

Dt.: 10th November, 2023

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

Scrip Code: 506543

Subject: - Outcome of Board Meeting under Regulation 30 of SEBI Listing (LODR) Regulation, 2015

Dear Sir/Madam,

In pursuant to above caption subject and in accordance to Regulation 30 of SEBI Listing (LODR) Regulation, 2015, we hereby inform that the Board of Directors at its Meeting held on 10th November, 2023 have considered and approved as under:

1. Unaudited Quarterly / Half year Result for the Quarter ended as on 30th September, 2023 and
2. Limited Review Report under Reg. 33 for unaudited results for Quarter / Half year ended 30th September, 2023.

The Board Meeting commenced at 11:15 A.M. and concluded at 02:00 P.M.

Thanking you,

Yours faithfully,

For M. P. Agro Industries Ltd.

CS Ishita Kapure
Compliance Officer



Encl.: As Above

M. P. AGRO INDUSTRIES LIMITED

Quarterly & Year ended Financial Result by Companies Other than Banks

Unaudited Results for the Half Year Ended 30th September, 2023

Website: www.mpagroindustries.in, Email Id: mpagroindustries@gmail.com, CIN: L24123GJ1975SGC104981

(Rs. In Lakhs)

Sr.No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2023	30.09.2022	30.06.2023	30.09.2023	30.09.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	INCOME FROM OPERATION						
1	Revenue from Operation	-	-	-	-	-	-
2	Other Income	8.69	6.78	8.17	16.86	13.53	24.84
3	Total Income	8.69	6.78	8.17	16.86	13.53	24.84
4	EXPENSES						
a	Cost of Materials Sold	-	-	-	-	-	-
b	Changes in Inventories of Finished Goods, Work in progress and Stock-in-Trade	-	-	-	-	-	-
c	Employee Benefits expenses	5.27	1.04	3.53	8.80	2.08	11.61
d	Finance Costs	0.01	0.01	0.01	0.01	0.02	0.63
e	Depreciation and amortisation Expenses	0.00	0.06	0.00	0.00	0.11	0.22
f	Other Expenses	4.92	1.72	1.81	6.73	6.25	11.67
	TOTAL EXPENSES	10.20	2.83	5.35	15.55	8.36	24.14
5	Profit before Tax	(1.52)	3.95	2.83	1.31	5.17	0.70
6	Tax Expenses						
a	Current Tax	-	1.03	0.73	0.73	1.35	0.21
b	Differed Tax	-	-	-	-	-	-
c	Tax Expenses/Refunds relating to prior years	-	-	-	-	-	(1.67)
7	Profit after Tax for the Period	(1.52)	2.92	2.09	0.57	3.83	2.16
8	Other Comprehensive Income						
a	(i) Item that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income Tax relating to item that will not be reclassified to Profit or Loss.	-	-	-	-	-	-
b	(i) Item that will be reclassified to profit or loss	-	-	-	-	-	-
	(iii) Income Tax relating to item that will be reclassified to profit or loss	-	-	-	-	-	-
c	Exceptional Items	-	-	-	-	-	-
9	Total Comprehensive Income for the period	(1.52)	2.92	2.09	0.57	3.83	2.16
10	Paid up share capital (F V Rs.10/- per share.)	58.04	58.04	58.04	58.04	58.04	58.04
11	Other equity	-	-	-	-	-	-
12	Earning per equity share (F V Rs.10/- per share.) (Basic & Diluted)	(0.03)	0.05	0.04	0.01	0.07	0.04

Notes:

- The above Unaudited results have been prepared in accordance with Indian Accounting Standard (IND AS) notified under section 133 of the companies Act, 2013, read together with relevant rules issued there under and other accounting principles generally accepted in India.
- The above results, have been reviewed by the Statutory Auditors, recommended by the Audit Committee and Approved by the Board of Directors.
- The Company's objects are to carry on in India or in any part of the world all kind of business relating to fertilizers, heavy chemicals and their by-products This is the only segment in accordance with the Ind As-108 and hence segment reporting is not required to be made.
- The previous quarters /years' figures have been regrouped/rearranged wherever necessary to make it comparable with the current quarter/year.

Date: 10.11.2023
Place : Vadodara



For and on behalf of the Board of
MP Agro Industries Ltd.

Shamim Sheikh
Director
DIN :02528327

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M P AGRO INDUSTRIES LIMITED
BALANCE SHEET
(Rs. In lakhs)

PARTICULARS	As at 30th September, 2023		As at 31st March, 2023	
	Rs.	Rs.	Rs.	Rs.
ASSETS				
1 Non Current Assets				
(a) Property, Plant and Equipment	0.04		0.04	
(b) Financial Assets				
(i) Loans	0.00		0.00	
(ii) Investments	486.22		486.22	
(d) Income Tax Assets	15.20	501.46	15.20	501.47
2 Current Assets				
(a) Financial Assets				
(i) Trade Receivable	-		-	
(ii) Cash and Cash Equivalents	19.96		15.94	
(iii) Balances with banks other than Cash and Cash Equivalents	-		-	
(iv) Loans	-		-	
(v) Other Financial Assets	71.95		71.05	
(b) Other Current Assets	12.10	104.01	7.05	94.04
TOTAL		605.47		595.50
EQUITY AND LIABILITIES				
1 Equity				
(a) Equity Share Capital	580.39		580.39	
(b) Other Equity	4.13	584.53	3.56	583.95
Liabilities				
2 Current liabilities				
(a) Financial Liabilities	-		-	
(i) Trade Payables				
(A) Due to micro and small enterprises	-		-	
(B) Due to other than micro and small enterprises	6.26		2.99	
(ii) Other Borrowings	0.23		0.12	
(b) Other Current Liabilities	14.46	20.95	8.44	11.55
TOTAL		605.47		595.50

M P AGRO INDUSTRIES LIMITED
CASH FLOW STATEMENT
(Rs. In Lakhs)

PARTICULARS	For the year ended			
	30th September, 2023		30th September, 2022	
	Amount Rs.	Amount Rs.	Amount Rs.	Amount Rs.
(A) CASH FLOW FROM OPERATING ACTIVITIES				
NET PROFIT(LOSS) BEFORE TAX		1.31		5.17
Add:- Adjustments for:				
Depreciation and amortisation of non-current assets	0.00		0.11	
Credit / Debit Balance written off	-		-	
Interest Received	(16.86)		(13.53)	
		(16.86)		(13.42)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES		(15.55)		(8.25)
Adjustments for:				
(Increase)/decrease in Inventories	-		-	
(Increase)/decrease in Current Financial Assets	(0.90)		(9.28)	
(Increase)/decrease in Other Current Assets	(5.05)		(1.41)	
(Increase)/decrease in Other Current Liabilities	6.13		0.00	
(Increase)/decrease in Receivables	-		-	
(Increase)/decrease in Payables	3.27	3.44	1.80	(8.88)
CASH GENERATED FROM OPERATIONS		(12.11)		(17.13)
Direct Taxes Paid		0.73		1.35
NET CASH FROM OPERATING ACTIVITIES		(12.85)		(18.47)
(B) CASH FLOW FROM INVESTING ACTIVITIES				
Payments to acquire Financial Assets	-		(1.27)	
Purchase of Property, Plant and Equipment	-		-	
Decrease/(increased) in Loans (Financial Assets)	0.00		-	
Decrease/(increased) in Non-current Financial Assets	(0.00)		-	
Interest Received	16.86		13.53	
NET CASH FLOW FROM INVESTING ACTIVITIES		16.86		12.27
Cash and Cash Equivalents as at the beginning of the year		15.94		11.95
Net Increase/(Decrease) in cash and cash equivalents		4.01		(6.21)
Cash and Cash equivalents as at the end of the year		19.96		5.74

Note:-

(a) Cash Flow Statement has been prepared under the 'Indirect Method' as set out in Ind AS-7

(b) Cash and Cash Equivalents Comprises of

PARTICULARS	As at 30th Sept 2023	As at 30th Sept 2022
i) Balances with Banks in Current accounts	19.70	5.47
ii) Cash on hand	0.25	0.27
iii) Term Deposit with original maturity less then 3 months	-	-
	19.96	5.74
Less:-Bank overdraft	-	-
Cash and Cash Equivalents as per Cash Flow Statement	19.96	5.74



VCA & Associates

Chartered Accountants

CA. Ashok Thakkar CA. S. H. Shastri CA. Janak Shah
CA. Rutvij Vyas CA Hemal Vaghani CA. Hitesh Shah
CA. Sanjay Bhatt CA. Hiral Brahmhatt

BRANCH-1: 408, 4TH FLOOR, IMPERIAL ARC, WAGHAWADI ROAD, BHAVNAGAR - 364 002.
2: 301 ENSIGN, NR. BANSAL MALL, NR. NILAMBER CIRCLE, GOTRI ROAD,
VADODARA-390001

3rd FLOOR, SAMYAK STATUS, NEAR D.R. AMIN
SCHOOL, DISTRICT COURT ROAD, DIWALIPURA,
VADODARA-390007 Gujarat.
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E-mail : artvca@gmail.com
Website : www.vca-ca.com

Limited Review Report on Unaudited Quarterly Financial Results and Half Year to date of M.P. Agro Industries Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
Board of Directors,
M.P. Agro Industries Limited.

1. We have reviewed the accompanying Statement of unaudited financial results of M.P. Agro Industries Limited ("Company") for the quarter ended 30th September, 2023 and half year ended 30th September, 2023 (hereinafter referred to as the "the statement" and initialed for the purpose of identification).
2. This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations"). Our responsibility is to issue a report on the Statement based on our review.
3. 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 is limited primarily to inquiries of company personal 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.




4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, 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 Regulation 33 of the Listing Regulations including the manner in which it is to be disclosed or that it contains any material misstatement.

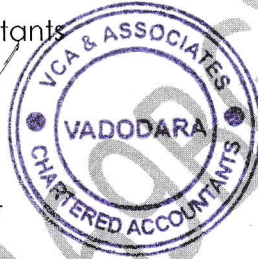
Other Matters

The comparative financial information of the Company for the quarter and year ended March 31, 2023 included in this Statement have been audited/Reviewed by the predecessor auditor. The report of the predecessor auditor on these comparative financial information for the period ended 31st March 2023, 30th June 2023, and 30th September 2022 has expressed an unmodified opinion.

Our report on the Statement is not modified in respect of these matters.

For, VCA & Associates
Chartered Accountants
FRN: 114414W


CA. Ashok Inakkar
(Partner)
Mem. No: 048169



Place: Vadodara
Date: 10th November, 2023
UDIN: 23048169BGYEQU8691