

# 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

To,  
The Secretary  
BSE Ltd.  
Phiroze Jeejeebhoy Tower  
Dalal Street  
Mumbai,  
Maharashtra- 400001  
corp.relations@bseindia.com

**Date: 24<sup>th</sup> December, 2020**

**Subject: Intimation to the stock exchange for outcome of Board meeting to approve Financial Results**

**Reference: Email dated 27.11.2020 captioned Discrepancies in Standalone Financial Results.**

Dear Sir/ Madam,

This is in reference to the email of Mr. Harchad Naik dated 27.11.2020 intimating the discrepancies in Standalone Financial Results for the Quarter ended September 2020. We would like to submit the amended copy of results for the aforesaid period. Please take note of the same.

Thanking you

Yours truly,

**For Hindustan Agrigenetics Limited**  
(SIN No INE174101019)



**PRITHAM KAPUR, Managing Director**  
DIN - 00461538  
ADDRESS - C-63, South Extension, Part -II  
New Delhi - 110049

**HINDUSTAN AGRIGENETICS LIMITED**  
REGD OFFICE: 806, MEGHDOOT, 94, NEHRU PLACE, NEW DELHI - 110019  
Statement of Assets & Liabilities

(Rs. in Lacs)

Statement of Assets & Liabilities as on 30.09.2020

Particulars	As at 30.09.2020	As at 31.03.2020
	Audited	Audited
<b>I. ASSETS</b>		
<b>(1) Non-Current Assets</b>		
(a) Property, Plant and Equipment	35.48	35.68
(b) Capital Work In Progress	0.00	0.00
(c) Other Intangible Assets	0.00	0.00
(d) Financial Assets		
(i) Others	0.00	0.00
(e) Deferred tax assets (net)	23.89	92.65
(f) Other non-current assets	0.00	0.00
	59.38	128.33
<b>(2) Current Assets</b>		
(a) Financial Assets	0.00	0.00
(b) Financial Assets	0.00	0.00
(i) Trade receivables	0.00	0.00
(ii) Cash and cash equivalents	107.60	29.32
(iii) Investments	0.00	20.87
(iii) Others	0.00	63.19
(d) Other current assets	11.09	11.09
	118.70	124.47
<b>Total Assets</b>	<b>178.07</b>	<b>252.80</b>
<b>II. EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share capital	440.02	440.02
(b) Other Equity	-291.31	-215.66
	148.71	224.36
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
(a) Financial Liabilities	0.00	0.00
(i) Borrowings	0.00	0.00
(b) Provisions	0.00	0.00
<b>Current liabilities</b>		
(a) Financial Liabilities		
(i) Short Terms Borrowings	0.00	0.00
(ii) Trade payables	2.21	1.79
(a) MSME Enterprises	0.00	0.00
(a) Others	0.00	0.00
(iii) Others	10.00	10.00
(b) Other current liabilities	12.08	12.08
(c) Income Tax Liabilities (Net)	0.64	0.71
(d) Provisions	4.44	3.87
	29.36	28.44
<b>Total Equity &amp; Liabilities</b>	<b>178.07</b>	<b>252.80</b>

Significant Accounting Policies

(0.00)

Other notes to the financial statements

The accompanying notes are an integral part of these financial statements

For and on behalf of the Board of Directors  
PLACE: NEW DELHI

DATED:

(PRITAM KAPUR)  
Mg. DIRECTOR  
DIN No 00461538

*M. Kohli*

(MANNU KOHLI)  
DIRECTOR  
DIN No.: 06906151

Signed in terms of our report of even date  
FOR SHARMA ANAND & CO.  
CHARTERED ACCOUNTANTS  
Firm's Registration No.: 005453N



(CA. PARMOD SHARMA)  
PARTNER  
Membership No. : 83731

**Statement of Unaudited Financial Result for Quarter and Half Year ended on 30th September, 2020**

		(Rs. In Lacs)					
Particulars		Quarter Ended			Half Year Ended		Year Ended
A	Date of start of reporting period	01/07/2020	01-04-2020	01/07/2019	01-04-2020	01-04-2019	01-04-2019
B	Date of end of reporting period	30/09/2020	30-06-2020	30/09/2019	30/09/2020	30/09/2019	31-03-2020
C	Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone	Standalone	Standalone	Standalone	Standalone
<b>Part I</b>							
<b>1</b>	<b>Income From Operations</b>						
	Revenue from Operations	0.00	3.02	0.00	3.02	3.99	18.73
	Other Income	0.00	0.00	2.83	0.00	5.84	13.21
	<b>Total Revenue from operations (net)</b>	<b>0.00</b>	<b>3.02</b>	<b>2.83</b>	<b>3.02</b>	<b>9.83</b>	<b>31.95</b>
<b>2</b>	<b>Expenses</b>						
(a)	Cost of materials consumed	0.00	1.53	0.00	1.53	2.00	6.68
(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	0.53	0.53	0.27	1.05	0.54	1.34
(e)	Financial Cost	0.00	0.00	0.00	0.00	0.00	0.00
(f)	Depreciation Expense	0.10	0.10	0.16	0.20	0.32	0.64
(g)	Other Expenses						
	(a) Other Administrative Expenses	4.20	1.60	5.86	5.80	9.24	55.72
	(b) Change in value of investments	0.00	0.00	7.45	0.00	9.74	0.00
	(c) Manufacturing & operating expenses	0.23	1.11	0.00	1.33	1.37	4.08
	<b>Total Other expenses</b>	<b>4.43</b>	<b>2.71</b>	<b>13.31</b>	<b>7.13</b>	<b>20.35</b>	<b>59.80</b>
	<b>Total expenses</b>	<b>5.05</b>	<b>4.86</b>	<b>13.74</b>	<b>9.91</b>	<b>23.21</b>	<b>68.45</b>
<b>3</b>	<b>Profit Before Tax (1-2)</b>	<b>-5.05</b>	<b>-1.83</b>	<b>-10.90</b>	<b>-6.89</b>	<b>-13.38</b>	<b>-36.51</b>
<b>4</b>	<b>Tax Expense</b>						
	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	-0.42
	d. Tax adjustment related to earlier years	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total Tax</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-0.42</b>
<b>5</b>	<b>Net Profit for the period (3-4)</b>	<b>-5.05</b>	<b>-1.83</b>	<b>-10.90</b>	<b>-6.89</b>	<b>-13.38</b>	<b>-36.09</b>
<b>6</b>	<b>Other Comprehensive income, net of income tax</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	(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
<b>7</b>	<b>Total comprehensive income for the period (5+6)</b>	<b>-5.05</b>	<b>-1.83</b>	<b>-10.90</b>	<b>-6.89</b>	<b>-13.38</b>	<b>-36.09</b>
<b>8</b>	<b>Paid-up equity share capital (Face Value of Rs. 10/ each)</b>	<b>440.02</b>	<b>440.02</b>	<b>440.02</b>	<b>440.02</b>	<b>440.02</b>	<b>440.02</b>
<b>9</b>	<b>Earnings per share in Rs. (of Rs. 10/ each)</b>						
	Basic earnings per share	-0.11	-0.04	-0.25	-0.16	-0.30	-0.82
	Diluted earnings per share	-0.11	-0.04	-0.25	-0.16	-0.30	-0.82



*Me*

M. Kohli

**HINDUSTAN AGRIGENETICS LIMITED**  
**REGD OFFICE: 806, MEGHDOOT, 94, NEHRU PLACE, NEW DELHI - 110019**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED ON 30.09.2020**

(Rs in Lacs)

	As at 30.09.2020	As at 31.03.2020
	Audited	Audited
<b>A. CASH FLOW FROM OPERATING ACTIVITIES:</b>		
Net profit / (loss) before taxes & interest	(6.89)	(36.51)
Change in Retained Earning	-	-
<b>Adjustment for:</b>		
Depreciation	0.20	0.64
Finance Cost	-	-
Assets written off	-	-
Profit/(loss) on sales of mutual funds	-	32.05
Other Comprehensive Income	-	-
Deferred Tax Liability on other Comprehensive income	-	-
Dividend on Mutual funds	-	(13.21)
Revaluation of Financial Assets	-	9.13
<b>Operating Profit before working capital changes</b>	<b>(6.69)</b>	<b>(7.90)</b>
<b>Adjustment for:</b>		
Current Assets	84.05	(63.19)
Current Liabilities & Provisions	0.92	6.52
<b>Cash generated from Operations</b>	<b>78.28</b>	<b>(64.57)</b>
Income Tax Paid	-	-
<b>Total cash generated from Operating Activities (I)</b>	<b>78.28</b>	<b>(64.57)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES:</b>		
Acquisition of fixed assets including work in progress and capital advances	-	-
Sales of investments	-	106.25
Purchase of investments	-	(30.00)
Income from Investment	-	13.21
<b>Net Cash used in Investing Activities (II)</b>	<b>-</b>	<b>89.46</b>
<b>Cash Flow after Investing Activities III = (I + II)</b>	<b>78.28</b>	<b>24.89</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES:</b>		
Increase/(decrease) in Proceeds From Borrowings	-	-
Interest Expenses	-	-
<b>Net Cash Flow used in Financing Activities</b>	<b>-</b>	<b>-</b>
<b>Net Increase in cash and cash equivalents (A) + (B) + (C)</b>	<b>78.28</b>	<b>24.89</b>
Cash and cash equivalents - Opening	29.32	4.43
Cash and cash equivalents - Closing as on 30.09.2019	107.60	29.32

Note: The cash flow statement has been prepared under the indirect method as set out under Ind AS-7 on Cash Flow Statement issued by Institute of Chartered Accountants of India

78.28



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M. Kohli

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**Sharma Anand & Company**  
Chartered Accountants

9/6584, Street No. 3  
Dev Nagar, Karol Bagh  
New Delhi - 110005  
Phone : 25748370  
Email : pssharma5858@gmail.com

**Auditor's Report On Financial Result And Year To Date Results of Hindustan Agrigenetics Limited for the Second Quarter and Half Year ending 30<sup>th</sup> September, 2020, Pursuant To The Regulation 33 Of The SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015**

**Limited Review Report to Board of Directors of Hindustan Agrigenetics Limited**

We have reviewed the accompanying statement of audited financial results of HINDUSTAN AGRIGENETICS LIMITED for the period ended 30<sup>th</sup> September, 2020. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, *Engagement to Review Financial Statements* 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 an 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 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.

PLACE:- NEW DELHI  
DATE:- 17.10.2020  
UDIN: -20083731AAAADG8350

For SHARMA ANAND & CO.  
CHARTERED ACCOUNTANTS  
Firm's Registration No.: 005453N



(P.SHARMA)  
PARTNER  
M. No. :083731