

FLORA CORPORATION LIMITED

CIN: L01403TG1988PLC154725

Registered Office: Plot No.57, Text Book Colony, Secunderabad, Telangana-500009

Corporate Office: H.No:14-8-346/1B, Ground Floor, Jummat Bazar, Hyderabad-500012, Telangana, India

Email: csfloracorp@gmail.com, **Website:** www.Floracorp.in, **Phone:** 04066667477

To,
BSE Limited,
P.J. Towers, Dalal Street
Mumbai- 400001

Date: 14/02/2024

Sub: Outcome of Board Meeting held on 14th February, 2024 under regulation 30 read with 33(3)(c) of SEBI (Listing Obligations and Disclosure requirements) regulations, 2015

Ref: 1) Flora Corporation Limited
2) Scrip Code: 540267
3) ISIN: INE318U01016

Dear Sir/Madam,

With reference to the above subject cited, this is to inform the Exchange that at the meeting of the Board of Directors of Flora Corporation Limited held on Wednesday the 14th day of February, 2024 started at 04.00 p.m. and concluded at 04.15 p.m. at the registered office of the company the following were duly considered and approved by the Board of Directors:

1. Unaudited quarterly financial results for the quarter ended 31.12.2023 (Attached) and
2. Limited Review Report of the Auditors for the quarter ended 31.12.2023 (Attached)

This is for the information and records of the Exchange.

Thanking you

Yours faithfully,

For **Flora corporation limited**



Rajesh Gandhi
(Wholetime Director & Chief Financial officer)
(DIN: 02120813)

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

Review Report to
The Board of Directors **M/s. Flora Corporation Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of **M/s. Flora Corporation Limited** (the "Company") for the quarter ended December 31st, 2023 and year to date from April 01, 2023 to December 31st 2023 (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").

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's 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 thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion 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, 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 the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Sapna Toshniwal & Co
Chartered Accountants
(Firm's Registration No. 012638S)

Date: 14.02.2024
Place: Hyderabad


Sapna Kumari
Proprietor
Membership No. 224395
UDIN: 24224395BKHJMA7477



FLORA CORPORATION LIMITED

CIN No. L72200TG1994PLC063259

Registered Office: Plot No. 57, Text book colony, Secunderabad, Hyderabad, Telangana- 500009
Corporate Office: H.No. 14-8-346/1B, Ground Floor, Jumeera Bazar, Hyderabad, Telangana-500012

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER, 2023

SI. NO	PARTICULARS	(Amt in Rs. In Lakhs)					
		STANDALONE			9-months Ended		
		31.12.2023 (Unaudited)	30.09.2023 (Unaudited)	31.12.2022 (Unaudited)	31.12.2023 (Unaudited)	31.12.2022 (Unaudited)	31.03.2023 (Audited)
I	Revenue from Operations	3,380.39	3,400.92	1,088.85	6,781.31	1,562.69	3,700.77
II	Other Income	-	0.15	-	0.15	-	-
III	Total Income(=I+II)	3,380.39	3,401.07	1,088.85	6,781.46	1,562.69	3,700.77
IV	EXPENSES						
	Cost of materials consumed	3,349.11	3,235.34	996.92	6,584.45	1,460.31	3,499.20
	Purchases of Stock in trade	-	-	-	-	-	-
	Changes in Inventories of finished goods, Stock-in-trade and work in progress	-	-	-	-	-	-
	Employee benefits expense	11.32	43.29	8.35	54.61	26.35	134.34
	Finance Costs	-	-	-	-	-	0.14
	Depreciation and amortization expenses	0.13	0.13	0.19	0.26	0.55	0.73
	Administrative Charges	18.41	77.91	6.78	96.32	24.38	52.41
	Other expenses	-	-	-	-	-	1.73
	Total Expenses	3,378.97	3,356.67	1,012.24	6,735.64	1,511.59	3,688.56
V	Profit/(loss) before exceptional items and tax(I-IV)	1.42	44.40	76.61	45.82	51.10	12.21
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(loss) before tax(V-VI)	1.42	44.40	76.61	45.82	51.10	12.21
VIII	Tax Expense						
	(1) Current Tax	13.17	(1.71)	-	11.46	-	3.45
	(2) Deferred Tax	0.01	(0.01)	-	-	-	0.04
IX	Profit/(Loss) for the period from continuing operations(VII-VIII)	(11.75)	46.12	76.61	34.37	51.10	8.72
X	Profit/(Loss) from discontinued operations	-	-	-	-	-	-
XI	Tax Expense of discontinued operations	-	-	-	-	-	-
XII	Profit/(loss) from Discontinued operations(After Tax) (X-XI)	-	-	-	-	-	-
XIII	Profit/(loss) for the period (IX+XII)	(11.75)	46.12	76.61	34.37	51.10	8.72
XIV	Other Comprehensive Income	-	-	-	-	-	-
XV	Total Comprehensive Income for the period (XIII+XIV) [Comprising Profit (Loss) and Other Comprehensive Income for the period]	(11.75)	46.12	76.61	34.37	51.10	8.72
XVI	Paid up Equity Share Capital (Face value of Rs.10/- each)	873.39	873.39	873.39	873.39	873.39	873.39
XVII	Reserves excluding revaluation reserves as per balance sheet of previous years	(440.30)	(440.30)	(454.44)	(440.30)	(454.44)	(440.30)
XVII	Earnings per Equity Share (for continuing operation)						
	(1) Basic	(0.13)	0.53	0.88	0.39	0.59	0.10
	(2) Diluted	(0.13)	0.53	0.88	0.39	0.59	0.10
XVIII	Earnings per Equity Share (for discontinued operation)						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
XIX	Earnings per Equity Share (for continuing & discontinued operation)						
	(1) Basic	(0.13)	0.53	0.88	0.39	0.59	0.10
	(2) Diluted	(0.13)	0.53	0.88	0.39	0.59	0.10

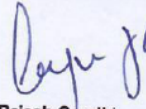
1.The above Standalone Unaudited financial results of the Company for the quarter and nine months ended 31.12.2023 have been reviewed and recommended by the Audit Committee in its meeting held on 14.02.2024 and thereafter have been approved and taken on record by the Board of Directors in its meeting held on same day.



2. The Company has single reportable segment as defined in Indian Accounting Standard 108 and therefore segment reporting is not applicable for the company.
3. The above Standalone Financial results have been prepared as per applicable IND Accounting standards notified by Ministry of Corporate Affairs.
4. Figures of the previous period have been regrouped wherever necessary to the current year classification.
5. EPS is calculated in accordance with IND AS issued by ICAI.

Place: Hyderabad
Date: 14.02.2024

For Flora Corporation Limited



Rajesh Gandhi
Whole Time Director



FLORA CORPORATION LIMITED			
CIN No. L72200TG1994PLC063259			
Registered Office: Plot No. 57, Text book colony, Secunderabad, Hyderabad, Telangana-500009			
Corporate Office: H.No. 14-8-346/1B, Ground Floor, Jumeeraat Bazar, Hyderabad, Telangana-500012			
STATEMENT OF ASSETS AND LIABILITIES AS AT 31st DECEMBER, 2023			
Sl.No	Particulars	As at	
		31.12.2023	31.03.2023
(Amt in Rs.in lacs)			
	Assets		
I	NON-CURRENT ASSETS		
	(a) Property, Plant & Equipment	4.61	4.83
	(b) Deferred tax Assets	0.31	0.30
II	CURRENT ASSETS		
	(a) Inventories	1,029.24	67.77
	(b) Financial Assets		
	(i) Loans and advances	160.00	
	(ii) Trade Receivables	141.61	504.86
	(iii) Cash & Cash Equivalents	114.76	93.99
	(c) Other Current Assets	12.92	13.41
	Total	1,463.45	685.16
	EQUITY AND LIABILITES		
1	EQUITY		
	(a) Equity Share Capital	873.38	873.38
	(b) Other Equity	(405.94)	(440.30)
	Total Equity Attributable to Owners of the Company	467.45	433.08
2	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings(Unsecured Loans)	-	-
	(ii) Deferred Tax Liabilities	-	-
3	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings		
	(ii) Trade Payables	973.89	232.35
	Other Current Liabilites		11.50
	Provisions	22.11	8.23
	Total Equity and Liabilities	1,463.45	685.16

For Flora Corporation Limited

Rajesh Gandhi



Rajesh Gandhi
Whole Time Director
DIN:-02120813

Place: Hyderabad
Date:14.02.2024