

M.P. AGRO



INDUSTRIES LTD.

CIN: L24123MP1975SGC001354

Regd. Office :

MIG-44, Bharti Niketan,
Near Gautam Nagar,

BHOPAL - 462 023 (M.P.)

Ph: (0755) 3253235

E-mail : mpagroind@yahoo

MANUFACTURERS OF SAMRUDDHI BRAND NPK MIXTURE FERTILIZERS

36, Arunoday Society, Alkapuri, BARODA - 5. Tel.: 2363280, Fax : 2362192

Dt.: 30th October, 2018

To,

Corporate Affairs,

Bombay Stock Exchange Limited,

25th Floor, P J Towers, Fort, Mumbai

Subject: - Submission of unaudited Financial Results for Quarter ended on 30th September, 2018

Dear Sir/Madam,

In pursuant to above caption subject and in accordance to SEBI Listing (LODR) Regularion, 2015, we have enclosed the following compliance for the same quarter, they are –

1. Unaudited Quarterly Result for the Quarter ended as on 30th September, 2018 and we have also submitted the same in xbrl form.
2. Limited Review Report under Reg. 33 for unaudited results for Quarter ended 30th September, 2018.

We have also published the results on our website. Take the above compliance on your record.

Thanking you,

Yours faithfully,

For M. P. Agro Industries Ltd.

CS Ishita Shah
Compliance Officer

Encl.: As Above

Compliance Office – C/o. Bharat Equity Services Limited,
Address – 9th Floor, Fortune Tower, Sayajigunj, Vadodara – 20
Email Id – mpagroindustries@gmail.com Website: www.mpagroindustries.in
Phone nos. – 0265-2363280, 0265-3015529

M. P. AGRO INDUSTRIES LIMITED

Quarterly & Half Yearly Financial Result by Companies Other than Banks

Statement of Standalone Audited Results for the Quarter Ended 30/09/2018

Particulars	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year to date figures for current period ended	Year to date figures for previous period ended	Previous year ended
A Date of start of reporting period	01-07-2018	01-04-2018	01-07-2017	01-04-2018	01-04-2017	01-04-2017
B Date of end of reporting period	30-09-2018	30-06-2018	30-09-2017	30-09-2018	30-09-2017	31-03-2018
C 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 Revenue From Operations						
Revenue from operations	0.000	0.000	0.00	0.000	0.00	0.000
Other income	460133.000	248736.000	7150586.00	784060.000	7324578.72	9682368.000
Total Revenue	460133.00	248736.00	7150586.00	784060.00	7324578.72	9682368.00
2 Expenses						
(a) Cost of materials consumed	0.000	0.000	0.00	0.000	0.00	0.000
(b) Purchases of stock-in-trade	0.000	0.000	0.00	0.000	0.00	0.000
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.000	0.000	0.00	0.000	0.00	0.000
(d) Employee benefit expense	146260.000	176340.000	127370.00	322100.000	271821.00	544276.000
(e) Finance costs	0.000	0.000	0.00	0.000	0.00	0.000
(f) Depreciation and amortisation expense	0.000	0.000	0.00	0.000	0.00	3055.000
(g) Other Expenses						
1 Custodial Fees	10000.00	0.00	0.00	59099.000	0.00	0.00
2 Other office expenses	57139.00	203202.00	280750.21	179593.00	409368.33	365615.00
3 Surplus balance Written Off	0.00	0.00	0.00	0.00	0.00	0.00
4 Sittings fees to Directors	0.00	0.00	0.000	0.00	0.000	520000.00
5 Office Rent	0.000	24300.000	0.000	0.000	0.000	81890.00
6 Consultancy & Professional Exp.	110944.000	32700.000	0.000	214704.000	0.000	217182.00
7 Listing Fees	17360.000	295000.000	0.000	295000.000	0.000	263955.00
Total other expenses	195443.00	555202.00	280750.21	748396.00	409368.33	1448642.00
Total expenses	341703.00	731542.00	408120.21	1070496.00	681189.33	1995973.00
Profit before tax	118430.00	482806.00	6742465.79	-286436.00	6643389.39	7686395.00
8 Tax Expense						
Current tax	1238280.00	0.00	0.00	1238280.00	20870.00	1560000.00
Deferred tax	0.00	0.00	0.00	0.00	0.00	-1129461.00
Total tax expenses	1238280.00	0.00	0.00	1238280.00	20870.00	430539.00
Net Profit Loss after Tax	-1119850.00	-482806.00	6742465.79	-1524716.00	6622519.39	7255856.00
Other Comprehensive Income						
(i) Item that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Income Tax relating to item that will not be reclassified to Profit or Loss.	0.00	0.00	0.00	0.00	0.00	0.00
(i) Item that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Income Tax relating to item that will be reclassified to profit or loss.	0.00	0.00	0.00	0.00	0.00	0.00
Total Comprehensive Income for the period						
Details of equity share capital						
Paid-up equity share capital	58039140	58039140	58039140	58039140	58039140	58039140
Face value of equity share capital	10	10	10	10	10	10
Earnings per equity share						
Basic earnings (loss) per share from continuing and discontinued operations	-0.019	-0.083	1.150	-0.260	1.090	1.260
Diluted earnings (loss) per share from continuing and discontinued operations	-0.019	-0.083	1.150	-0.260	1.090	1.260

Notes:

- The above results were reviewed by the Statutory Auditors, recommended by the Audit Committee and Approved by the Board of Directors in their respective meetings held on 30.10.2018
- The above results, have been prepared in accordance with Ind AS notified under the Companies(Indian Accounting Standards) Rules, 2015.
- Reconciliation of Net Profit between Previous GAAP and Ind AS.

Standalone Financial Results.	Rs. in Lacs
Nature of Adjustment	Quarter Ended
	30.09.2018
Net Profit Under Previous GAAP	(11.19)
Actuarial gain / (Loss) on employees defined benefit funds recognised in Other Comprehensive Income (Net)	-
Net gain / (Loss) on financial assets at fair value through profit and Loss	-
Net Profit under per Ind AS	(11.19)

4 The Company is engaged in manufacturing of fertilizers, the only segment in accordance with the Ind AS-108 and hence segment

5 The Financial results for the quarter and half year ended on 30th September, 2018 have been reviewed by the Statutory Auditors as required under Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015. Figures for the quarter ended 30th September, 2018 as per GAAP (Previously reported) have been restated as required in terms of Indian Accounting Standards (IND AS) for the purpose of these results and have also been reviewed by the Statutory Auditors.



M. P. AGRO INDUSTRIES LIMITED
Statement of Asset and Liabilities (Standalone)

Particulars		Current year ended	Previous year ended
Date of start of reporting period		1/4/2018	1/4/2017
Date of end of reporting period		30/09/2018	30/09/2017
Assets			
1	Non-current assets	5863.00	8918.00
	Property, plant and equipment	0.00	0.00
	Capital work-in-progress	0.00	0.00
	Investment property	0.00	0.00
	Goodwill	0.00	0.00
	Other intangible assets	0.00	0.00
	Intangible assets under development	0.00	0.00
	Biological assets other than bearer plants	0.00	0.00
	Investments accounted for using equity method		
	Non-current financial assets	0.00	0.00
	Non-current investments		
	Trade receivables, non-current	0.00	0.00
	Loans, non-current		
	Other non-current financial assets	0.00	0.00
	Total non-current financial assets	0.00	0.00
	Deferred tax assets (net)	42421096.00	46085877.00
	Other non-current assets	42426959.00	46094795.00
	Total non-current assets	42426959.00	46094795.00
2	Current assets	0.00	0.00
	Inventories		
	Current financial asset	0.00	0.00
	Current investments	0.00	0.00
	Trade receivables, current	15332172.000	3533030.00
	Cash and cash equivalents	0.00	0.00
	Bank balance other than cash and cash equivalents	31400.000	51400.00
	Loans, current	51179.000	503242.00
	Other current financial assets	15414751.00	4087672.00
	Total current financial assets	15414751.00	4087672.00
	Current tax assets (net)	2870971.000	2516009.00
	Other current assets	667068.000	1000.00
	Total current assets	18952790.00	6604681.00
3	Non-current assets classified as held for sale	0.00	0.00
4	Regulatory deferral account debit balances and related deferred tax Assets	0.00	0.00
	Total assets	61379749.00	52699476.00
Equity and liabilities			
1	Equity		
	Equity attributable to owners of parent		
	Equity share capital	58039140.000	58039140.00
	Other equity	988771.000	-5404951.00
	Total equity attributable to owners of parent	59027911.00	52634189.00
	Non controlling interest		
	Total equity	59027911.00	52634189.00
2	Liabilities		
	Non-current liabilities		
	Non-current financial liabilities		
	Borrowings, non-current	0.00	0.00
	Trade payables, non-current	0.00	0.00
	Other non-current financial liabilities	0.00	0.00
	Total non-current financial liabilities	0.00	0.00
	Provisions, non-current	0.00	0.00
	Deferred tax liabilities (net)	0.00	0.00
	Deferred government grants, Non-current	0.00	0.00
	Other non-current liabilities	0.00	0.00
	Total non-current liabilities	0.00	0.00
	Current liabilities		
	Current financial liabilities		
	Borrowings, current	0.00	0.00
	Trade payables, current	0.00	0.00
	Other current financial liabilities	1235507.00	65287.00
	Total current financial liabilities	1235507.00	65287.00
	Other current liabilities	0.00	0.00
	Provisions, current	1116331.000	0.00
	Current tax liabilities (Net)	0.00	0.00
	Deferred government grants, Current	0.00	0.00
	Total current liabilities	1116331.00	65287.00
3	Liabilities directly associated with assets in disposal group classified as held for sale	0.00	0.00
4	Regulatory deferral account credit balances and related deferred tax liability	0.00	0.00
	Total liabilities	2351838.00	65287.00
	Total equity and liabilities	61379749.00	52699476.00



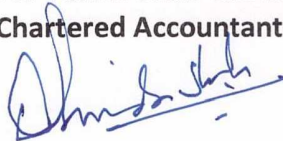
REVIEW REPORT

We have reviewed the accompanying statements of un-audited financial results of **M.P. Agro Industries Limited** for the quarter ended 30.09.2018. These statements are the responsibility of the Company's Managements and have 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, engagements to Review Financial Statement 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 misstatements. 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 notice that causes us to believe that the accompanying statements of un-audited financial results prepared in accordance with applicable Indian Accounting Standards and other recognized accounting practices and policies have 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 Parikh Shah Chotalia & Associates
Chartered Accountants Firm Reg. No. 118493W



(CA D. P. SHAH) Mem. No: 030454
Partner

Date: 30th October, 2018



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