



# MRC Agrotech Ltd

Regd Office : OFFICE NO.1028, 10th Floor, The Summit - Business Bay Omkar, Near WEH, Andheri East, Mumbai - 400093  
CIN : U74999MH2015PLC269095

## UNAUDITED FINANCIAL STATEMENT OF ASSETS AND LIABILITIES AS ON SEPTEMBER 30, 2022

Rs. In lacs

	As at 31st March 2022	As at 31st March 2021
<b>A. EQUITY AND LIABILITIES</b>		
<b>1. Shareholders' funds</b>		
(a) Share capital	1,042	1,042
(b) Reserves and surplus	201	197
(c) Money received against share warrants		
<b>Sub-total-shareholders funds</b>	1,243	1,239
<b>2. Share application money pending allotment</b>		
<b>3. Minority Interest</b>		
<b>4. Non-Current liabilities</b>		
(a) long-term borrowings	100	75
(b) Deferred tax liabilities (net)	1	1
(c) Other long-term liabilities		
(d) Long-term provisions		
<b>Sub-total-Non-Current Liabilities</b>	101	76
<b>5. Current liabilities</b>		
(a) Short-term borrowings	5	-
(b) Trade Payables		
(A) total outstanding dues of micro enterprises and small enterprises; and		
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.	176	175
(c) Other Current liabilities	-	-
(d) Short-term provisions	12	30
<b>Sub-total-Current Liabilities</b>	192	204
<b>TOTAL-EQUITY AND LIABILITIES</b>	<b>1,537</b>	<b>1,520</b>
<b>B. ASSETS</b>		
<b>1. Non-current assets</b>		
(a) Fixed assets	1	1
(b) Non-current investments	13	13
(c) Deferred tax assets (net)		
(d) Long-term loans and advances		
(e) Other non-current assets		
<b>Sub-total-Non-current assets</b>	13	13
<b>2. Current assets</b>		
(a) Current Investments		
(b) Inventories	1	-
(c) Trade receivables	576	561
(d) Cash and Bank Balances	8	20
(e) Short-term loans and advances	761	752
(f) Other current assets	178	173
<b>Sub-total-Current assets</b>	1,524	1,506
<b>TOTAL-ASSETS</b>	<b>1,537</b>	<b>1,520</b>

For Jain Anil & Associates  
Chartered Accountants  
(Firm Regn No : 0115987W)

(Anil Jain )  
Proprietor  
(Membership No : 039803)  
UDIN : 22039803BCZUDU1196  
Place : Mumbai  
Date : 15-11-2022



For MRC EXIM LIMITED

Kirit Kumar Shah  
(Director)  
DIN No 02764071



ANNEXURE 1 TO CLAUSE 33 OF LISTING AGREEMENT  
 UNAUDITED FINANCIAL RESULT FOR THE PERIOD ENDED 30TH SEPTEMBER, 2022

Sr No	PARTICULARS	6 Months Ended		6 Months Ended		6 Months Ended		6 Months Ended		6 Months Ended		6 Months Ended		6 Months Ended	
		20-Sep-22	31-Mar-22	20-Sep-21	31-Mar-21	20-Sep-20	31-Mar-20	20-Sep-19	31-Mar-19	20-Sep-18	31-Mar-18	20-Sep-17	31-Mar-17	20-Sep-16	31-Mar-16
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	Revenue from operations	-	975	213	254	581	324	579	581	579	581	579	581	579	581
II	Other Income	24	33	31	291	20	22	22	24	22	24	22	24	22	24
III	Total Revenue (I+II)	24	1,008	284	291	601	346	599	601	599	601	599	601	599	601
IV	Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	a) Cost of Material consumed	-	943	244	245	521	314	560	521	560	521	560	521	560	
	b) Purchase of Stock in trade	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	c) Changes in Inventories of finished goods, work-in-progress and stock-in-trade	-	-	12	13	12	13	13	12	13	12	13	12	13	
	d) Employee benefits expense	-	8	1	6	1	2	2	1	2	1	2	1	2	
	e) Finance Cost	-	0	1	2	5	2	5	2	5	2	5	2	5	
	f) Depreciation and amortisation expenses	-	0	1	2	11	9	19	10	11	9	19	10	11	
	g) Other Expenses	-	19	15	25	11	339	339	21	627	21	627	21	627	
	Total Expenses	-	968	279	285	600	339	600	339	600	339	600	339	600	
V	Profit before exceptional and extraordinary items and tax (III-IV)	4	4	5	6	0	8	0	8	0	8	0	8	0	8
VI	Exceptional items	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VII	Profit before extraordinary items and tax (V+VI)	4	4	5	6	0	8	0	8	0	8	0	8	0	8
VIII	Extraordinary items	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IX	Profit Before Tax (VII+VIII)	4	4	5	6	0	8	0	8	0	8	0	8	0	8
X	Tax expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	a) Current Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	b) Deferred Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	c) Silent Provision of earlier year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
XI	Profit (Loss) for the period from continuing operations (IX-X)	4	4	5	6	0	8	0	8	0	8	0	8	0	8
XII	Profit (Loss) from discontinuing operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
XIII	Tax expense of discontinuing operations (refer Tax) (XII-)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
XIV	Profit (Loss) from discontinuing operations (after Tax) (XII- XIII)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
XV	Profit (Loss) for the period (XI + XIV)	4	4	5	6	0	8	0	8	0	8	0	8	0	8
XVI	Profit up & equal: Share Capital ( Face Value Rs. 10 Each)	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042
XVII	Reserve excluding Revaluation Reserve as per balance sheet	-	-	-	-	-	-	-	-	-	-	-	-	-	-
XVIII (A)	(i) Earnings Per Share, before extraordinary items (of Rs. 10/- each) (not annualised)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	(ii) Basic	-	-	-	-	-	-	-	-	-	-	-	-	-	-
XVIII (B)	(i) Diluted	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	(ii) Diluted	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	(iii) Earnings Per Share after extraordinary items (of Rs. 10/- each) (not annualised)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	(iv) Diluted	-	-	-	-	-	-	-	-	-	-	-	-	-	-

The administrative results were reviewed by the Audit Committee of the Board and subsequently taken on record by the Board of Directors of the Company at their meeting held on 11.11.2022.  
 As the Company's Business activity falls in Single Primary segment viz. Trading in Industrial Products disclosure requirement under AS-17 Segment Reporting are not applicable.  
 There was no Investor Complaint pending as on 30th September 2022.  
 The figures for the comparative periods have been prepared and compared wherever necessary, in accordance with applicable accounting policies.



For Jain Anil & Associates  
 Chartered Accountants  
 (Firm Regn No : 0115987W)

*Jain Anil*

(Jain Anil)  
 Proprietor  
 (Membership No : 039803)  
 UDIN : 22039803RCU001196  
 Place : Mumbai

For MRC EXIM LIMITED

*Kirti Kumar Shah*

Kirti Kumar Shah  
 Director  
 DIN No. 02764071



MRC Agrotech Ltd

**MRC AGROTECH LIMITED**

**CASH FLOW STATEMENT ANNEXED TO THE BALANCE SHEET AS AT 30TH SEPTEMBER, 2022**

PARTICULARS	Rs. In lacs	
	30/09/2022	31/03/2022
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit /(Loss) Before tax paid and extra ordinary items	4	34
Less : Extra-ordinary items	-	-
	<u>4</u>	<u>34</u>
<b>Adjusted for :</b>		
Interest on Loan ( Non operating)	24	64
Interest on FDR ( Non operating)	-	-
Depreciation & Public Issue Expenses	0	1
Operating Profit/(Loss)before Working Capital Changes	<u>-20</u>	<u>-29</u>
<b>Adjusted for :</b>		
Trade Payable	1	-507
Other Current Liabilities	0	0
Short Term Provision	-18	14
Inventory	-1	-
Short Term Loans & Advances	-9	-23
Other Current Assets	-5	-42
Trade Receivable	-14	473
	<u>-67</u>	<u>-113</u>
Less : Taxes Paid (TDS)	-	-
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>(A) <u>-67</u></b>	<b><u>-113</u></b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Other Non-Current Assets (Investments)	-	-
Loss on Sale of Assets	-	-
Interest on Investments (TDS)	24	-
TDS on Interest	-	64
Long term Loans Given	-	-
Short term Borrowings	5	-
Fixed Assets	-	-13
<b>NET CASH FROM INVESTING ACTIVITIES</b>	<b>(B) <u>29</u></b>	<b><u>51</u></b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from issue of Share Capital	-	-
Proceeds of Share Premium	-	-
Public Issue Expenses	-	-
Loan from Director	26	75
<b>NET CASH FROM FINANCING ACTIVITIES</b>	<b>(C) <u>26</u></b>	<b><u>75</u></b>
<b>NET INCREASE IN CASH &amp; CASH EQUIVALENT</b>	<b>-13</b>	<b>13</b>
<b>OPENING BALANCE OF CASH &amp; CASH EQUIVALENT</b>	<b>20</b>	<b>8</b>
<b>CLOSING BALANCE OF CASH &amp; CASH EQUIVALENT</b>	<b><u>8</u></b>	<b><u>20</u></b>

For Jain Anil & Associates  
Chartered Accountants  
(Firm Regn No : 0115987W)

(Anil Jain )  
Proprietor  
(Membership No : 039803)  
UDIN : 22039803BCZUDU1196

Place : Mumbai  
Date : 15-11-2022



For MRC EXIM LIMITED

Kirit Kumar Shah  
Managing Director  
DIN No 02764071



# Jain Anil & Associates

CHARTERED ACCOUNTANTS

1603, Gaurav Height, Dahanukar Wadi, Kandivali (W), Mumbai – 400067.

## LIMITED REVIEW REPORT OF MRC AGROTECH LIMITED FOR THE HALF YEAR ENDED 30<sup>TH</sup> SEPTEMBER, 2022

### Review Report to the Board of Directors

We have reviewed the accompanying statement of unaudited financial results of MRC Agrotech Limited for the half year ended 30<sup>th</sup> September, 2022 except for the disclosure regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced for disclosure made by the management and have not been audited by us. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors at their meeting held on 15<sup>th</sup> Nov 2022. Our responsibility is to issue a report on these financial statements based on our review.

We conduct our review in accordance with the Standard on Review Engagement (SRE) 2410. Review of Internal 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 financial statements are free from misstatement. A review is limited primarily to inquiries of company personnel and analytical procedure 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 attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Clause 41 of the Listing Agreement including the manner in which it is to be disclosed. Or that it contains any material misstatement.



Date: 15 November, 2022  
UDIN: 22039803BCZUDU1196

For: Jain Anil and Associates.  
Chartered Accountants  
Firm Registration No.: 0115987W

Anil Jain  
Proprietor  
Membership No: 039803