 29, 2023

Dear Sir / Madam,

In terms of Regulation 30 read with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company at its Meeting held today, i.e. on Monday, May 29, 2023, at the registered office of the Company, have considered and approved Audited Financial Results (Standalone and Consolidated) for the Fourth Quarter and Financial Year ended on March 31, 2023.

The Board also takes on record and approved the following decisions as mentioned hereunder:

- 1. Pursuant to Section 148 of the Companies Act, 2013 read with Companies (Cost Records and Audit) Rules, 2014, Board of Directors has appointed M/s Saurabh Parikh & Associates, Cost Accountants, Indore as Cost Auditor of the Company for FY 2023-24.
- Pursuant to provisions of Section 204 of the Companies Act, 2013 read with Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Board of Directors has appointed Mr. Dinesh Kumar Gupta, Company Secretary in Practice, Indore as Secretarial Auditor of the Company for FY 2023-24.
- 3. Pursuant to the provisions of Section 138 of the Companies Act, 2013, Board of Directors has appointed Mrs. Neha Shroff, as Internal Auditor of the Company for FY 2023-24.

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we hereby submit the following:

- 1. Audited Financial Results (Standalone and Consolidated) for the fourth Quarter and Year ended on March 31, 2023.
- 2. Statement of Assets and Liabilities and Cash Flow as at March 31, 2023.
- 3. Auditor's Report on Audited Financial Results (Standalone and Consolidated) for the fourth Quarter and Financial Year ended on March 31, 2023.
- 4. Declaration, pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, stating that report of Auditor with respect to Audited Financial Results (Standalone and Consolidated) for the fourth Quarter and Financial Year ended on March 31, 2023, is with unmodified opinion.



- 5. Brief profile of M/s Saurabh Parikh & Associates, Cost Accountants, Indore as Cost Auditor of the Company for FY 2023-24 as '*Annexure A*'.
- 6. Brief profile of Mr. Dinesh Kumar Gupta, Company Secretary in Practice, Indore as Secretarial Auditor of the Company for FY 2023-24 as '*Annexure B*'.
- 7. Brief Profile of Mrs. Neha Shroff, as Internal Auditor of the Company for FY 2023-24 as 'Annexure C'.

The Meeting of Board of Directors commenced at 02:30 P.M. and concluded at 08:05 P.M.

Kindly take the same on your records.

Thanking you Yours Faithfully

For Texmo Pipes and Products Limited

Ajay Shrivastava Company Secretary and Compliance Officer

Encl: As above.

Phone :0732-355122, Fas: 07325-25373 CIN: L25:00MPp(ellemenpipe.com Standalone Statement of Audited Financial Results For The Quarter A Year Ended 31st March. Quarter ended 3st Quarter e	Plane 41/35-35123 CINC Common Processing Component Common Processing Commences (Commences (Phone :07325-2 Income (i) Value of Sales (i) Value of Sales Less: GST Recovered Revenue from Operati (ii) Other Income TOTAL INCOME (i+i (ii) Other Income TOTAL INCOME (i+i COTAL INCOME (i+i Expenses a) Cost of Materials Con b) Purchases of Stock-in (ii) Other Income Work-in-Progres Inventorie Work-in-Progres Inventorie Work-in-Progres Benefits Ex d) Employee Benefits Ex d) Employee Benefits Ex d) Employee Benefits Ex e) Purchases of Stock-in Conter Expenses f) Depreciation and Amo g) Other Expenses TOTAL EXPENSES Profit before exceptions (i) Short/(Excess) Tax Pr (ii) Deferred Tax (ii) Deferred Tax		the second s				
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d) Employee Benefits Expense $(68, 02)$ $$81, 32$ $$53, 53, 55$ $$2, 289, 84$ 1(c) Finance Costs $320, 22$ $406, 21$ $279, 75$ $1, 292, 55$ $1, 292, 55$ (f) Depreciation and Amortisation Expenses $1, 670, 06$ $2, 918, 60$ $2, 122, 02$ $7, 887, 89$ 8 (g) Other Expenses $1, 670, 06$ $2, 918, 60$ $2, 122, 02$ $7, 887, 89$ 8 (g) Other Expenses $1, 670, 06$ $2, 918, 60$ $2, 122, 02$ $7, 887, 89$ 8 (g) Other Expenses $1, 77, 16$ $1, 77, 16$ $1, 795, 17$ $1, 16$ Profit before exceptional items and tax (1-1) $1, 190, 61$ $515, 19$ $563, 28$ $1, 795, 17$ $1, 16$ Profit before exceptional items and tax (11-1V) $1, 190, 61$ $515, 19$ $563, 28$ $1, 795, 17$ $1, 16$ Exceptional items $1, 200, 95$ $1, 190, 61$ $515, 19$ $563, 28$ $1, 795, 17$ $1, 1$ Profit before exceptional items $1, 190, 61$ $515, 19$ $563, 28$ $594, 22$ $1, 796, 12$ Profit before exceptional items $310, 00$ $515, 19$ $363, 28$ $594, 22$ $1, 774, 12$ I and Expenses $(1, 0, 00)$ $3, 70$ $163, 00$ $163, 00$ $163, 00$ $163, 00$ I cut Tax $(1, 0, 00)$ $3, 70$ $127, 66$ $200, 80$ $116, 774, 60$ $16, 774, 60$ $16, 774, 60$ I cut TaxI cut Tax $104, 190$ $276, 60$ $208, 60$ $(34, 173, 16)$ $1127, 16$ $1127, 16$ $1127, 16$	d) Employee Benefits Expense 608.92 581.32 533.59 2.289.84 1 e) Finance Costs 320.22 406.21 279.75 1.292.55 1.292.55 f) Depreciation and Amortisation Expenses 320.22 466.21 279.75 1.292.55 54.81 g) Other Expenses $1.670.96$ $2.918.60$ $2.122.02$ $7.887.89$ 8 IOTAL EXPENSES I.190.61 515.19 363.28 $1.795.17$ 1 Profit before exceptional items and tax (1-1) $1.190.61$ 515.19 363.28 $1.795.17$ 1 Profit before exceptional items $1.90.61$ 515.19 363.28 $0.132.02$ 54.12 1 Frofit before exceptional items $1.100.61$ 515.19 363.28 $0.125.02$ 54.12 $1.796.17$ 1.1 Frofit before exceptional items $1.00.95$ $0.163.00$ $50.132.02$ $54.43.9$ $59.42.2$ $1.77.4$ $16.34.73$ Profit before exceptional items $0.00.310$ 3.706 17.74 $16.34.73$ $1.63.47.3$ Tax Expenses (f+i+iii) $0.00.95$ $0.01.25.36$ <td></td> <td></td> <td></td> <td></td> <td>(60.400)</td> <td>05.004</td> <td>(1,248.7</td>					(60.400)	05.004	(1,248.7
e) Finance Costs 320.22 (B) Depreciation and Amortisation Expenses 320.25 (102.15) 406.21 (285.25) 279.75 (325.20) 1029.255 (102.20)f) Depreciation and Amortisation Expenses $1.670.96$ $2.918.60$ $2.918.60$ $7.887.89$ 8 g) Other Expenses $1.670.96$ $2.918.60$ $2.122.02$ $7.887.89$ 8 Forfit before exceptional items and tax (1-11) $1.190.61$ 515.19 363.28 $1.795.17$ 1.1 Forfit before exceptional items and tax (1-11) $1.190.61$ 515.19 363.38 $1.795.17$ 1.1 Exceptional Items $1.100.61$ 515.19 363.38 $1.795.17$ 1.1 I contained tax (11-IV) $1.190.61$ 515.19 363.38 594.22 $1.795.17$ 1.1 I contained tax (11-IV) $1.00.06$ 3.70 17.74 $1.200.95$ 54.73 1.774 $1.200.95$ I contrant Tax $1.00.00$ 3.70 17.74 $1.200.95$ 594.22 $1.1.200.95$ $1.7.74$ $1.6.34$ I content Tax $1.00.00$ 3.70 17.74 $1.6.34$ $1.6.34$ $1.7.74$ $1.6.34$ I contained tax $1.1.200.95$ $2.7.66$ $2.9.86$ (34.73) $1.7.74$ $1.6.34$ I contained tax $1.9.36$ $2.7.66$ $2.9.86$ (34.73) $1.7.74$ $1.6.34$ I contained tax $1.7.14$ $1.9.99$ $2.7.66$ $2.9.86$ (34.73) I contained to the period (V-V1) $1.9.36$ $2.7.66$ $2.9.80$ <td< td=""><td>e) Finance Costs$320.32$$406.21$$279.75$$1.292.55$f) Depreciation and Amortisation Expenses$26.81$$285.25$$352.20$$1.02.27$g) Other Expenses$1.670.96$$2.918.66$$2.122.02$$7.877.89$$8$IOTAL EXPENSES$1.670.96$$2.918.66$$2.122.02$$7.877.89$$8$Frofit before exceptional items and tax (1-1)$1.190.61$$515.19$$36.3.28$$1.795.17$$1.1$Frofit before exceptional items$1.200.95$$1.200.95$$8.61.32.02$$54.32.02$$54.32.02$$54.32.02$Frofit before exceptional items$1.200.95$$1.200.95$$1.795.17$$1.1$Tax Expense$1.200.95$$515.19$$36.3.28$$59.4.22$$1.1.200.95$Profit before tax (11-1V)$10.34$$515.19$$36.3.28$$59.4.22$$1.1.200.95$Tax Expense$1.0.34$$515.19$$36.3.28$$59.4.22$$1.1.200.95$Instruct Tax$1.0.300$$10.34$$515.19$$36.3.28$$59.4.22$$1.1.200.95$Tax Expenses$1.10.40$$1.0.34$$3.70$$17.74$$16.34$Instruct Tax$1.0.300$$0.00$$3.70$$17.74$$16.34$Instruct Tax$1.0.300$$2.7.66$$(2.0.86)$$(3.4.73)$Instruct Tax$1.0.300$$3.70$$17.74$$16.34$Instruct Tax$1.0.49$$2.7.66$$(2.0.86)$$(3.4.73)$Instruct Tax$1.0.41$$1.0.41$$1.0.41$$1.1.74$</td><td></td><td></td><td>608.92</td><td>581.32</td><td>533.59</td><td>2 289 84</td><td>1 781 6</td></td<>	e) Finance Costs 320.32 406.21 279.75 $1.292.55$ f) Depreciation and Amortisation Expenses 26.81 285.25 352.20 $1.02.27$ g) Other Expenses $1.670.96$ $2.918.66$ $2.122.02$ $7.877.89$ 8 IOTAL EXPENSES $1.670.96$ $2.918.66$ $2.122.02$ $7.877.89$ 8 Frofit before exceptional items and tax (1-1) $1.190.61$ 515.19 $36.3.28$ $1.795.17$ 1.1 Frofit before exceptional items $1.200.95$ $1.200.95$ $8.61.32.02$ $54.32.02$ $54.32.02$ $54.32.02$ Frofit before exceptional items $1.200.95$ $1.200.95$ $1.795.17$ 1.1 Tax Expense $1.200.95$ 515.19 $36.3.28$ $59.4.22$ $1.1.200.95$ Profit before tax (11-1V) 10.34 515.19 $36.3.28$ $59.4.22$ $1.1.200.95$ Tax Expense $1.0.34$ 515.19 $36.3.28$ $59.4.22$ $1.1.200.95$ Instruct Tax $1.0.300$ 10.34 515.19 $36.3.28$ $59.4.22$ $1.1.200.95$ Tax Expenses $1.10.40$ $1.0.34$ 3.70 17.74 16.34 Instruct Tax $1.0.300$ 0.00 3.70 17.74 16.34 Instruct Tax $1.0.300$ $2.7.66$ $(2.0.86)$ $(3.4.73)$ Instruct Tax $1.0.300$ 3.70 17.74 16.34 Instruct Tax $1.0.49$ $2.7.66$ $(2.0.86)$ $(3.4.73)$ Instruct Tax $1.0.41$ $1.0.41$ $1.0.41$ $1.1.74$			608.92	581.32	533.59	2 289 84	1 781 6
10 Depreciation and Amortisation Expenses 268.81 285.25 325.20 1082.97 325.20 1082.97 325.20 1082.97 387.89 8 g Other Expenses $1.670.96$ $2.918.60$ $2.918.60$ $2.122.02$ $7.887.89$ 8 $FOTAL EXPENSES$ $1.671.394$ $1.671.394$ $6.2132.02$ $7.887.89$ 8 $FOTAL EXPENSES$ $1.5490.57$ $1.670.96$ $2.918.60$ $2.0152.16$ $1.020.95$ 5.4 $Profit before exceptional items and tax (1-II)1.190.61515.19363.281.795.171.1Fortit before exceptional items1.190.61515.19363.281.795.171.1Fortit before tax (11-IV)1.190.61515.19363.28594.221.795.171.1Fortit before tax (11-IV)1.0.341515.19363.28594.221.710 Store tax (11-IV)1.0.341515.19363.28594.221.710 Store tax (11-IV)1.0.341515.19363.28594.221.110 Store tax (11-IV)10.341515.19515.19500.00500.0010 Store tax (11-IV)10.341515.19515.10502.00107.7410 Store tax (11-IV)10.34127.6620.86110.34731.110 Store tax (11-IV)10.1210.41.9927.6620.861(34.73)10 Store tax (11-IV)10.1210.12.18481.61<$	f) Depreciation and Amortisation Expenses 268.81 28.52 355.20 1082.97 g) Other Expenses $1,670.96$ $2,918.60$ $2,112.02$ $7,887.89$ 8 Profit before exceptional items and tax (1-11) $1,190.61$ 515.19 363.28 $2,132.02$ 54.17 $1,155.16$ Profit before exceptional items and tax (1-11) $1,190.61$ 515.19 363.28 $1,795.17$ $1,155.16$ Profit before exceptional items and tax (1-11) $1,190.61$ 515.19 363.28 594.22 $1,155.16$ Profit before exceptional items $1,200.95$ 515.19 363.28 594.22 $1,150.05$ Profit before exceptional items $1,03.41$ 515.19 363.28 594.22 $1,150.05$ Profit before exception for earlier years $0,00$ $3,70$ $127,00$ 500.00 (10) Short(Excess) Tax Provision for earlier years $0,00$ $3,70$ $17,74$ $16,34$ (10) Deferred Tax 104.499 27.66 (20.86) (34.73) (10) Deferred Tax 104.10 125.00 300.00 (34.73) (10) Tax Exponses (i+fi+iii) 104.409 27.66 (20.86) (34.73) (11) for the period (V-V1) 20.83 214.40 112.61 $1,17,14$ (11) for the period (V-V1) 275.35 320.83 241.40 112.61 (11) for the period (V-V1) 275.35 320.83 241.40 112.61			320.22	406.21	77975	1 707 55	2 200
g) Other Expenses 1,670.96 2,918.60 2,122.02 7,887.89 8 TOTAL EXPENSES 15,490.57 20,152.16 16,713.93 62,132.02 54 Profit before exceptional items and tax (1-11) 1,190.61 515.19 363.28 1,795.17 1 Exceptional items 1,200.95 - - 1,200.95 - 1,795.17 1 Exceptional items 1,100.61 515.19 363.28 594.22 1 1 Tax Expenses 10.01 Urrent Tax 10.340 515.19 363.28 594.22 1 Tax Expenses 10.00 163.00 163.00 163.00 500.00 163.46 163.47 1 Tax Expenses 10.10 before tax (11-1V) 0.00 3.70 177.4 16.34	g) Other Expenses $1,670,96$ $2,918,60$ $2,122,02$ $7,887,89$ 8 TOTAL EXPENSES $1,670,96$ $5,190,57$ $2,132,16$ $1,73,31$ $6,133,03$ $54,13,210$ $54,13,210$ $54,13,210$ $54,13,210$ $54,13,210$ $54,13,210$ $54,13,210$ $54,13,210$ $54,13,210$ $54,13,210$ $54,13,210$ $54,13,210$ $54,13,210$ $54,13,210$ $54,13,210$ $54,13,210$ $1,1,10,11,10,11,10,11,10,11,10,10,11,10,10$		Expenses	268.81	285.25	325.20	1 082 97	0.000
TOTAL EXPENSETOTAL EXPENSE $1,200.05$ $1,5,490.57$ $20,152.16$ $1,0.713.93$ $0,0.023.023.02$ $0,0.023.020.023.023.023.023.023.023.023.02$	$\begin{array}{ c c c c c c c c c c c c c c c c c c c$			1.670.96	2 918 60	CU CC1 C	00 000 0	
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Exceptional Items $1.200.95$ $ 1.200.95$ $1.200.95$ Profit before tax (III-IV) 7 Exceptional Items $1.200.95$ $ 1.200.95$ $1.200.95$ Tax Expenses (10.34) 515.19 363.28 594.22 1.1 Tax Expenses (10.34) 310.00 163.00 125.00 500.00 (i) Short/(Excess) Tax Provision for earlier years 0.00 3.70 17.74 16.34 (ii) Deferred Tax (10.41) 25.66 (20.86) (34.73) Total Tax Expenses (i+ii+iii) 256.01 194.36 (216.35) (34.73) Net Profit for the period (V-V1) 20.83 220.83 241.40 112.61 1	Exceptional Items 1,200.95 $ -$		nd tax (I-II)	1.190.61	515.19	96379	20.701,20	24,008.1
Exceptional Items1,200.95 $ -$ <td>Exceptional Items$1,200.95$$1,200.95$$1,200.95$Profit before tax (III-IV)$(10.34)$$515.19$$363.28$$594.22$$1$Tax Expenses$(10.34)$$515.19$$363.28$$594.22$$1$Tax Expenses$(10.34)$$515.19$$363.28$$594.22$$1$Tax Expenses$(10.1)$ Current Tax$310.00$$163.00$$163.00$$1774$$(16.34)$(i) Short/(Excess) Tax Provision for earlier years$0.00$$3.70$$1774$$(16.34)$(ii) Deferred Tax$(101)$ Laferred Tax$27.66$$(20.86)$$(34.73)$Net Profit for the period (V-V1)$26.6.01$$(275.35)$$320.83$$241.40$$112.61$$1$</td> <td></td> <td></td> <td></td> <td></td> <td>07.000</td> <td>(1.66),1</td> <td>1,908.8</td>	Exceptional Items $1,200.95$ $ 1,200.95$ $1,200.95$ Profit before tax (III-IV) (10.34) 515.19 363.28 594.22 1 Tax Expenses (10.34) 515.19 363.28 594.22 1 Tax Expenses (10.34) 515.19 363.28 594.22 1 Tax Expenses (10.1) Current Tax 310.00 163.00 163.00 1774 (16.34) (i) Short/(Excess) Tax Provision for earlier years 0.00 3.70 1774 (16.34) (ii) Deferred Tax (101) Laferred Tax 27.66 (20.86) (34.73) Net Profit for the period (V-V1) $26.6.01$ (275.35) 320.83 241.40 112.61 1					07.000	(1.66),1	1,908.8
Profit before tax (III-IV) (10.34) 515.19 363.28 594.22 1 Tax Expenses (10.34) 515.19 363.28 594.22 1 Tax Expenses (10.36) (10.36) (10.36) (10.36) (10.36) (10.36) (i) Current Tax (10.16) (10.00) 3.70 (17.74) (16.34) (ii) Short/(Excess) Tax Provision for earlier years $(.000)$ 3.70 (17.74) $(.6.36)$ $(.10)$ Deferred Tax $(.10)$ 27.66 $(.20.86)$ $(.34.73)$ Total Tax Expenses (i+ii+iii) $(.12)$ $(.12)$ $(.12)$ $(.12)$ Net Profit for the period (V-VI) $(.275.35)$ $(.275.35)$ $2.21.88$ $4.81.61$ Net Profit for the period (V-VI) $(.275.35)$ $(.275.35)$ $2.14.40$ $(.112.61)$	Profit before tax (111-1V)(10.34) $515,19$ 363.28 594.22 1 Tax ExpensesTax Expenses(i) Current Tax(ii) Short/(Excess) Tax Provision for earlier years $3.10.00$ 163.00 125.00 500.00 (iii) Short/(Excess) Tax Provision for earlier years 0.00 3.70 17.74 16.34 (iii) Deferred Tax 0.00 27.66 (20.86) (34.73) (1iii) Deferred TaxTotal Tax Expenses (i+i+iii) 194.36 121.88 481.61 Net Profit for the period (V-V1) 0.00 3.70 320.83 241.40 112.61 1			1,200.95		1	1.200.95	
Tax ExpensesTax Expenses163.00163.00125.00500.00(i) Current Tax 310.00 3.70 17.74 500.00 (ii) Short/(Excess) Tax Provision for earlier years 0.00 3.70 17.74 500.00 (iii) Deferred Tax 27.66 (20.86) (34.73) (iii) Deferred Tax 194.36 121.88 481.61 Net Profit for the period (V-V1) 320.83 241.40 112.61	Tax Expenses Tax Expenses (i) Current Tax 310.00 163.00 153.00 125.00 500.00 (ii) Short/(Excess) Tax Provision for earlier years 0.00 3.70 17.74 16.34 (iii) Deferred Tax 0.00 3.70 17.74 16.34 (iii) Deferred Tax 27.66 (20.86) (34.73) Total Tax Expenses (1+ii+iii) 194.36 121.88 481.61 Net Profit for the period (V-V1) 275.65 320.83 241.40 112.61 1			(10.34)	515.19	363.28	594.22	1 968 8
(1) Current Lax 310.00 163.00 125.00 500.00 (ii) Short/(Excess) Tax Provision for earlier years 0.00 3.70 17.74 500.00 (iii) Deferred Tax 0.00 3.70 17.74 16.34 (iii) Deferred Tax 0.00 27.66 (20.86) (34.73) Total Tax Expenses (i+ii+iii) 194.36 121.88 481.61 Net Profit for the period (V-VI) 320.83 241.40 112.61 1	(1) Current 1ax $310,00$ $163,00$ $125,00$ $500,00$ (ii) Short/(Excess) Tax Provision for earlier years 0.00 3.70 $17,74$ 16.34 (iii) Deferred Tax 0.00 3.70 $17,74$ 16.34 (iii) Deferred Tax $(44,99)$ 27.66 (20.86) (34.73) Total Tax Expenses (i+ii+iii) 265.01 194.36 121.88 481.61 1 Net Profit for the period (V-V1) 80.60 (275.35) 320.83 241.40 112.61 1							
(II) Short/Lexcess) Tax Provision for earlier years 0.00 3.70 17.74 16.34 (III) Deferred Tax (14.99) 27.66 (20.86) (34.73) (III) Deferred Tax (14.99) 27.66 (20.86) (34.73) Total Tax Expenses (i+ii+iii) (14.99) 27.66 (21.88) (34.73) Net Profit for the period (V-VI) (275.35) 320.83 241.40 112.61 1	(II) Short/Lexcess) Tax Provision for earlier years 0.00 3.70 17.74 16.34 (III) Deferred Tax (11) Deferred Tax (14199) 27.66 (20.86) (34.73) Total Tax Expenses (i+ii+iii) 265.01 194.36 121.88 481.61 1 Net Profit for the period (V-VI) 265.01 27.65 221.83 241.40 112.61 1			310.00	163.00	125.00	500.00	525.0
(III) Deterred 1ax (111) Deterred 1ax (20.86) (34.73) Total Tax Expenses (i+ii+iii) 265.01 194.36 (20.86) (34.73) Net Profit for the period (V-VI) 265.01 194.36 121.88 481.61 1,	$\begin{array}{c c c c c c c c c c c c c c c c c c c $		or earlier years	00.00	3.70	17.74	16.34	17.74
Total 1at Expenses (1+11+11) 265.01 194.36 121.88 481.61 Net Profit for the period (V-V1) 2 275.35 320.83 241.40 112.61 1,	Total 1at Expenses (1+11+11) 265.01 194.36 121.88 481.61 Net Profit for the period (V-V1) 2 275.35) 320.83 241.40 112.61 1,			(44.99)	27.66	(20.86)	(34.73)	(34.81)
241.40 [12.61]	Accordance period (V-VI) Control (275.35) 320.83 241.40 112.61 1		ones & P.	265.01	194.36	121.88	481.61	507.93
XIV. MMART	* MA		Le le	(275.35)	320.83	241.40	112.61	1,460.92
	*		March Christian Christian	tat				

Regd. Office: 98, Bahadarpur Road, Burhanpur (M.P.) 450 331

CIN: L25200MP2008PLC020852

Phone :07325-255122, Fax: 07325-253273 Email: texmopipe@texmopipe.com Website:https://texmopipe.com

Standalone Statement of Assets and Liabilities

	Particulars	As at 31st March, 2023 (Audited)	As at 31st March, 2022 (Audited)
A	ASSETS		
	1 <u>Non-Current Assets</u>		
	(a) Property, Plant and Equipment	12 701 16	10.000
	(b) Right-of-Use Assets	12,791.16	12,980.0
	(c) Capital Work-In-Progress	1,059.53	1,252.
	(d) Investment Property	19.57 38.44	6.8
	(e) Intangible Assets Other than Goodwill	4.73	38.4
	(f) Financial Assets	4.75	7.
	i) Investments	607 70	
	ii) Loans	607.70	1,162.1
	(g) Other Non-Current Assets	125.06	584.9
	Total Non-Current Assets	425.06	511.4
		14,946.18	16,543.2
1	2 <u>Current Assets</u>		
	(a) Inventories	7.065.26	
	(b) Financial Assets	7,065.36	6,395.4
	i) Trade Réceivables	5 (11.14	
	ii) Cash and Cash Equivalents	• 5,614.46	4,484.7
	iii) Bank Balances other than cash and cash equivalents	61.98	14.3
	(c) Other Current Assets	804.98	996.8
	Total Current Assets	2,195.66	2,167.7
		15,742.43	14,059.1
	TOTAL ASSETS(1+2)	30,688.61	30,602.32
			7
	EQUITY AND LIABILITIES		
	EQUITY		
	(a) Share Capital	2,919.50	2,919.50
	(b) Other Equity	15,768.92	15,621.59
	TOTAL EQUITY	18,688.42	18,541.09
	LIABILITIES		10,5 11.09
1	Non-Current Liabilities		
	(a) Financial Liabilities		
	i) Borrowings	1,345.75	1 747 22
	ii) Lease Liabilities	1,087.00	1,747.22
	(b) Deferred Tax Liabilities (Net)	1,590.15	1,215.09 1,624.88
	(c) Other Non-Current Liabilities	567.84	1,624.88 551.10
			2010
	Total Non-Current Liabilities	4,590.74	5,138.29

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Current Liabilities		
(a) Financial Liabilities		1
i) Borrowings	451.67	722.61
ii) Lease Liabilities	128.09	97.09
iii) Trade Payables	120.07	97.05
-Total Outstanding Dues of Micro & Small Enterprises	417.75	843.59
-Total Outstanding Dues of Others	4,365.57	3,748.77
iv) Other Financial Liabilities		0.38
(b) Other Current Liabilities	1,643.06	1,163.02
(c) Provisions	241.99	222.53
(d) Current Tax Liabilities (Net)	161.33	124.95
Total Current Liabilities	7,409.45	6,922.94
TOTAL LIABILITIES (1 + 2)	12,000.19	12,061.23
TOTAL EQUITY AND LIABILITIES (B+C)	30,688.61	30,602.32

Notes :

1

- The above results have been reviewed by the Audit Committee and taken on record by the Board of Directors in its meeting held on 29th May, 2023
- 2 The Statutory Auditors of the Company have carried out a Audit of the Result for the Quarter and Year ended on 31st March, 2023. The Management has excercised necessary due diligence to ensure that such financial results provide a true & fair view of the affairs of the Company.
- 3 The Financial Results are prepared in accordance with Indian Accounting Standards ('Ind AS') notified under section 133 of the Companies Act, 2013 read together with the Companies (Indian Accounting Standards) Rules, 2015 (as amended).
- 4 The Company is primarily engaged in business of plastic products which constitute a single reportable segment in accordance with IND AS 108 "Segment reporting."
- 5 The previous year figures have been regrouped/reclassified wherever necessary to make them comparable with the current year figures.

Burhanpur, May 29th, 2023



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For and on behalf of Board of Director of For Texmo Pipes and Products Ltd.

Rashmi Agrawal Chairperson & Whole Time Director DIN: 00316248

Standalone Statement of Cash Flows for the year ended 31st March, 2023

Sno.	Particulars	Year ended 20	31st March, 23	Year ended 20	
ν.	CASH FLOW FROM OPERATING ACTIVITIES				
	Profit before Tax		594.22		1,968.8
	Adjustments for :		001.22		1,000.0
	Depreciation and Amortization Expense	1 0 9 2 0 7		010.00	
	Interest on Lease Liabilities	1,082.97 113.72		819.29	
	Other Finance Costs			63.95	
	Bad Debts	1,178.83		822.64	
	Provision for Impairment of Debtors	- 18.88		556.10	
	Interest Income			67.04	
	Net Loss/(Gain) on Sale of Assets	(53.97)		(91.40)	
	Remeasurement of Defined Benefit Plans	0.33 34.72	2,375.49	(1.31)	0.047.0
		J4.7Z	2,375.49	11.66	2,247.99
	Operating Profit before Working Capital Changes		2,969.72		4,216.84
	Net change in:		×	-	
	Inventories	(669.96)		(833.86)	
	Trade Receivables	(1,148.61)		(681.08)	
	Other Financial Assets	191.91		(69.66)	
-	Other Current Assets	(27.94)		1,664.29	
	Financial Liabilities	190.96		262.64	
	Other Current Liabilities	480.04		(160.90)	
	Short Term Provisions	19.46	(964.16)	(49.82)	131.61
	Cash generated from/ (used in) Operations		2,005.56		4,348.44
	Direct Taxes Paid (Net)		(479.97)		(553.15
	Net Cash generated from/ (used in) Operating Activities		1,525.59		3,795.30
	CASH FLOW FROM INVESTING ACTIVITIES				10 an
	Purchase of Property, Plant and Equipment and Intangibles		(716.47)		(0.000.00
	Sale/ Disposals of Property, Plant and Equipment		4.34	×	(2,639.32
	Movement in Non Current Investments		554.43		26.95
21	Movement in Long Term Advances		584.97		2.70
	Movement in Deposits		86.43		(140.80
	Interest Received		53.97		91.40
-	Net Cash generated from/ (used in) Investing Activities		567.68		11 J
			567.68		(2,659.08
	CASH FLOW FROM FINANCING ACTIVITIES	s, 4			
	Proceeds from issue of Preferential Equity Shares	-	_		0.4
	(Repayment)/Proceeds of Long-term Borrowings	5. S.	(401.47)		1,155.86
	(Repayment)/Proceeds from Short term Borrowings		(270.94)		(1,457.98
	(Repayment)/Proceeds of Other Non Current Borrowings		16.74		116.17
	(Repayment)/Proceeds of Other Current Financial Liabilities		(0.38)		(0.29
	Payment of Lease Liabilities including Interest thereon		(210.81)		(123.30
	Finance Costs		(1,178.83)		(822.64
	Net Cash generated from/ (used in) Financing Activities	Des & P	(2,045.69)		(1,132.19
		18	(,,,,,		(1,102.19

Standalone Statement of Cash Flows for the year ended 31st March, 2023 (Contd...)

Sno.	Particulars	Year ended 31st March, 2023	[₹ in Lakhs] Year ended 31st March, 2022
	NET CHANGE IN CASH AND CASH EQUIVALENTS [A+B+C]	47.58	4.03
	Cash and cash equivalents at the beginning of the year	14.39	10.36
	Cash and cash equivalents at the end of the year	61.98	14.39
	Components of cash and cash equivalents as at the year end :		
	Balance with Banks in Current Accounts	46.99	5.72
	Cash on Hand	14.98	8.67
	Cash and cash equivalents at the end of the year	61.98	14.39

For and on behalf of Board of Director of Texmo Pipes and Products Ltd.

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Burhanpur, May 29th, 2023



Rashmi Agrawal Chairperson & Whole Time Director DIN: 00316248



M/s. Anil Kamal Garg & Company

CHARTERED ACCOUNTANTS

"Kamal Kripa", 97, Jaora Compound, Indore - 452 001 (M.P.) Phone : 0731-2700940, 2704354

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

To, The Board of Directors of TEXMO PIPES AND PRODUCTS LIMITED

Report on the Audit of Standalone Financial Results

Opinion

We have audited the accompanying standalone financial results of **TEXMO PIPES AND PRODUCTS LIMITED** ("the Company") for the quarter and year ended March 31st, 2023 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards (Ind AS) and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter and year ended March 31st, 2023.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditors' Responsibilities for the Audit of the Standalone Financial Results" section of our report.



Contd..2

We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the annual standalone financial statements for the year ended March 31st, 2023. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditors' Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will alway access a material misstatement when it exists.



Contd..3

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Standalone Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on the complete set of Standalone financial Statements on whether the company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.



Contd...4

• Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

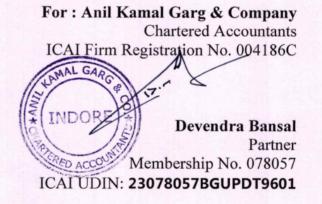
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Statement includes the results for the quarter ended March 31st, 2023 being the balancing figure between the audited figures in respect of the full financial year ended March 31st, 2023 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Our opinion on the same is not modified in respect of the above matter.

Place : Indore Dated : May 29th, 2023



		CIN: L25200MP2008PLC020852	20852			
	Phone :07325-255122, Fax: 07325-253273	Email: texmopipe@texmopipe.com	@texmopipe.com		Website:https://texmonine.com	exmonine.com
	Consolidated Statement of Audited Financial	12 12	Results For The Quarter & Year Ended 31st March, 2023 (Rs. In L	ided 31st March, (Re	h, 2023 (Rs. In Lakhs, except as stated otherwise)	s stated otherwi
Sr. No.	Particulars	Quarter ended 31st March, 2023 4	Quarter ended 31st December, 2022 [Unaudited]	Quarter ended 31st March, 2022 [Audited]	Year ended 31st March, 2023 [Audited]	Year ended 31st March, 2022 IAuditedI
Income (i) Valu	Income (i) Value of Sales	19,554.86	24,164.87	20,002.15	74,828.25	69,152.30
Dave	Less. UST Recovered Bevenue from Onomotions	(2,865.78)	(3,526.84)	(2,958.25)	(10,984.08)	(12,710.77
(ii) O	Accenter from Operations (ii) Other Income	16,689.08 19.46	20,638.03	17,043.90	63,844.17	56,441.53
TOT.	TOTAL INCOME (i+ii)	16.708.54	20.658 2.4	17 068 77	20.00	10.101
II Expenses	Expenses a) Cost of Matariale Commod					
b) Pur	a) Cost of Materials Consumed b) Purchases of Stock-in-Trade	11,914.57	14,313.47	12,123.65	46,204.45	41,054.82
c) Che	() Chantase in Inventoriae of Divisional Coords Official in The Inventorial	01./66	838.08	1,633.77	2,918.94	3,268.02
Work	Vork-in-Progress	(250.09)	. 809.23	(304.03)	455.36	(1,248.79)
d) Em	d) Employee Benefits Expense	608.92	581.33	533.59	2,289.84	1,781.67
e) Fin	e) Finance Costs	320.22	406.20	279.75	1.292.55	886.60
f) Dep	t) Depreciation and Amortisation Expenses	268.81	285.25	325.20	1,082.97	819.29
g) Oth	g) Other Expenses	8,959.61	2,918.60	2,126.06	15,176.54	8,050.58
	TOTAL EXPENSES	22,779.22	20,152.16	16,717.98	69,420.67	54,612.18
	Profit(Loss) before exceptional items and tax (I-II)	(6,070.68)	506.08	350.79	(5,493.48)	1,931.02
TV Except	Exceptional Items	1,200.95		-1	1,200.95	
V Profit VI Tax E	Profit (Loss) before tax (III-IV) Tax Exnenses	(7,271.63)	506.08	350.79	(6,694.43)	1,931.02
	(i) Current Tax	310.00	163.00	125.00	500.00	525.00
(ii) Sh	(ii) Short/(Excess) Tax Provision for earlier years	0.00	3.69	17.74	16.34	17.74
(iii) D((iii) Deferred Tax	(44.99)	27.67	(20.86)	(34.73)	(34.81)
		265.01	194.36	121.89	481.61	507.93
VII Net Pr	Net Profit/ (Loss) for the period (V-VI)	(7,536.64)	311.72	228.90	(7,176.04)	1,423.09

Sr. No.	Particulars	Quarter ended 31st March, 2023	Quarter ended 31st December, 2022	Quarter ended 31st March, 2022	Year ended 31st March, 2023	Year ended 31st March, 2022
		[Audited]	[Unaudited]	[Audited]	[Audited]	[Audited]
VIII	Other Comprehensive Income					-
æ	Items that will not be reclassified to Profit or Loss					
- q	remeasurements of definited benefit plans Items that will be reclassified to Profit or Loss	25.97	2.92	(13.98)	34.72	11.66
-	Exchange Difference on Translation of foreign operations					
XI	Total comprehensive Income/(Loss) for the Period (VII+VIII)	(249.38)	323.75	227.42	147.33	1,472.58
X	Paid-up Equity Share Capital (Face Value Rs.10 per share)	2.919 50	3 010 50	1 010 50	2 010 50	1010 50
NI	Earning per share (of Rs.10/- each)		00.616,2	00.616.7	06.616.7	06.616.2
	(a) Basic (in Rs.)	(0.94)	1.10	0.83	0.39	5.00
	(b) Diluted (in Rs.)	(0.94)	1.10	0.83	0.39	5.00
	<u>Notes :</u>					
	Texmo Pipes and Products Limited ("the Company") in its meeting held on 29th May, 2023.	on 29th May, 2023.				
5	The Statutory Auditors of the Company have carried out a Audit of the standalone financial results for the Quarter and Year ended on 31st March, 2023. The Management has exercised	tandalone financial results f	or the Quarter and Year end	ed on 31st March, 20	23 The Managemen	t has exercised
З	The Financial Results are prepared in accordance with Indian Accountin	ue & tair view of the affairs of the Company, ing Standards ('Ind AS') notified under sect	ex late view of the attains of the Company. Is Standards ('Ind AS') notified under section 133 of the Companies Act 2013 read together with the Communies	the Companies Act	2013 read tooether v	vith the Companies
	(Indian Accounting Standards) Rules, 2015 (as amended).					
4	The Company is primarily engaged in business of plastic products which constitute a single reportable segment in accordance with IND AS 108 "Segment reporting".	i constitute a single reportabl	le segment in accordance w	ith IND AS 108 "Seg	ment renorting".	
Ś	During the year under review, considering the Standalone Audited Financial Statements of its wholly own Foreign Subsidiary Company namely 'Tapti Pipes and Products Ltd., FZF IJAE'	ncial Statements of its wholl	ly own Foreign Subsidiary (Company namely 'Ta	pti Pipes and Produc	IS Ltd., FZE UAE'.
	for the financial year ended 31st March, 2023, has made a provision for i and which was outstanding as on 31st March, 2023, amounting to Rs.621	r impairment of entire loans 21.46 Lakhs. Further, consic	impairment of entire loans and advances, which was given by the company its subsidiary company in earlier years 1.46 Lakhs. Further, considering the financial mostition and net worth of the subsidiary commany as on 31st Marsh	given by the company and net worth of the	/ its subsidiary comp	any in earlier years
	2023, as per its Standalone Audited Financial Statements and considering the fair market value, the company has made further provision of Rs.554.48 Lakhs as on 31st March, 2023 on account of impairment in the value of investment in such subsidiary company, as anomina is its back of account of inpairment in the value of investment in such subsidiary company, as anomina is its back of account of inpairment in the value of investment in such subsidiary company, as anomina is its back of account of inpairment in the value of investment in such subsidiary company account of inpairment in the value of investment in such subsidiary company account of inpairment in the value of investment in such subsidiary company account of the value of investment in such subsidiary company account of the value of investment in such subsidiary company account of the value of investment in such subsidiary company account of the value of investment in such subsidiary company account of the value of investment in such subsidiary company.	ing the fair market value, the	is the fair market value, the company has made further provision of Rs.554.48 Lakhs as on 31st March, 2023 on	er provision of Rs.55	54.48 Lakhs as on 31	st March, 2023 on
	Lakhs are includes in the 'Exceptional Items' of the Standalone Statement	nt of Profit and Loss of the c	of Profit and Loss of the company for the period under review.	ipany. Boun une provi r review.	sions aggregating to	sum of Ks.1175.94
9	Figures of the Quarter ended 31st March 2023 are the bolonoing former	hottines A redic - 1 C				
	of that financial year.	Detween Audited ligures in 1	respect of the full financial	year and published ye	ear to date figures up	to the 3rd Quarter
7	The previous period figures have been regrouped/ reclassified wherever necessary to make them comparable with the current periods' figures.	recessary to make them com	parable with the current per	iods' figures.		
				1	For and on behalf of the Board of Directors of	rd of Directors of
			10		Texmo Pipes	exmo Pipes and Products Ltd.
			1001	due		1 miles
Burhanpur	Burhanpur, May 29th, 2023		18	ψng		Rashmi Agrawal
			Jee	1	Chairperson & WI	Chairperson & Whole Time Director
			5	Texmo		DIN: 00316248

Regd. Office: 98, Bahadarpur Road, Burhanpur (M.P.) 450 331

CIN: L25200MP2008PLC020852

Phone :07325-255122, Fax: 07325-253273 Email: texmopipe@texmopipe.com Website:https://texmopipe.com

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Consolidated Statement of Assets and Liabilities

	Particulars	As at 31st March, 2023 (Audited)	(Rs. In Lakhs As at 31st March, 2022 (Audited)
Α	ASSETS		
	Non-Current Assets		
	(a) Property, Plant and Equipment		
		12,791.16	12,980.04
	(b) Right-of-Use Assets	1,059.53	1,252.17
	(c) Capital Work-In-Progress	19.57	6.84
	(d) Investment Property	38.44	38.44
	(e) Intangible Assets Other than Goodwill	4.73	7.11
	(f) Financial Assets		
	i) Trade Receivable	612.86	4,179.44
	ii) Other Financial Assets		720.17
	iii) Investments	0.05	
	iv) Loans	-	-
	(g) Other Non-Current Assets	425.06	3,168.99
	Total Non-Current Assets	14,951.39	22,353.20
2	Current Assets		
	승규님은 말 같은 것은 것 같은 것 같이 있는 것이 같이 있다.		
	(a) Inventories	7,065.36	6,395.40
	(b) Financial Assets		
	i) Trade Receivables	5,614.46	4,484.73
	ii) Cash and Cash Equivalents	62.17	14.57
	iii) Bank Balances other than cash and cash equivalents	804.98	996.89
	(c) Other Current Assets	2,195.66	2,131.22
	Total Current Assets	15,742.62	14,022.81
		,	11,022.01
	TOTAL ASSETS(1+2)	30,694.02	36,376.01

В	EQUITY AND LIABILITIES		
	EQUITY		
	(a) Show Carital		
	(a) Share Capital	2,919.50	2,919.50
	(b) Other Equity	15,768.92	21,392.20
	TOTAL EQUITY	18,688.42	24,311.70
С	<u>LIABILITIES</u>		
1	Non-Current Liabilities		
	장 물 것 집 생 것 것 좀 있었다. 사 있 같 요구 집		
	(a) Financial Liabilities		
	i) Borrowings	1,345.75	1 7 4 7 0 0
	ii) Lease Liabilities		1,747.22
	(b) Deferred Tax Liabilities (Net)	1,087.00	1,215.09
		1,590.15	1,624.88
	(c) Other Non-Current Liabilities		
	(c) Other Non-Current Liabilities	567.84 5. 4,590.74	551.10 5,138.29

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TOTAL EQUITY AND LIABILITIES (B+C)	30,694.02	36,376.01
TOTAL LIABILITIES (1 + 2)	12,005.59	12,064.31
Total Current Liabilities	7,414.85	6,926.03
(d) Current Tax Liabilities (Net)	161.33	124.95
(c) Provisions	241.99	222.53
(b) Other Current Liabilities	1,648.46	1,166.1
iv) Other Financial Liabilities		0.3
-Total Outstanding Dues of Others	4,365.57	3,748.7
-Total Outstanding Dues of Micro & Small Enterprises	417.75	843.5
iii) Trade Payables		
ii) Lease Liabilities	128.09	97.0
i) Borrowings	451.67	722.6
(a) Financial Liabilities		

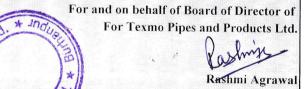
Notes :

- 1 The above results have been reviewed by the Audit Committee and taken on record by the Board of Directors in its meeting held on 29th May, 2023
- 2 The Statutory Auditors of the Company have carried out a Audit of the Result for the Quarter and Year ended on 31st March, 2023. The Management has excercised necessary due diligence to ensure that such financial results provide a true & fair view of the affairs of the Company.
- 3 The Financial Results are prepared in accordance with Indian Accounting Standards ('Ind AS') notified under section 133 of the Companies Act, 2013 read together with the Companies (Indian Accounting Standards) Rules, 2015 (as amended).
- 4 The Company is primarily engaged in business of plastic products which constitute a single reportable segment in accordance with IND AS 108 "Segment reporting."

Pipes

5 The previous year figures have been regrouped/reclassified wherever necessary to make them comparable with the current year figures.

Burhanpur, May 29th, 2023



Chairperson & Whole Time Director DIN: 00316248

Consolidated Statement of Cash Flows for the year ended 31st March, 2023

10.	Particulars	Year ended 202		Year ended 202	· · · · · · · · · · · · · · · · · · ·
	CASH FLOW FROM OPERATING ACTIVITIES				
	Profit /(Loss) before Tax		(6,694.43)		1,931.0
	Adjustments for :			1. m.	,
	Depreciation and Amortization Expense	1 0 9 2 0 7		010.00	
	Interest on Lease Liabilities	1,082.97		819.29	
	Other Finance Costs	113.72		63.95	
	The second second second experimental second s	1,178.83		822.64	
	Bad Debts	5,913.36		556.10	
	Provision for Impairment of Debtors	1,393.15		67.04	
	Interest Income	(53.97)		(57.61)	
	Net Loss/(Gain) on Sale of Assets	0.33		(1.31)	
	Remeasurement of Defined Benefit Plans	34.72		11.66	
	Exchange Difference on Translation of Financial Statements	1,518.05	11,181.16	231.97	2,513.7
	Operating Profit before Working Capital Changes		4,486.73		4,444.7
	Net change in:				
	Inventories	(669.96)		(833.86)	
	Trade Receivables	(4,869.65)		(681.08)	
	Other Financial Assets	912.07			
	Other Current Assets	(64,43)		(69.66)	
	Financial Liabilities	190.96		1,698.08	
	Other Current Liabilities		2	262.64	
	Short Term Provisions	482.36		(157.65)	
		19.46	(3,999.20)	(49.82)	168.6
	Cash generated from/ (used in) Operations		487.53		4,613.4
	Direct Taxes Paid (Net)		(479.97)		(553.1
	Net Cash generated from/ (used in) Operating Activities		7.57		4,060.2
	CASH FLOW FROM INVESTING ACTIVITIES				1,000.2
	Purchase of Property, Plant and Equipment and Intangibles	- ²⁰ a	(716.47)		(2,639.3
	Sale/ Disposals of Property, Plant and Equipment		4.34	÷	26.9
	Movement in Non Current Investments		(0.05)		
	Movement in Long Term Advances	· ·	-		(148.8
	Movement in Deposits		2,743.93		(221.5
	Interest Received		53.97		57.6
$\left \right $	Net Cash generated from/ (used in) Investing Activities				
			2,085.72		(2,925.0
	CASH FLOW FROM FINANCING ACTIVITIES				
	(Repayment)/Proceeds of Long-term Borrowings		(401.47)		1,155.80
	(Repayment)/Proceeds from Short term Borrowings		(270.94)		(1,457.98
	(Repayment)/Proceeds of Other Non Current Borrowings		16.74		116.1
	(Repayment)/Proceeds of Other Current Financial Liabilities		(0.38)		
	Payment of Lease Liabilities including Interest thereon	and comparison	(210.81)		(0.29
	Finance Costs	1exmo	(1,178.83)	9 1	(123.3) (822.64
	Net Cash generated from/ (used in) Financing Activities	1 Str	(2.045.00)		
-		Imale	(2,045.69)		(1,132.19

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Consolidated Statement of Cash Flows for the year ended 31st March, 2023 (Cont....)

no.	Particulars	Year ended 31st March, 2023	Year ended 31st March, 2022	
	NET CHANGE IN CASH AND CASH EQUIVALENTS [A+B+C]	47.60		2.98
	Cash and cash equivalents at the beginning of the year	14.57		11.59
	Cash and cash equivalents at the end of the year	62.17		14.57
	Components of cash and cash equivalents as at the year end :		•	n. V
	Balance with Banks in Current Accounts	46.99		5.72
	Cash on Hand	15.18		8.85
	Cash and cash equivalents at the end of the year	62.17		14.57

For and on the behalf of the Board of Directors Texmo Pipes and Products Ltd.

Burhanpur, May 29th, 2023



Rashmi Agrawal Chairperson & Whole Time Director DIN: 00316248



M/s. Anil Kamal Garg & Company

CHARTERED ACCOUNTANTS

"Kamal Kripa", 97, Jaora Compound, Indore - 452 001 (M.P.) Phone : 0731-2700940, 2704354

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

To, The Board of Directors of TEXMO PIPES AND PRODUCTS LIMITED

Report on the Audit of Consolidated Financial Results

Opinion

We have audited the accompanying consolidated annual financial results of **TEXMO PIPES AND PRODUCTS LIMITED** ("Holding Company") and its Foreign subsidiary (the Holding Company and its Foreign subsidiary together referred to as "the Group") for the quarter and year ended March 31st, 2023 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on separate audited financial statements of the subsidiary, the Statement:

- i. includes the financial results of the following entities:
 - Holding Company: Texmo Pipes and Products Limited
 - Subsidiary: Tapti Pipes and Products Limited FZE, UAE
- ii. are presented in accordance with the requirements of the Listing Regulations in this regard; and
- iii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards (Ind AS) and other accounting principles generally accepted in India, of the net loss and other comprehensive income and other financial information of the Group for the quarter and year ended March 31st, 2023.



Contd..2

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditors' Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Consolidated Financial Results

The Statement has been prepared on the basis of the annual consolidated financial statements for the year ended March 31st, 2023. The Holding Company Board of Directors are responsible for the preparation and presentation of the Consolidated Statement that gives a true and fair view of the net loss and other comprehensive income of the Group and other financial information in accordance with the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Consolidated Statement by the Directors of the Holding Company, as aforesaid.



Contd..3

In preparing the Consolidated Statement, the Board of Directors of the companies included in the Group are responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so. The respective Board of Directors of the entities included in the group are also responsible for overseeing the Group's financial reporting process.

Auditors' Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Consolidated Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Consolidated Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

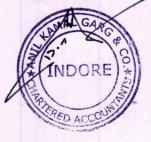
- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on the complete set of Consolidated financial Statements on whether the group has adequate internal financial controls with reference to consolidated financial statements in place and the operating effectiveness of such controls.



Contd...4

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient and appropriate audit evidence regarding the Consolidated Financial Results of the Group of which we are the independent auditors and whose financial information we have audited, to express an opinion on the Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of the financial information of such entity included in the Statement of which we are the independent auditors. For the other entity included in the Statement, which has been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audit carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entity included in the Statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Contd...5

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities Exchange Board of India under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

Other Matter

The accompanying Statement includes the statements and other financial information, in respect of:

• One subsidiary, whose financial statements include total assets of Rs. 613.05 Lakhs as at March 31st, 2023, total revenues of Rs. Nil, total net loss after tax of Rs. 7,288.65 Lakhs, total comprehensive income of Rs. Nil and net cash inflows of Rs. Nil for the year ended March 31st, 2023, as considered in the Statement which has been audited by its respective independent auditors.

The independent auditors' report on the financial statements of the aforesaid entity has been furnished to us by the Management and our opinion on the Statement in so far as it relates to the amounts and disclosures included in respect of the subsidiary is based solely on the report of such auditors and the procedures performed by us as stated in paragraph above.

The subsidiary is located outside India whose financial statements and other financial information has been prepared in accordance with accounting principles generally accepted in its country and which has been audited by other auditors under generally accepted auditing standards applicable in its country. The Holding Company's management has converted the financial statements of such subsidiary located outside India from accounting principles generally accepted in its country to accounting principles generally accepted in India. We have audited these conversion adjustments made by the Holding Company's management. Our opinion in so far as it relates to the balances and affairs of such subsidiary located outside India is based on the report of other auditors and the conversion adjustments prepared by the management of the Holding Company and audited by us.



The Statement includes the results for the quarter ended March 31st, 2023 being the balancing figure between the audited figures in respect of the full financial year ended March 31st, 2023 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Our opinion on the same is not modified in respect of the above matter.

Place : Indore Dated : May 29th, 2023

For : Anil Kamal Garg & Company **Chartered Accountants** ICAL Firm Registration No. 004186C LAMAL GA INDOR **Devendra Bansal** Partner Membership No. 078057 ICAI UDIN: 23078057BGUPDU7481

[6]



Texmo/Sec/2023-24/21

May 29, 2023

То,	То,
Manager (Listing)	The Corporate Relationship Department
National Stock Exchange of India Ltd	Bombay Stock Exchange Ltd,
Exchange Plaza, 5 th Floor	1 st Floor, New Trading Ring,
Bandra kulra Complex, Bandra (E)	P.J.Tower, Dalal Street,
Mumbai 400051	Mumbai-400001

<u>Sub</u>: <u>Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015</u>

Dear Sir/Madam,

This is to inform you that the Statutory Auditors of the Company, M/s Anil Kamal Garg & Company, Chartered Accountants, Indore (M.P.) (FRN: 004186C) have issued an Audit Report with unmodified opinion on the Audited Financial Results of the Company (Standalone and Consolidated) for the quarter and financial year ended on 31st March, 2023.

This Declaration is given in compliance to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016, vide notification No. SEBI/LAD-NRO/GN/2016-17 dated May 25, 2016 and Circular no. CIR/CFD/CMD/56/2016 dated May 27, 2016.

Kindly take this declaration on your records.

Thanking You Yours Faithfully

For Texmo Pipes and Products Limited

Rashmi Agrawal Chairperson and Whole Time Director DIN: 00316248





Annexure A:

Brief Profile of Cost Auditor

Name	Mr. Saurabh Parikh
Address	410, Shekhar Central, 4-5, Manoramaganj,
	A.B. Road, Palasia Square, Indore (M.P.)-452001
	E-mail : saurabhhparikh@hotmail.com
Qualification	LLB, ACMA, ACS
Appointed as	Cost Auditor
Appointed on	29/05/2023 for FY 2023-24
Brief Profile	Mr. Saurabh Parikh is Commerce, Law Graduate and Associate member of Institute of Cost and Works Accountants of India. He is also Associate member of Institute of Company Secretaries of India. He is practicing Cost Accountant since 2012 and holds vast experience of 26 years in field of Costing, Cost audit and Company Law. Earlier he was a Practising Company Secretary from 2006 to 2012. He is associated with number of business houses in both private as well as public sector as consultant and providing valuable professional services in the field of Costing and Cost Audit.

Annexure B:

Brief Profile of Secretarial Auditor

Name	Mr. Dinesh Kumar Gupta
Address	211, Shalimar Corporate Center, 8-B, South Tukoganj, Indore (M.P.)
	452001
	Phone:0731-3587752
	E-mail : csdineshgupta@gmail.com
Qualification	B Com. LLB (Hons), FCS
Appointed as	Secretarial Auditor
Appointed on	29/05/2023 for FY 2023-24
Brief Profile	Mr. Dinesh Kumar Gupta is Commerce, Law Graduate and Fellow
	member of Institute of Company Secretaries of India. He is practicing
	Company Secretary since 2002 and holds vast experience of 22 years
	in Companies Act, SEBI Rules & Regulations and compliances of Listed
	entities. He is associated with number of business houses in both
	private as well as public sector as consultant and providing valuable
	professional services in the field of Companies Act and SEBI
	Regulations.

Annexure C:

Brief profile of Mrs. Neha Shroff appointed as Internal Auditor

Mrs. Neha Shroff is Bachelor of Commerce from M.D. University, Rohtak and M.Com from Dr. B.R. Ambedkar University, Agra and MBA (Finance and International Business) from M.D. University, Rohtak. She is having post qualification experience of more than 14 years in the field of accounts, finance, taxation and internal audit.