

WELTERMAN INTERNATIONAL LIMITED

Regd. Office: Plot No. 1135, At & Post: Lamdapura, Lamdapura Road, Ta. Savli District Vadodara-391775 Gujarat, India
Unaudited Financial Results for the Quarter & Half Year ended 30.09.2022
 email: walterman.baroda52@gmail.com; CIN:L51100GJ1992PLCO17613

(Rs. In Lakhs)

Sr.No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2022	30.09.2021	30.06.2022	30.09.2022	30.09.2021	31.03.2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	INCOME FROM OPERATION						
1	Revenue from Operation	26.13	48.85	34.22	60.35	109.83	248.68
2	Other Income	5.15	0.03	5.11	10.26	1.17	130.72
3	Total Income	31.28	48.88	39.33	70.61	111.00	379.40
	EXPENSES						
a	Cost of Materials Sold	26.35	32.03	31.53	57.88	71.71	164.09
b	Changes in Inventories of Finished Goods, Work in progress and Stock-In-Trade	-	-	-	-	-	-
c	Employee Benefits expenses	2.63	2.71	2.61	5.24	5.25	10.17
d	Finance Costs	0.01	0.00	-	0.01	0.00	0.08
e	Depreciation and amortisation Expenses	1.56	5.13	1.56	3.12	10.21	20.70
f	Other Expenses	14.10	0.68	19.40	33.50	9.38	40.45
	TOTAL EXPENSES	44.66	40.55	55.09	99.75	96.55	235.49
5	Profit (Loss) before Tax	(13.37)	8.34	(15.77)	(29.14)	14.46	143.91
6	Tax Expenses						
a	Current Tax	-	3.76	-	-	3.76	-
b	Diferred Tax	-	-	-	-	-	-
7	Profit (Loss) after Tax for the Period	(13.37)	4.58	(15.77)	(29.14)	10.70	143.91
8	Other Comprehensive Income						
a	(i) Item that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income Tax relating to item that will not be reclassified to Profit or Loss.	-	-	-	-	-	-
b	(i) Item that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income Tax relating to item that will be reclassified to profit or loss	-	-	-	-	-	-
c	Exceptional Items	-	-	-	-	-	-
9	Total Comprehensive Income for the period	(13.37)	4.58	(15.77)	(29.14)	10.70	143.91
10	Earning per equity share (F V Rs.10/- per share.) (Basic & Dilluted)	(0.30)	0.10	(0.35)	(0.66)	0.24	3.24

Notes:

- The above Uaudited results have been prepared in accordance with Indian Accounting Standard (IND AS) notified under section 133 of the companies Act, 2013, read together with revelant rules issued there under and other accounting principles generally accepted in India.
- The above results, have been reviewed by the Statutory Auditors, recommended by the Audit Committee and Approved by the Board of Directors.
- The Company is engaged in manufacturing of inorganic water soluble chemical fertilizers which is the only segment in accordance with the Ind As-108 and hence segment reporting is not required to be made.
- The previous quarters'/years' figures have been regrouped/rearranged wherever necessary to make it comparable with the current quarter/year.

Date: 14.11.2022

Place: Vadodara



For and on behalf of the Board of
Welterman International Limited

Huma Madani
Director
DIN: 07964833

WELTERMAN INTERNATIONAL LIMITED
BALANCE SHEET

PARTICULARS	As at 30th September, 2022		As at 31st March, 2022	
	Rs.	Rs.	Rs.	Rs.
ASSETS				
1 Non Current Assets				
(a) Property, Plant and equipment		69.28		72.40
2 Current Assets				
(a) Inventories	-		0.94	
(b) Financial Assets				
(i) Trade Receivables	38.30		1.73	
(ii) Cash and cash equivalents	0.34		2.71	
(iii) Loans	114.21		114.51	
(iv) Other Financial Assets	0.01		2.36	
(c) Other Current Assets	6.31	159.17	10.05	132.30
TOTAL		228.45		204.69
EQUITY AND LIABILITIES				
1 Equity				
(a) Equity share capital	444.13		444.13	
(b) Other equity	(1,652.34)	(1,208.21)	(1,623.21)	(1,179.08)
Liabilities				
2 Non - Current Liabilities				
(a) Financial liabilities				
(i) Borrowings	1,033.77		906.44	
(b) Provisions	0.53	1,034.29	0.40	906.85
3 Current liabilities				
(a) Financial Liabilities				
(i) Trade payables				
(A) Due to Micro, Small & Medium Enterprises	3.96		16.86	
(B) Due to Others	377.05		397.37	
(b) Provisions	1.36		0.96	
(c) Other current liabilities	20.00	402.36	61.74	476.93
TOTAL		228.45		204.69
Significant accounting policies				
Other Notes				
Notes form an integral part of these financial statements				

For Welterman International Limited.



Huma Madani

Director

DIN : 07964833

Date : 14th November, 2022

Place : Vadodara



WELTERMAN INTERNATIONAL LIMITED**PROFIT AND LOSS STATEMENT**

PARTICULARS	For the Year ended 30th September, 2022	For the Year ended 31st March, 2022
	Rs.	Rs.
I. Revenue from operations	60.35	248.68
II. Other Income	10.26	130.72
III. Total Revenue (I + II)	70.61	379.41
IV. Expenses		
(a) Cost of Material Consumed	57.88	164.09
(b) Changes in stock of finished goods, work-in-progress and stock-in-trade	-	-
(c) Employee benefits expense	5.24	10.16
(d) Finance costs	0.01	0.09
(e) Depreciation and amortisation expense	3.12	20.70
(f) Other Expenses	33.50	40.46
Total Expenses	99.74	235.50
V. Profit (loss) before Exceptional Items(III-IV)	(29.13)	143.91
VI. Tax expense:		
(a) Current Tax	-	-
VII. Profit(loss) for the year (V-VI)	(29.13)	143.91
VIII. Other Comprehensive Income	-	-
IX. Total Comprehensive Income for the Year(VII+VIII)	(29.13)	143.91
X. Earning per Equity Share		
Basic	(0.66)	3.24
Significant accounting policies		
Other Notes		
Notes form an integral part of these financial statements		

For Welterman International Limited



Huma Madani

Director

DIN : 07964833

Date : 14th November, 2022

Place : Vadodara



WELTERMAN INTERNATIONAL LIMITED
CASH FLOW STATEMENT

PARTICULARS	For the year ended		For the Year ended	
	30th September, 2022		30th September, 2021	
	Amount Rs.	Amount Rs.	Amount Rs.	Amount Rs.
(A) CASH FLOW FROM OPERATING ACTIVITIES				
NET PROFIT(LOSS) BEFORE TAX		(29.13)		14.46
Add:- Adjustments for:				
Depreciation	3.12		10.21	
Depreciation Adjustment on sale of asset	-		-	
Interest earned	(0.02)		-	
Gain on sale of investment	-	3.09	-	10.21
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES		(26.04)		24.67
Adjustments for:				
Trade and Other Receivables	(33.92)		(1.01)	
Inventories	0.94		(0.08)	
Other Current Assets	3.74		(4.73)	
Trade payables and Other Liabilities	(62.06)	(91.30)	16.93	11.12
CASH GENERATED FROM OPERATIONS		(117.34)		35.79
Less: Tax Paid		-		(3.76)
NET CASH FROM OPERATING ACTIVITIES		(117.34)		32.03
(B) CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Fixed Assets	-		(37.87)	
Sale of Investments	-		-	
Interest Received	0.02		-	
NET CASH FLOW FROM INVESTING ACTIVITIES		0.02		(37.87)
(C) CASH FLOW FROM FINANCING ACTIVITIES				
Long term Provisions	0.12		0.15	
Short term Provisions	0.39		4.17	
Long Term Borrowings (Repaid/Accepted)	127.32		-	
NET CASH GENERATED FROM FINANCING ACTIVITIES		127.84		4.31
Cash and Cash equivalents as at the beginning of the year		2.71		1.66
Net Increase/(Decrease) in cash and cash equivalents		10.53		(1.53)
Cash and Cash equivalents as at the end of the year		13.23		0.13

Note:-

- (a) Cash Flow Statement has been prepared under the 'Indirect Method' as set out in Ind AS-7
 (b) Cash and Cash Equivalents Comprises of

PARTICULARS	As at 30th Sept 2022	As at 30th Sept 2021
i) Balances with Banks in Current accounts	0.31	0.11
ii) Cash on hand	0.02	0.02
iii) Term Deposit with original maturity less then 3 months	-	-
Less:- Bank overdraft	0.34	0.13
Cash and Cash Equivalents as per Cash Flow Statement	0.34	0.13

For Welterman International Limited


 Humna Madani

Director

DIN : 07964833

Date : 14th November, 2022

Place : Vadodara



PARIKH SHAH CHOTALIA & ASSOCIATES

Chartered Accountants

Limited Review Report on Unaudited Quarterly Financial Results of Welterman International Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
Board of Directors of Welterman International Limited

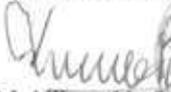
1. We have reviewed the accompanying Statement of unaudited financial results of Welterman International Limited ("Company") for the quarter ended 30th September, 2022 and year to date results for the period from 01st April, 2022 to 30th September, 2022 (hereinafter referred to as the "the statement" and initialed for the purpose of identification).
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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (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 personal and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with applicable accounting standards and other recognized accounting practices and policies 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 Parikh Shah Chotalia & Associates
Chartered Accountants**

FRN : 118493W




CA Vijay M. Parikh

Partner

Membership No.: 031773

Date: 14.11.2022

UDIN: 22031773BDBOLZ6176