



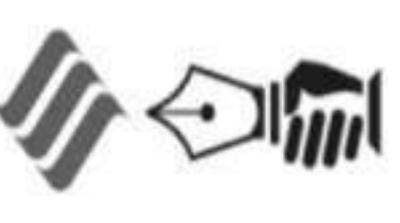
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VIPUL ORGANICS LIMITED

(CIN: L24110MH1972PLC015857)

Registered Office: 102, Andheri Industrial Estate, Off. Veera Desai Road, Andheri (West), Mumbai - 400069
Corporate Office: B 603-A, Kaledonia, Sahar Road, Off. W.E. Highway, Andheri (East), Mumbai - 400069
Telephone no. 022-66139999, Fax no. 022-66139977/75 Email Id: info@vipulorganics.com Website: www.vipulorganics.com

Extract of Un-audited Standalone and Consolidated Financial Results

for the quarter and half year ended 30th September, 2024

(Rs. in Lakh except EPS)

Sr. No.	Particulars	Standalone				Consolidated			
		Quarter ended		Six Months ended		Quarter ended		Six Months ended	
		30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)
1	Total income from operations (net)	3923.97	3,652.86	7,730.03	3923.97	3,652.86	7,730.03	3923.97	3,652.86
2	Net Profit / (Loss) for the period (before tax, Exceptional and / or Extra ordinary items)	176.4	107.09	335.06	176.04	106.84	334.25	176.4	107.09
3	Net Profit / (Loss) for the period before tax (after Exceptional and / or Extra ordinary items)	176.4	107.09	335.06	176.04	106.84	334.25	106.29	99.84
4	Net Profit / (Loss) for the period after tax (after Exceptional and / or Extra ordinary items)	106.29	99.84	220.19	105.94	99.59	219.38	106.06	99.10
5	Total Comprehensive Income for the period [(comprising profit / loss) for the period (after tax) and other comprehensive income (after tax)]	106.06	99.10	219.75	105.71	98.85	218.94	1316.19	1281.19
6	Paid up Equity Share Capital (Face value of Rs. 10/- each)	1316.19	1281.19	1316.19	1316.19	1,281.19	1,316.19	1,281.19	1,316.19
7	Reserves (excluding Revaluation Reserves as per Balance Sheet of previous accounting year)	0	0	0	0	0	0	0	0
8	Earning per Equity share of Rs. 10/- each	0.81	0.73	1.69	0.81	0.77	1.69	0.81	0.77
	(a) Basic	0.81	0.73	1.69	0.81	0.77	1.69	0.81	0.77
	(b) Diluted	0.81	0.73	1.69	0.81	0.77	1.69	0.81	0.77

Notes:

- The above Unaudited Standalone and Consolidated Financial Results for the quarter and half year ended 30th September, 2024 were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on Tuesday, 12th November, 2024 and Statutory Auditors of the Company have carried out a "Limited Review" of the same.
- Based on the "management approach" as defined in Ind AS-108-Operating Segments, the Company operates in one segment i.e. Dyestuff, Organic Pigments and Organic Intermediates. Hence, disclosure of segment wise information is not applicable.
- Previous periods' figures have been regrouped/rearranged wherever necessary to confirm to the presentation of the current period. All the figures of financial results have been rounded off to nearest Lakh rupees.

For VIPUL ORGANICS LIMITED

Sd/-
Vipul P. Shah
Managing Director
DIN: 00181636Place: Mumbai
Date: 12th November, 2024*The Sandur Manganese & Iron Ores Limited*

Registered Office: 'Satyalaya', Door No.268 (Old No 80), Ward No.1, Behind Taluka Office Palace Road, Sandur - 583 119, Ballari District

CIN: L85110KA1954PLC000759; Website: www.sandurgroup.com; Email Id: secretariat@sandurgroup.com

STATEMENT OF STANDALONE AND CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30 SEPTEMBER 2024

₹ in lakhs

Sl. No.	Particulars	Standalone financial results					Consolidated financial results					₹ in lakhs	
		Quarter ended	Preceding quarter ended	Corresponding quarter ended in the previous year	Year to date figures for half year ended	Corresponding half year ended in the previous year	Previous year ended	Quarter ended	Preceding quarter ended	Corresponding quarter ended in the previous year	Year to date figures for half year ended	Corresponding half year ended in the previous year	
		30 September 2024 (Unaudited)	30 June 2024 (Unaudited)	30 September 2023 (Unaudited)	30 September 2024 (Unaudited)	30 September 2023 (Unaudited)	31 March 2024 (Audited)	30 September 2024 (Unaudited)	30 June 2024 (Unaudited)	30 September 2023 (Unaudited)	30 September 2024 (Unaudited)	30 September 2023 (Unaudited)	
1	Total income from operations	28,508	62,446	20,233	90,954	58,318	1,33,366	28,540	62,473	20,262	91,013	58,367	1,33,480
2	Net profit for the period/ year (before tax, exceptional and/ or extraordinary items)	4,315	19,557	3,555	23,872	9,195	32,417	4,345	19,581	3,579	23,926	9,239	32,502
3	Net profit for the period/ year after tax (after exceptional and/ or extraordinary items)	3,212	14,635	2,635	17,847	6,615	23,801	3,214	14,449	2,698	17,663	6,676	23,946
4	Total comprehensive income for the period/ year [Comprising profit for the period (after tax) and other comprehensive income (after tax)]	3,164	14,635	2,643	17,799	6,435	23,663	3,166	14,449	2,706	17,615	6,496	23,808
5	Paid-up equity share capital (Face value of Rs. 10/- each)	16,204	16,204	2,701	16,204	2,701	16,204	16,204	16,204	2,701	16,204	2,701	16,204
6	Other equity (including reserves)						1,99,490						1,99,623
7	Earnings per share (of ₹ 10/- each) (for continuing and discontinued operations) - (not annualised)												
	1. Basic:	1.98	9.03	1.63	11.01	4.08	14.69	1.98	8.92	1.67	10.90	4.12	14.78
	2. Diluted:	1.98	9.03	1.63	11.01	4.08	14.69	1.98	8.92	1.67	10.90	4.12	14.78

Notes:
1. The above is an extract of the detailed unaudited financial results for the quarter and half year ended 30 September 2024 filed with Stock Exchange under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. Full format of Standalone and Consolidated financial results for the quarter and half year ended 30 September 2024 is available on the Stock Exchange website (www.bseindia.com and www.nseindia.com) and on the Company's website.
2. These unaudited financial results have been prepared in accordance with Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and in terms of the Listing Regulations, as modified by Circular No. CIR/CFD/FAC/6/2016 dated 5 July 2016.
3. Subsequent to signing of the Share Purchase Agreement (SPA) on 25 April 2024 for the strategic business acquisition of Arjas Steel Private Limited (ASPL), the Board of Directors of the Company in its meeting held on 4 November 2024 have approved the acquisition of additional 20% of equity shares (in one or more tranches), thereby approving, in aggregate, acquisition of 100% of the equity shares of ASPL.
Pursuant to the said approval, the Company has amended the SPA on 4 November 2024 to acquire 99.12% the equity shares of ASPL. On obtaining all required approvals, the Company has completed acquisition of 98.94% equity shares of ASPL on 11 November 2024.
4. The Company has on 1 September 2024 received Environmental Clearance (EC) from Ministry of Environment, Forest and Climate Change (MoEFCC) for Iron Ore production of 0.216 Million Tonnes Per Annum (MTPA) by retaining the existing Manganese Ore production of 0.05 MTPA along with handling of 0.327 Million Tonnes of already stocked incidental Iron Ore in its Ranghad Manganese & Iron Ores mines. Subsequent to the receipt, the Company has made an application to Karnataka State Pollution Control Board (KSPCB) for grant of Consent For Establishment (CFE) for Iron Ore production enhancement, which is under active consideration.
5. The Company has on 18 September 2024 received Consent For Operation (CFO-Expand) from Karnataka State Pollution Control Board (KSPCB) for enhancement in Manganese Ore production from 0.462 MTPA to 0.582 MTPA. Subsequent to the receipt of the CFO-Expand and all the requisite statutory approvals, the Company's Manganese Ore Maximum Permissible Annual Production (MAPA) has enhanced from 0.462 MTPA to 0.582 MTPA.
6. The Board of Directors of the Company proposed dividend of ₹ 1 per equity share of ₹ 10 each amounting to ₹ 1,620 lakh for the year ended 31 March 2024, which was approved at the Annual General Meeting of the Company held on 18 September 2024. The aforesaid dividend was paid during the quarter resulting in a cash outflow of ₹ 1,620 lakh.
7. Subsequent to the period ended 30 September 2024, the Company has issued and allotted 45,000 secured, Non-Convertible Debentures (NCDs) of ₹ 1,00,000/- each aggregating to ₹ 45,000 lakh on private placement basis bearing 11% interest. These debentures were listed on BSE Limited on 28 October 2024. Since, the debentures are listed post the quarter and half year ended 30 September 2024, the additional disclosures as per Regulation 52(4) of the SEBI (Listing Obligations and Disclosure Requirements) will be published in the financial results from the subsequent quarter.
8. During the year ended 31 March 2024, pursuant to the approval of the shareholders of the Company on 20 January 2024, the Company had allotted 13,50,29,115 equity shares of ₹10/- each as bonus shares to shareholders who held equity shares as on the record date of 2 February 2024. Accordingly, earnings per share for the quarter and half year ended on 30 September 2023 have been restated as per the applicable Ind AS.
9. Previous period figures have been regrouped/reclassified to confirm with the classification adopted in these unaudited financial results.

for and on behalf of the Board of Directors

Sd/-
BAHRIJ A. GHORPADE
Managing DirectorBengaluru
13 November 2024**Balmer Lawrie Investments Limited**
[A Government of India Enterprise]

Regd. Office: 21, Netaji Subhas Road, Kolkata - 700001

Tel. No. - (033)2222 5227, E-mail: lahoti.a@balmerlawrie.com, website: www.blinv.com

CIN : L65999WB2001GOI093759

Extracts of Unaudited Financial Results for the Quarter and Period Ended on September 30, 2024

₹ in Lakhs

Sl. No.	Particulars	STANDALONE						CONSOLIDATED					
Quarter Ending September 30, 2024	Preceding Quarter Ending June 30, 20												

