



May 30, 2024

To
The Manager
Corporate Relationship Department
BSE Limited
P. J. Towers, 1st Floor
Dalal Street,
Mumbai – 400 001

Scrip Code in BSE: 536073

Sub: Submission of Audited Financial Results pursuant to Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 for the Fourth Quarter and Financial Year ended March 31, 2024

Dear Sir/Madam,

This is with reference to our 'Intimation of Date of Board Meeting' dated May 21, 2024 to consider and approve Audited Financial Results for the fourth quarter and financial year ended March 31, 2024.

In terms of Regulation 33 of the SEBI LODR, please find enclosed herewith the following:

- Statement showing the Audited Financial Results for the fourth quarter and year ended March 31, 2024 including the Statement of Assets and Liabilities and Statement of Cash flow (as part of notes) for the period ended March 31, 2024;
- Independent Auditor's Report on quarterly and Annual Financial Results for the quarter and year ended March 31, 2024 by the Statutory Auditor M/s. M K Kothari & Associates., Chartered Accountants.
- Declaration in respect of Unmodified Opinion on Audited Financial Results for the financial year ended March 31, 2024.

The Board Meeting commenced at 2:00 p.m and concluded at 3:00 p.m.

You are requested to please consider and take on record the aforesaid disclosure as required host on the portal of the respective stock exchange viz. BSE for information on general public and investors of the Company.

This is for your information and record.

Thanking You,

Yours Faithfully,

For Julien Agro Infratech Limited

Puja Jain
Puja Jain
(Company Secretary)
Membership No. 38570



JULIEN AGRO INFRATECH LIMITED

(Formerly : SILVERPOINT INFRATECH LIMITED)

85, Bentick Street, 5th Floor, Yashoda Chamber, Room No. 6, Kolkata- 700 001

Tel . 91.8232062881, Website : www.julieninfra.com, E-mail : info@julieninfra.com, CIN : **L45400WB1997PLC003457**

1.28219WB1997PLC003457



**INDEPENDENT AUDITOR'S REPORT ON AUDIT OF ANNUAL STANDALONE FINANCIAL RESULTS AND
REVIEW OF QUARTERLY FINANCIAL RESULTS**

**TO THE BOARD OF DIRECTORS OF
Julien Agro Infratech Limited
85 Bentick Street 5th Floor, Yashoda Chamber, Room No.6
Kolkata-700001**

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone quarterly financial results of Julien Agro Infratech Limited (the company) for the quarter ended 31st March 2024 and the year to date results for the period from 01st April 2023 to 31st March 2024, 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 ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net loss and other comprehensive income and other financial information for the quarter ended 31st March 2024, as well as the year-to-date results for the period from 01st April 2023 to 31st March 2024.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in



India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Statement includes the results for the quarter ended 31st March 2024 being the balancing figure between the audited figures in respect of the full financial year ended 31st March 2024 and the published Unaudited year to date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the listing Regulations.

**For M.K.Kothari & Associates
Chartered Accountants**


CA Manish Kumar Kothari
Partner
Membership No. 059513
FRN:0323929E



UDIN : 24059513BKCZNG2181

**Place:Kolkata
Date : 30th May'2024**



Statement of Audited Financial Results for the Year Ended 31st March' 2024

(₹ In lacs)						
Sr. No	Particulars	3 Months ended 31.03 2024 Audited	Preceding 3 months ended 31.03 2023 Un-Audited	Corresponding 3 Months ended in the previous year 31.03 2023 Audited	Year to date figures for current period ended 31.03 2024 Audited	Year to date- figure for the previous period ended 31.03 2023 Audited
1	Income from Operations					
(a)	Net Sales / Income from Operations (Net of excise duty)					
(i)	Tea Division	-	-	-	-	-
(ii)	Agro Division	1,588.69	-	-	2,134.70	-
(iii)	Infrastructure Division	-	-	-	-	-
(iv)	Others	-	546.01	150.00	-	199.83
(b)	Other Operating Income	0.37	-	-	0.37	-
	Total income from Operations (net)	1,589.06	546.01	150.00	2,135.07	199.83
2	Expenses:					
(a)	Cost of Operations	-	-	-	-	-
(b)	Purchase of stock-in-trade	1,564.74	520.30	146.25	2,085.04	174.90
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-
(d)	Employee benefits expense	7.70	2.97	7.52	18.12	8.78
(e)	Finance Costs	-	-	-	1.22	-
(f)	Depreciation and amortisation expense	0.19	-	0.19	0.19	0.19
(g)	Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	12.28	2.23	3.91	23.93	11.35
	Total Expenses	1,584.91	525.50	157.87	2,128.50	195.22
3	Profit (+) / Loss (-) from Ordinary Activities before tax (1-2)	4.15	20.51	(7.87)	6.57	4.61
4	Tax expense					
(a)	Current Tax	1.73	-	1.22	1.73	1.22
(b)	Deferred Tax (Asset) / Liabilities	(0.02)	-	(0.02)	(0.02)	(0.02)
(c)	Expenses Related to Earlier Year	-	-	-	-	(4,239.38)
5	Net Profit (+) / Loss (-) from Ordinary Activities after tax (3-4)	2.44	20.51	(9.07)	4.86	4,242.79
6 (a)	Extraordinary items	-	-	-	-	-
7	Net Profit / (Loss) for the period (5 - 6)	2.44	20.51	(9.07)	4.86	4,242.79
8	Other Comprehensive Income					
(a)	Amount of item that will not be reclassified to profit or loss	-	-	-	-	-
(b)	Income tax on items that will not be reclassified to profit or loss	-	-	-	-	-
(c)	Item that will be reclassified to profit or loss	-	-	-	-	-
(d)	Income tax on items that will be reclassified to profit or loss	-	-	-	-	-
9	Total Comprehensive Income	-	-	-	-	-
10	Total Comprehensive Income [Comprising Profit for the Period (After tax) and Other comprehensive income]	2.44	20.51	(9.07)	4.86	4,242.79
11	Paid-up equity share capital (Face Value of ₹ 10/- each)	1,978.90	1,978.90	1,978.90	1,978.90	1,978.90
12 (a)	Earnings Per Share (before extraordinary items) (of ₹ 10/- each) (not annualised):					
(a)	Basic	0.01	0.10	(0.05)	0.02	21.44
(b)	Diluted	-	-	-	-	-
(b)	Earnings Per Share (after extraordinary items) (of ₹ 10/- each) (not annualised):					
(a)	Basic	0.01	0.10	(0.05)	0.02	21.44
(b)	Diluted	-	-	-	-	-

Notes :

- The above financial results were reviewed by the Audit Committee and taken on record by the Board of Directors in its meeting held on May 30, 2024.
- Statement of Assets & Liabilities as required under Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulation, 2015 has been attached herewith.
- These results have been prepared in accordance with the Ind-AS notified under the Companies (Indian Accounting Standards) Rules, 2015 and are available on the Company's website.
- The figures for the corresponding (previous year) period's figures have been re-grouped/re-arranged wherever necessary to make them comparable.
- The Statutory Auditors have carried out audit on financial results for the year ended March 31, 2024 pursuant to Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015. An unmodified opinion has been issued and the same is being filed with the stock exchange along with the above results.
- The above figures have been re-grouped or re-arranged where ever necessary.

Place : Kolkata
Date : May 30, 2024



For Julien Agro Infratech Limited

Lalit Sureka
(Managing Director)
DIN: 01103875

Statement of Assets and Liabilities

(₹ in lacs)

Particulars	As at current year ended 31st March 2024	As at previous year ended 31st March 2023
Assets		
Non Current Assets		
Property Plant & Equipment	22.01	22.21
Financial Assets		
- Investments	3,000	-
Deferred Tax Assets	0.06	0.04
Other Assets	210.74	51.16
Total Non Current Assets	3,232.81	73.41
Current Assets		
Financial Assets		
- Investments	750	3,000
- Trade Receivables	74.64	59.57
- Cash & Cash Equivalents	74.64	30.56
- Loans	5.33	-
Other Assets	112.82	1,000
Total Current Assets	1,017.43	4,090.13
Total Assets	4,250.24	4,163.54
Equity & Liabilities		
Shareholder's Fund		
Equity Share Capital	1,978.90	1,978.90
Other Equity	2,183.81	2,178.95
Total Shareholder's Fund	4,162.71	4,157.85
Current Liabilities		
Financial Liabilities		
- Trade Payables		
a. Total outstanding dues of micro and small enterprises	-	-
b. Total outstanding dues of creditors other than micro and small enterprises	3.73	4.35
- Other Financial Liabilities	10.61	0.12
Other Liabilities	71.46	-
Short Term Provisions	1.73	1.22
Total Current Liabilities	87.53	5.69
Total Equity & Liabilities	4,250.24	4,163.54

For and on behalf of the Board of Directors

Date: 30 May 2024
Place: Kolkata



Lalit Sureka

Lalit Sureka
Managing Director
DIN - 01103875



Julien Agro
Infratech Limited

Julien Agro Infratech Limited
85 Bentick Street 5th Floor, Yashoda Chamber, Room No. 6 Kolkata - 700001
Tel. 91.8232062881, Website : www.julieninfra.com, E-mail : info@julieninfra.com, CIN - L28219WB1997PLC083457

Statement of Cash Flow for the Year Ended 31st March 2024

(₹ in lacs)

S No.	Particulars	As at 31st March 2024	As at 31st March 2023
A	Cash flow from Operating Activities:		
	Profit Before Tax	6.57	4.61
	Adjustments for:		
	Depriciation	0.19	0.19
	Income Related to Earlier Year	-	4,239.38
	Operating Capital before Working capital charges	6.76	4,244.18
	Change in Working Capital		
	Receivables (Increase)/decrease	(15.07)	(51.32)
	Trade payables Increase/(decrease)	10.06	(55.83)
	Long Term Borrowings Increase/(decrease)	-	(128.07)
	Short Term Provisions - Increase/(Decrease)	0.51	1.22
	Other Current Assets (Increase)/decrease	676.45	(1,000.00)
	Other Current Liabilities - Increase/(Decrease)	71.27	(2.11)
	Cash Flow from Operating Activities before Income Tax	743.22	(1,236.11)
	Income Tax Paid / Adjustments	(1.73)	(1.22)
	Net cash flow from/(used in) operating activities (A)	748.25	3,006.85
B	Cash Flow From Investing Activities:		
	proceeds from sale/(purchase)of Investments	(750.00)	(3,000.00)
	proceeds from sale/(purchase)of Fixed Assets	-	-
	Short Term Loans & Advances - (Increase)/Decrease	45.83	22.77
	Net Cash flow from /(used in) investing activities (B)	(704.17)	(2,977.23)
C	Cash Flow From Financing Activities:		
	Share Capital Increase/(decrease)	-	-
	Premium on Share Capital Increase/(decrease)	-	-
	Net Cash Flow from (used in) financing activities (C)	-	-
	Net increase in cash and cash equivalents (A + B + C)	44.08	29.62
	Cash and cash equivalents at the beginning of the year	30.56	0.94
	Cash and cash equivalents at the end of the year	74.64	30.56
	Components of cash and cash equivalents		
	Balances with Banks in Current Account	72.52	28.09
	Cash in Hand	2.12	2.47
	Total cash and cash equivalents	74.64	30.56

For and on behalf of the Board of Directors

Place : Kolkata
Date : May 30, 2024



Lalit Sureka
Lalit Sureka
Managing Director
DIN - 01103875

May 30, 2023



The Manager
Corporate Relationship Department
BSE Limited
P. J. Towers, 1st Floor
Dalal Street,
Mumbai – 400 001

Scrip Code in BSE: 536073

Sub: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations & Disclosure Requirements) (Amendment) Regulations, 2015

Dear Sir/Madam,

Pursuant to the provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations & Disclosure Requirements) Regulation, 2015 as amended, we confirm that the Statutory Auditors of the Company M/s. M K Kothari & Associates (FRN No. 323923E) have not expressed any modified opinion in their Audit Report pertaining to the Audited Financial Results of the Company for the fourth quarter and financial year ended March 31, 2024.

Thanking You,

Yours Faithfully,

For Julien Agro Infratech Limited




Lalit Sureka
(Managing Director)
DIN: 01103875

JULIEN AGRO INFRATECH LIMITED
(Formerly : SILVERPOINT INFRATECH LIMITED)

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L28219W81997PLC083457