

Date: 21st November 2022

To
The National Stock Exchange of India Limited
Exchange Plaza,
Plot no. C/1, G Block
Bandra-Kurla Complex
Bandra (E)
Mumbai - 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 2022

This is to inform you that the Board of Directors in their meeting held today i.e. **Monday the 21st day of November, 2022**, have approved the Un-Audited Financial Results of the Company for the second quarter and half year ended 30th September 2022.

Pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015, we are enclosing herewith the Limited Review Report. The Meeting commenced at 2.00PM.

This is for your information and records.

Thanking You,

Yours Sincerely,

For **Pansari Developers Limited**

JAYA
SINGH Digitally signed
by JAYA SINGH
Date: 2022.11.21
17:40:49 +05'30'

Jaya Singh
Company Secretary
Mem. No.: A60035

Encl: As above

Pansari Developers Ltd.

Registered Office:
14, N. S. Road, 4th Floor, Kolkata - 700 001

(033) 4005 0500
info@purtirealty.com

GSTIN. 19AABCP6809N1ZV
CIN No. L72200WB1996PLC079438

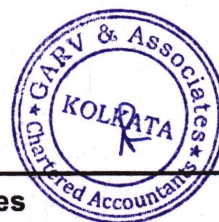


Independent Auditor's Review Report on unaudited Ind AS Standalone Quarterly and Half yearly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

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, 2022, and year to date from April 1, 2022 to September 30, 2022 ("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, 2022 and the year to date from April 1, 2022 to September 30, 2022 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.

Qualified Conclusion

5. Based on our review conducted as above, except for the possible effects of our observation in paragraph 4(a) above, nothing has come to our attention that causes us to believe that the accompanying Statement, 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 recognized accounting practices and Policies, has not disclosed the information required to be disclosed in terms of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. Other Matter

The financial Statements of the Company for the corresponding quarter ended June 30, 2022 and quarter/ six months ended September 30, 2021 were reviewed and year ended March 31, 2022 was audited by the predecessor auditor who expressed unmodified opinion vide their reports dated August 13th, 2022, November 13th, 2021 and May 30th, 2022 respectively.

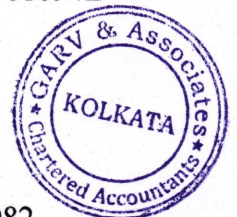
Our conclusion is not modified in respect of these matters

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

Ashish Rustagi
(ASHISH RUSTAGI)
Partner

Membership No.: 062982

UDIN :- 22062982-BDRNEM6094



Date: 21st November, 2022

Place: Kolkata

PANSARI DEVELOPERS LIMITED

Corporate Identity Number : L72200WB1996PLC079438

Statement of unaudited Financial Results for the Quarter ended 30th September,2022

		(Rs in Lakh)					
Sl. No.	Particulars	Standalone					
		QUARTER ENDED			Half Year Ended		Year Ended
		30th September 2022	30th June 2022	30th September 2021	30th September 2022	30th September 2021	31st March 2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Income from Operations						
	(a) Revenue from Operations	545.92	452.17	1,228.41	998.09	1,500.32	3,714.89
	(b) Other Income	3.76	7.32	53.00	11.08	100.76	81.46
	Total Income	549.68	459.49	1,281.41	1,009.16	1,601.08	3,796.35
2	Expenditure						
	(a) Cost of sales	390.87	265.08	949.09	655.95	1,112.05	2,778.93
	(b) Employee Benefits Expenses	27.33	16.83	24.54	44.16	31.55	67.66
	(c) Finance Cost	7.07	9.31	12.46	16.38	47.65	60.67
	(d) Depreciation and Amortisation Expenses	46.20	41.93	28.15	88.13	56.31	182.30
	(e) Other Expenses	7.81	71.43	50.01	79.24	69.09	241.58
3	Total Expenses	479.28	404.58	1,064.25	883.86	1,316.65	3,331.13
4	Profit before Exceptional Items	70.40	54.91	217.15	125.31	284.43	465.22
5	Add : Exceptional Item	-	-	-	-	-	-
6	Profit before Tax	70.40	54.91	217.15	125.31	284.43	465.22
	Less : Tax Expense						
	(a) Current Tax	11.70	9.10	28.41	20.80	32.09	69.87
	(b) Mat Credit Entitlement	3.80	1.44	11.99	5.23	8.31	30.69
	(c) Deferred Tax	4.25	(2.49)	0.55	1.75	1.30	0.48
	(d) Income tax for Earlier year	2.56	-	-	2.56	-	-
7	Total Tax	22.30	8.04	40.95	30.34	41.70	101.04
8	Net Profit	48.10	46.86	176.21	94.96	242.73	364.18
	Other Comprehensive income (After tax)						
	(a) Items that cannot be Reclassified to P&L A/c						
	Fair Value through OCI of Equity Investment	(0.59)	3.37	2.31	2.78	5.65	545.90
	Income tax relating to above items	(1.10)	0.37	-	(0.72)	-	(60.19)
9	Total Other comprehensive income (a+b)	(1.69)	3.74	2.31	2.05	5.65	485.71
10	Total comprehensive income for the period (8+9)	46.41	50.61	178.52	97.02	248.38	849.88
	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	0.28	0.27	1.01	0.54	1.39	2.09
	(b) Diluted	0.28	0.27	1.01	0.54	1.39	2.09

Notes:

- (a) The Financial Results of the Company for the Quarter ended 30th September, 2022 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 21st November, 2022. 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 30th September,2022 are the balancing figure between the Unaudited figures in respect of half year ended 30th September,2022 and Published Figure upto the end of the first quarter ended 30th June,2022
- (h) Figures of the Previous Periods have been re-arranged/regrouped where necessary to make them comparable.

For and on behalf of the board

PANSARI DEVELOPERS LIMITED

Mahesh Agarwal

Mahesh Agarwal
Director

Director

(DIN No. 00480731)



Place : Kolkata

Date: The 21st of November, 2022

PANSARI DEVELOPERS LIMITED
Corporate Identity Number : L72200WB1996PLC079438
Statement of Unaudited Standalone Assets and Liabilities

(Rs in Lakh)

Particulars	Standalone	
	As on 30th September 2022	AS on 31st March 2022
	(UnAudited)	(Audited)
ASSETS		
(I) Non-Current Assets		
(a) Property, Plants & Equipments	4,253.83	4,224.82
(b) Investment Property	3,245.70	3,249.25
(c) Financial Assets		
(i) Investments	878.23	879.24
(ii) Loans	15.70	15.70
(d) Deferred Tax Asset (Net)	479.00	486.71
(e) Other Non-Current Assets	221.64	217.14
	9,094.09	9,072.85
(II) Current Assets		
(a) Inventories	8,904.75	8,616.06
(b) Financial Assets		
(i) Trade Receivables	441.83	225.60
(ii) Cash and Cash Equivalents	34.46	78.02
(iii) Others	28.69	28.69
(c) Other Current Assets	2,508.88	1,757.64
(d) Current Tax Assets (Net)	30.82	-
	11,949.43	10,706.01
Total Assets	21,043.52	19,778.86
EQUITY AND LIABILITIES		
(I) EQUITY		
(a) Equity Share Capital	1,744.68	1,744.68
(b) Other Equity	10,287.51	10,190.50
	12,032.19	11,935.18
(II) LIABILITIES		
(i) Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	200.00	-
(ii) Other	281.56	264.15
(b) Provisions	13.63	13.63
(c) Other Non Current Liabilities	1,257.14	1,200.00
	1,752.33	1,477.77
(III) Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	2,960.84	3,692.62
(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	186.26	87.70
(b) Other Current Liabilities	4,110.25	2,564.65
(c) Provisions	1.65	1.65
(d) Current Tax Liabilities (Net)	-	19.29
	7,258.99	6,365.91
TOTAL LIABILITIES	9,011.33	7,843.68
TOTAL - EQUITY AND LIABILITIES	21,043.52	19,778.86

Place : Kolkata

Date: The 21st of November, 2022



For & On Behalf Of the Board
PANSARI DEVELOPERS LIMITED

(Signature)

Mahesh Agarwal **Director**

Director

(Din No : 00480731)

PANSARI DEVELOPERS LIMITED
Corporate Identity Number : L72200WB1996PLC079438
STATEMENT OF CASH FLOWS FOR THE QUATER ENDED 30TH SEPTEMBER,2022

(Rs in Lakhs)

Particulars	Standalone	
	Year Ended	
	30.09.2022	31.03.2022
A Cash Flow From Operating Activities		
Profit before tax from continuing operations	125.31	465.22
Profit Before Tax	125.31	465.22
Adjustment for Non cash & Non operating item		
Depreciation	88.13	182.30
Interest & Finance Charges	16.38	264.71
Profit from sale of Land	0.04	(2.78)
Profit from sale of Shares	(0.31)	(0.16)
Profit from sale of Fixed Assets	-	0.08
Interest Received	(2.37)	(26.84)
Dividend Received	(0.05)	(0.46)
Operating Profit before changes in working capital	227.11	882.07
Movements in working capital:		
Increase/(Decrease) in Trade Payables	98.55	(27.35)
Increase/(Decrease) in Other Current Liabilities	1,545.61	(770.97)
Increase/(Decrease) in Provision (Current)	-	1.65
Increase/(Decrease) in Provision (Non Current)	-	0.74
Increase/(Decrease) in other Liabilities (Non Current)	57.14	(486.00)
Increase/(Decrease) in Other Financial Liabilities (Non Current)	17.42	(8.98)
Increase/(Decrease) in Current Liabilities	31.66	(7.48)
Decrease/(Increase) in Trade Receivables	(216.23)	359.02
Decrease/(Increase) in Inventories	(288.69)	1,015.08
Decrease/(Increase) in Other Financial Assets (Current)	-	55.37
Decrease/(Increase) in Loans	-	0.39
Decrease/(Increase) in Others Assets and Liabilities	(751.23)	(583.84)
Net cash flow before Tax and Extra ordinary Item	721.34	429.68
Direct Taxes (Paid) /Refund	(104.91)	(68.91)
Net cash flow from / (used in) operating activities (A)	616.43	360.77
B Cash flows from investing activities		
Purchase of fixed assets, including intangible assets, CWIP and capital advances	(121.01)	(5.38)
Sale of Fixed Assets	3.87	0.40
Decrease/(Increase) in Other Non-Current Assets	(4.50)	3.01
Decrease/(Increase) in Non-Current Investments	7.39	8.08
Dividend Received	0.05	0.46
Interest Received	2.37	26.84
Net Cash flows from investing activities (B)	(111.82)	33.41
C Cash flows from financing activities		
Proceeds/(Repayment) from borrowings (Non Current)	200.00	(1,185.65)
Proceeds/(Repayment) from borrowings (Current)	(731.79)	939.45
Interest Paid	(16.38)	(264.71)
Net cash flows from/(used in) in financing activities (C)	(548.17)	(510.91)
Net increase / (decrease) in cash and cash equivalent (A+B+C)	(43.56)	(116.73)
Cash and cash equivalent at the beginning of the year	78.02	194.75
Cash and cash equivalent at the end of the year	34.46	78.02
Components of Cash and Cash Equivalents		
Cash in Hand	32.17	35.45
With Banks - On Current Account	2.29	42.56
Total cash and cash equivalents	34.46	78.02

Place : Kolkata
Date: The 21st of November, 2022



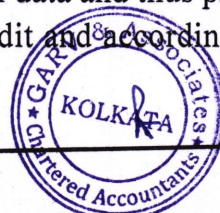
For and on behalf of the board
PANSARI DEVELOPERS LIMITED
Mahesh Agarwal
Mahesh Agarwal
Director
(Din No. 00480731) **Director**

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, 2022** 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:
- Unipon Put Developers LLP
 - Papillon Developers LLP

7. Basis for Qualified Conclusion

We draw attention-

- Regarding ascertainment of actuarial gain & loss on post-employment benefit expenses during the quarter ended September 30, 2022 and the year to date from April 1, 2022 to September 30, 2022 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.

- We did not review the interim financial results of jointly controlled entities included in the consolidated unaudited financial results; whose financial information reflects total assets of Rs 4358.85 lakhs as at 30th September 2022 and total revenue of Rs 12.04 lakhs and 13.35 and net profit after tax of Rs.0.60 lakhs and Rs.1.50 lakhs for the Quarter and half year ended on 30th September 2022, 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 G A R V & ASSOCIATES
Chartered Accountants
Firm Registration No. 301094E



Date: 21st November, 2022
Place: Kolkata

Ashish Rustagi
(ASHISH RUSTAGI)

Partner
Membership No.: 062982
UDIN : 22062982 BDRNTF2280

PANSARI DEVELOPERS LIMITED
Corporate Identity Number : L72200WB1996PLC079438
Statement of unaudited Financial Results for the Quarter ended 30th September,2022

		(Rs in Lakh)					
Sl. No.	Particulars	Consolidated					
		QUARTER ENDED			Half Year Ended		Year Ended
		30th September 2022	30th June 2022	30th September 2021	30th September 2022	30th September 2021	31st March 2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from Operations						
	(a) Revenue from Operations	544.22	460.21	1,710.23	1,004.44	2,190.62	6,024.71
	(b) Other Income	3.53	7.13	6.78	10.65	9.11	37.46
	Total Income	547.75	467.34	1,717.01	1,015.09	2,199.73	6,062.17
2	Expenditure						
	(a) Cost of sales	384.27	272.67	1,384.44	656.94	1,709.78	4,938.08
	(d) Employee Benefits Expenses	29.66	16.84	24.66	46.49	31.89	74.72
	(e) Finance Cost	9.27	9.31	11.83	18.58	46.39	137.94
	(f) Depreciation and Amortisation Expense	46.22	41.95	28.18	88.17	56.37	182.53
	(g) Other Expenses	7.92	71.66	50.70	79.58	70.81	242.80
3	Total Expenses	477.34	412.42	1,499.81	889.76	1,915.24	5,576.06
4	Profit before Exceptional Items	70.42	54.92	217.19	125.33	284.49	486.11
5	Add : Exceptional Item	-	-	-	-	-	-
6	Profit before Tax	70.42	54.92	217.19	125.33	284.49	486.11
	Less : Tax Expense						
	(a) Current Tax	11.70	9.11	28.45	20.81	32.15	90.77
	(b) Mat Credit Entitlement	3.80	1.44	11.99	5.23	8.31	30.69
	(c) Deferred Tax	6.80	(2.49)	0.55	4.31	1.30	0.48
	(d) Income tax for Earlier year	2.57	-	-	2.57	-	-
7	Total Tax	24.87	8.05	40.99	32.92	41.76	121.94
8	Net Profit	45.54	46.86	176.21	92.41	242.73	364.18
	Other Comprehensive income (After tax)						
	(a) Items that cannot be Reclassified to P&L A/c						
	Fair Value through OCI of Equity Investment	(0.59)	3.37	2.31	2.78	5.65	545.90
	b) Income tax relating to above items	(1.10)	0.37	-	(0.72)	-	(60.19)
9	Total Other comprehensive income (a+b)	(1.69)	3.74	2.31	2.05	5.65	485.71
10	Total comprehensive income for the period (8+9)	43.86	50.61	178.52	94.46	248.38	849.88
	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	0.26	0.27	1.01	0.53	1.39	2.09
	(b) Diluted	0.26	0.27	1.01	0.53	1.39	2.09

Notes:

- (a) The Financial Results of the Company for the Quarter ended 30th September, 2022 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 21st November, 2022. 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) (Ammendment) 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 30th September,2022 are the balancing figure between the Unaudited figures in respect of half year ended 30th September,2022 and Published Figure upto the end of the first quarter ended 30th June,2022
- (h) Figures of the Previous Periods have been re-arranged/regrouped where necessary to make them comparable.

Place : Kolkata
Date: The 21st of November, 2022



For and on behalf of the board
PANSARI DEVELOPERS LIMITED
Mahesh Agarwal
Mahesh Agarwal
Director
(DIN No. 00480731)

PANSARI DEVELOPERS LIMITED
Corporate Identity Number : L72200WB1996PLC079438
Statement of Unaudited Consolidated Assets and Liabilities

		(Rs in Lakh)	
Sl. No.	Particulars	Consolidated	
		As on 30th September 2022	AS on 31st March 2022
		(UnAudited)	(Audited)
	ASSETS		
(I)	Non-Current Assets		
	(a) Property, Plants & Equipments	4,254.36	4,225.46
	(b) Investment Property	3,245.70	3,249.25
	(c) Financial Assets	-	-
	(i) Investments	872.73	892.85
	(ii) Loans	15.70	15.70
	(d) Deferred Tax Asset (Net)	479.07	486.81
	(e) Other Non-Current Assets	484.76	481.01
		9,352.32	9,351.07
(II)	Current Assets		
	(a) Inventories	10,566.55	10,339.90
	(b) Financial Assets	-	-
	(i) Trade Receivables	441.83	225.60
	(ii) Cash and Cash Equivalents	49.17	110.98
	(iii) Others	56.57	28.69
	(c) Other Current Assets	2,719.44	1,983.83
	(d) Current Tax Assets (Net)	30.82	-
		13,864.38	12,689.00
	Total Assets	23,216.70	22,040.07
	EQUITY AND LIABILITIES		
(I)	EQUITY		
	(a) Equity Share Capital	1,744.68	1,744.68
	(b) Other Equity	10,408.88	10,190.50
		12,153.56	11,935.18
(II)	LIABILITIES		
	(i) Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	200.00	-
	(ii) Other	281.56	264.15
	(b) Provisions	13.63	13.63
	(c) Other Non Current Liabilities	1,273.00	1,207.50
		1,768.19	1,485.27
(III)	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	4,640.47	5,417.89
	(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	189.66	128.78
	(b) Other Current Liabilities	4,463.17	3,059.59
	(c) Provisions	1.66	1.65
	(d) Current Tax Liabilities (Net)	-	11.71
		9,294.95	8,619.62
	TOTAL LIABILITIES	11,063.14	10,104.89
	TOTAL - EQUITY AND LIABILITIES	23,216.70	22,040.07

Place : Kolkata

Date: The 21st of November, 2022



For & On Behalf Of the Board
PANSARI DEVELOPERS LIMITED

Mahesh Agarwal
Mahesh Agarwal **Director**

Director
(Din No : 00480731)

PANSARI DEVELOPERS LIMITED			
Corporate Identity Number : L72200WB1996PLC079438			
STATEMENT OF CASH FLOWS FOR THE QUATER ENDED 30TH SEPTEMBER,2022			
(Rs in Lakhs)			
Particulars	Consolidated		
	Year Ended		
	30.09.2022	31.03.2022	
A	Cash Flow From Operating Activities		
	Profit before tax from continuing operations	125.33	486.11
	Profit Before Tax	125.33	486.11
	Adjustment for Non cash & Non operating item		
	Depreciation	88.17	182.53
	Interest & Finance Charges	18.58	341.98
	Profit from sale of Land	0.04	(2.78)
	Profit from sale of Shares	(0.31)	(0.16)
	Profit from sale of Fixed Assets	-	0.08
	Interest Received	(2.37)	(27.27)
	Dividend Received	(0.05)	(0.46)
	Operating Profit before changes in working capital	229.38	980.04
	Movements in working capital:		
	Increase/(Decrease) in Trade Payables	60.88	(40.34)
	Increase/(Decrease) in Other Current Liabilities	1,403.58	(2,057.89)
	Increase/(Decrease) in Provision (Current)	0.01	1.65
	Increase/(Decrease) in Provision (Non Current)	-	0.74
	Increase/(Decrease) in other Liabilities (Non Current)	65.50	(486.00)
	Increase/(Decrease) in Other Financial Liabilities (Non Current)	17.42	(8.98)
	Increase/(Decrease) in Current Liabilities	(33.10)	(15.66)
	Decrease/(Increase) in Trade Receivables	(216.23)	359.02
	Decrease/(Increase) in Inventories	(226.65)	2,969.22
	Decrease/(Increase) in Other Financial Assets (Current)	(27.88)	55.37
	Decrease/(Increase) in Loans	-	0.39
	Decrease/(Increase) in Others Assets and Liabilities	(735.61)	(651.05)
		-	
	Net cash flow before Tax and Extra ordinary Item	537.30	1,106.51
	Direct Taxes (Paid) /Refund	91.68	(109.92)
	Net cash flow from/ (used in) operating activities (A)	628.98	996.57
B	Cash flows from investing activities		
	Purchase of fixed assets, including intangible assets, CWIP and capital advances	(121.01)	(5.38)
	Sale of Fixed Assets	3.87	0.40
	Decrease/(Increase) in Other Non-Current Assets	(3.75)	3.01
	Decrease/(Increase) in Non-Current Investments	23.67	(12.90)
	Dividend Received	0.05	0.46
	Interest Received	2.37	27.27
	Net Cash flows from investing activities (B)	(94.80)	12.86
C	Cash flows from financing activities		
	Proceeds/(Repayment) from borrowings (Non Current)	200.00	(1,185.65)
	Proceeds/(Repayment) from borrowings (Current)	(777.43)	401.50
	Interest Paid	(18.58)	(341.98)
	Net cash flows from/(used in) in financing activities (C)	(596.00)	(1,126.13)
	Net increase / (decrease) in cash and cash equivalent (A+B+C)	(61.81)	(116.70)
	Cash and cash equivalent at the beginning of the year	110.98	227.68
	Cash and cash equivalent at the end of the year	49.17	110.98
	Components of Cash and Cash Equivalents		
	Cash in Hand	37.20	40.29
	With Banks - On Current Account	11.96	70.69
	Total cash and cash equivalents	49.17	110.98

Place : Kolkata
Date: The 14th of November, 2022



For and on behalf of the board

PANSARI DEVELOPERS LIMITED

 Mahesh Agarwal
 Director
 (Din No. 00480731) **Director**