

**M.P. AGRO**



**INDUSTRIES LTD.**

CIN: L24123MP1975SGC001354

**MANUFACTURERS OF SAMRUDDHI BRAND NPK MIXTURE FERTILIZERS**  
36, Arunoday Society, Alkapuri, BARODA - 5. Tel.: 2363280, Fax : 2362192

**Regd. Office :**  
MIG-44, Bharti Niketan,  
Near Gautam Nagar,  
**BHOPAL** - 462 023 (M.P.)  
Ph. : (0755) 3253235  
E-mail : mpagroind@yahoo

Dt.: 13<sup>th</sup> February, 2019

To,  
Corporate Affairs,  
Bombay Stock Exchange Limited,  
25<sup>th</sup> Floor, P J Towers, Fort, Mumbai

Subject: - Submission of unaudited Financial Results for Quarter ended on 31<sup>st</sup> December, 2018

Dear Sir/Madam,

In pursuant to above caption subject and in accordance to SEBI Listing (LODR) Regularion, 2015, we have enclosed the following compliance for the same quarter, they are –


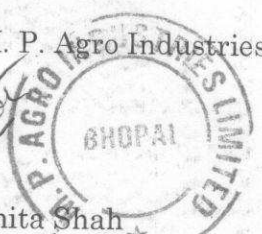
1. Unaudited Quarterly Result for the Quarter ended as on 31<sup>st</sup> December, 2018 and we have also submitted the same in xbrl form.
2. Limited Review Report under Reg. 33 for unaudited results for Quarter ended 31<sup>st</sup> December, 2018.

We have also published the results on our website. Take the above compliance on your record.

Thanking you,

Yours faithfully,

For M. P. Agro Industries Ltd.

  
  
CS Ishita Shah  
Compliance Officer

Encl.: As Above

Compliance Office – C/o. Bharat Equity Services Limited,  
Address – 9<sup>th</sup> Floor, Fortune Tower, Sayajigunj, Vadodara – 20  
Email Id – [mpagroindustries@gmail.com](mailto:mpagroindustries@gmail.com) Website: [www.mpagroindustries.in](http://www.mpagroindustries.in)  
Phone nos. – 0265-2363280, 0265-3015529

**M. P. AGRO INDUSTRIES LIMITED**

**Quarterly & Half Yearly Financial Result by Companies Other than Banks**

Statement of Standalone Audited Results for the Quarter Ended 31/12/2018 (Rs. in Lakhs)

Particulars	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year to date figures for current period ended	Year to date figures for previous period ended	Previous year ended
A Date of start of reporting period	01-10-2018	01-07-2018	01-10-2017	01-04-2018	01-04-2017	01-04-2017
B Date of end of reporting period	31-12-2018	30-09-2018	31-12-2017	31-12-2018	31-12-2017	31-03-2018
C Whether results are audited or unaudited	Unaudited	Unaudited	Audited	Unaudited	Audited	Audited
D Nature of report standalone or consolidated	Standalone	Standalone	Standalone	Standalone	Standalone	Standalone
<b>Part I</b>						
<b>1 Revenue From Operations</b>						
Revenue from operations	0.00	0.00	0.00	0.00	0.00	0.00
Other income	15.09	4.60	6.81	23.31	80.05	96.82
<b>Total Revenue</b>	<b>15.09</b>	<b>4.60</b>	<b>6.81</b>	<b>23.31</b>	<b>80.05</b>	<b>96.82</b>
<b>2 Expenses</b>						
(a) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
(b) Purchases of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
(d) Employee benefit expense	1.14	1.46	1.34	4.36	4.06	5.44
(e) Finance costs	0.00	0.00	0.00	0.00	0.00	0.00
(f) Depreciation and amortisation expense	0.00	0.00	0.00	0.00	0.00	0.03
(g) <b>Other Expenses</b>						
1 Custodial Fees	0.03	0.10	0.00	0.62	0.00	0.00
2 Other office expenses	0.83	0.57	0.21	2.24	1.23	3.66
3 Sundry Balance Written Off	0.00	0.00	0.00	0.00	0.00	0.00
4 Sitting Fees to Directors	0.00	0.00	1.80	0.00	3.80	5.20
5 Office Rent	0.11	0.00	0.18	0.50	0.28	0.82
6 Consultancy & Professional Exp.	0.52	1.11	1.13	2.71	2.10	2.17
7 Listing Fees	0.00	0.17	2.88	2.95	2.88	2.64
<b>Total other expenses</b>	<b>1.48</b>	<b>1.95</b>	<b>6.19</b>	<b>9.01</b>	<b>10.28</b>	<b>14.49</b>
<b>Total expenses</b>	<b>2.62</b>	<b>3.42</b>	<b>7.52</b>	<b>13.37</b>	<b>14.34</b>	<b>19.96</b>
<b>7 Profit before tax</b>	<b>12.47</b>	<b>1.18</b>	<b>-0.72</b>	<b>9.94</b>	<b>65.72</b>	<b>76.86</b>
<b>8 Tax Expense</b>						
Current tax	0.00	12.38	0.00	12.38	0.21	15.60
Deferred tax	0.00	0.00	0.00	0.00	0.00	-11.29
<b>Total tax expenses</b>	<b>0.00</b>	<b>12.38</b>	<b>0.00</b>	<b>12.38</b>	<b>0.21</b>	<b>4.31</b>
<b>9 Net Profit Loss after Tax</b>	<b>12.47</b>	<b>-11.20</b>	<b>-0.72</b>	<b>-2.45</b>	<b>65.51</b>	<b>72.56</b>
<b>Other Comprehensive Income</b>						
(i) Item that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Income Tax relating to item that will not be reclassified to Profit or Loss.	0.00	0.00	0.00	0.00	0.00	0.00
(i) Item that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Income Tax relating to item that will be reclassified to profit or loss.	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Comprehensive Income for the period</b>						
<b>Details of equity share capital</b>						
Paid-up equity share capital	580.39	580.39	580.39	580.39	580.39	580.39
Face value of equity share capital	10	10	10	10	10	10
<b>Earnings per equity share</b>						
Basic earnings (loss) per share from continuing and discontinued operations	0.210	-0.019	-0.012	-0.040	1.129	1.260
Diluted earnings (loss) per share from continuing and discontinued operations	0.210	-0.019	-0.012	-0.040	1.129	1.260

**Notes:**

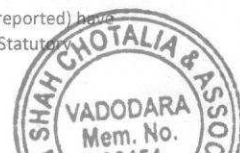
- The above results were reviewed by the Statutory Auditors, recommended by the Audit Committee and Approved by the Board of Directors in their respective meetings held on 13.02.2019
- The above results, have been prepared in accordance with Ind A S notified under the Companies(Indian Accounting Standards) Rules ,2015.
- Reconciliation of Net Profit between Previous GAAP and Ind As.

Standalone Financial Results.	Rs. In Lacs
Nature of Adjustment	Quarter Ended
	31.12.2018
Net Profit Under Previous GAAP	12.47
Actuarial gain / ( Loss) on employees defined benefit funds recognised in Other Comprehensive Income (Net)	-
Net gain / (Loss) on financial assets at fair value through profit and Loss	-
Net Profit under per Ind As	12.47

4 The Company is engaged in manufacturing of fertilizers ,the only segment in accordance with the Ind As-108 and hence segment reporting is not required to be made.

The Financial results for the quarter ended on 31st December, 2017 have been reviewed by the Statutory Auditors as required under Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015. Figures for the quarter ended 31st December, 2018 as per GAAP(Previously reported) have

5 been restated as required in terms of Indian Accounting Standards (IND AS) for the purpose of these results and have also been reviewed by the Statutory Auditors.



**REVIEW REPORT**

We have reviewed the accompanying statements of un-audited financial results of **M.P. Agro Industries Limited** for the quarter ended 31.12.2018. These statements are the responsibility of the Company's Managements and have 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 in accordance with the Standard on Review Engagement (SRE) 2400, engagements to Review Financial Statement 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 misstatements. 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 notice that causes us to believe that the accompanying statements of un-audited financial results prepared in accordance with applicable Indian Accounting Standards and other recognized accounting practices and policies have 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 Parikh Shah Chotalia & Associates  
Chartered Accountants Firm Reg. No. 118493W



(CA D. R. SHAH) (Mem. No: 030454) (UDIN: 19030454AAAAAB8772)

Partner

Date: 11<sup>th</sup> February, 2019

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