

**Date: 13<sup>th</sup> February, 2025**

**To,  
The Manager,  
Department of Corporate Services,  
BSE Limited,  
Phirozee Jeejeeboy Towers,  
Dalal Street, Fort,  
Mumbai- 400 001**

**Sub: Outcome of the Board Meeting held on 13<sup>th</sup> February, 2025**  
**Reg.: Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements),**  
**Regulations 2015**  
**Ref.: Scrip ID: MUKTA**  
**Scrip Code: 535204**

Dear Sir/Madam,

Pursuant to the provisions of Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company at their meeting held today i.e. **Thursday, 13<sup>th</sup> February, 2025** have inter alia considered and approved the following:

**1. Financial Results:**

The Un-Audited Financial Results of the Company for the quarter and nine months ended 31<sup>st</sup> December, 2024, as reviewed and recommended by the Audit Committee.

In this regard, please find enclosed herewith the following:

- The Un-Audited Financial Results of the Company for the quarter and nine months ended 31<sup>st</sup> December, 2024.
- The Limited Review Report on aforesaid Financial Results from the Statutory Auditors of the Company.

The said results along with the Limited Review Report will be made available on the Company's website at [www.mukta-agriculture.com](http://www.mukta-agriculture.com).

In compliance with the Regulation 47(1)(b) of the SEBI (Listing Obligations and Disclosure Requirement) Regulation, 2015, the said results will be published within the stipulated time in English and regional language newspapers.

**2. Re-appointment of Secretarial Auditor:**

**M/s. Ritika Agrawal & Associates, Company Secretaries**, are being re-appointed as Secretarial Auditors of the Company to conduct the Secretarial Audit for the financial year 2024-25 and to issue the Annual Secretarial Compliance Report and Secretarial Audit Report thereon.

Additionally, disclosure pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with circular SEBI/HO/CFD/CFD-PoD1/P/CIR/2023/123 dated 13<sup>th</sup> July, 2023 is enclosed herewith as **Annexure-A**.

As informed earlier, the Trading Window for trading in securities of the Company by designated persons will reopen after 48 hours from the announcement of the Un-audited financial results by the Company.

The meeting commenced at 2:00 P.M. and concluded at 02:50 P.M.

Kindly take the above information on your records.

Thanking you,  
Yours faithfully,

**For MUKTA AGRICULTURE LIMITED**

**Mohit Khadaria**  
**Managing Director**  
**DIN: 05142395**

*Enclosures as above*

**STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER & NINE MONTHS ENDED 31ST DECEMBER, 2024**

(Rupees in Lakhs except Shares & EPS)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	-	-	-	-	-	-
2	Other Income	(34.387)	14.959	7.377	(2.035)	22.232	39.897
3	<b>Total Income (1+2)</b>	<b>(34.387)</b>	<b>14.959</b>	<b>7.377</b>	<b>(2.035)</b>	<b>22.232</b>	<b>39.897</b>
4	Expenses						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Purchases of stock-in-trade	-	-	-	-	-	-
	(c) Changes in Inventories of finished goods, work in progress and stock-in-trade	-	-	-	-	-	-
	(d) Employee benefits expenses	7.737	5.722	6.831	19.162	17.041	22.116
	(e) Finance Costs	-	-	-	-	0.025	0.025
	(f) Depreciation and amortisation expenses	-	-	-	-	-	-
	(g) Other Expenses	1.278	1.141	1.131	7.774	9.816	10.987
	<b>Total Expenses (4)</b>	<b>9.015</b>	<b>6.863</b>	<b>7.961</b>	<b>26.936</b>	<b>26.882</b>	<b>33.128</b>
5	<b>Profit/(Loss) before exceptional items and tax (3-4)</b>	<b>(43.402)</b>	<b>8.096</b>	<b>(0.585)</b>	<b>(28.971)</b>	<b>(4.650)</b>	<b>6.769</b>
6	Exceptional Items	-	-	-	-	-	(199.216)
7	<b>Profit/(Loss) before tax and exceptional items (5-6)</b>	<b>(43.402)</b>	<b>8.096</b>	<b>(0.585)</b>	<b>(28.971)</b>	<b>(4.650)</b>	<b>(192.447)</b>
8	Tax Expense						
	- Current Tax	-	-	-	-	-	-
	- Deferred Tax	-	-	-	-	-	-
	- Tax adjustment for earlier years	(1.028)	-	-	(1.028)	-	0.811
	<b>Total Tax Expenses</b>	<b>(1.028)</b>	<b>-</b>	<b>-</b>	<b>(1.028)</b>	<b>-</b>	<b>0.811</b>
9	<b>Net Profit/(Loss) after tax (7-8)</b>	<b>(42.374)</b>	<b>8.096</b>	<b>(0.585)</b>	<b>(27.943)</b>	<b>(4.650)</b>	<b>(193.258)</b>
10	Other Comprehensive Income (Net of Tax)						
A.	(i) Items that will not be reclassified to profit or loss	4.142	(8.447)	-	(4.306)	(7.893)	24.791
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
B.	(i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
11	<b>Total Comprehensive Income (After Tax) (9+10)</b>	<b>(38.232)</b>	<b>(0.351)</b>	<b>(0.585)</b>	<b>(32.248)</b>	<b>(12.543)</b>	<b>(168.468)</b>
12	Paid-up equity share capital	2168.177	2168.177	2168.177	2168.177	2168.177	2168.177
	Face value of share	10/-	10/-	10/-	10/-	10/-	10/-
13	Other Equity	-	-	-	-	-	50.810
14	Earnings Per Share						
	(Face Value of Rs. 10/- each)(not annualised):						
	(a) Basic	(0.195)	0.037	(0.003)	(0.129)	(0.021)	(0.891)
	(b) Diluted	(0.195)	0.037	(0.003)	(0.129)	(0.021)	(0.891)

Mukta Agriculture Limited  
Mumbai

**Notes:**

1	The above unaudited financial results for the quarter and nine months ended 31st December, 2024 along with Notes were reviewed by the Audit Committee and recommended to the Board, which was thereafter taken on record by the Board of Directors of the Company at its meeting held on 13th February, 2025.
2	The Limited Review for the quarter and nine months ended on 31st December, 2024, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the Statutory Auditors and have issued an unmodified opinion.
3	Based on guiding principles given in the IND AS on Operating Segments the Company's business activity falls within a single operating segment hence the disclosure requirement of IND AS 108 are not applicable.
4	Provision for Deferred Tax Liability, if any, will be made at the end of the year.
5	Previous period figures have been regrouped/rearranged and re-classified wherever necessary to confirm to current period's classification.
6	The above financial results are hosted on website of the Company i.e. <a href="http://www.mukta-agriculture.com">www.mukta-agriculture.com</a> and also available on the website of stock exchange <a href="http://www.bseindia.com">www.bseindia.com</a> .

For Mukta Agriculture Limited

  
 Mohit Khadaria  
 Managing Director  
 DIN: 05142395



Place: Mumbai  
 Date: 13th February, 2025



# SUNIL VANKAWALA & ASSOCIATES

*Chartered Accountants*

103, Vrindavan, 1<sup>st</sup> floor, Near Shubham Hall, Opp Railway Station Vile Parle (West) Mumbai-400056

E-mail: sunilvankawala@yahoo.com, Tel. No. 022-26133730/31/32

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## **Independent Auditor's Review Report on Unaudited Quarterly Financial Results and Year to Date Results to the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

### **To the Board of Directors of MUKTA AGRICULTURE LIMITED**

We have reviewed the accompanying statement of unaudited financial results of **MUKTA AGRICULTURE LIMITED** ("the Company") for the quarter ended 31 December, 2024 and year to date results for the period 01 April 2024 to 31 December 2024 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

This 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 Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel 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.



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 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 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.

**For Sunil Vankawala & Associates**  
**Chartered Accountants**  
**Firm Registration No. 110616W**



**(Sunil T. Vankawala)**  
**Proprietor**

**Membership No. 33461**

**UDIN: 25033461BMNSHB4074**

**Place :- Mumbai**

**Date :- 13/02/2025**

**Annexure-A**

Details required pursuant to Para A of Part A of Schedule III of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD1/P/CIR/2023/123 dated 13<sup>th</sup> July, 2023, concerning the Appointment of Secretarial Auditor.

S. No.	Particulars	Description
1.	<b>Reason for Change Viz., Appointment/re-appointment Resignation, removal, death or otherwise;</b>	Re-appointment of M/s. Ritika Agrawal & Associates, Company Secretaries to comply with the Companies Act, 2013 and the requirements under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2.	<b>Date of Appointment/re-appointment Cessation (as applicable) &amp; terms of appointment</b>	<b>Date:</b> 13 <sup>th</sup> February, 2025 M/s. Ritika Agrawal & Associates, Company Secretaries is re-appointed as Secretarial Auditor of the Company for F.Y 2024-25.
3.	<b>Brief profile (in case of Appointment/re-appointment)</b>	<b>Name of Auditor:</b> M/s. Ritika Agrawal & Associates, Company Secretaries  <b>Office Address:</b> 602-603, Shubham centre no.2, Wing A, Cardinal Gracious Road, Chakala, Andheri(E), Near Holy Family Church, Mumbai 400099.  <b>Email id:</b> <a href="mailto:raacs2017@gmail.com">raacs2017@gmail.com</a>  <b>Field of Experience:</b> M/s. Ritika Agrawal & Associates, is a Company Secretary Firm (Membership no. 8949 & COP no. 8266), based in Mumbai. The Proprietor of the Firm Mrs. Ritika Agrawal possesses experience in the field of Company Law, Secretarial Work, Due Diligence, SEBI Regulation, Dispute Resolution, Intellectual Property, Trademarks, Legal Process, Litigation, Legal compliance, and Securities Regulation.
4.	<b>Disclosure of relationships between directors (in case of appointment of a director).</b>	Not applicable