RAGHAV PRODUCTIVITY ENHANCERS LIMITED
Office 36, 4th Floor, Alankar Plaza, Central Spine, Vidhyadhar Nagar, Jaipur -302039
CIN : L27109RJ2009PLC030511
Ph No: 2235760, 2235761 Email: rammingmass@gmail.com

Consolidated unaudited Statement of Profit & Loss for the half year ended 30th September 2024

(₹ In Lakhs)

S. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Revenue from Operations						
	(a) Gross Revenue from Operations	5617.86	5289.91	3694.31	10907.77	7070.62	15073.61
	(b) Less : GST recovered	706.20	806.23	448.25	1512.43	816.68	1797.04
I.	Revenue from operations	4911.66	4483.68	3246.06	9395.34	6253.94	13,276.57
II.	Other income	38.41	21.01	9.00	59.42	13.00	37.50
III.	**Total Revenue (I + II)**	**4950.07**	**4504.69**	**3255.06**	**9454.76**	**6266.94**	**13314.07**
IV.	**Expenses:**						
	Cost of Materials Consumed	1201.74	1360.40	984.80	2562.14	1927.65	3,937.82
	Purchases of Stock-in-Trade	73.28	31.44	31.29	104.72	40.97	81.47
	Changes in inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	14.05	(36.89)	(18.85)	(22.84)	(12.59)	(145.32)
	Employee Benefits Expense	170.11	140.10	123.93	310.21	231.00	487.72
	Finance costs	22.37	23.47	14.10	45.84	18.12	67.27
	Depreciation and amortization expense	146.83	159.20	108.25	306.03	179.46	496.85
	Other expenses	2189.33	1757.19	1146.61	3946.52	2250.26	4909.28
	Total expenses	**3817.71**	**3434.91**	**2390.13**	**7252.62**	**4634.87**	**9,835.09**
V.	Profit before exceptional items and tax (III-IV)	**1132.36**	**1069.78**	**864.93**	**2202.14**	**1632.07**	**3,478.98**
VI.	Exceptional items						-
VII.	**Profit before tax (V- VI)**	**1132.36**	**1069.78**	**864.93**	**2202.14**	**1632.07**	**3,478.98**
VIII.	Tax expense:						
	(1) Current tax	179.46	188.40	227.31	367.86	436.53	892.60
	(2) Deferred tax & Earlier Year taxes	78.34	52.61	3.01	130.95	(13.00)	(10.62)
	Total Tax Expenses	**257.80**	**241.01**	**230.32**	**498.81**	**423.53**	**881.98**
IX	**Profit (Loss) for the period (VII-VIII)**	**874.56**	**828.77**	**634.61**	**1,703.33**	**1,208.54**	**2,597.00**
	Other Comprehensive Income						
(a)	(i) Items that will not be reclassified subsequently to profit or loss	14.76		-	14.76		3.56
	(ii) Income tax relating to items that will not be reclassified subsequently to profit or loss	(4.34)		-	(4.34)		(0.85)
(b)	(i) Items that will be reclassified subsequently to profit or loss	-		-			-
	(ii) Income tax relating to items that will be reclassified subsequently to profit or loss	-	-	-			-
	Total Other Comprehensive income	**10.42**	**0.00**	**0.00**	**10.42**	**0.00**	**2.71**
	Total Comprehensive Income for the period	**884.98**	**828.77**	**634.61**	**1713.75**	**1208.54**	**2,599.71**
	Paid Up Equity Share Capital	**2295.26**	**2295.26**	**2295.26**	**2295.26**	**2295.26**	**2295.26**
	Other equity (excluding Revaluation Reserves)						**13,522.35**
X.	**Earnings per equity share (Refer Note No. 5):**						
	(1) Basic	**3.81**	**3.61**	**2.76**	**7.42**	**5.27**	**11.31**
	(2) Diluted	**3.81**	**3.61**	**2.76**	**7.42**	**5.27**	**11.31**

For and on behalf of the Board of Directors
Raghav Productivity Enhancers Limited

Date: 18th October 2024
Place : Jaipur

Rajesh Kabra
(Managing Director)
DIN:00935200

Raghav Productivity Enhancers Limited

RAGHAV PRODUCTIVITY ENHANCERS LIMITED
Office 36, 4th Floor, Alankar Plaza, Central Spine, Vidhyadhar Nagar, Jaipur -302039
CIN : L27109RJ2009PLC030511
Ph No: 2235760, 2235761 Email: rammingmass@gmail.com

Unaudited Consolidated Balance Sheet as at 30th September 2024

(₹ In Lakhs)

S. No.	Particulars	As at 30th September 2024	As at 31st March 2024
I.	**ASSETS**		
(1)	**Non-current assets**		
	(a) Property, Plant & Equipment	8,728.22	8,804.66
	(b) Capital work-in-progress	22.31	33.60
	(c) Other Intangible Asset	2.63	0.17
	(d) Financial Assets		
	(i) Investments	-	-
	(ii) Loans & Advances	43.90	43.89
	(e)Deferred Tax Asset (Net)	-	
	(f) Other non-current assets	227.56	106.15
	Total Non-current Asset	**9,024.62**	**8,988.47**
(2)	**Current assets**		
	(a) Inventories	3,171.82	2,757.95
	(b) Financial Assets		
	(i) Trade Receivable	5,248.69	3,974.46
	(ii) Cash and Cash equivalents	544.06	425.35
	(iii) Other Bank Balances	73.18	72.28
	(iv) Loans & Advances	3.04	1.19
	(v) Other Financial Asset		-
	(vi) Investments	1,570.75	1,417.56
	(c)Other current assets	933.11	970.22
	Total Current Asset	**11,544.65**	**9,619.00**
	Total Assets	**20,569.27**	**18,607.47**
II.	**EQUITY AND LIABILITIES**		
(1)	**EQUITY**		
(1)	(a) Equity Share capital	2,295.26	2,295.26
	(b) Other Equity	15,059.11	13,522.35
	Total Equity	**17,354.37**	**15,817.61**
(2)	**Non-current liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	790.87	707.62
	(i) Other Financial Liabilities		
	(b) Provisions	72.19	67.19
	(c) Deferred tax liabilities (Net)	351.04	215.74
	(d) Other Liabilities		
	Total Non-current Liabilities	**1,214.10**	**990.55**
(3)	**Current liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	-	166.50
	(ii) Trade Payables		
	(a) Total outstanding dues of MSME	147.43	163.17
	(b) Total O/S dues of creditors other than MSME	1,032.40	1,123.24
	(iii) Other Financial Liabilities	432.04	140.53
	(b) Other current liabilities	249.75	147.76
	(c) Provisions	12.24	25.50
	(d) Current Tax Liabilities (Net)	126.94	32.60
	Total Current Liabilities	**2,000.80**	**1,799.31**
	Total Liabilities	**3,214.90**	**2,789.86**
	Total Equity and Liabilities	**20,569.27**	**18,607.47**

For and on behalf of the Board of Directors
Raghav Productivity Enhancers Limited

Date: 18th October 2024
Place : Jaipur

Rajesh Kabra
(Managing Director)
DIN:00935200

Raghav Productivity Enhancers Limited

RAGHAV PRODUCTIVITY ENHANCERS LIMITED

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Consolidated Cash Flow Statement for the half year ended 30th September 2024

(₹ In Lakhs)

	Particulars	Half Year Ended		Year Ended
		30-Sep-24	30-Sep-23	31-Mar-24
(A)	**Cash Flow from Operating Activities**			
(I)	**Net Profit before Tax & Extraordinary item**	**2,202.14**	**1,632.07**	**3,478.98**
	Add/Less :			
	OCI	14.76		3.56
	Provision for Gratuity	5.00	13.72	10.21
	Provision for Expected Credit Loss	0.74	(1.38)	(0.44)
	Depreciation	306.03	179.46	496.85
	Interest Received	(1.30)	(19.54)	(5.65)
	Loss/(Profit) on sale of fixed assets	-	(2.18)	3.02
	Gain on sale/Fair Value of Mutual Funds	(53.26)	(7.46)	(30.98)
	Finance Costs	45.84	18.12	67.27
	ESOP	29.61		11.00
	Interest on lease liabilities			
	Operating Profit Before Working Capital Changes	**2,549.56**	**1,812.81**	**4,033.83**
(II)	**Adjustment For :**			
	Decrease/(Increase) in Current Investments			
	Decrease/(Increase) in Inventories	(413.87)	(372.05)	(927.29)
	Decrease/(Increase) in Trade Receivables	(1,274.97)	(37.19)	(279.64)
	Decrease/(Increase) in Loans & Advances	(1.85)	(0.36)	(0.26)
	Decrease/(Increase) in Other Current Assets	103.62	(147.21)	9.21
	Increase/(Decrease) in Trade Payables	(106.57)	(231.91)	150.19
	Increase/(Decrease) in Other Current Liabilities	101.99	6.55	115.89
	Increase/(Decrease) in Other Financial Liabilities	291.51	67.09	(100.40)
	Increase/(Decrease) in Provisions	(13.26)	(10.12)	9.38
	Payment of Income Tax for Earlier Years	(9.55)		(59.81)
		(1,322.95)	**(725.20)**	**(1,082.72)**
	Cash Generated from Operations	**1,226.61**	**1,087.61**	**2,951.11**
	Income Tax Paid	(330.50)	(375.00)	(860.00)
	Net Cash flow from Operating Activities (I + II)	**896.11**	**712.61**	**2,091.11**
(B)	**Cash Flow from Investing Activities**			-
	Decrease/(Increase) in Other non current assets	(121.41)	172.35	191.05
	Decrease/(Increase) in Provisions		-	-
	Decrease/(Increase) in Long Term Loan & Advances	(0.01)	-	2.55
	Sale of Fixed Assets	-	3.00	3.00
	Purchase of Fixed Assets	(220.76)	(696.44)	(907.60)
	Interest Income	1.30	19.54	5.65
	Investment in Fixed Deposits/Mutual funds	(100.83)	(47.02)	(840.60)
	Investment in Subsidiary	-	-	-
	Cash used in Investing Activities	**(441.71)**	**(548.57)**	**(1,545.96)**
(C)	**Cash Flow from Financing Activities**			
	Proceeds from Issue of Share Capital & Share Premium	-	-	-
	Proceeds from Issue of CCD	-	-	-
	Increase/Repayment of Short term Borrowings	(166.50)	41.63	41.63
	Increase/Repayment of Long term Borrowings	83.25	(83.26)	(166.51)
	Finance Costs	(45.84)	(18.12)	(67.27)
	Repayment of lease liabilities	-	-	-
	Increase/Decrease in Other Liabilities	-	-	-
	Increase/Decrease in Current Tax Liabilities	-	-	-
	Dividend paid	(206.58)	(114.76)	(114.76)
	Net Cash used in Financing Activities	**(335.67)**	**(174.51)**	**(306.92)**
	Net Increase in Cash & Cash Equivalents (A + B + C)	**118.73**	**(10.47)**	**238.23**
	Cash & Cash equivalent at the beginning of the year	**425.33**	**187.10**	**187.10**
	Cash & Cash equivalent at the end of the year	**544.06**	**176.63**	**425.33**

For and on behalf of the Board of Directors
Raghav Productivity Enhancers Limited

Rajesh Kabra
(Managing Director)
DIN:00935200

Date: 18th October 2024
Place : Jaipur

Raghav Productivity Enhancers Limited

RAGHAV PRODUCTIVITY ENHANCERS LIMITED
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Notes to Consolidated Financial Statements

1 The above unaudited results which are published have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 18th October 2024.

2 These unaudited Consolidated financial results have been prepared in accordance with the recognition and measurement priniciples under Ind AS as prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.

3 The figures for the corresponding previous period have been restated/regrouped wherever necessary to make them comparable.

4 The company is primararily engaged in the business of 'Ramming Mass'. Accordingly ,the Company is a single segment Company in accordance with Ind AS 108-Operating Segment.

5 The board has Proposed issuance of bonus shares to the existing shareholders in the ratio of 1:1. Consequently, on approval from the shareholders, the Issued, Subscribed & Paid-up equity share capital will increase from 2,29,52,600 Equity Shares of Rs. 10/- each to 4,59,05,200 Equity Shares of Rs. 10/- each.

For and on behalf of the Board of Directors
Raghav Productivity Enhancers Limited

Rajesh Kabra
(Managing Director)
DIN:00935200

Date: 18th October 2024
Place: Jaipur

A Bafna & Co.
Chartered Accountants

INDIA

K-2 Keshav Path,
Near Ahinsa Circle,
C-Scheme, Jaipur-302001
Tel:(0141)-2372572,2375212

Limited Review Report on Unaudited Quarterly/Half Yearly Consolidated Financial Results of Raghav Productivity Enhancers Limited pursuant to Regulation 33 of the SEBI(Listing Obligations and Disclosure Requirements)Regulations,2015

To The Board of Directors of
Raghav Productivity Enhancers Limited

1. We have reviewed the accompanying Statement of unaudited Consolidated Financial Results of Raghav Productivity Enhancers Limited ('the Holding Company') and its subsidiary (the Parent and its subsidiary together referred to as "the Group") for the quarter /half year ended 30th September 2024 ('the Statement'), being submitted by the Holding Company pursuant to the requirement 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 Holding Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 Statement is 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 consolidated financial results include the financial results of the wholly owned subsidiary Company M/s Raghav Productivity Solutions Private Limited.

5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of the unaudited standalone financial results prepared in accordance with the recognition and measurement principles laid down in the applicable Indian accounting standards ('Ind AS') specified under Section 133 of the

A. BAFNA & CO. FRN 003660C Chartered Accountants

A Bafna & Co.
Chartered Accountants

K-2 Keshav Path,
Near Ahinsa Circle,
C-Scheme, Jaipur-302001
Tel:(0141)-2372572,2375212

Companies Act, 2013, read with relevant rules issued there under and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

For A Bafna & Company
Chartered Accountants
FRN: 003660C

Dgupta

(CA Vivek Gupta)
Partner
M.No.:400543
UDIN: 24400543BKCXXU1811

A. BAFNA & CO. FRN 003660C Chartered Accountants

Date: 18th October 2024
Place: Jaipur

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CIN : L27109RJ2009PLC030511
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Statement of Standalone Unaudited Results for the half year ended 30th September 2024

(₹ In Lakhs)

S. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Revenue from Operations						
	(a) Gross Revenue from Operations	2892.36	3263.19	3373.91	6155.55	6759.52	13374.80
	(b) Less : GST recovered	256.69	368.04	398.38	624.73	766.81	1499.34
I.	Revenue from operations (a-b)	2635.67	2895.15	2975.53	5530.82	5992.71	11,875.46
II.	Other Income	69.58	42.18	14.39	111.76	28.85	84.89
III.	**Total Income (I + II)**	**2705.25**	**2937.33**	**2989.92**	**5642.58**	**6021.56**	**11960.35**
IV.	**Expenses:**						
	Cost of Materials Consumed	610.42	896.85	920.57	1,507.27	1,863.43	3,646.30
	Purchases of Stock-in-Trade	39.97	30.90	31.29	70.87	40.97	80.27
	Changes in inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	2.98	(24.79)	(16.17)	(21.81)	(9.91)	(63.20)
	Employee Benefits Expense	83.95	88.03	112.75	171.98	219.82	432.76
	Finance costs	2.26	3.84	5.45	6.10	9.17	16.34
	Depreciation and amortization Expenses	66.80	65.75	67.82	132.55	134.35	269.15
	Other Expenses	1,266.51	1,160.83	1,011.76	2,427.34	2,112.75	4,187.12
	Total expenses	**2,072.89**	**2,221.41**	**2,133.47**	**4,294.30**	**4,370.58**	**8,568.74**
V.	Profit before exceptional items and tax (III-IV)	**632.36**	**715.92**	**856.45**	**1,348.28**	**1,650.98**	**3,391.61**
VI.	Exceptional items	-	-	-	-	-	-
VII.	**Profit before tax (V- VI)**	**632.36**	**715.92**	**856.45**	**1,348.28**	**1,650.98**	**3,391.61**
VIII.	Tax expense:						
	(1) Current tax	165.98	188.40	227.31	354.38	436.53	892.60
	(2) Deferred tax & Earlier Year taxes	(0.33)	(7.59)	0.02	(7.92)	(9.78)	(25.63)
	Total Tax Expenses	**165.65**	**180.81**	**227.33**	**346.46**	**426.75**	**866.97**
IX	**Profit (Loss) for the period (VII-VIII)**	**466.71**	**535.11**	**629.12**	**1,001.82**	**1,224.23**	**2,524.64**
	Other Comprehensive Income						
(a)	(i) Items that will not be reclassified subsequently to profit or loss (net of taxes)	22.59	-	-	22.59	-	3.02
	(ii) Income tax relating to items that will not be reclassified subsequently to profit or loss	(5.69)	-	-	(5.69)	-	(0.76)
(b)	(i) Items that will be reclassified subsequently to profit or loss (net of taxes)	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified subsequently to profit or loss	-	-	-	-	-	-
	Total Other Comprehensive income	**16.90**	**-**	**-**	**16.90**	**-**	**2.26**
	Total Comprehensive Income for the period	**483.61**	**535.11**	**629.12**	**1,018.72**	**1,224.23**	**2,526.90**
	Paid Up Equity Capital	**2,295.26**	**2,295.26**	**2,295.26**	**2,295.26**	**2,295.26**	**2,295.26**
	Other equity (excluding Revaluation Reserves)						**13,586.68**
X.	**Earnings per equity share**						
	(1) Basic	2.03	2.33	2.74	4.36	5.33	11.00
	(2) Diluted	2.03	2.33	2.74	4.36	5.33	11.00

For and on behalf of the Board of Directors
Raghav Productivity Enhancers Limited

Date : 18th October 2024
Place : Jaipur

Raghav Productivity Enhancers Limited

Rajesh Kabra
(Managing Director)
DIN:00935200

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Ph No: 2235760, 2235761 Email: rammingmass@gmail.com

Unaudited Standalone Balance Sheet as at 30th September 2024

(₹ In Lakhs)

S. No.	Particulars	As at 30th September 2024	As at 31st March 2024
I	ASSETS		
(1)	Non-current assets		
	(a) Property, Plant & Equipment	2,309.17	2,345.99
	(b) Capital work-in-progress	3.40	3.40
	(c) Other Intangible Asset	1.72	0.01
	(d) Financial Assets		
	(i) Investments	6,510.00	6,510.00
	(ii) Loans & Advances	1,870.81	878.17
	(e) Other non-current assets		
	Total Non-current Asset	**10,695.10**	**9,737.57**
(2)	Current assets		
	(a) Inventories	1,918.20	2,380.44
	(b) Financial Assets		
	(i) Trade Receivable	3,359.05	3,367.93
	(ii) Cash and Cash equivalents	374.93	421.70
	(iii) Other Bank Balances	8.45	8.60
	(iv) Loans & Advances	0.75	0.75
	(v) Other Financial Asset		-
	(vi) Investments	1,570.75	1,417.56
	(c)Other current assets	221.14	135.09
	Total Current Asset	**7,453.27**	**7,732.07**
	Total Assets	**18,148.37**	**17,469.64**
II.	EQUITY AND LIABILITIES		
(1)	EQUITY		
(1)	(a) Equity Share capital	2,295.26	2,295.26
	(b) Other Equity	14,428.44	13,586.68
	Total Equity	**16,723.70**	**15,881.94**
(2)	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(i) Other Financial Liabilities	-	-
	(b) Provisions	49.39	61.49
	(c) Deferred tax liabilities (Net)	279.65	281.88
	(d) Other Liabilities	-	
	Total Non-current Liabilities	**329.04**	**343.37**
(3)	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade Payables		
	(a) Total outstanding dues of MSME	0.63	142.49
	(b) Total O/S dues of creditors other than MSME	438.52	832.44
	(iii) Other Financial Liabilities	290.74	76.26
	(b) Other current liabilities	231.82	138.93
	(c) Provisions	6.98	21.60
	(d) Current Tax Liabilities (Net)	126.94	32.60
	Total Current Liabilities	**1,095.63**	**1,244.32**
	Total Liabilities	**1,424.67**	**1,587.69**
	Total Equity and Liabilities	**18,148.37**	**17,469.64**

For and on behalf of the Board of Directors
Raghav Productivity Enhancers Limited

Raghav Productivity Enhancers Limited

Rajesh Kabra
(Managing Director)
DIN:00935200

Date : 18th October 2024
Place : Jaipur

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

(₹ In Lakhs)

	Particulars	Half Year Ended		Year Ended
		30-Sep-24 Unaudited	30-Sep-23 Unaudited	31-Mar-24 Audited
(A)	**Cash Flow from Operating Activities**			
(I)	Net Profit before Tax & Extraordinary item	1,348.28	1,650.98	3,391.61
	Add/Less :			
	OCI	22.59	-	3.02
	Provision for Gratuity	(12.10)	11.08	8.19
	Provision for Expected Credit Loss	0.74	(1.38)	(0.44)
	Depreciation	132.55	134.35	269.15
	Interest Received	(54.38)	(17.83)	(53.47)
	Loss/(Profit) on sale of fixed assets	-	(2.18)	3.02
	Gain on sale/Fair Value of Mutual Funds	(53.26)	(7.46)	(30.98)
	Finance Costs	6.10	9.17	16.34
	ESOP Expenses	29.61		11.00
	Operating Profit Before Working Capital Changes	**1,420.13**	**1,776.73**	**3,617.44**
(II)	**Adjustment For :**			
	Decrease/(Increase) in Inventories	462.24	(166.97)	(595.86)
	Decrease/(Increase) in Trade Receivables	8.14	236.40	326.89
	Decrease/(Increase) in Other Current Assets	(86.05)	(130.89)	24.96
	Increase/(Decrease) in Trade Payables	(535.78)	(394.94)	(151.89)
	Increase/(Decrease) in Other Current Liabilities	92.89	3.77	110.34
	Increase/(Decrease) in Other Financial Liabilities	214.48	6.43	(86.66)
	Increase/(Decrease) in Provisions	(14.62)	(9.98)	5.61
	Payment of Income Tax for earlier years	(9.55)		(59.81)
		131.75	**(456.18)**	**(426.41)**
	Cash Generated from Operations	**1,551.88**	**1,320.55**	**3,191.03**
	Income Tax Paid-Advance Tax	**(250.50)**	**(375.00)**	**(860.00)**
	Net Cash flow from Operating Activities (I + II)	**1,301.38**	**945.54**	**2,331.03**
(B)	**Cash Flow from Investing Activities**			
	(Increase)/Decrease in Other Non Current Assets	-	4.80	4.83
	Decrease/(Increase) in Long Term Loan & Advances	(992.64)	575.87	227.21
	Sale of Fixed Assets	-	3.00	3.00
	Purchase of Fixed Assets	(97.43)	(21.87)	(42.74)
	Interest Income	54.38	17.83	53.47
	Investment in Fixed Deposits/Mutual funds	(99.78)	(45.42)	(836.89)
	Investment in Subsidiary (CCD)	-	(1,300.00)	(1,300.00)
	Cash used in Investing Activities	**(1,135.47)**	**(765.80)**	**(1,891.12)**
(C)	**Cash Flow from Financing Activities**			
	Finance Costs	(6.10)	(9.17)	(16.34)
	Repayment of lease liabilities	-		
	Dividend paid	(206.57)	(114.76)	(114.76)
	Net Cash used in Financing Activities	**(212.67)**	**(123.93)**	**(131.10)**
	Net Increase in Cash & Cash Equivalents (A + B + C)	**(46.76)**	**55.82**	**308.81**
	Cash & Cash equivalent at the beginning of the year	**421.69**	**112.87**	**112.87**
	Cash & Cash equivalent at the end of the year	**374.93**	**168.70**	**421.69**

For and on behalf of the Board of Directors
Raghav Productivity Enhancers Limited

Raghav Productivity Enhancers Limited

Rajesh Kabra
(Managing Director)
DIN:00935200

Date : 18th October 2024
Place : Jaipur

A Bafna & Co.
Chartered Accountants

K-2 Keshav Path,
Near Ahinsa Circle,
C-Scheme, Jaipur-302001
Tel:(0141)-2372572,2375212

Limited Review Report on Unaudited Quarterly/Half Yearly Standalone Financial Results of Raghav Productivity Enhancers Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015

To The Board of Directors of
Raghav Productivity Enhancers Limited

1. We have reviewed the accompanying Statement of unaudited Standalone Financial Results of Raghav Productivity Enhancers Limited ('the Company') for the Quarter/Half Year ended 30th September 2024, being submitted by the Company pursuant to the requirement of Regulation 33 ofc 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 Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 Statement is 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. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of the unaudited standalone financial results prepared in accordance with the recognition and measurement principles laid down in the applicable Indian accounting standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognised accounting practices and policies generally accepted in India, has not disclosed the

A. BAFNA & CO.
FRN 003660C
Chartered Accountants

information required to be disclosed in terms of Regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

For A Bafna & Company
Chartered Accountants
FRN: 003660C

A. BAFNA & CO.
FRN
003660C
Chartered Accountants

(CA Vivek Gupta)
Partner
M.No.: 400543
UDIN: 24400543BKCXXS1537

Date: 18th October 2024
Place: Jaipur