

Date: 14th November 2023

To
The National Stock Exchange of India Limited
Exchange Plaza,
Plot no. C/1, C Block
Bandra-Kurla Complex
Bandra (E)
Murnbai - 400 051

Dear Sir/ Madam,

Scrip Code: PANSARI

Sub: Outcome of Board Meeting and Submission of Un-Audited Financial Results for the second quarter and half year ended 30th September 2023

This is to inform you that the Board of Directors in their meeting held today i.e. **Tuesday the 14th day of November, 2023 Commenced at 2.00P.M and Concluded at 3.00 P.M** have approved the Unaudited Financial Results of the Company for the Second Quarter & half year ended 30th September 2023 Pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015, we are enclosing herewith:

1. Statement of Unaudited Financial Results for the Second Quarter & half year ended 30th September 2023.
2. Limited Review Report

This is for your information and records.

Thanking You,

Yours Sincerely,

For Pansari Developers Limited

Neha Sharma
Company Secretary
Mem. No.: A63186

Encl: As above

Independent Auditor's Review Report on unaudited Ind AS Standalone Quarterly and Half yearly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to

The Board of Directors Pansari Developers Limited

1. We have reviewed the accompanying Statement of Unaudited Ind AS Standalone Financial Results of Pansari Developers Limited for the quarter ended September 30, 2023, and year to date from April 1, 2023 to September 30, 2023 ("the Statement"). The statement has been prepared by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

2. This Statement, which is 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. Our responsibility is to express a conclusion on the statement based on our review.

3. We conducted our review 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Basis for Qualified Conclusion

We draw attention-

a) Regarding ascertainment of actuarial gain & loss on post-employment benefit expenses during the quarter ended September 30, 2023 and the year to date from April 1, 2023 to September 30, 2023 has not been considered by the management, which in our view is not in accordance with the Indian Accounting Standard (Ind AS) 19, "Employee Benefits" as prescribed under Section 133 of the Companies Act, 2013.



Network : GARV & Affiliates

Branch : 19, R. N. Mukherjee Road, Eastern Building, 1st Floor, Kolkata 700 001
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a) Regarding ascertainment of actuarial gain & loss on post-employment benefit expenses during the quarter ended September 30, 2023 and the year to date from April 1, 2023 to September 30, 2023 has not been considered by the management, which in our view is not in accordance with the Indian Accounting Standard (Ind AS) 19, "Employee Benefits" as prescribed under Section 133 of the Companies Act, 2013.

We are unable to comment on the consequential impact that may arise in this regard in these financial results.

Our opinion is qualified in respect of the above matter.

5. We did not review the interim financial results of jointly controlled entities included in the consolidated unaudited financial results; whose financial information reflects total revenue of Rs 36.02 lakhs and 106.55 lakhs and net profit after tax of Rs. (3.35) lakhs and Rs. 7.56 lakhs for the Quarter and half year ended on 30th September 2023, as considered in the consolidated unaudited Ind AS financial results. The unaudited interim financial results and other unaudited financial information of these jointly controlled entities have not been reviewed by their auditors and have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the affairs of these entities is based solely on such unaudited interim financial results and other unaudited financial information.

Our conclusion on the Statement is not modified in respect of the above matters.

Date: 14th November, 2023
Place: Kolkata



For G A R V & ASSOCIATES
Chartered Accountants
Firm Registration No. 301094E


(ASHISH RUSTAGI)
Partner
Membership No.: 062982
UDIN 23062982 BGRXLI 3691

PANSARI DEVELOPERS LIMITED
Corporate Identity Number : L72200WB1996PLC079438
Statement of Unaudited Financial Results for the Quarter/Half Year ended 30th September,2023

(Rs in Lakh)

Sl. No.	Particulars	Standalone					
		Quarter Ended			Half Year Ended		Year Ended
		30th September 2023	30th June 2023	30th September 2022	30th September 2023	30th September 2022	31st March 2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Income from Operations						
	(a) Revenue from Operations	560.48	794.12	545.92	1,354.61	998.09	2,300.85
	(b) Other Income	130.78	62.61	3.76	193.39	11.08	80.16
	Total Income	691.26	856.74	549.68	1,548.00	1,009.16	2,381.01
2	Expenditure						
	(a) Operating Cost	513.38	446.38	690.32	959.76	944.64	2,506.74
	(b) Changes in Inventories	(119.96)	80.24	(299.46)	(39.72)	(288.69)	(876.83)
	(c) Employee Benefits Expenses	28.33	22.43	27.33	50.76	44.16	86.19
	(d) Finance Cost	92.30	110.67	7.07	202.97	16.38	36.98
	(e) Depreciation and Amortisation Expenses	44.52	44.41	46.20	88.92	88.13	185.58
	(f) Other Expenses	36.99	50.33	7.81	87.32	79.24	176.31
3	Total Expenses	595.55	754.46	479.28	1,350.01	883.86	2,114.96
4	Profit before Exceptional Items	95.70	102.28	70.40	197.98	125.31	266.05
5	Add : Exceptional Item	-	-	-	-	-	-
6	Profit before Tax	95.70	102.28	70.40	197.98	125.31	266.05
	Less : Tax Expense						
	(a) Current Tax	9.45	18.59	11.70	28.04	20.80	43.96
	(b) Mat Credit Entitlement	4.10	1.78	3.80	5.88	5.23	14.82
	(c) Deferred Tax	1.16	(0.79)	4.25	0.37	1.75	6.19
	(d) Income tax for Earlier year	(0.84)	-	2.56	(0.84)	2.56	-
7	Total Tax	13.87	19.58	22.30	33.45	30.34	64.97
8	Net Profit	81.84	82.70	48.10	164.54	94.96	201.07
	Other Comprehensive income (After tax)						
	(a) Items that cannot be Reclassified to P&L A/c						
	Re-measurement income/ (loss) on defined benefit plans	-	-	-	-	-	7.74
	Income tax relating to above items	-	-	-	-	-	(2.15)
	Fair Value through OCI of Equity Investment	0.16	0.27	(0.59)	0.43	2.78	0.37
	Income tax relating to above items	(0.02)	(0.03)	(1.10)	(0.05)	(0.72)	(0.04)
9	Total Other comprehensive income (a+b)	0.14	0.24	(1.69)	0.38	2.05	5.91
10	Total comprehensive income for the period (8+9)	81.98	82.94	46.41	164.92	97.02	206.99
	Paid Up Share Capital (Face Value Rs 10 each)	1,744.68	1,744.68	1,744.68	1,744.68	1,744.68	1,744.68
	Earning per share (Face Value Rs 10 each)						
	(a) Basic	0.47	0.47	0.28	0.94	0.54	1.15
	(b) Diluted	0.47	0.47	0.28	0.94	0.54	1.15

Notes:

- (a) The Financial Results of the Company for the Quarter ended 30th September,2023 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on 14th November,2023. The Statutory Auditors of the Company have carried out Audit of these results and the results are being published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- (b) The financial results of the company have been prepared in accordance with Indian Accounting Standard (IND AS) notified under the companies (Indian Accounting Standard) Rules 2015 as ammended by the companies (Indian Accounting Standard) (Amendment) Rules 2016. The company adopted IND AS from 01.04.2021 and accordingly these Financial Results (Including for all the periods periods presented in accordance with IND AS 101 first time adoption of Accounting Standards) have been prepared.
- (c) The company does not have any extraordinary or exceptional items to report for the above period
- (d) The Company does not have more than one reportable segment.
- (e) Comparative figures have been rearranged / regrouped wherever necessary.
- (f) The IND AS compliant corresponding figures in the previous years have not been subjected to review/audit however the company's management has exercised necessary due diligence to insure that such financial results provide true and fair view of its affairs
- (g) The figures for the quarter ended 31st March,2023 are the balancing figure between the Unaudited figures in respect of Half Year ended 30th September,2023 and Published Figure upto the end of the first quarter ended 30th June,2023
- (h) figures of the Previous Periods have been re-arranged/regrouped where necessary to make them comparable.



Place : Kolkata
Date : 14th November,2023

For and on behalf of the board
For Pansari Developers Limited
Mahesh Kumar Aggarwal
Mahesh Kumar Aggarwal
Chairman & Managing Director
(DIN No. 00480731)

PANSARI DEVELOPERS LIMITED
Corporate Identity Number : L72200WB1996PLC079438
Statement of Unaudited Standalone Balance Sheet as at 30th September,2023

(Rs in Lakh)

	Particulars	Standalone	
		AS on 30th September 2023	AS on 31st March 2023
		(Unaudited)	(Audited)
ASSETS			
(I)	Non-Current Assets		
	(a) Property, Plants & Equipments	4,072.19	4,160.98
	(b) Investment Property	3,252.32	3,287.97
	(c) Financial Assets		
	(i) Investments	861.37	865.06
	(ii) Loans	-	240.44
	(d) Deferred Tax Asset (Net)	457.24	463.54
	(e) Other Non-Current Assets	566.10	546.46
		9,209.23	9,564.46
(II)	Current Assets		
	(a) Inventories	9,532.61	9,492.89
	(b) Financial Assets		
	(i) Trade Receivables	56.77	54.72
	(ii) Cash and Cash Equivalents	77.35	63.26
	(iii) Others	5,081.55	3,960.61
	(c) Other Current Assets	2,325.02	2,130.69
	(d) Current Tax Assets (Net)	110.98	67.48
		17,184.28	15,769.65
	Total Assets	26,393.51	25,334.11
EQUITY AND LIABILITIES			
(I)	EQUITY		
	(a) Equity Share Capital	1,744.68	1,744.68
	(b) Other Equity	10,562.40	10,397.48
		12,307.08	12,142.16
(II)	LIABILITIES		
	(i) Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Other	437.01	437.93
	(b) Provisions	9.73	9.73
	(c) Other Non Current Liabilities	1,052.64	992.14
		1,499.38	1,439.80
(III)	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	6,606.12	5,962.69
	(ii) Trade Payables		
	(A) Total outstanding dues of micro, small and medium enterprises	-	-
	(B) Total outstanding dues of creditors other than micro and medium enterprises	204.40	255.28
	(iii) Other current financial Liabilities	128.40	111.00
	(b) Other Current Liabilities	5,647.14	5,422.19
	(c) Provisions	0.98	0.98
		12,587.04	11,752.15
	TOTAL LIABILITIES	14,086.43	13,191.95
	TOTAL - EQUITY AND LIABILITIES	26,393.51	25,334.11

Place : Kolkata
Date : 14th November,2023



For & On Behalf Of the Board
For Pansari Developers Limited
Mahesh Agarwal
Mahesh Agarwal
Chairman & Managing Director
IDIN: 00480731
Mahesh Kumar Agarwal
(M Managing Director & Chairman)
(Din No : 00480731)

Independent Auditor's Review Report on unaudited Ind AS Consolidated Quarterly and Half yearly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to

The Board of Directors Pansari Developers Limited

1. We have reviewed the accompanying Statement of Unaudited Ind AS Consolidated Financial Results of Pansari Developers Limited ("the Parent"), which includes its jointly controlled entities (the Parent and its entities together referred to as the "Group") and its share of net profit/(loss) after tax and total comprehensive income of its jointly controlled entities for the quarter and half year ended 30th September, 2023 attached herewith being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Ind AS-34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Unaudited Consolidated financial Statement based on our review.

3. We conducted our review 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. The Statement includes the results of the following entities:

- a) Unipon Developers LLP
- b) Papillon Developers LLP
- c) Purti NPR Developers LLP

5. Basis for Qualified Conclusion

We draw attention-



Network : GARV & Affiliates

**Branch : 19, R. N. Mukherjee Road, Eastern Building, 1st Floor, Kolkata 700 001
Kolkata | Bengaluru | Chennai | Guwahati | Hyderabad | Mumbai**

We draw attention-

a) Regarding ascertainment of actuarial gain & loss on post-employment benefit expenses during the quarter ended September 30, 2023 and the year to date from April 1, 2023 to September 30, 2023 has not been considered by the management, which in our view is not in accordance with the Indian Accounting Standard (Ind AS) 19, "Employee Benefits" as prescribed under Section 133 of the Companies Act, 2013.

We are unable to comment on the consequential impact that may arise in this regard in these financial results.

Our opinion is qualified in respect of the above matter.

5. We did not review the interim financial results of jointly controlled entities included in the consolidated unaudited financial results; whose financial information reflects total revenue of Rs 36.02 lakhs and 106.55 lakhs and net profit after tax of Rs. (3.35) lakhs and Rs. 7.56 lakhs for the Quarter and half year ended on 30th September 2023, as considered in the consolidated unaudited Ind AS financial results. The unaudited interim financial results and other unaudited financial information of these jointly controlled entities have not been reviewed by their auditors and have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the affairs of these entities is based solely on such unaudited interim financial results and other unaudited financial information.

Our conclusion on the Statement is not modified in respect of the above matters.

For GARV & ASSOCIATES

Chartered Accountants

Firm Registration No. 301094E



Date: 14th November, 2023

Place: Kolkata

Ashish Rustagi

(ASHISH RUSTAGI)

Partner

Membership No.: 062982

UDIN 23062982BGR XL JS769.

Network : GARV & Affiliates

**Branch : 19, R. N. Mukherjee Road, Eastern Building, 1st Floor, Kolkata 700 001
Kolkata | Bengaluru | Chennai | Guwahati | Hyderabad | Mumbai**

PANSARI DEVELOPERS LIMITED							
Corporate Identity Number : L72200WB1996PLC079438							
Statement of Unaudited Financial Results for the Quarter/Half Year ended 30th September,2023							
(Rs in Lakh)							
Sl. No.	Particulars	Consolidated					
		Quarter Ended			Half Year Ended		Year Ended
		30th September 2023	30th June 2023	30th September 2022	30th September 2023	30th September 2022	31st March 2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Income from Operations						
	(a) Revenue from Operations	600.74	803.77	544.22	1,404.51	1,004.44	2,318.20
	(b) Other Income	132.72	60.26	3.53	192.98	10.65	81.17
	Total Income	733.46	864.04	547.75	1,597.49	1,015.09	2,399.37
2	Expenditure						
	(a) Operating Cost	561.25	528.38	683.73	1,089.63	945.63	3,211.91
	(b) Changes in Inventories	(162.07)	1.00	(299.46)	(161.07)	(288.69)	(1,613.20)
	(c) Employee Benefits Expenses	28.36	22.43	29.66	50.78	46.49	86.19
	(d) Finance Cost	122.23	110.67	9.27	232.90	18.58	79.13
	(e) Depreciation and Amortisation Expenses	44.66	44.42	46.22	89.08	88.17	185.85
	(f) Other Expenses	43.17	52.34	7.92	95.50	79.58	177.88
	Total Expenses	637.59	759.24	477.34	1,396.83	889.76	2,127.75
4	Profit before Exceptional Items	95.87	104.80	70.42	200.66	125.33	271.61
5	Add : Exceptional Item	-	-	-	-	-	-
6	Profit before Tax	95.87	104.80	70.42	200.66	125.33	271.61
	Less : Tax Expense						
	(a) Current Tax	9.61	21.11	11.70	30.72	20.81	46.36
	(b) Mat Credit Entitlement	4.10	1.78	3.80	5.88	5.23	14.82
	(c) Deferred Tax	1.16	(0.79)	6.80	0.37	4.31	6.19
	(d) Income tax for Earlier year	(0.84)	-	2.57	(0.84)	2.57	3.17
7	Total Tax	14.03	22.10	24.87	36.13	32.92	70.55
8	Net Profit	81.84	82.70	45.54	164.54	92.41	201.07
	Other Comprehensive income (After tax)						
	(a) Items that cannot be Reclassified to P&L A/c						
	Re-measurement income/ (loss) on defined benefit plans	-	-	-	-	-	7.74
	Income tax relating to above items	-	-	-	-	-	(2.15)
	Fair Value through OCI of Equity Investment	0.16	0.27	(0.59)	0.43	2.78	0.37
	b) Income tax relating to above items	(0.02)	(0.03)	(1.10)	(0.05)	(0.72)	(0.04)
9	Total Other comprehensive income (a+b)	0.14	0.24	(1.69)	0.38	2.05	5.91
10	Total comprehensive income for the period (8+9)	81.98	82.94	43.86	164.92	94.46	206.98
	Paid Up Share Capital (Face Value Rs 10 each)	1,744.68	1,744.68	1,744.68	1,744.68	1,744.68	1,744.68
	Earning per share (Face Value Rs 10 each)						
	(a) Basic	0.47	0.47	0.26	0.94	0.53	1.15
	(b) Diluted	0.47	0.47	0.26	0.94	0.53	1.15

Notes:

- (a) The Financial Results of the Company for the Quarter ended 30th September,2023 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on 14th November,2023. The Statutory Auditors of the Company have carried out Audit of these results and the results are being published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- (b) The financial results of the company have been prepared in accordance with Indian Accounting Standard (IND AS) notified under the companies (Indian Accounting Standard) Rules 2015 as amended by the companies (Indian Accounting Standard) (Amendment) Rules 2016. The company adopted IND AS from 01.04.2021 and accordingly these Financial Results (Including for all the periods presented in accordance with IND AS 101 first time adoption of Accounting Standards) have been prepared.
- (c) The company does not have any extraordinary or exceptional items to report for the above period.
- (d) The Company does not have more than one reportable segment.
- (e) Comparative figures have been rearranged / regrouped wherever necessary.
- (f) The IND AS compliant corresponding figures in the previous years have not been subjected to review/audit however the company's management has exercised necessary due diligence to insure that such financial results provide true and fair view of its affairs.
- (g) The figures for the quarter ended 31st March,2023 are the balancing figure between the Unaudited figures in respect of Half Year ended 30th September,2023 and Published Figure upto the end of the first quarter ended 30th June,2023.
- (h) figures of the Previous Periods have been re-arranged/regrouped where necessary to make them comparable.

For and on behalf of the board
For Pansari Developers Limited

 Mahesh Kumar Agarwal
 (Managing Director & Chairman)
 (DIN No. 00480731)
 Mahesh Agarwal
 Chairman & Managing Director
 IDIN: 00480731

Place : Kolkata
 Date : 14th November,2023



PANSARI DEVELOPERS LIMITED

Corporate Identity Number : L72200WB1996PLC079438

Statement of Unaudited Consolidated Balance Sheet as at 30th September,2023

(Rs in Lakh)

Particulars	Consolidated	
	AS on 30th September 2023	AS on 31st March 2023
	(Unaudited)	(Audited)
ASSETS		
(I) Non-Current Assets		
(a) Property, Plants & Equipments	4,078.93	4,161.79
(b) Investment Property	3,252.32	3,287.97
(c) Financial Assets		
(i) Investments	854.87	874.69
(ii) Loans	-	240.44
(d) Deferred Tax Asset (Net)	457.32	463.62
(e) Other Non-Current Assets	830.00	810.34
	9,473.44	9,838.86
(II) Current Assets		
(a) Inventories	12,127.37	11,953.10
(b) Financial Assets		
(i) Trade Receivables	56.77	54.72
(ii) Cash and Cash Equivalents	188.43	79.71
(iii) Others	5,505.32	3,941.57
(c) Other Current Assets	2,584.84	2,433.65
(d) Current Tax Assets (Net)	110.89	67.25
	20,573.61	18,530.00
Total Assets	30,047.05	28,368.86
EQUITY AND LIABILITIES		
(I) EQUITY		
(a) Equity Share Capital	1,744.68	1,744.68
(b) Other Equity	10,613.31	10,397.52
	12,357.99	12,142.20
(II) LIABILITIES		
(i) Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Other	437.01	366.00
(b) Provisions	9.73	9.73
(c) Other Non Current Liabilities	1,068.59	1,001.35
	1,515.33	1,377.07
(III) Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	9,059.64	8,149.17
(ii) Trade Payables		
(A) Total outstanding dues of micro, small and medium enterprises	0.31	-
(B) Total outstanding dues of creditors other than micro and medium enterprises	214.76	264.84
(iii) Other current financial Liabilities	128.40	156.60
(b) Other Current Liabilities	6,769.65	6,277.99
(c) Provisions	0.98	0.98
	16,173.73	14,849.59
TOTAL LIABILITIES	17,689.06	16,226.66
TOTAL - EQUITY AND LIABILITIES	30,047.05	28,368.86

Place : Kolkata
Date : 14th November,2023



For & On Behalf Of the Board
For Pansari Developers Limited

Mahesh Kumar Agarwal
Mahesh Kumar Agarwal
Mahesh Agarwal
(Chartered Accountant & Managing Director)
(CIN No. 00480738)

PANSARI DEVELOPERS LIMITED			
Corporate Identity Number : L72200WB1996PLC079438			
Unaudited Consolidated Statement of Cash Flow as at 30th September, 2023			
(Amount in Lakhs)			
Particulars	consolidated		
	30.09.2023	31.03.2023	
A Cash Flow From Operating Activities			
Profit before tax from continuing operations	200.66	271.61	
Profit Before Tax	200.66	271.61	
Adjustment for Non cash & Non operating item			
Depreciation	89.08	185.85	
Interest & Finance Charges	232.90	79.13	
Profit from sale of investment	(8.48)	(4.54)	
Profit from sale of Fixed Assets	(4.62)	(5.51)	
Interest Received	(99.12)	(63.23)	
Dividend Received	(0.04)	(0.13)	
Operating Profit before changes in working capital	410.39	463.18	
Movements in working capital:			
Increase/(Decrease) in Trade Payables	(49.78)	136.06	
Increase/(Decrease) in Other Current Liabilities	(28.20)	156.60	
Increase/(Decrease) in Other Current Financial Liabilities	491.65	3,150.49	
Increase/(Decrease) in Provision (Current)	-	(0.66)	
Increase/(Decrease) in Provision (Non Current)	-	(3.90)	
Increase/(Decrease) in other Liabilities (Non Current)	67.24	(206.15)	
Increase/(Decrease) in Other Financial Liabilities (Non Current)	71.02	101.85	
Decrease/(Increase) in Trade Receivables	(2.05)	170.88	
Decrease/(Increase) in Inventories	(174.27)	(1,613.20)	
Decrease/(Increase) in Other Financial Assets (Current)	(1,563.75)	(3,912.87)	
Decrease/(Increase) in Others Assets and Liabilities	(151.19)	(434.18)	
Net cash flow before Tax and Extra ordinary Item	(928.94)	(1,991.90)	
Direct Taxes (Paid) /Refund	(72.02)	(169.43)	
Net cash flow from / (used in) operating activities (A)	(1,000.95)	(2,161.33)	
B Cash flows from investing activities			
Purchase of fixed assets, including intangible assets, CWIP and capital advances	(3.86)	(125.62)	
Sale of Fixed Assets	8.34	9.38	
Purchase of Investment		(187.39)	
Sale of Investment	4.63	(8.25)	
Purchase of Investment Property		23.81	
Sale of Investment Property	43.90	(46.84)	
Decrease/(Increase) in Other Non-Current Assets	19.67	8.11	
Decrease/(Increase) in Non-Current Investments	19.82	(18.22)	
Dividend Received	0.04	0.13	
Interest Received	99.12	63.23	
Decrease/(Increase) in Loans	240.44	(240.44)	
Net Cash flows from investing activities (B)	432.10	(522.08)	
C Cash flows from financing activities			
Proceeds/(Repayment) from borrowings (Non Current)			
Proceeds/(Repayment) from borrowings (Current)	910.47	2,731.27	
Interest Paid	(232.90)	(79.13)	
Net cash flows from/(used in) in financing activities (C)	677.57	2,652.15	
Net increase / (decrease) in cash and cash equivalent (A+B+C)	108.72	(31.26)	
Cash and cash equivalent at the beginning of the year	79.71	110.98	
Cash and cash equivalent at the end of the year	188.43	79.71	
Components of Cash and Cash Equivalents			
Cash in Hand	131.18	36.42	
With Banks - On Current Account	57.25	43.29	
Total cash and cash equivalents	188.43	79.71	

For and on behalf of the board

For Pansari Developers Limited

Mahesh Agarwal

Mahesh Agarwal

Director

Chairman & Managing Director

IDIN: 004807311

Place : Kolkata
Date : 14th November, 2023

