

Elegant Floriculture & Agrotech (India) Limited

101, Sagarika CHS Ltd., Plot No. 89, Juhu Tara Road,
Santacruz (W), Mumbai - 400 049. Tel. : 6708 4881 / 82 / 83
Email : elegantflora2012@gmail.com

Date: 13th February, 2019

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

Sub: Outcome of Board Meeting held on Wednesday, 13th February, 2019.
Script Code: 526473

Dear Sir,

We would like to inform you that the meeting of Board of Directors of **Elegant Floriculture & Agrotech (India) Limited** was held on Wednesday, 13th February, 2019 at 01:00 p.m. at the Registered Office of the Company at 101, Sagarika CHS Ltd., Plot No. 89, Juhu Tara Road, Opp. Palm Grove Hotel, Santacruz (West), Mumbai - 400 049 and transacted following matters:

1. The Board of Directors approved the unaudited quarterly financial results of the Company for the quarter ended 31st December, 2018. A copy of the same alongwith Limited Review Report on the said results is enclosed herewith for your kind perusal.

Please take the same on your record.

Thanking You.

Yours faithfully,
For Elegant Floriculture & Agrotech (India) Limited

Pawankumar Agarwal
DIN: 00127504
Director



Encl: as above

Part I

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31/12/2018 (Unaudited)	30/09/2018 (Unaudited)	31/12/2017 (Unaudited)	31/12/2018 (Unaudited)	31/12/2017 (Unaudited)	31/03/2018 (Audited)
I	Revenue from Operations	43.55	24.86	26.79	100.78	77.63	125.10
II	Other Income	5.91	10.43	0.01	26.63	0.35	40.27
III	Total Revenue (I+II)	49.46	35.29	26.80	127.41	77.98	165.37
IV	Expenses						
	a) Cost of Material Consumed	15.74	10.87	10.37	40.77	36.08	51.75
	b) Purchase	0.00	3.41	0.09	6.17	1.26	1.65
	c) Change in Inventories of finished goods, WIP & stock in trade	0.00	0.00	0.00	0.00	0.00	0.00
	d) Employee Benefit Expenses	4.13	2.41	4.22	8.50	11.62	15.07
	f) Finance Cost	3.19	0.16	1.73	6.59	6.75	8.81
	g) Depreciation & Amortisation Expenses	0.00	0.00	0.00	0.00	0.00	43.58
	h) Other expenses	5.67	36.50	3.37	60.75	10.22	33.20
	Total Expenses	28.73	53.35	19.78	122.78	65.93	154.06
V	Profit / (Loss) Before Exceptional and Extra-ordinary Items and Tax (III-IV)	20.73	(18.06)	7.02	4.63	12.05	11.31
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	(2.21)
VII	Profit/(Loss) before tax (V-VI)	20.73	(18.06)	7.02	4.63	12.05	13.52
VIII	Tax Expenses						
	a) Current Tax	0.00	0.00	0.00	0.00	0.00	8.58
	b) Deferred Tax	0.00	0.00	0.00	0.00	0.00	1.62
	Total Tax Expenses	0.00	0.00	0.00	0.00	0.00	10.20
IX	Profit/(Loss) for the period from continuing operations (VII-VIII-XII)	20.73	(18.06)	7.02	4.63	12.05	3.32
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)	20.73	(18.06)	7.02	4.63	12.05	3.32
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	0.10	(0.09)	0.04	0.02	0.06	0.02
	ii Diluted	0.10	(0.09)	0.04	0.02	0.06	0.02
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	0.10	(0.09)	0.04	0.02	0.06	0.02
	ii Diluted	0.10	(0.09)	0.04	0.02	0.06	0.02
Part II							
A	PARTICULARS OF SHAREHOLDING						
1	Public Shareholding						
	- Number of Shares	18515293	18515293	18515293	18515293	18515293	18515293.00
	- Percentage of Shares	92.58	92.58	92.58	92.58	92.58	92.58
2	Promoter and Promoter Group Shareholding						
a)	Pledged / Encumbered						
	- Number of Shares	0.00	0.00	0.00	0.00	0.00	0.00
	- % of Shares (as a % of the total shareholding of promoter & group)	N.A	N.A	N.A	N.A	N.A	NA
	- % of Shares (as a % of the total share capital of the co.)	N.A	N.A	N.A	N.A	N.A	NA
b)	Non - Encumbered						
	- Number of Shares	1484707	1484707	1484707	1484707	1484707	1484707
	- % of Shares (as a % of the total shareholding of promoter & group)	100%	100%	100%	100%	100%	100%
	- % of Shares (as a % of the total share capital of the co.)	7.42%	7.42%	7.42%	7.42%	7.42%	7.42%

Place: Mumbai.

Date: 13/02/2019

For Elegant Floriculture & Agrotech (I) Ltd.


Director/Auth. Signatory

ELEGANT FLORICULTURE & AGROTECH (I) LIMITED

REGD. OFFICE : 101, Sagrika CHS Ltd., Plot No.89, Juhu Tara Road, Santacruz (W), Mumbai - 400 049.
CIN No. L01110MH1993PLC073872 Email Id : elegantflora2013@gmail.com Web Site : www.elegantflora.in

NOTES :-


- 1) The Company has presented its Financial Results under India Accounting Standards ("Ind AS") from 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 February 13, 2019
- 3) The Limited Review as required under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been completed by the Statutory Auditors of the Company and the related report is being submitted to the concerned stock exchange
- 4) The financial results and other financial / segment information for the quarter and nine month ended December 31,2018 have not been audited or 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.
- 5) Reconciliation of Net Profit on account of transition from previous GAAP to Ind AS for the quarter and nine month ended December 31, 2018

Description	(Rs. In Lakhs)
	Quarter Ended December 31,2018
Net Profit / (Loss) as per previous GAAP (Indian GAAP)	20.73
Fair Value gain on Financial Instrument	0.00
Other	0.00
Profit for the Quarter as per IND AS	20.73
Other Comprehensive Income (Net of Income Tax)	0.00
Total Comprehensive Profit for the quarter	20.73

- 6) During the Quarter there was no complaints from the Investors
- 7) Figures of the Corresponding previous period have been regrouped, rearranged wherever necessary to conform to the classification of the current period
- 8) The Company has only one reportable segment (i:e Floriculture)

Place : Mumbai
Date : 13/02/2019

For Elegant Floriculture & Agrotech (I) Ltd.


Director/Auth. Signatory

SHIV PAWAN & COMPANY

CHARTERED ACCOUNTANTS

604, PLATINUM TECHNO PARK, SECTOR - 30A, VASHI, NAVI MUMBAI - 400703.

MOBILE NO. : 98209 15560

To

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

Reviewer's Report on Quarterly Financial Results of the ELEGANT FLORICULTURE & AGROTECH (I) LIMITED Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

We have reviewed the accompanying statement of unaudited financial results of Elegant Floriculture & Agrotech (I) Limited for the Quarter ended 31st December, 2018, being submitted by the company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015. These financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our review of such interim financial statements.

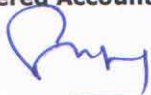
We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent auditor of the entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain reasonable assurance about whether the financial results are free of material misstatements(s). A review includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. A review also includes assessing the accounting principles used and significant estimates made by management. We believe that our review provides a reasonable basis for our opinion.

Based on our review conducted as above, nothing has come to our attention that causes us believe that the accompanying Statement prepared in accordance with applicable accounting standards i.e. Ind AS prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder 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,

Yours faithfully,

For Shiv Pawan & Company
Chartered Accountants



Partner
(S. H. Garg)



Membership No. : 085517
Firm Regn. No. : 120121W

Place: Navi Mumbai
Date: 13.02.2019