

ASHIANA AGRO INDUSTRIES LTD.

Reg. Office : No. 792/5, Eswari Hotel Complex, Bangalore High Road, Sunguvarchatram,
Sriperumbudur Taluk, Kancheepuram Dist-602 106. (Tamil Nadu)
CIN : L15142TN1990PLC076202

Date: 11th March, 2023

To
BSE Ltd.
Corporate Services Dept.
PJ Towers, Dalal St, Fort,
MUMBAI - 400 001.

Ref: E-mail; Dated: 10/03/2023 (Discrepancies in Financial Results) & Scrip Code: 519174

Sub: Submission of Revised Format Unaudited Financial Results for the Qtr. & Nine months ended 31st December, 2022


Dear Sir/Madam,

With reference to your e-mail Dated: 10/03/2023, we hereby submitting the Revised Format Unaudited Standalone Financial Results of the company in accordance with IND-AS along with Limited Review Report issued by the Auditors of the Company, viz., M/s K.Gopal Rao & Co., Chartered Accountants, Chennai Dt: 13.02.2023 for the Quarter and Nine months ended 31st December, 2022.

Kindly take the above mentioned results on record and acknowledge the same.

Thanking you,

Yours faithfully,
For ASHIANA AGRO INDUSTRIES LTD.


(Pavan Kumar Matli)
Whole Time Director
DIN: 02438906



Encl : a/a

ASHIANA AGRO INDUSTRIES LTD.

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Standalone Unaudited Financial Results for the Quarter and Nine Months ended 31st December, 2022

S.No.	Particulars	(Rs. In Lakhs)					
		Quarter ended			Nine months ended		Year ended
		31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Income						
	(a) Revenue from Operations	21.67	27.66	20.42	66.40	54.58	73.42
	(b) Other Income (Net)	4.48	4.35	4.50	13.27	13.63	18.11
	Total Income	26.15	32.01	24.92	79.67	68.21	91.53
2	Expenses						
	(a) Purchases of stock-in-trade	21.20	29.02	18.40	68.09	49.11	67.26
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
	(c) Employee benefits expenses	2.70	2.70	2.77	8.10	8.62	11.25
	(d) Depreciation and amortisation expenses	-	-	-	-	-	-
	(e) Other expenses	2.40	1.45	2.09	7.84	7.45	8.91
	Total expenses	26.30	33.17	23.26	84.03	65.18	87.42
3	Profit before exceptional items and tax (1-2)	(0.15)	(1.16)	1.66	(4.36)	3.03	4.11
4	Exceptional items	-	-	-	-	-	-
5	Profit before tax (3-4)	(0.15)	(1.16)	1.66	(4.36)	3.03	4.11
6	Tax expenses						
	(a) Current tax	-	-	(0.21)	-	-	-
	(b) Deferred tax	-	-	-	-	-	-
		-	-	(0.21)	-	-	-
7	Net Profit for the period (5-6)	(0.15)	(1.16)	1.87	(4.36)	3.03	4.11
8	Other Comprehensive Income net of Income Tax						
	(a) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(b) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Total other comprehensive income, net of income tax	-	-	-	-	-	-
9	Total Comprehensive income for the period (7+8)	(0.15)	(1.16)	1.87	(4.36)	3.03	4.11
10	Paid up Equity Share Capital	460.00	460.00	460.00	460.00	460.00	460.00
	Face value per share (Rs.)	10.00	10.00	10.00	10.00	10.00	10.00
11	Reserves excluding revaluation reserve						(216.67)
12	Earning per Share (Rs) (not annualised)						
	(a) Basic	(0.00)	(0.03)	0.04	(0.09)	0.07	0.09
	(b) Diluted	(0.00)	(0.03)	0.04	(0.09)	0.07	0.09

Notes:

- The operations of the company relate to only one segment viz., Trading of packaging materials.
- The above quarterly results for the quarter and nine months ended December 31, 2022 have been reviewed by the Audit Committee, subject to limited review by the auditors of the company and approved by the Board of Directors in their meeting held on February 13, 2023.
- The financial results of the Company have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI circular dated 5th July, 2016.



For Ashiana Agro Industries Limited

P. V. S. S.
Pavan Kumar.M
Whole-Time Director
DIN: 02438906

Place: Chennai
Date: 13/02/2023



K. GOPAL RAO & CO.,
Chartered Accountants
GSTIN: 33AAGFK3782M1ZZ

**Independent Auditor's Review Report on the Quarterly and Year to date
Unaudited Financial Results**

To,
The Board of Directors
Ashiana Agro Industries Limited
No.792/5, Eswari Hotel Complex, Bangalore High Road,
Sunguvarchatram, Sriperumbudur Taluk
Kancheepuram - 602 106.

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Ashiana Agro Industries Limited**, ("the Company"), for the period ended December 31, 2022 This Statement, which is the responsibility of the Company's management and approved by the Board of Directors. Our responsibility is to issue a report on these financial statement based on our review.
2. 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 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.
3. 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 Standard 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, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **K. Gopal Rao & Co.**
Chartered Accountants
FRN: 000956S


CA Gopal Krishna Raju
Partner
Membership No: 205929
UDIN: 23205929BGFVFDI9374



Place: Chennai
Date: February 13, 2023

Branches :

- ❖ Bengaluru
- ❖ Coimbatore
- ❖ Hyderabad
- ❖ Madurai
- ❖ Mumbai
- ❖ Tiruchirappalli
- ❖ Tiruvallur

Registered Office :

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