

Date: 14th November, 2024

To,
**The Manager,
Department of Corporate Services,
BSE Limited,
Phirozee Jeejeeboy Towers,
Dalal Street, Fort,
Mumbai- 400 001**

Dear Sir/ Ma'am,

Sub: Outcome of Board meeting

Reg: Un-audited Financial Results for the quarter and half year ended 30th September, 2024

Ref: Scrip ID: MUKTA

Scrip Code: 535204

This is to inform you that the Board of Directors of the Company at their meeting held today i.e. **14th November, 2024** have approved and adopted the Un-Audited Financial Results of the Company for the quarter and half year ended **30th September, 2024**, as reviewed and recommended by Audit Committee.

Pursuant to the provisions of Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulation, 2015, we enclose herewith the following:

1. Un-Audited Financial Results for the quarter and half year ended 30th September, 2024;
2. Statement of Assets and Liabilities and Cash Flow Statement for the half year ended 30th September, 2024.
3. Limited Review report issued by the Statutory Auditor of the Company for the quarter and half year ended 30th September, 2024.

The said results along with the Limited Review Report will be made available on the website of the Company i.e. <https://www.mukta-agriculture.com/>.

Please note that the said Results will be published within the stipulated time in English and regional language newspapers, in compliance with the Regulation 47(1)(b) of the SEBI (Listing Obligations and Disclosure Requirement) Regulation, 2015.

The Trading Window for the Company's shares which is closed from 01st October 2024, shall reopen on 16th November, 2024, i.e., 48 hours after the announcement of said Financial Results.

The meeting commenced at 01:00 pm and concluded at 1:40 pm.

You are requested to take the above information on record.

Thanking you,

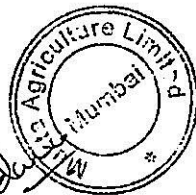
Yours faithfully,

For **Mukta Agriculture Limited**

**Mohit Khadaria
Managing Director
DIN: 05142395**

PART I : STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED 30TH SEPTEMBER, 2024

Sr. No.	Particulars	(Rupees in Lakhs except Shares & EPS)					
		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
1	Revenue from Operations	-	-	-	-	-	-
2	Other Income	14.959	17.393	7.429	32.352	14.855	39.897
3	Total Income (1+2)	14.959	17.393	7.429	32.352	14.855	39.897
4	Expenses						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Purchases of stock-in-trade	-	-	-	-	-	-
	(c) Changes in Inventories of finished goods, work in progress and stock-in-trade	-	-	-	-	-	-
	(d) Employee benefits expenses	5.722	5.703	5.127	11.4251	10.210	22.116
	(e) Finance Costs	0.000	-	-	-	0.025	0.025
	(f) Depreciation and amortisation expenses	-	-	-	-	-	-
	(g) Other Expenses	1.14	5.355	3.583	6.496	8.685	10.987
	Total Expenses (4)	6.863	11.058	8.711	17.921	18.921	33.128
5	Profit/(Loss) before exceptional items and tax (3-4)	8.096	6.335	(1.281)	14.431	(4.065)	6.769
6	Exceptional Items	-	-	-	-	-	(199.216)
7	Profit/(Loss) before tax and exceptional items (5-6)	8.096	6.335	(1.281)	14.431	(4.065)	(192.447)
8	Tax Expense						
	- Current Tax	-	-	-	-	-	-
	- Deferred Tax	-	-	-	-	-	-
	- Tax adjustment for earlier years	-	-	-	-	-	-
	Total Tax Expenses	-	-	-	-	-	0.811
9	Net Profit/(Loss) after tax (7-8)	8.096	6.335	(1.281)	14.431	(4.065)	0.811
10	Other Comprehensive Income (Net of Tax)						(193.258)
A.	(i) Items that will not be reclassified to profit or loss	(8.447)	-	(7.893)	(8.447)	(7.893)	24.791
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
B.	(i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
11	Total Comprehensive Income (After Tax) (9+10)	(0.351)	6.335	(9.174)	5.984	(11.959)	(168.468)
12	Paid-up equity share capital	2168.177	2168.177	2168.177	2168.177	2168.177	2168.177
	Face value of share	10/-	10/-	10/-	10/-	10/-	10/-
13	Other Equity	-	-	-	-	-	-
14	Earnings Per Share						50.810
	(Face Value of Rs. 10/- each)(not annualised):						
	(a) Basic	0.037	0.029	(0.006)	0.067	(0.019)	(0.891)
	(b) Diluted	0.037	0.029	(0.006)	0.067	(0.019)	(0.891)



Mukta

STATEMENT OF ASSETS AND LIABILITIES FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2024

S. No.	Particulars	(Rupees in Lakhs)	
		As at 30.09.2024 (Un-audited)	As at 31.03.2023 (Audited)
A	ASSETS :		
1	NON-CURRENT ASSETS		
	(a) Property, Plant & Equipment	-	-
	(b) Capital Work In Progress	-	-
	(c) Investments in Property	-	-
	(d) Intangible assets	-	-
	(e) Financial Assets :		
	(i) Investments	2,067.253	2,073.546
	(ii) Loans	2.405	2.675
	(iii) Other financial assets	-	-
	(f) Deferred tax assets (net)	-	-
	(g) Other non-Current assets	-	-
	Total Non Current Assets	2,069.658	2,076.221
2	CURRENT ASSETS		
	(a) Inventories	-	-
	(b) Financial assets :		
	(i) Investments	-	-
	(ii) Trade receivables	-	-
	(iii) Cash & cash equivalent	2.162	2.251
	(iv) Other Bank balances	1.727	1.580
	(v) Loans	-	-
	(vi) Other financial assets	32.138	29.691
	(c) Other current assets	122.915	232.000
	Total Current Assets	158.942	265.522
	TOTAL ASSETS	2,228.600	2,341.742
B	EQUITY AND LIABILITIES :		
1	Equity		
	(a) Equity Share Capital	2,168.177	2,168.177
	(b) Other Equity	56.794	50.810
	Total Equity	2,224.971	2,218.987
2	LIABILITIES:		
	Non- Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	107.991
	(ii) Trade Payable	-	-
	- total outstanding dues of micro enterprises and small enterprises; and	-	-
	- total outstanding dues of creditors other than micro enterprises and small enterprises.	-	-
	(iii) Other Financial Liabilities	-	12.800
	(b) Deferred Tax Liabilities	-	-
	(c) Other Non- Current Liabilities	-	-
	Total Non- Current Liabilities	-	120.791
	CURRENT LIABILITIES :		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade Payables		
	- total outstanding dues of micro enterprises and small enterprises; and	0.295	0.250
	- total outstanding dues of creditors other than micro enterprises and small enterprises.	3.211	1.705
	(iii) Other financial Liabilities	-	-
	(b) Provisions	-	-
	(c) Other Current Liabilities	0.123	0.010
	Total Current Liabilities	3.629	1.965
	TOTAL LIABILITIES	3.629	122.755
	TOTAL EQUITY AND LIABILITIES	2,228.600	2,341.742

Cash Flow Statement for the half year ended 30.09.2024

Sr. No.	Particulars	Amt. (Rs. 'In Lacs)		
		For the half year ended 30.09.2024 Unaudited	For the year ended 31.03.2024 Audited	For the half year ended 30.09.2023 Unaudited
A.	<u>Cash Flow from Operating Activities:</u>			
	Net profit before tax & extra ordinary items	5.984	(168.468)	(11.959)
	<u>Adjustment for:</u>			
	- Depreciation and amortisation of Fixed Assets	-	-	-
	- Re-Measurement gain/(loss)of fair value of Equity Instrument	8.447	(24.791)	7.893
	- Investments W/off	-	199.216	-
	- Share of Loss from Partnership Firm	-	19.536	-
	- Profit/Loss on Sale of Investment	-	-	-
	- Interest Received	-	-	-
	- Deferred Tax	(29.905)	(58.962)	(14.855)
	Operating profit/(loss) before working capital changes	(15.474)	(33.468)	(18.921)
	<u>Changes in Operating Assets and Liabilities</u>			
	Increase /Decrease in Loans & Advances	0.270	0.340	0.070
	Increase /Decrease in Other Financial Assets	(2.447)	0.329	(0.896)
	Increase /Decrease in Other Current Assets	109.085	1.850	0.100
	Increase / Decrease in Trade Receivables	-	-	-
	Increase / Decrease in Inventories	-	-	-
	Increase/ Decrease in Borrowings	(120.791)	-	-
	Increase / Decrease in Non-Current Liabilities	-	-	-
	Increase / Decrease in Current Liabilities	1.665	1.614	1.881
	Cash Generated from Operations	(12.218)	4.132	1.155
	Net Cash from Operating activities	(27.692)	(29.336)	(17.766)
		(27.692)	(29.336)	(17.766)
B.	<u>Cash Flow From Investing Activities:</u>			
	(Acquisition)/Sale of PPE and Intangible Assests	-	-	-
	(Acquisition)/Sale of Investments	-	-	-
	- Changes in Partnership Capital Account	(2.155)	(9.176)	2.895
	- Interest Received	29.905	58.962	-
	- Share of Loss from Partnership Firm	-	(19.536)	14.855
	- Dividend Received	-	-	-
	Net Cash from Investing activities	27.750	30.250	17.750
C.	<u>Cash Flow From Financing Activities:</u>			
	Net Cash from Financing activities	-	-	-
	Net Increase in Cash and Cash Equivalents	0.058	0.914	(0.015)
	Cash & Cash Equivalents (Opening)	3.831	2.917	2.917
	Cash & Cash Equivalents (Closing)	3.889	3.831	2.902

Note :

1. Cash & Cash Equivalents at the end of the year consist of Cash in Hand and Balances with Banks and are net of Short Term Loans and

Particulars	Amount (Rs.)		
	As at 30.09.2024	As at 31.03.2024	As at 30.09.2023
Cash in Hand	2.162	2.251	2.066
Balances with Banks	1.727	1.580	0.836
Total	3.889	3.831	2.902



Notes:

1. The above Unaudited financial results for the quarter and half year ended on 30th September, 2024 which are published in accordance with Regulation 33 read with Regulation 52 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 ('Listing Regulations') have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14th November, 2024.
2. The above results have been subjected to "Limited Review" by the Statutory Auditors of the Company.
3. The statement of cash flows is also attached herewith along with the statement of Assets & Liabilities for the half year ended 30th September, 2024 & corresponding half year i.e. 30th September, 2024.
4. Based on guiding principles given in the IND AS on Operating Segments the Company's business activity falls within a single operating segment hence the disclosure requirement of IND AS 108 are not applicable.
5. Provision for Deferred Tax Liability, if any, will be made at the end of the year.
6. Previous period figures have been regrouped/rearranged and re-classified wherever necessary to confirm to current period's classification.
7. The above financial results are hosted on website of the Company i.e. www.mukta-agriculture.com and also available on the website of stock exchange www.bseindia.com .

For Mukta Agriculture Limited

Mohit Khadaria



Mohit Khadaria
 Managing Director
 DIN: 05142395

Date: 14th November, 2024
 Place: Mumbai



SUNIL VANKAWALA & ASSOCIATES

Chartered Accountants

103, Vrindavan, 1st floor, Near Shubham Hall, Opp Railway Station Vile Parle (West) Mumbai-400056
E-mail: sunilvankawala@yahoo.com, Tel. No. 022-26133730/31/32

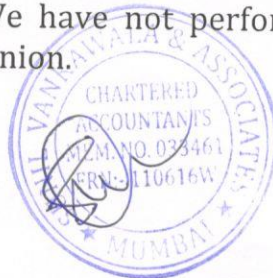
Independent Auditor's Review Report on Unaudited Quarterly Financial Results and Year to Date Results to the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of MUKTA AGRICULTURE LIMITED

We have reviewed the accompanying statement of unaudited financial results of **MUKTA AGRICULTURE LIMITED** ("the Company") for the quarter ended 30 September, 2024 and year to date results for the period 01 April 2024 to 30 September 2024 ("the Statement") attached herewith, 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 "Listing Regulations").

This statement 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 Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

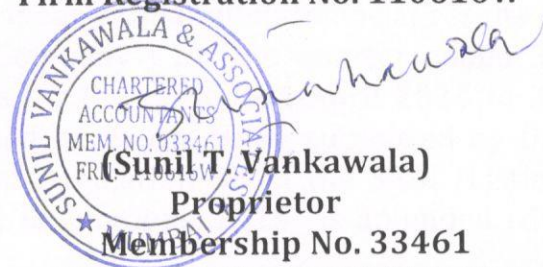
We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform 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 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.



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 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 accounting principles generally accepted in India, 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.

**For Sunil Vankawala & Associates
Chartered Accountants**

Firm Registration No. 110616W



Place :- Mumbai

Date :- 14.11.2024

**Membership No. 33461
UDIN: 24033461BKCJVS1324**