

Plant & Regd, Office : 11-12 K.M. Stone, Chittorgarh Road,  
Village : Guwardi, Distt- Bhilwara - 311001 (Raj.) India  
Telephone: +91 1482 297132, Mobile : +91 94686-05093  
E-mail : ranjanpolyster@gmail.com, ranjanpoly@gmail.com



**RANJAN**  
POLYESTERS LIMITED

Date: 12<sup>th</sup> November, 2024

To  
The General Manager-Listing Department  
Metropolitan Stock Exchange of India Limited,  
Vibgyor Towers, 4th floor, Plot No C 62, G - Block,  
Opp. Trident Hotel, Bandra Kurla Complex, Bandra (E),  
Mumbai - 400 098, India.

**Company -Ranjan Polysters Limited**  
**SYMBOL:- RANJANPOLY**

Dear Sir/ Ma'am,

In pursuant to the Regulation 30 & 33 of SEBI (Listing Obligations and Disclosure requirements), 2015, we are sending herewith the Unaudited Financial Results of the company for the Quarter and Half Year ended 30<sup>th</sup> September, 2024 along with the Limited Review Report as approved by Board of Directors at their meeting held today i.e. 12<sup>th</sup> November, 2024

The Meeting of Board of Directors commenced at 4.00 P.M. and concluded at 5.00 P.M.

Kindly take the same on records.

Thanking You

Yours Faithfully  
For- Ranjan Polysters Limited

Chitra Naraniwal  
Company Secretary  
M.No. A44750



**S.S. SURANA & COMPANY**

Chartered Accountants

• B-135 B, 10 B Scheme, Gopalpura Bye Pass  
Jaipur-302018 (Rajasthan)  
t Mobile +91 9829227946  
✉ prahaladgupta@gmail.com

**INDEPENDENT AUDITOR'S REVIEW REPORT ON THE UNAUDITED QUARTERLY AND YEAR TO DATE 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,  
Ranjan Polysters Limited

1. We have reviewed the accompanying statement of unaudited financial results of **Ranjan Polysters Limited ("the Company")**, for the quarter ended on 30<sup>th</sup> September, 2024 and the year to date Results for the period 1<sup>st</sup> April, 2024 to 30<sup>th</sup> September, 2024 ("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").
2. This statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), 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. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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 statements are 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 specified under section 143(10) of the Companies Act, 2013 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.



4. 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 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 Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For S.S. SURANA & CO.**

Chartered Accountants

Firm Registration No. 001079C



Prahalad Gupta

(Partner)

M. No.: 074458

Place: Bhilwara

Date: 12.11.2024

UDIN: 24074458BKH I H F 2 666

**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024**

Sr. No.	Particulars	(Rs. in Lakhs)					
		Quarter Ended			Half Year Ended		Year ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
I	<b>Income</b>						
	a) Revenue from operation	2,033.50	2,308.43	2,268.22	4,341.93	4,693.97	9,326.49
	b) Other Income	1.88	4.28	3.98	6.16	6.05	14.58
	<b>Total Income</b>	<b>2,035.38</b>	<b>2,312.71</b>	<b>2,272.20</b>	<b>4,348.09</b>	<b>4,700.02</b>	<b>9,341.07</b>
II	<b>Expenses</b>						
	a) Cost of material Consumed	499.99	607.80	598.03	1,107.79	1,263.70	2,569.71
	b) Purchases of stock-in-trade	-	-	-	-	-	-
	c) Changes in inventories of Finished Goods, Work-in-progress and Stock-in-Trade	(50.36)	(1.31)	(36.71)	(51.67)	(12.97)	(124.00)
	d) Employees benefits expense	453.66	456.00	422.79	909.66	841.38	1,746.18
	e) Finance costs	28.04	34.07	43.51	62.11	81.03	162.95
	f) Depreciation and amortisation expense	54.76	52.03	56.35	106.79	111.40	225.60
	g) Other Expenses						
	Manufacturing Expenses	714.45	772.02	954.78	1,486.47	1,925.82	3,707.15
	Administrative & Selling Expenses	74.56	68.12	61.68	142.68	131.51	266.76
	<b>Total Expenses</b>	<b>1,775.10</b>	<b>1,988.73</b>	<b>2,100.43</b>	<b>3,763.83</b>	<b>4,344.87</b>	<b>8,554.35</b>
III	<b>Profit/(Loss) before Exceptional items and Tax (I-II)</b>	<b>260.28</b>	<b>323.98</b>	<b>171.77</b>	<b>584.26</b>	<b>355.15</b>	<b>786.72</b>
IV	<b>Exceptional Items</b>	-	-	-	-	-	-
V	<b>Profit/(Loss) before tax (III-IV)</b>	<b>260.28</b>	<b>323.98</b>	<b>171.77</b>	<b>584.26</b>	<b>355.15</b>	<b>786.72</b>
VI	<b>Tax Expense</b>						
	a) Current Tax	49.90	93.12	33.61	143.02	92.17	201.57
	b) Earlier Year Tax	13.04	-	(0.22)	13.04	(0.22)	(0.22)
	c) Deferred Tax	(44.90)	3.30	2.56	(41.60)	2.63	14.87
	<b>Total Tax Expenses</b>	<b>18.04</b>	<b>96.42</b>	<b>35.95</b>	<b>114.46</b>	<b>94.58</b>	<b>216.22</b>
VII	<b>Net Profit/(Loss) after tax (V-VI)</b>	<b>242.24</b>	<b>227.56</b>	<b>135.82</b>	<b>469.80</b>	<b>260.57</b>	<b>570.50</b>
VIII	<b>Other Comprehensive Income</b>						
	a) (i) Items that will not be reclassified to profit or loss (net of tax)						
	-Re-measurement gain/(loss) on defined benefit plans	(1.77)	(1.64)	(0.83)	(3.41)	(1.65)	(6.56)
	<b>Total Other Comprehensive Income</b>	<b>(1.77)</b>	<b>(1.64)</b>	<b>(0.83)</b>	<b>(3.41)</b>	<b>(1.65)</b>	<b>(6.56)</b>
IX	<b>Total Comprehensive Income for the period (VII-VIII)</b>	<b>240.47</b>	<b>225.92</b>	<b>134.99</b>	<b>466.39</b>	<b>258.92</b>	<b>563.94</b>
X	<b>Paid-Up Equity Share Capital (Face Value Rs. 10/- each)</b>	<b>300.09</b>	<b>300.09</b>	<b>300.09</b>	<b>300.09</b>	<b>300.09</b>	<b>300.09</b>
XI	<b>Other Equity Excluding Revaluation Reserve as per balance sheet of previous accounting year</b>						<b>1,608.97</b>
XII	<b>Earning per Share (Basic/Diluted) in INR</b>						
	a) Basic	8.08	7.58	4.52	15.66	8.68	19.01
	b) Diluted	8.08	7.58	4.52	15.66	8.68	19.01

- Note :**
- These Standalone unaudited Financial results of the Company have been prepared in accordance with Indian Accounting Standard (Ind AS) prescribed under section 133 of the Companies Act, 2013 read with the relevant rules thereunder and in term of Regulation 33 of the SEBI ( Listing Obligations and Disclosure Requirements ) Regulation 2015, as amended.
  - The above financial results were reviewed by the Audit Committee and thereafter were taken on record by the Board of Directors at their meeting held on 12th November, 2024 at Bhilwara. The Statutory Auditors have carried out the limited review of the results for the quarter and half year ended 30th September, 2024.
  - The Company's business activities falls within a single business segment (Textiles), in terms of Indian Accounting Standard - 108, 'Operating Segments' and hence no additional disclosures are being furnished.
  - The company has increased its authorized share capital from Rs. 350.00 Lakhs to Rs. 1100.00 Lakhs in the Annual General Meeting held on 16/09/2024.
  - The company has elected to exercise the option permitted under section 115BAA of the Income tax act, 1961 from the Financial Year 2023-24 while filing its Return of income in September, 2024. Accordingly, the company has re-measured its current and deferred tax for the year ended 31/03/2024 and for the quarter ended 30/06/2024 basis the new tax regime and recognised deferred tax reversal of Rs. 14.38 Lakhs and Rs. 0.25 Lakhs for the respective period and current tax reversal for the quarter ended 30/06/2024 Rs. 8.88 Lakhs, in the quarter ended 30/09/2024.
  - Previous period figures have been regrouped/ re-classified, wherever considered necessary.

By order of the Board  
**RANJAN POLYSTERS LIMITED**

*M. K. Bhimsaria*  
**MOHIT KUMAR BHIMSARIA**  
 Director  
 DIN : 00389098



Place : Bhilwara  
 Dated : 12/11/2024



**RANJAN POLYSTERS LIMITED**  
 Regd. Office: 11-12TH, K.N., STONE, CHITTOGARH ROAD, GUWARDI, BHILWARA-311001, RAJASTHAN  
 CIN: L24302RJ1990PLC005560  
 Website: www.ranjanpolysters.com, Email: ranjanpoly@gmail.com  
**UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT 30th SEPTEMBER, 2024**

S.No.	Particulars	As at September 30, 2024 (Unaudited)	(Rs. in Lakhs) As at March 31, 2024 (Audited)
<b>A ASSETS</b>			
<b>1 Non-Current Assets</b>			
	a. Property, Plant and Equipment	1922.86	1,916.45
	b. Capital Work in Progress	-	-
	c. Right to use Assets	-	-
	d. Financial Assets	0.51	0.51
	(i) Investments	-	-
	(ii) Loans	-	-
	(iii) Others Financial Assets	-	-
	e. Other Non-Current Assets	67.26	67.19
		10.95	17.30
	<b>TOTAL NON-CURRENT ASSETS</b>	<u>2001.58</u>	<u>2001.36</u>
<b>2 Current Assets</b>			
	a. Inventories	-	-
	b. Financial Assets	740.88	681.73
	(i) Trade receivables	-	-
	(i) Cash and cash equivalents	1405.05	1516.09
	(ii) Bank balance other than (i) above	1.36	3.95
	(iv) Others Financial Assets	-	-
	c. Current Tax Assets (net)	8.92	12.66
	d. Other Current Assets	-	10.64
	<b>TOTAL CURRENT ASSETS</b>	<u>210.22</u>	<u>248.41</u>
		<u>2366.43</u>	<u>2473.48</u>
	<b>TOTAL ASSETS</b>	<u>4368.01</u>	<u>4474.84</u>
<b>B EQUITY AND LIABILITIES</b>			
<b>1 Equity</b>			
	a. Equity Share Capital	300.09	300.09
	b. Other Equity	2072.33	1608.97
	<b>TOTALEQUITY</b>	<u>2372.42</u>	<u>1909.06</u>
<b>2 Liabilities</b>			
<b>Non Current Liabilities</b>			
	a. Financial Liabilities	-	-
	(i) Borrowings	-	-
	(a) Lease Liabilities	1064.10	1251.55
	(ii) Other Financial Liabilities	-	-
	b. Provisions	-	-
	c. Deferred Tax Liabilities (Net)	12846	114.68
		10806	160.90
	<b>TOTAL NON-CURRENT LIABILITIES</b>	<u>130070</u>	<u>1517.03</u>
<b>Current Liabilities</b>			
	a. Financial liabilities	-	-
	(i) Borrowings	-	-
	(a) Lease Liabilities	121.21	355.83
	(i) Trade payables	-	-
	-total outstanding dues of micro enterprises and small enterprises	59.51	129.79
	-total outstanding dues of creditors other than micro enterprises and small enterprises	243.77	327.97
	(iii) Other financial liabilities	-	-
	b. Other Current liabilities	229.94	200.52
	c. Provisions	15.53	21.75
	d. Current Tax Liabilities (Net)	14.35	12.89
	<b>TOTAL CURRENT LIABILITIES</b>	<u>10.48</u>	<u>0.00</u>
		<u>694.89</u>	<u>1048.75</u>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<u>4368.01</u>	<u>4474.84</u>

By order of the Board  
**RANJAN POLYSTERS LIMITED**  
 16732  
 MOHIT KUMAR BHIMSARIA  
 Director  
 DIN : 00389098



Place : Bhilwara  
 Dated : 12/11/2024

**RANJAN POLYSTERS LIMITED**  
CIN: L24302RJ1990PLC005560  
**UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30.09.2024**

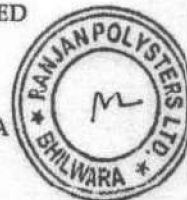
Particulars	Half year ended	Half year ended
	30.09.2024	30.09.2023
	Unaudited	Unaudited
<b>A. Cash flow from operating activities</b>		
Net Profit before tax	584.26	355.15
<u>Adjustments for:</u>		
Depreciation and amortisation expense	106.79	111.40
Loss/(Profit) on sale of Property, Plant and equipment	(0.22)	-
Finance costs	62.11	84.03
Deferred revenue income	(3.03)	(3.48)
Interest income	(2.68)	(1.33)
Remeasurement of employee benefits	(4.55)	(2.28)
<b>Sub Total</b>	<b>168.42</b>	<b>188.34</b>
Operating profit before working capital changes	<b>742.68</b>	<b>543.49</b>
<u>Changes in working capital:</u>		
Adjustments for (increase) / decrease in operating assets:		
Inventories		
Trade receivables	(59.15)	(97.43)
Other non current Financial Assets	111.04	(246.96)
Other non-current assets	(0.16)	(1.76)
Other current financial assets	9.34	-
Other Bank Balances	3.74	(2.77)
Other current assets		
	38.18	6.32
Adjustments for increase / (decrease) in operating liabilities:		
Trade payables	(154.38)	18.72
Provisions	15.24	(5.00)
Other Financial liabilities	29.42	27.07
Other Current liabilities	(6.22)	5.04
	(15.95)	(296.77)
Cash generated from operations	<b>726.73</b>	<b>246.72</b>
Net income tax (paid) / refund	(134.94)	(104.20)
<b>Net cash flow from / (used in) operating activities (A)</b>	<b>591.79</b>	<b>142.52</b>
<b>B. Cash flow from Investing activities</b>		
Purchase of property, plant & equipment including capital work in progress	(124.97)	(86.41)
Proceeds from Sale of property, plant & equipment	12.00	-
Interest received	2.68	1.33
<b>Net cash flow from / (used in) investing activities (B)</b>	<b>(110.29)</b>	<b>(85.08)</b>
<b>C. Cash flow from financing activities</b>		
Proceeds from non current borrowings	58.14	103.20
Repayment from non current borrowings	(287.57)	(98.06)
Proceeds/ (Repayment) of Short term borrowings	(192.55)	21.30
Payment of Lease Liabilities	-	-
Finance costs	(62.11)	(84.03)
<b>Net cash flow from / (used in) financing activities (C)</b>	<b>(484.09)</b>	<b>(57.59)</b>
<b>Net increase / (decrease) in Cash and cash equivalents (A+B+C)</b>	<b>(2.59)</b>	<b>(0.15)</b>
Cash and cash equivalents at the beginning of the year	3.95	0.57
Cash and cash equivalents at the end of the year	1.36	0.42
<b>Reconciliation of Cash and cash equivalents with the Balance Sheet:</b>		
Cash and cash equivalents as per Balance Sheet	1.36	0.42

1. The Cash Flow Statement has been prepared under the Indirect method as set out in Ind AS 7 on Statement of Cash Flows notified under Section 133 of The Companies Act 2013, read together with Companies (Indian Accounting Standard) Rules 2015 (as amended.)



By order of the Board  
**RANJAN POLYSTERS LIMITED**

M 3  
**MOHIT KUMAR BHIMSARIA**  
Director  
DIN : 00389098



Place : Bhilwara  
Dated : 12.11.2024

Plant & Regd, Office : 11-12 K.M. Store, Chittorgarh Road,  
Village : Guwardi, Distt- Bhilwara - 311001 (Raj.) India  
Tele. : +91 1482 297132 E-mail: ranjanpoly@gmail.com



**RANJAN**  
POLYESTERS LIMITED

DATE: 12.11.2024

ONLINE SUBMISSION

The General Manager-Listing Department  
Metropolitan Stock Exchange of India Limited,  
Vibgyor Towers, 4th floor, Plot No C 62, G - Block,  
Opp. Trident Hotel, Bandra Kurla Complex, Bandra (E),  
Mumbai - 400 098, India.

Symbol: RANJANPOLY

Subject: Declaration of Non-Applicability of Statement (for Deviation or Variations)  
under Regulation 32 of the SEBI (Listing Obligations and disclosure  
Requirements) Regulations, 2015

Dear Sir/Ma'am,

Pursuant to the Regulation 32 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015 the Company hereby confirms that the said Deviations or variations statement is not applicable to the company. The Company has not raised any fund by the means of Public Issue, Rights Issue, Preferential Issue etc. for the quarter ended on 30<sup>th</sup> September, 2024. Hence, the Statement of deviation(s) or variation(s) is not applicable to the Company.

We request you to kindly take note of this information on your record and acknowledge. You are requested to take above information on records.

Thanking you,  
Yours Faithfully

For Ranjan Polysters Limited

Chitra Naraniwal  
Company Secretary  
M.No. A44750  
Enc: a/a

