

SC AGROTECH LIMITED

CIN: L01122DL1990PLC042207

Registered Office Address: RZ-1484/28, Ground Floor Tughlakabad Ext, South Delhi, New Delhi, Delhi, India, 110019

Corporate Office Address: F/F-13 Om Arcade, S P Ring Road B/S Girivar Galaxy Vastral, Vastral, Ahmedabad, Daskroi, Gujarat, India, 382418

Email Id: sheel102@gmail.com

Contact No: 97129 95234

Website: www.scagrotech.in

Date: 14th November, 2024

The BSE Limited

1st Floor, New Trading Wing,
Rotunda Building Phiroze Jeejeebhoy
Towers, Dalal Street,
Fort Mumbai – 400001

Scrip Code: 526081

Dear Sir/ Madam,

Subject: Outcome of the Board Meeting held on Thursday, 14th November, 2024.

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements), 2015 (“SEBI Listing Regulations”) and other applicable provisions, we wish to inform that the Board of Directors of the Company at its Board Meeting held today i.e. on Thursday, 14th November, 2024 to have inter alia considered and approved the following:

1. Unaudited Financial Results:

The Board of Directors (‘BoDs’) have approved the unaudited Standalone Financial Results for the Quarter and Half year ended September 30, 2024. We attach herewith a copy of the said Unaudited Standalone Financial Results along with Limited Review Report of the Statutory Auditors.

We are arranging to publish the results in the newspapers as per Regulation 47 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015.

2. Other routine businesses with the permission of Chair.

Please note that in terms of the Company’s internal Code of Conduct for Regulating, Monitoring and Reporting of the Company read with applicable provisions of the SEBI (Prohibition of Insider Trading) Regulations, 2015 as amended, the window for trading in Securities of the Company by the Designated Persons of the Company will open on Monday, November 18, 2024

The Board Meeting commenced at 06.00 PM and Concluded at 06:30 PM.

You are requested to take above information on record.

For, SC AGROTECH LIMITED

RAVI YASHWANTBHAI PATEL
WHOLE TIME DIRECTOR
DIN: 08819521

Encl: as above

SC AGROTECH LIMITED
(Formerly Known as Sheel International LTD)
(CIN : L01122DL1990PLC042207)
e-mail: sheel102@gmail.com

Reg. Office: Rz-1484/28, Ground Floor Tughlakabad Ext, South Delhi, New Delhi, Delhi, India, 110019
Corporate Office: F/F-13 Om Arcade, S P Ring Road B/S Girivar Galaxy Vastral, Vastral, Ahmedabad, Daskroi, Gujarat, India, 382418

STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER 30, 2024

Sr No	Particulars	(Rs. in lacs except Per share data)					
		Quarter ended September 30, 2024	Quarter ended June 30, 2024	Quarter ended September 30, 2023	Half Year ended September 30, 2024 (Year to date for Current Period)	Half Year ended September 30, 2023 (Year to date for Previous Period)	For the year ended on March 31, 2024
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Revenue From Operations						
	(a) Revenue from Operations	0.00	0.00	6.50	0.00	6.50	68.11
	(b) Other Income	42.29	52.24	12.00	94.53	24.00	98.43
	Total Revenue (Net)	42.29	52.24	18.50	94.53	30.50	166.54
2	Expenses						
	a. Cost of Materials Consumed	0.00	0.00	0.00	0.00	0.00	21.97
	b. Purchases of Stock-in-trade	0.00	0.00	0.00	0.00	0.00	36.21
	c. Changes in inventories of Stock-in-Trade	0.00	0.00	0.00	0.00	0.00	
	d. Employee benefits expenses	9.48	7.95	7.70	17.43	14.60	29.94
	e. Finance Cost	0.01	0.01	0.01	0.02	0.01	0.03
	f. Depreciation and Amortization Expenses	0.34	0.34	0.36	0.68	0.70	1.36
	g. Other Expenses	51.96	23.67	9.34	75.63	12.42	51.51
	Total Expenses	61.78	31.97	17.41	93.75	27.73	141.02
3	Profit/(Loss) before Exceptional and Extraordinary items and tax (1-2)	(19.49)	20.27	1.09	0.78	2.77	25.52
4	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit/(Loss) before Extraordinary items and tax (3-4)	(19.49)	20.27	1.09	0.78	2.77	25.52
6	Extraordinary Items	0.00	0.00	0.00	0.00	0.00	0.00
7	Profit Before Tax (5-6)	(19.49)	20.27	1.09	0.78	2.77	25.52
8	Tax Expenses						
	(a) Current Tax	0.00	0.00	0.00	0.00	0.00	1.75
	(b) Deferred Tax	0.00	0.00	0.00	0.00	0.00	(0.18)
	Total Tax Expenses	0.00	0.00	0.00	0.00	0.00	1.57
9	Net Profit/(Loss) for the period from continuing Operations (7-8)	(19.49)	20.27	1.09	0.78	2.77	23.95
10	Profit (Loss) from Discontinuing operations before Tax	0.00	0.00	0.00	0.00	0.00	0.00
11	Tax Expenses of Discontinuing Operations	0.00	0.00	0.00	0.00	0.00	0.00
12	Net Profit/(Loss) from Discontinuing operations after Tax (10-11)	0.00	0.00	0.00	0.00	0.00	0.00
13	Share of Profit (Loss) of associates and Joint Ventures accounted for using equity method	0.00	0.00	0.00	0.00	0.00	0.00
14	Net Profit (Loss) for the period (9+12+13)	(19.49)	20.27	1.09	0.78	2.77	23.95
15	Other comprehensive income, net of income tax						
	a) i) Amount of 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 items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	b) 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 items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	Total other comprehensive income, net of income tax	0.00	0.00	0.00	0.00	0.00	0.00
16	Total Comprehensive income for the period	(19.49)	20.27	1.09	0.78	2.77	23.95
17	Details of equity share capital						
	Paid-up Equity Share Capital	599.50	599.50	599.50	599.50	599.50	599.50
	Face Value of Equity Share Capital	10.00	10.00	10.00	10.00	10.00	10.00
18	Details of debt securities						
	Paid -Up Debt capital	0.00	0.00	0.00	0.00	0.00	0.00
	Face value of debt Securities	0.00	0.00	0.00	0.00	0.00	0.00
19	Reserve excluding revaluation reserves as per balance sheet of previous accounting year	0.00	0.00	0.00	0.00	0.00	(334.24)
20	Debenture Redemption reserve	0.00	0.00	0.00	0.00	0.00	0.00
21	Earning per Share						
i	Earning per Share for Continuing Operations						
	Basic Earning (Loss) per share from Continuing operations	(0.33)	0.34	0.02	0.01	0.05	0.40
	Diluted Earning (Loss) per share from Continuing operations	(0.33)	0.34	0.02	0.01	0.05	0.40
ii	Earning per Share for discontinuing Operations						
	Basic Earning (Loss) per share from discontinuing operations	-	-	-	-	-	-
	Diluted Earning (Loss) per share from discontinuing operations	-	-	-	-	-	-
iii	Earnings per Equity Share						
	Basic Earning (Loss) per share from Continuing and discontinuing operations	(0.33)	0.34	0.02	0.01	0.05	0.40
	Diluted Earning (Loss) per share from Continuing and discontinuing operations	(0.33)	0.34	0.02	0.01	0.05	0.40

Note:	
1	The above un-audited financial results were reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 14th November 2024 .
2	The previous periods figures have been regrouped wherever necessary.
3	As per the definition of Reportable segment in Accordance with IND AS 108 , the company has one reportable segment Hence, separate disclosure for segment reporting is not applicable to the company.
4	The Statutory auditors of the company have carried out a "Limited Review report" of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.

Place: Ahmedabad
Date: 14/11/2024



For and on Behalf of the Board of
SC Agrotech Limited

Ravi Y. Patel
(Whole Time Director)
DIN: 08819521

SC AGROTECH LIMITED

(Formerly Known as Sheel International LTD)

(CIN : L01122DL1990PLC042207)

e-mail: sheel102@gmail.com

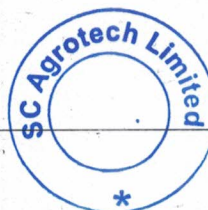
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Un-Audited Statement of Assets & Liabilities as at 30th September, 2024

(Rs. In Lacs)

	Particulars	Un-Audited	Audited
		AS AT 30.09.2024	AS AT 31.03.2024
1	Assets		
A	Non-Current Assets		
	(a) Property, Plant and Equipment	153.14	45.69
	(b) Capital work-in-progress		
	(c) Investment Property		
	(d) Goodwill		
	(e) Other Intangible assets		
	(f) Intangible assets under development		
	(g) Biological Assets other than bearer plants		
	(h) Financial Assets		
	(i) Investments		
	(ii) Trade receivables		
	(iii) Loans		
	(iv) Others (to be specified)	3.70	115.70
	(i) Deferred tax assets (net)		
	(j) Other non-current assets		
	Total (A)	156.84	161.39
B	Current assets		
	(a) Inventories		
	(b) Financial Assets		
	(i) Investments		
	(ii) Trade receivables	64.14	83.84
	(iii) Cash and cash equivalents	27.34	23.06
	(iv) Bank balances other than (iii) above		
	(v) Loans	18.09	18.09
	(vi) Others (to be specified)		
	(c) Current Tax Assets (Net)	50.02	24.67
	(d) Other current assets	-	-
	Total (B)	159.58	149.66
	Total Assets (A+B)	316.42	311.05
2	EQUITY AND LIABILITIES		
A	EQUITY		
	(a) Equity Share capital	599.50	599.50
	(b) Instruments entirely equity in nature	0.00	0.00
	(c) Other Equity	(333.47)	(334.24)
	Total (A)	266.03	265.26
B	LIABILITIES		
B1	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings		
	(ii) Trade payables		
	(iii) Other financial liabilities		
	(b) Provisions		
	(c) Deferred tax liabilities (Net)	7.52	7.52
	(d) Other non-current liabilities	10.00	10.00
	Total (B1)	17.52	17.52
B2	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings		
	(ii) Trade payables	5.35	5.59
	(iii) Other financial liabilities	-	3.18
	(b) Other current liabilities		
	(c) Provisions		
	(d) Current Tax Liabilities (Net)	27.51	19.50
	Total (B2)	32.86	28.27
	Total Equity and Liabilities (A+B1+B2)	316.42	311.05

Place : Ahmedabad
Date : 14/11/2024

For, SC Agrotech Limited

Ravi Y. Patel
Whole Time Director
DIN: 08819521

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(CIN : L01122DL1990PLC042207)

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UN-AUDITED CASH FLOW STATEMENT FOR THE SIX MONTHS ENDED SEPTEMBER 30, 2024

(Amount in Lacs)

Particulars	Six Months Ended 30th Sep, 2024 Rs.		Six Months Ended 30th Sep, 2023 Rs.	
	CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit before Tax for the year		0.78		2.77
Adjustments for :				
Depreciation	0.68		0.71	
Prior Period Expense	-		0.09	
Franchisee Fees	(24.00)		(24.00)	
		(23.32)	-	(23.21)
Operating Profit before Working Capital change		(22.54)		(20.44)
Adjustments for :				
Decrease/(Increase) in Receivables	19.70		31.94	
Decrease/(Increase) in Other Current Asset	(25.34)		(20.29)	
Increase/(Decrease) in Short Term Borrowing				
Increase/(Decrease) in Trade Payables	(0.24)		(13.50)	
Increase/(Decrease) in Other Financial liability	(3.18)			
Increase/(Decrease) in Other Current liability	8.01			
Increase/(Decrease) in Provisions		(1.05)		(1.85)
Cash Generated From Operations		(23.59)		(22.29)
Income Tax		-		-
NET CASH FROM OPERATING ACTIVITIES Total (A)		(23.59)		(22.29)
CASH FLOW FROM INVESTING ACTIVITIES				
Non Current Investment			-	
Purchase of Fixed Assets	(59.00)		-	
Proceeds from Sale of Fixed Assets	62.87			
Franchisee Fees	24.00		24.00	
Interest Received			-	
NET CASH USED IN INVESTING ACTIVITIES Total (B)		27.87		24.00
CASH FLOW FROM FINANCING ACTIVITIES				
Long Term Borrowing				
Long Term Loans & Advances				
NET CASH FROM FINANCING ACTIVITIES Total (C)		-		-
Net Increase/(Decrease) in Cash and Cash Equivalents Total (A+B+C)		4.28		1.71
Cash and Cash Equivalents -- Opening Balance		23.06		10.42
Cash and Cash Equivalents -- Closing Balance		27.34		12.13
		(0.00)		-
Note: Previous year's figures have been regrouped/rearranged wherever considered necessary.				



For & on behalf of the Board,
SC Agrotech Limited

(Signature)

Ravi Y. Patel
(Whole Time Director)
DIN: 08819521

Place : Ahmedabad
Date : 14/11/2024

Limited Review Report

Independent Auditor's Report on Unaudited Quarterly Financial Results of SC AGROTECH LIMITED (Formerly Known as Sheel International LTD) pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To The Board of Directors of SC AGROTECH LIMITED

(Formerly Known as Sheel International LTD)

We have reviewed the accompanying statement of unaudited financial results of **SC AGROTECH LIMITED** (Formerly Known as Sheel International LTD) ('the company') for the quarter ended 30th September, 2024 ('the statement') which are included in the accompanying "Statement of Unaudited Financial Result for Quarter ended September 30, 2024" together with relevant notes thereon. The statement has been prepared by company pursuant to regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

The 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 the Ind AS 34 "Interim Financial Reporting (Ind As 34), 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 issue a report on the statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the ICAI. 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 of Interim Financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an Audit. 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 of unaudited financial results 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.

Date : 14/11/2024

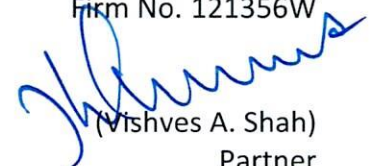
Place : Ahmedabad



For, VSSB & Associates

Chartered Accountants.

Firm No. 121356W



(Vishves A. Shah)

Partner

M. No. 109944

UDIN: 24109944BKADGX1821