



**Parker Agrochem
Exports Ltd.**

**Letting Storage tank &
Trading in Commodities**

Registered Office:

Block-H, Plot 3 & 4, New Kandla,
Kutch - 370 270 (Gujarat)

Ph. : (o) 02836-238403

Email : parkeragro_kdl@yahoo.co.in

Corporate office:

401, 4th Floor, Turquoise Building,
Panchwati Five Roads, Ahmedabad-
380006 (Gujarat)

Ph. : (o) 079-40393814

Email : parkeragro_abd@yahoo.in

CIN: L24110GJ1993PLC020102

12th November, 2024

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai - 400 001

Company Code No. 524628

Dear Sir,

Sub: Submission of Unaudited Financial Results for the Quarter ended on 30th September, 2024

With reference to our letter dated 17th October, 2024 informing the date of Meeting of the Board of Directors of the Company and pursuant to Regulation 33 and Regulation 30 read with Para- A of Part -A of Schedule III of the SEBI (LODR) Regulations, 2015; please note that the Board of Directors in their meeting held today, have approved the Unaudited Financial Results for the Quarter ended on 30th September, 2024 in accordance with IND-AS as per Companies (Indian Accounting Standard) Rules, 2015.

The meeting of Board of Directors of the Company commenced at 4.00 p.m. and concluded at 5.30 p.m.

We are enclosing herewith copy of the said Unaudited Financial Results. We are also enclosing herewith copy of Limited Review Report of the Auditor on the aforesaid Unaudited Financial Results.

As there is no issue proceeds raised by the Company, it is not required to submit statement of deviation or variation as per Regulation 32(1) of SEBI (LODR) Regulations, 2015 for the quarter ended 30th September, 2024. Please take note of the same

Thanking you,

Yours faithfully,

For PARKER AGRO-CHEM EXPORTS LIMITED

**JAGDISH R. ACHARYA
CHAIRPERSON & MANAGING DIRECTOR (DIN: 01251240)**

Encl: As above.

Independent Auditor's Review Report on quarterly and year to date Unaudited Financial Results of M/S. PARKER AGRO-CHEM EXPORTS LIMITED pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015

To The Board of Directors of
PARKER AGROCHEM EXPORTS LIMITED

1. We have reviewed the accompanying statement of unaudited financial results of **PARKER AGRO-CHEM EXPORTS LIMITED** ("the Company") for the quarter and half year ended on 30th September, 2024 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Statement").
2. This statement which is the responsibility of the Company's management and has been 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", as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statement based on our review.
3. We conducted our review 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 from material misstatement. A review is limited primarily to inquiries of company personnel 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 stated above nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued there under 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, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Ahmedabad
Date: 12th November, 2024



For **SHAH & SHAH ASSOCIATES**
Chartered Accountants
FRN:113742W

V. C. Tanna

VASANT C. TANNA
PARTNER

Membership Number: 100422
UDIN 24100422BKAUHD6822

PARKER AGROCHEM EXPORTS LIMITED

Registered Office : Block H, Plot 3 & 4, New Kandla – 370 270, Kutch
 Corp. office: 401, 4th Floor, Turquoise Building, Panchwati Five Roads, Ahmedabad-380006 (Gujarat)
 CIN: L24110GJ1993PLC020102 E-mail : parkeragro_abd@yahoo.in

Statement of unaudited Financial Results for the Quarter and Half Year ended on 30th September, 2024

(Rs. in Lakhs except EPS)

Sr. No.	Particulars	Quarter ended			Half Year ended		Year ended
		30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	a) Total Revenue from Operations	115.21	27.13	214.63	142.34	316.08	545.50
	b) Other Income	1.11	0.75	0.75	1.86	1.50	5.64
	Total Income (a+b)	116.32	27.88	215.38	144.20	317.58	551.14
2	Expenses						
	a) Cost of Materials consumed	-	-	-	-	-	-
	b) Purchase of stock-in-trade	-	-	-	-	-	-
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
	d) Employee benefits expense	16.64	16.69	15.33	33.33	29.44	68.97
	e) Depreciation and amortisation expenses	4.83	4.83	2.58	9.66	5.16	19.33
	f) Finance Costs	2.04	2.22	0.91	4.26	2.19	7.20
	g) Other Expenses	68.49	67.09	76.72	135.58	149.96	353.88
	Total Expenses	92.00	90.83	95.54	182.83	186.75	449.38
3	Profit before exceptional items and tax	24.32	(62.95)	119.84	(38.63)	130.83	101.76
4	Exceptional Items	-	-	-	-	-	-
5	Profit before tax	24.32	(62.95)	119.84	(38.63)	130.83	101.76
6	Tax Expenses						
	(i) Current Tax (Refer Note No.4 below)	-	-	-	-	-	-
	(ii) Deferred Tax (Refer Note No. 5 below)	1.99	-	-	1.99	-	(4.83)
7	Net Profit for the period	22.33	(62.95)	119.84	(40.62)	130.83	106.59
8	Other Comprehensive Income (Net of income tax)						
	a) Items that will not be reclassified to profit or loss	-	-	-	-	-	(0.40)
	b) Items that will be reclassified to profit or loss	-	-	-	-	-	(0.40)
9	Total other comprehensive income (Net of tax)						(0.40)
10	Total comprehensive income for the period	22.33	(62.95)	119.84	(40.62)	130.83	106.19
11	Paid-up equity share capital (face value of Rs. 10/- per share)	477.90	477.90	477.90	477.90	477.90	477.90
12	Other Equity excluding Revaluation Reserves						(69.98)
13	Earning Per Equity Share (EPS) of Rs. 10/- each (Not Annualised)						
	a) Basic (Rs.)	0.47	(1.32)	2.51	(0.85)	2.74	2.23
	b) Diluted (Rs.)	0.47	(1.32)	2.51	(0.85)	2.74	2.23

Notes:

- The above unaudited statement of Standalone financial results for the Quarter and Six months ended 30th September, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 12th November, 2024. The Statutory Auditors of the Company have carried out the audit of the above Financial Results and have issued Audit Report with Unmodified Opinion on the same.
- These results have been prepared in accordance with the provisions of Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) as amended from time to time.
- The Code on Social Security, 2020 ('Code') relating to employee benefits during employment and post-employment benefits received Presidential assent in September 2020. The Code has been published in the Gazette of India. However, the date on which the Code will come into effect has not been notified. The Company will assess the impact of the Code when it comes into effect and will record any related impact in the period the Code becomes effective.
- The Company has Tankfarm Rental/storage Income, Trading and derivatives trading in Commodities as its reportable segments. Details of Segmentwise revenue, results and capital employed is attached herewith.
- The figures for the corresponding previous year/period's have been regrouped/rearranged wherever necessary.
- The unaudited statement of assets and liabilities as at 30th September, 2024 and Cash Flow Statement are attached as per Annexure-I and Annexure-II respectively.

Place : Ahmedabad
 Date : 12th November, 2024



For and on behalf of the Board
 For PARKER AGROCHEM EXPORTS LIMITED

JAGDISH R.ACHARYA
 CHAIRMAN & MANAGING DIRECTOR
 (DIN: 01251240)



REPORTING OF SEGMENTWISE REVENUE, RESULTS AND CAPITAL EMPLOYED
FOR THE QUARTER AND HALF YEAR ENDED ON 30TH SEPTEMBER,2024

Sr. No.	Particulars	For the Quarter ended			Half Year ended		For the Year Ended on
		30th September,2024	30th June,2024	30th September,2023	30th September,2024	30th September,2023	31st March,2024
	Segment Revenue	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	a) Commodity Future	-	-	-	-	-	-
	b) Trading	-	-	-	-	-	-
1	c) Rental income from Tank	115.21	27.13	214.63	142.34	316.08	545.50
	d) Unallocated	1.11	0.75	0.75	1.86	1.50	5.64
	Total	116.32	27.88	215.38	144.20	317.58	551.14
	Less: Inter Segment Revenue	-	-	-	-	-	-
	Net Sales/Income from Operations.	116.32	27.88	215.38	144.20	317.58	551.14
2	Segment Results						
	(Profit+)/Loss(-) before Tax from each Segment						
	a) Commodity Future	-	-	-	-	-	-
	b) Trading	-	-	-	-	-	-
	c) Rental income from Tank	20.97	(63.45)	119.09	(42.48)	129.33	103.21
	d) Unallocated	1.11	0.50	0.75	1.86	1.50	3.38
	Profit Before Tax and Other Un-allocable Expenses	22.08	(62.95)	119.84	(40.62)	130.83	106.59
	Less: Other Un-allocable expenses	-	-	-	-	-	-
	Total Profit Before Tax	22.08	(62.95)	119.84	(40.62)	130.83	106.59
3	Capital Employed						
	(Segment Assets-Segment Liabilities)						
	a) Commodity Future	-	-	-	-	-	-
	b) Trading	-	-	-	-	-	-
	c) Rental income from Tank	367.30	344.97	301.73	367.30	301.73	407.92
	d) Unallocated	-	-	-	-	-	-
	Total Capital Employed	367.30	344.97	301.73	367.30	301.73	407.92



Unaudited statement of assets and liabilities as at 30th September, 2024

Sr. No.	Particulars	As at 30th September, 2024 Unaudited	As at 31st March, 2024 Audited
	ASSETS		
1	Non-current assets		
a)	Property, plant and equipment	230.28	239.18
b)	<u>Financial Assets</u>		
(i)	Investments	1.00	1.00
(ii)	Long term loans & advances	52.37	62.96
(iii)	Deferred Tax Assets(Net)	2.97	4.96
(iv)	Other Non Current Assets	90.73	90.32
	Total non-current assets	377.35	398.42
2)	Current assets		
a)	Inventories	-	-
b)	<u>Financial Assets</u>		
(i)	Trade receivables	74.33	59.41
(ii)	Cash and cash equivalents	30.27	27.62
(iii)	Short term Loans & Advances	0.13	5.44
d)	Other current assets	18.30	42.71
	Total current assets	123.04	135.18
	TOTAL ASSETS	500.39	533.60
	EQUITY & LIABILITIES :		
	EQUITY:		
a)	Equity Share capital	477.90	477.90
b)	Other Equity	(110.60)	(69.98)
	Total Equity	367.30	407.92
	LIABILITIES :		
1)	Non-Current Liabilities		
a)	Long Term Borrowings	20.28	28.03
b)	Long Term Provisions	15.62	14.13
	Total non-current liabilities	35.90	42.16
2)	Current liabilities		
a)	<u>Financial Liabilities</u>		
(i)	Short Term Borrowings	39.89	57.69
(ii)	<u>Trade payables</u>		
	Total outstanding dues of micro enterprises and small enterprises	-	-
	Total outstanding dues of creditors other than micro enterprises and small enterprises	41.45	18.65
		41.45	18.65
b)	Other current liabilities	12.61	3.94
c)	Short Term Provisions	3.24	3.24
	Total current liabilities	97.19	83.52
	TOTAL EQUITY AND LIABILITIES	500.39	533.60



Unaudited statement of Cash Flow for the Half Year ended on 30th September, 2024

Particulars	For the Half Year ended 30th September, 2024	For the year ended 31st March, 2024
	(Unaudited)	(Audited)
(A) Cash flow from operating activities		
Profit before extraordinary items and tax	(38.63)	101.76
Adjustments for:		
Depreciation and amortisation expense	9.66	19.33
Provision for expected credit loss	-	5.84
Loss on remeasurement of Defined Benefit Plan	-	(0.53)
(Profit) / loss on sale of Property, Plant & Equipments	-	-
Interest Paid	4.26	6.76
Interest income	(0.36)	(0.38)
Operating profit / (loss) before working capital changes	(25.07)	132.78
Changes in working capital:		
Inventories	-	-
Trade receivables	(14.92)	57.47
Short-term loans and advances	5.31	(5.39)
Long term loans and advances	1.32	(6.60)
Other current assets	24.41	(1.39)
Other Non current assets	(0.41)	(0.84)
Trade payables	22.80	(84.18)
Other current liabilities	8.67	(5.56)
Short-term provisions	-	0.30
Long-term provisions	1.49	2.70
Cash generated from operations	23.60	89.29
Income tax paid (Net of refunds, if any)	(9.25)	4.82
Net cash flow from operating activities (A)	32.85	84.47
(B) Cash flow from investing activities		
Capital expenditure on fixed assets	(0.76)	(92.20)
Amount Invested in Current Investments	-	-
Proceeds from sale of Property, Plant & Equipment	-	-
Proceeds from sale of Current Investments	-	-
Interest Received	0.36	0.38
Net cash flow used in investing activities (B)	(0.40)	(91.82)
(C) Cash flow from financing activities		
Net increase/(Decrease) in Long Term borrowings	(7.74)	43.72
Net increase/(Decrease) in Short term borrowings	(17.80)	(15.71)
Interest Paid	(4.26)	(6.76)
Net cash flow used in Financing activities (C)	(29.80)	21.25
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	2.65	13.90
Cash and cash equivalents at the beginning of the period	27.62	13.72
Cash and cash equivalents at the end of the period	30.27	27.62

