



Elegant Floriculture & Agrotech (India) Limited

Gut No. 358, Village : Mouje Kashal, Taluka : Maval,
Vadgaon, Dist : Pune – 412106.

T : +91-9769433723

E: elegantflora2012@gmail.com • www.elegantflora.in

Date: 14th November, 2024

To,
BSE Limited
Corporate Relation Department,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai - 400 001.

Script Code: 526473

Sub.: Outcome of Board Meeting held on Thursday, 14th November, 2024

Dear Sir / Madam,

We would like to inform you that the meeting of the Board of Directors of **Elegant Floriculture & Agrotech (India) Limited** was held on **Thursday, 14th November, 2024 at 01:00 p.m.** at the Corporate Office of the Company at Office No. Annex 201, Dimple Arcade, Asha Nagar, Behind Sai Dham Temple, Thakur Complex, Kandivali (East), Mumbai - 400 101 to transact the following business:

1. The Board of Directors of the Company has approved the Unaudited Quarterly Financial Results of the Company for the quarter and half year ended 30th September, 2024. A copy of the same alongwith Limited Review Report is enclosed herewith.

The meeting commenced at 01:00 p.m. and concluded at 03:50 p.m.

Kindly take the same on your records.

Thanking you.

Yours faithfully,

For Elegant Floriculture & Agrotech (India) Limited

Mangesh Parashram Gadakh

DIN: 09736469

Whole-time Director

Encl.: as above

CIN NO. L01110PN1993PLC217724

Corporate Office : Off No. Annex 201, Dimple Arcade, Asha Nagar, Behind Sai Dham Temple, Thakur Complex,
Kandivali (E), Mumbai - 400101 .

ELEGANT FLORICULTURE & AGROTECH (I) LIMITED

Regd. Office : Gut No. 358, Village Mouje Kashal, Taluka Maval, Vadgaon, Pune - 412 106

CIN No. L01110PN1993PLC217724 Email Id : elegantflora2012@gmail.com Website : www.elegantflora.in

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER, 2024

Part I		(Rs.in Lakhs)					
Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30/09/2024 (Unaudited)	30/06/2024 (Unaudited)	30/09/2023 (Unaudited)	30/09/2024 (Unaudited)	30/09/2023 (Unaudited)	31/03/2024 (Audited)
I	Revenue from Operations	7.63	6.76	11.07	14.39	16.70	60.12
II	Other Income	35.42	37.05	12.81	72.47	25.49	53.59
III	Total Revenue (I+II)	43.05	43.81	23.88	86.86	42.19	113.71
IV	Expenses						
	a) Cost of Material Consumed	6.24	4.97	3.21	11.21	17.04	34.74
	b) Purchase	0.00	0.00	0.00	0.00	0.00	0.00
	Change in Inventories of finished goods,WIP & stock in trade	0.00	0.00	1.38	0.00	1.38	0.00
	d) Employee Benefit Expenses	2.86	2.86	3.38	5.72	6.75	13.36
	f) Finance Cost	0.00	0.02	0.03	0.02	0.03	0.00
	g) Depreciation & Amortisation Expenses	9.39	9.38	10.53	18.77	21.05	37.59
	h) Other expenses	18.30	8.68	2.09	26.98	13.50	25.66
	Total Expenses	36.79	25.91	20.62	62.70	59.75	111.35
V	Profit / (Loss) Before Exceptional and/or Extra-ordinary Items and Tax (III-IV)	6.27	17.90	3.26	24.17	(17.56)	2.36
VI	Exceptional Items and/or Extraordinary items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit / (Loss) before tax (V - VI)	6.27	17.90	3.26	24.17	(17.56)	2.36
VIII	Tax Expenses						
	a)Current Tax	0.00	0.00	0.00	0.00	0.00	6.51
	b)Deferred Tax	0.00	0.00	0.00	0.00	0.00	(5.85)
	Total Tax Expenses	0.00	0.00	0.00	0.00	0.00	0.66
IX	Profit/(Loss) for the period from continuing operations (VII-VIII-XII)	6.27	17.90	3.26	24.17	(17.56)	1.70
X	Profit/(Loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XI	Tax expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XII	Profit/(Loss) from Discontinuing operations (after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00	0.00
XIII	Profit/(Loss) for the period (IX+XII)	6.27	17.90	3.26	24.17	(17.56)	1.70
XIV	Other Comprehensive Income						
	A. (i) Items that will not be re-classified to Profit/Loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income Tax relating to items that will not be re-classified to Profit/Loss	0.00	0.00	0.00	0.00	0.00	0.00
	B. (i) Items that will be re-classified to Profit/Loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income Tax relating to items that will be re-classified to Profit/Loss	0.00	0.00	0.00	0.00	0.00	0.00
XV	Total Comprehensive Income for the period	0.00	0.00	0.00	0.00	0.00	0.00
XVI	Earning Per Equity Share (For Continuing Operations)						
	i Basic	0.03	0.09	0.02	0.12	0.12	0.01
	ii Diluted	0.03	0.09	0.02	0.12	(0.09)	0.01
XVII	Earning Per Equity Share (For discontinued Operations)						
	i Basic	0.00	0.00	0.00	0.00	0.00	0.00
	ii Diluted	0.00	0.00	0.00	0.00	0.00	0.00
XVIII	Earning Per Equity Share (For discontinued & Continuing Operations)						
	i Basic	0.03	0.09	0.02	0.12	(0.09)	0.01
	ii Diluted	0.03	0.09	0.02	0.12	(0.09)	0.01

Part II						
A	PARTICULARS OF SHAREHOLDING					
1	Public Shareholding					
	- Number of Shares	18489208	18489208	18489208	18489208	18489208
	- Percentage of Shares	92.45%	92.45%	92.45%	92.45%	92.45%
2	Promoter and Promoter Group Shareholding					
a)	Pledged / Encumbered					
	- Number of Shares	0.00	0.00	0.00	0.00	0
	- % of Shares(as a % of the total shareholding of promoter & group)	NA	NA	NA	NA	N.A
	- % of Shares (as a% of the total share capital of the co.)	NA	NA	NA	NA	N.A
b)	Non - Encumbered					
	- Number of Shares	1510792	1510792	1510792	1510792	1510792
	- % of Shares(as a % of the total shareholding of promoter & group)	7.55%	7.55%	7.55%	7.55%	7.55%
	- % of Shares (as a% of the total share capital of the co.)	100%	100%	100%	100%	100%

Place : Mumbai

For Elegant Floriculture & Agrotech (India) Limited

Date : 14/11/2024

Mangesh Gadakh
Wholetime Director
DIN : 09736469

ELEGANT FLORICULTURE & AGROTECH (I) LIMITED
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NOTES :-

- 1) The Company has presented its financial results under India Accounting Standards ("Ind AS") w.e.f. April 1,2017 and accordingly these financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 - Interim Financial Reporting 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. Financial results for the comparative previous period have also been presented in accordance with the recognition and measurement principles laid down in the Ind AS 34.
- 2) The above financial results have been reviewed and recommended by the Audit Committee and have been approved and taken on record by the Board of Directors at its meeting held on November 14th, 2024
- 3) The financial results and other financial / segment information for the quarter and half year ended September 30, 2024 have already been reviewed by the Statutory Auditors and are presented based on the information compiled by the management, after exercising necessary due diligence and making the necessary adjustments to give a true and fair view of the results in accordance with Ind AS.
- 4) Reconciliation of Net Profit on account of transition from previous GAAP to Ind AS for the quarter and half year ended September 30, 2024

Description	(Rs. In Lakhs)	
	Quarter ended September 30, 2024	Half Year ended September 30, 2024
Net Profit / (Loss) as per previous GAAP (Indian GAAP)	6.27	24.17
Fair Value gain on Financial Instrument	0.00	0.00
Other	0.00	0.00
Profit for the Quarter as per IND AS	6.27	24.17
Other Comprehensive Income (Net of Income Tax)	0.00	0.00
Total Comprehensive Profit for the quarter	6.27	24.17

- 5) During the Quarter there was no complaints from the Investors
- 6) The Company has only one reportable segment (i:e Floriculture)

For Elegant Floriculture & Agrotech (India) Limited

Place : Mumbai
Date : 14/11/2024

Mangesh Gadakh
Wholetime Director
DIN : 09736469

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STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2024

Rs. In Lacs

	Particulars	As at 30/09/2024	As at 31/03/2024
		(Unaudited)	(Audited)
	ASSETS		
1	NON-CURRENT ASSETS		
a.	Property, plant and equipment	115.73	134.07
b.	Capital work-in-progress	298.89	298.89
c.	Goodwill	-	-
d.	Other Tangible Assets	-	-
e.	Financial Assets		
i)	Investments		
ii)	Trade receivables	4.31	4.31
iii)	Loans & Advance	2.43	0.14
iv)	Others	-	-
f.	Deferred tax assets (net)	-	-
g.	Other non-current assets	-	-
	Total Non-Current Assets	421.36	437.41
2	CURRENT ASSETS		
a.	Inventories	-	-
b.	Financial Assets		
i)	Investments	-	-
ii)	Trade receivables	16.49	16.45
iii)	Cash and cash equivalents	6.64	9.48
iv)	Bank balance other than (iii) above	-	-
v)	Loans	1,707.69	1,655.78
vi)	Others	-	-
c.	Current tax assets (net)	27.21	19.97
d.	Other current assets	-	-
	Total Current Assets	1,758.03	1,701.68
	TOTAL ASSETS	2,179.39	2,139.09
	EQUITY AND LIABILITIES		
	EQUITY		
a.	Equity share capital	1,996.72	1,996.72
b.	Other equity	122.20	98.03
	TOTAL EQUITY	2,118.91	2,094.75
	LIABILITIES		
1	Non-current liabilities		
a.	Financial liabilities		
i)	Borrowings	-	-
ii)	Trade payables	-	0.32
iii)	Others	-	-
b.	Provisions	-	-
c.	Deferred tax liabilities (net)	11.74	11.74
d.	Other non-current liabilities	25.00	25.00
	Total Non-Current Liabilities	36.74	37.06
2	Current Liabilities		
a.	Financial Liabilities		
i)	Borrowings	-	-
ii)	Trade payables	20.23	4.48
iii)	Others	-	-
b.	Other current liabilities	3.51	2.80
c.	Provisions, current	-	-
d.	Current tax liabilities (Net)	-	-
	Total Current Liabilities	23.73	7.28
	TOTAL EQUITY AND LIABILITIES	2,179.39	2,139.09

For Elegant Floriculture & Agrotech (India) Limited

Place : Mumbai
Date : 14/11/2024

Mangesh Gadakh
Wholetime Director
DIN : 09736469

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UNAUDITED STATEMENT OF CASH FLOW FOR SIX MONTH ENDED 30TH SEPTEMBER 2024

	PARTICULARS	For Six Months ended	For Six Months ended
		September 30, 2024	September 30, 2023
I	Cash flows from operating activities	(22.97)	(20.52)
II	Cash flows from investing activities	20.13	(4.18)
III	Cash flows from financing activities	-	-
IV	Net increase in cash and cash equivalents (I+II+III)	(2.84)	(24.70)
V	Cash and cash equivalents at the beginning of the year	9.48	26.75
VI	Cash and cash equivalents at end of the year (IV+V)	6.64	2.06

Place : Mumbai

Date : 14/11/2024

For Elegant Floriculture & Agrotech (India) Limited

Mangesh Gadakh
Wholtime Director
DIN : 09736469

VALAWAT & ASSOCIATES
CHARTERED ACCOUNTANTS

701, Lakshchandi Height,
Gokuldham, Goregoan(East)
Mumbai-400 063 (Maharashtra)
Phone: (M) 9950835928/ 8879520877
Mail: valawatpriyansh1@gmail.com

Reviewer's Report on Unaudited Quarterly Financial Results of the Elegant Floriculture & Agrotech (I) Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors
Elegant Floriculture & Agrotech (I) Limited

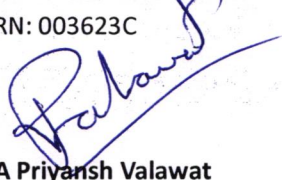
We have reviewed the accompanying statement of unaudited financial results of Elegant Floriculture & Agrotech (I) Limited for the **Half year ended and Quarter ended 30th September 2024**. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure 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.

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

Thanking You

For Valawat & Associates
Chartered Accountants
FRN: 003623C


CA Priyansh Valawat
Partner
M.No.: 434660
Date: November 14, 2024
Place: Mumbai
UDIN: 24434660BKELNH7634

