HINDUSTAN AGRIGENETICS LIMITED

CIN-L01119DL1990PLC040979, Regd. Office: 806, Meghdoot, 94 Nehru Place,

New Delhi 110019

(Correspondence address: C 63, South Extension Part-II, New Delhi 110 049) **Email**: hindustanagrigenetics@gmail.com, **Tel**: +91 98102 73609

Date: 14th November, 2024

To, The Secretary Bombay Stock Exchange Limited PhirozeJeejeebhoy Tower Dalal Street Mumbai, Maharashtra- 400001 corp.relations@bseindia.com

Subject : Unaudited Financial Results (Standalone) for the Quarter ended on 30th September, 2024.

Reference: Hindustan Agrigenetics Limited (ISIN No INE092301014)

Dear Sir/ Madam,

This is to inform that the Board of Directors of the Company at its meeting held on 14th November, 2024 has inter-alia approved the Unaudited Financial Results (Standalone) for the Quarter ended on 30th September, 2024:

Unaudited Financial Results (Standalone) for the Quarter ended on 30th September, 2024.
Limited Review Report from our Statutory Auditor for the Quarter ended on 30th September, 2024.

The meeting of the Board of Directors commenced at 05.00 pm and concluded at 05:30 pm.

Thanking you Yours truly,

For Hindustan Agrigenetics Limited (ISIN No INE174101019)

Pritam Kapur Managing Director DIN - 00461538 ADDRESS - C-63, South Extension, Part -II New Delhi - 110049



ANANT RAO & MALLIK

Chartered Accountants

B-409 / 410, Kushal Towers, Khairatabad, Hyderabad-500004.

Phone: 040-23320286

E-mail : armcas@gmail.com

14-11-2024

LIMITED REVIEW REPORT

Review Report to The Board of Directors of HINDUSTAN AGRIGENETICS LIMITED

- 1. We have reviewed the accompanying statement of Unaudited Standalone Financial results of HINDUSTAN AGRIGENETICS LIMITED ("Company") for the quarter ended September 30, 2024 and year to date from April 1, 2024 to September 30, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("The Regulation"). This statement is the responsibility of the Company's Management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.
- 2. We conducted our review in accordance with the Standards 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 personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and 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 recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For ANANT RAO & MALLIK Chartered Accountants FRN : 006266S

V. ANANT RAO Partner M.No. : 022644 UDIN : 24022644BKAOFZ1067



Statement of Unaudited Financial Result for Quarter and Half Year ended on 30th September, 2024

| | | | | | | | (Rs. In Lacs) |
|-------------|---|---------------|------------|------------|-----------------|------------|---------------|
| Particulars | | Querter Ended | | | Half Year Ended | | Year Ended |
| Α | Date of start of reporting period | 01-07-2024 | 01-04-2024 | 01-07-2023 | 01-04-2024 | 01-04-2023 | 01-04-2023 |
| В | Date of end of reporting period | 30-09-2024 | 30-06-2024 | 30-09-2023 | 30-09-2024 | 30-09-2023 | 31-03-2024 |
| С | Whether results are audited or unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| D | Nature of report standalone or consolidated | Standalone | Standalone | Standalone | Standalone | Standalone | Standalone |
| | Part I | | | | | | |
| 1 | Income From Operations | | | | | | |
| | Revenue from Operations | 0.00 | 4.34 | 0.00 | 4.34 | 3.82 | 7.20 |
| | Other Income | 15.41 | 1.98 | 16.44 | 17.40 | 30.59 | 96.12 |
| | Total Revenue from operations (net) | 15.41 | 6.33 | 16.44 | 21.74 | 34.41 | 103.32 |
| 2 | Expenses | | | | | | |
| (a) | Cost of materials consumed | 0.00 | 2.22 | 0.00 | 2.22 | 1.96 | 3.69 |
| (b) | Purchases of stock-in-trade | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| (c) | Changes in inventories of finished goods, work-in-progre | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| (d) | Employee benefit expense | 2.19 | 2.13 | 2.12 | 4.32 | 3.84 | 7.94 |
| (e) | Financial Cost | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| (f) | Depreciation Expense | 0.90 | 0.90 | 1.37 | 1.80 | 1.43 | 3.69 |
| (g) | Other Expenses | | | | | | |
| | (a) Other Administrative Expenses | 10.27 | 7.87 | 6.32 | 18.14 | 14.59 | 25.18 |
| | (b) Change in value of investments | -12.21 | -12.46 | -0.53 | -24.67 | -10.31 | 0.00 |
| | (c) Manufacturing & operating expenses | 0.00 | 1.29 | 0.00 | 1.29 | 1.17 | 2.23 |
| | Total Other expenses | -1.93 | -3.31 | 5.79 | -5.24 | 5.45 | 27.41 |
| | Total expenses | 1.16 | 1.95 | 9.28 | 3.10 | 12.68 | 42.73 |
| 3 | Profit Before Tax (1-2) | 14.26 | 4.38 | 7.16 | 18.64 | 21.73 | 60.59 |
| 4 | Tax Expense | | | | | | |
| | a. Current Tax | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | b. Mat Credit Entitlement | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | c. Deferred Tax charges/ (credit) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 13.65 |
| | d. Tax adjustment related to earlier years | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Total Tax | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 13.65 |
| 5 | Net Profit for the period (3-4) | 14.26 | 4.38 | 7.16 | 18.64 | 21.73 | 46.94 |
| 6 | Other Comprehensive income, net of income tax | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | (a) Items that will not be reclassified to profit or loss | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | (b) Income tax relating to items that will not be re- | | | | | | |
| | classified to profit or loss | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7 | Total comprehensive income for the period (5+6) | 14.26 | 4.38 | 7.16 | 18.64 | 21.73 | 46.94 |
| 8 | Paid-up equity share capital (Face Value of Rs. 10/ | | | | | | |
| ō | each) | 440.02 | 440.02 | 440.02 | 440.02 | 440.02 | 440.02 |
| 9 | Earnings per share in Rs. (of Rs. 10/ each) | | | | | | |
| | Basic earnings per share | 0.32 | 0.10 | 0.16 | 0.42 | | 1.07 |
| | Diluted earnings per share | 0.32 | 0.10 | 0.16 | 0.42 | 0.49 | 1.07 |

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HINDUSTAN AGRIGENETICS LIMITED

REGD OFFICE: 806, MEGHDOOT, 94, NEHRU PLACE, NEW DELHI - 110019

(Rs. in Lacs)

Statement of Assets & Liabilities as on 30-09-2024

| Particulars | As at 30-09-2024 | As at 31-03-2024 | |
|-----------------------------------|------------------|------------------|--|
| | Unaudited | Audited | |
| I. ASSETS | | | |
| (1) Non-Current Assets | | | |
| (a) Property, Plant and Equipment | 16.99 | 19.06 | |
| (b) Capital Work In Progress | - | - | |
| (c) Other Intangible Assets | - | - | |
| (d) Financial Assets | | | |
| (i) Others | - | - | |
| (e) Deferred Tax Assets (Net) | 89.87 | 89.87 | |
| (f) Other Non-Current Assets | - | - | |
| | 106.86 | 108.93 | |
| (2) Current Assets | | | |
| (a) Inventories | - | - | |
| (b) Financial Assets | - | - | |
| (i) Trade receivables | - | - | |
| (ii) Cash and cash equivalents | 744.51 | 947.99 | |
| (iii) Investments | 421.51 | 196.85 | |
| (iii) Others | | - | |
| (d) Other Current Assets | 22.86 | 21.14 | |
| | 1,188.88 | 1,165.98 | |
| | | | |
| Total Assets | 1,295.75 | 1,274.91 | |
| II. EQUITY AND LIABILITIES | | | |
| Equity | | | |
| (a) Equity Share capital | 440.02 | 440.02 | |
| (b) Other Equity | 811.46 | 792.83 | |
| | 1,251.48 | 1,232.85 | |
| LIABILITIES | | | |
| Non-Current liabilities | | | |
| (a) Financial Liabilities | - | - | |
| (i) Borrowings | - | - | |
| (b) Provisions | - | - | |
| | | | |
| Current liabilities | | | |
| (a) Financial Liabilities | | | |
| (i) Short Terms Borrowings | - | - | |
| (ii) Trade Payables | 0.98 | 0.98 | |
| (a) MSME Enterprises | - | - | |
| (a) Others | | - | |
| (iii) Others | _ | _ | |
| (b) Other Current Liabilities | - 39.80 | - 36.24 | |
| (c) Income Tax Liabilities (Net) | 39.60 | 30.22 | |
| | - | - | |
| (d) Provisions | 3.49 | 4.84 | |
| | 44.27 | 42.06 | |
| Total Equity 9 Linkiliting | 4 005 75 | 4 074 04 | |
| Total Equity & Liabilities | 1,295.75 | 1,274.91 | |

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HINDUSTAN AGRIGENETICES LIMITED

REGD OFFICE: 806, MEGHDOOT, 94, NEHRU PLACE, NEW DELHI - 110019

CASH FLOW STATEMENT FOR THE YEAR ENDED ON 30-09-2024

| | CASH FLOW STATEMENT FOR THE YEA | <u>IK ENDED ON 30-09-2024</u> | (Rs in Lacs) |
|----|--|-------------------------------|------------------|
| | | As at 30-09-2024 | As at 31-03-2024 |
| | | Unaudited | Audited |
| Α | CASH FLOW FROM OPERATING ACTIVITIES: | | |
| | Net Profit / (Loss) before Taxes & Interest | 18.64 | 60.59 |
| | Change in Retained Earning | - | - |
| | | | |
| | Adjustment for: | | |
| | Depreciation | 1.80 | 3.69 |
| | Interest on FDR and others | (17.40) | (59.15) |
| | Assets written off | - | - |
| | Profit/(loss) on sales of mutual funds | - | (1.27) |
| | Mat Credit Reversed | - | - |
| | Profit /(Loss) on sales of agriculture land | - | - |
| | Dividend on Mutual funds | - | - |
| | Revaluation of Finacial Assets | - | (35.69) |
| | Operating Profit before working capital changes | 3.03 | (31.83) |
| | Adjustment for: | | |
| | Other Current Assets | (1.72) | (2.02) |
| | Current Liabilities & Provisions | 2.21 | (8.28) |
| | Cash generated from Operations | 3.52 | (42.13) |
| | | | |
| | Income Tax Paid | - | - |
| | Total cash generated from Operating Activities (I) | 3.52 | (42.13) |
| В. | CASH FLOW FROM INVESTING ACTIVITIES: | | |
| | Acquisition of fived exects including work in progress | 0.27 | (17.76) |
| | Acquisition of fixed assets including work in progress and capital advances | 0.27 | (17.76) |
| | Sales of investments | | 91.27 |
| | Sales of Agriculture Land | | 51.27 |
| | Purchase of Agriculture land | | - |
| | Purchase of investments | (224.66) | (166.27) |
| | Income from Investment | 17.40 | (100.27) |
| | Net Cash used in Investing Activities (II) | (206.99) | (33.61) |
| | Not out in about in invosting Automoto (ii) | (200.00) | (00.01) |
| | Cash Flow after Investing Activities III = (I + II) | (203.47) | (75.74) |
| | , , , , , , , , , , , , , , , , , , , | | (- / |
| c. | CASH FLOW FROM FINANCING ACTIVITIES: | | |
| _ | Increase/(decrease) in Proceeds From Borrowings | _ | - |
| | Interest Expenses | - | - |
| | Net Cash Flow used in Financing Activities | | - |
| | C C | | |
| | Net Increase in cash and cash equivalents (A) + (B) + (C) | (203.47) | (75.74) |
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| | Cash and cash equivalents - Opening | 947.99 | 1,023.73 |
| | Cash and cash equivalents - Closing | 744.51 | 947.99 |

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