

14th November, 2024

Head-Listing,
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai- 400001

Scrip Code: 544201

Dear Sir,

Sub: Submission of unaudited financial results for the half year ended 30th September 2024

With reference to the above, we herewith submitting the Unaudited Financial Results of the Company for the Half Year ended on 30th September, 2024 along with Limited Review Reports by the M/s. Venkatesh & Co., Statutory Auditors of the Company, approved by the Board of Directors of the company at their meeting held on 14th November, 2024.

We request you to please take the same on your record and disseminate it.

Thanking you,

Yours faithfully,

For Dindigul Farm Product Limited

G.U.K.Narayan
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Digitally signed by
G.U.K.Narayanan
Date: 2024.11.14
21:23:53 +05'30'

G U K Narayanan
Company Secretary and Compliance Officer

Encl: as above



VENKATESH & CO
Chartered Accountants

Limited Review Report on Quarterly Financial Results of Dindigul Farm Product Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To

The Board of Directors,

Dindigul Farm Product Limited

We have reviewed the accompanying statement of unaudited standalone financial results of **Dindigul Farm Product Limited** ('the Company') for the quarter ended 30th September 2024. This statement, is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the applicable Indian Accounting Standards (Ind AS) specified under Section 133 of the Companies Act, 2013. Our Responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial results are free of material misstatements. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and 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 of unaudited financial results prepared in accordance with applicable Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

for Venkatesh & Co

Chartered Accountants

FRN : 004636S

CA Hrishikesh D

Partner

M No : 272865

UDIN: **24272865BKNPVC2448**

Chennai, 14th November 2024



Dindigul Farm Product Limited

CIN: U15200TZ2010PLC016407

Registered Office # No. 2/52-3, Pillalarnatham, Pithalalpatty Post, Dindigul – 624 002
info@ennutrica.com / www.ennutrica.com / +91 94980 99930

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

(Rs. In Lakhs)

Sl. No	Particulars	Half Year Ended		Year Ended
		30-09-2024	30-09-2023	31-03-2024
		Un-Audited	Un-Audited	Audited
1	Income			
	a. Revenue from Operations			
	Sale of Product	3,270.17	4,852.14	8,552.89
	Other Operating Income			-
	b. Other Income	6.22	0.64	2.95
	Total Income	3,276.38	4,852.78	8,555.84
2	Expenses			
	a. Cost of Materials Consumed	2,121.54	3,214.04	5,964.61
	b. Purchases of Stock-in-Trade			-
	c. Changes in Inventories of Finished Goods, Work in Progress Stock	(118.63)		(491.50)
	d. Employee Benefit Expenses	205.02	193.69	400.25
	e. Power and Fuel			
	f. Finance Costs	145.44	130.52	318.69
	g. Depreciation and Amortisation Expenses	89.73	97.08	213.10
	h. Other Expenses	631.85	714.26	1,384.32
	Total Expenses	3,074.95	4,349.59	7,789.47
3	Profit / (loss) from ordinary activities before Tax (1- 2)	201.43	503.19	766.37
4	Tax Expenses			
	- Current Tax - MAT	-	-	-
	- Tax expenses earlier year	-	-	(107.66)
	- Deferred Tax	-	-	-
	- MAT Credit for the Current year	-	-	-
	- MAT Credit (taken) / withdrawn related to earlier year	-	-	-
5	Net Profit / (Loss) for the Period (3-4)	201.43	503.19	874.04
6	Other Comprehensive Income			
	Item that will not be reclassified subsequently to Profit or Loss :			
	Remeasurement (Losses) on defined benefit obligation (net)	-	-	-
	Less : Income tax Savings	-	-	-
	Add : Deferred Tax (Including MAT Credit)	-	-	-
6	Fair value Gain on Equity Instruments through OCI (Net)	-	-	-
	Other Comprehensive Income / (Loss) net of tax	-	-	(0.49)
7	Total Comprehensive Income after tax (5 + 6)	201.43	503.19	873.54
8	Paid-up Equity Share Capital	2,442.93	1,438.20	1,797.93
9	(Face value of a share of Rs.10/- Each)			
9	Other Equity			
10	Earnings per Equity Share of Rs.10/- each (in Rs)			
	(Not Annualised)			
	Basic	0.82	3.50	5.70
	Diluted	0.82	3.50	5.70

Notes:

- The Above results which are published In accordance with Regulations 33 of SEBI (Listing Obligation & Disclosure Requirements), 2015 have been reviewed by the Audit Committee and approved by the Board of directors at their respective meeting held on 14th Day of November, 2024.
- The unaudited financial results of Half year ended 30th September 2024 and 30th September 2023 are the balancing figures between audited figures in respect of the full financial year.
- The figures for the corresponding previous period have been regrouped / reclassified wherever necessary.
- The Company has completed its initial public offer (IPO) of 64,50,000 Equity shares of face value of Rs 10 each at an issue price of Rs 54/- per shares. The equity shares of the company were listed on BSE SME Platform of Bombay Stock Exchange (India Limited ("BSE SME")) on 27 June 2024.

Place : Dindigul
Date : 14-11-2024

For DINDIGUL FARM PRODUCT LIMITED,
(formerly known as Dindigul Farm Product Pvt. Ltd.)


DIRECTOR.

Dindigul Farm Product Limited

CIN: U15200TZ2010PLC016407

No. 2/52-3, Pillaiyarnatham, Pithalaipatty Post, Dindigul – 624 002

Unaudited Standalone Balance Sheet as at 30th Sep 2024

Particulars	Notes	30-09-2024	30-06-2024	31-03-2024
Assets				
Non-Current Assets:				
i) Property, Plant and Equipment	4	1,096.71	1,113.97	1,147.87
ii) Capital Work In Progress	5	353.28	102.54	57.50
iii) Financial Assets				
(i) Investments	6	22.57	22.57	22.28
(ii) Other financial assets	7	50.79	50.21	48.41
iv) Deferred Tax Assets	8	135.55	135.55	135.55
Total Non-Current Assets		1,658.90	1,424.83	1,411.61
Current Assets:				
i) Inventories	9	1,523.53	1,390.53	1,454.26
ii) Financial assets				
(i) Trade receivables	10	430.94	144.92	260.67
(ii) Cash and cash equivalents	11	181.86	3.99	2.17
(iii) Other Financial Assets	12	3,320.22	2,159.65	1,876.30
iii) Other current assets	13	239.42	191.58	403.45
Total Current Assets		5,695.98	3,890.67	3,996.85
Total Assets		7,354.88	5,315.50	5,408.46
Equity and Liabilities				
Equity:				
i) Equity Share Capital	14	2,442.93	1,997.93	1,797.93
ii) Other Equity	15	1,833.44	(1,181.79)	(764.35)
Total Equity		4,276.36	816.14	1,033.58
Liabilities:				
Non-Current Liabilities				
i) Financial Liabilities				
(i) Borrowings	16	1,423.17	1,454.37	1,472.20
(ii) Non Current Provisions	17	-	-	56.31
Total Non-Current Liabilities		1,423.17	1,454.37	1,528.51



Dindigul Farm Product Limited

CIN: U15200TZ2010PLC016407

No. 2/52-3, Pillaiyarnatham, Pithalaipatty Post, Dindigul – 624 002

Unaudited Standalone Balance Sheet as at 30th Sep 2024

Particulars	Notes	30-09-2024	30-06-2024	31-03-2024
Current Liabilities				
i) Financial Liabilities				
(i) Borrowings	18	98.63	433.42	427.75
(ii) Other financial Liabilities	19	-		-
(iii) Trade Payables				
total outstanding dues of micro and small enterprises		-		-
total outstanding dues of creditors other than micro and small enterprises	20	1,471.35	2,526.58	2,239.76
ii) Other Current Liabilities	21	40.24	23.77	125.13
iii) Provisions	22	45.12	61.22	53.73
Total Current Liabilities		1,655.34	3,044.99	2,846.37
Total Equity & Liabilities		7,354.88	5,315.50	5,408.46

For and on behalf of the board of directors of

Dindigul Farm Product Limited**Rajadharshini Rajesekaran**

Director

DIN: 03161629



Dindigul Farm Product Limited

CIN: U15200TZ2010PLC016407

No. 2/52-3, Pillaiyarnatham, Pithalaipatty Post, Dindigul – 624 002

Unaudited Standalone Cash Flow Statement for the Year ended 30th September 2024

Particulars	30-09-2024	31-03-2024
Cash Flow From Operating Activities :		
Profit/ (Loss) before tax	201.43	766.37
Adjustments for:		
- Depreciation and Amortisation expense	89.73	213.10
- Profit on sale of Property, Plant & Equipment (net)	-	-
- Profit on Investment	-	-
- Interest income	(5.11)	(0.39)
- Finance costs	145.44	318.69
- Other Comprehensive Income	-	(0.49)
	431.49	1,297.28
Change in operating assets and liabilities		
- (Increase)/Decrease in Inventories	(69.27)	(564.99)
- (Increase)/Decrease in Trade receivables	(170.27)	(84.56)
- (Increase)/Decrease in Other financial assets	(1,443.92)	(1,552.69)
- (Increase)/Decrease in Other current assets	164.03	(255.21)
- Increase/(Decrease) in current liabilities	(84.89)	123.93
- Increase/(Decrease) in Provisions	(64.92)	(19.69)
- Increase/(Decrease) in Trade Payables	(768.41)	303.68
Cash generated from operations	(2,006.16)	(752.25)
Less : Income taxes Paid (net of refunds)	-	(0.15)
Net Cash flow from Operating activities (A)	(2,006.16)	(752.40)
Cash Flows From Investing Activities :		
- Purchase of Property, Plant & Equipment (including capital work in progress)	(334.35)	(147.30)
- Increase / Decrease in Advances for Capital Expenditure	(2.38)	(18.58)
- Increase in Investments	(0.30)	
- Increase in bank balances not considered as cash & cash equivalents		-
- Proceeds from sale of Investment		-
- Proceeds from sale of Property, Plant & Equipment		6.62
- Interest income	5.11	0.39
Net Cash flow from Investing activities (B)	(331.92)	(158.86)



Dindigul Farm Product Limited

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No. 2/52-3, Pillaiyarnatham, Pithalaipatty Post, Dindigul – 624 002

Unaudited Standalone Cash Flow Statement for the Year ended 30th September 2024

Particulars	30-09-2024	31-03-2024
Cash Flows From Financing Activities :		
Term loans availed during the year	-	-
Term loans repaid during the year	(49.03)	(489.16)
Short term loans availed during the year	-	-
Short term loans repaid during the year	-	-
Increase/(decrease) in Other short term borrowing availed from banks	(329.12)	(82.18)
Proceeds from issue of shares	3,041.36	1,798.64
Dividends paid including tax on dividends	-	-
Tax on dividends paid	-	-
Public deposits repaid during the year	-	-
Interest and finance charges paid	(145.44)	(318.69)
Net Cash flow from Financing activities (C)	2,517.77	908.61
Net Increase/ (decrease) in cash and cash equivalents (A+B+C)	179.69	(2.65)
Cash and cash equivalents at the beginning of the financial year	2.17	4.81
Cash and cash equivalents at end of the year	181.86	2.17
Components of cash and cash equivalents		
Cash & Cash Equivalents as on Balance Sheet	181.86	2.17

For and on behalf of the board of directors of

Dindigul Farm Product Limited**Rajadharshini Rajesekaran**

Director

DIN: 03161629

