



Elegant Floriculture & Agrotech (India) Limited

Gut No. 358, Village : Mouje Kashal, Taluka : Maval,
Vadgaon, Dist : Pune – 421106.

T : +91-9769433723

E : elegantflora2012@gmail.com • www.elegantflora.in

Date: 18th January, 2023

To,
BSE Limited
Corporate Relation Department,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai - 400 001.

Script Code: 526473

Sub: Outcome of Board Meeting held on Wednesday, 18th January, 2023

Dear Sir / Madam,

We would like to inform you that the meeting of the Board of Directors of **Elegant Floriculture & Agrotech (India) Limited** was held on **Wednesday, 18th January, 2023 at 04:00 p.m.** at Office No. Annex 201, Dimple Arcade, Asha Nagar, Behind Sai Dham Temple, Thakur Complex, Kandivali (East), Mumbai - 400 101 and transacted the following business:

1. The Board of Directors has approved the Unaudited Financial Results of the Company for the quarter ended 31st December, 2022. A copy of same alongwith Limited Review Report is enclosed herewith;
2. The Board of Directors of the Company has fixed the place of the corporate office of the Company. The Address of the Corporate Office of the Company is as follows:

Office No. Annex 201, Dimple Arcade, Asha Nagar, Behind Sai Dham Temple, Thakur Complex, Kandivali (East), Mumbai - 400 101.
3. The Board of Directors of the Company has decided to prepare and keep the books of accounts and other relevant books and papers and financial statements for every financial year at the Corporate Office of the Company w.e.f. 18th January, 2023.

The meeting commenced at 04:00 p.m. and concluded at 05:00 p.m.

Kindly take the same on your records.

Thanking you.

Yours faithfully,

For Elegant Floriculture & Agrotech (India) Limited

Pawankumar Agarwal

DIN: 00127504

Director

Encl: as above

CIN NO. L01110PN1993PLC217724

ELEGANT FLORICULTURE & AGROTECH (I) LIMITED

Regd. Office : Gut No.358, Village: Mouje Kasha, Taluka : Maval, Vadgaon, Pune-412106
CIN No. L01110PN1993PLC217724 Email Id : elegantflora2012@gmail.com Web Site : www.elegantflora.in

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & NINE MONTHS ENDED ON 31ST DECEMBER, 2022

Sr. No.	Particulars	Rs. In Lakhs					
		Quarter Ended			Nine Months Ended		Year Ended
		31-12-2022 (Unaudited)	30-09-2022 (Unaudited)	31-12-2021 (Unaudited)	31-12-2022 (Unaudited)	31-12-2021 (Unaudited)	31-03-2022 (Audited)
I	Revenue from Operations	13.35	23.65	27.60	53.73	39.58	75.86
II	Other Income	10.79	10.92	15.22	34.38	63.51	75.10
III	Total Revenue (I+II)	24.14	34.57	42.82	88.11	103.10	150.96
IV	Expenses						
a)	Cost of Material Consumed	12.41	10.91	5.06	32.38	19.02	31.67
b)	Purchase	0.00	0.00	0.00	0.00	0.00	0.00
c)	Change in Inventories of finished goods,WIP & stock in trade	0.00	0.00	0.00	0.00	0.00	6.55
d)	Employee Benefit Expenses	2.56	3.70	2.89	10.17	8.12	13.50
f)	Finance Cost	0.00	0.00	1.65	0.00	3.88	4.90
g)	Depreciation & Amortisation Expenses	0.00	0.00	0.00	0.00	0.00	42.85
h)	Other expenses	5.99	12.43	4.62	31.58	14.20	32.38
	Total Expenses	20.97	27.04	14.22	74.13	45.22	131.85
V	Profit / (Loss) Before Exceptional and Extra-ordinary Items and Tax (III-IV)	3.17	7.53	28.60	13.98	57.87	19.11
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit/(Loss) before tax (V-VI)	3.17	7.53	28.60	13.98	57.87	19.11
VIII	Tax Expenses						
a)	Current Tax	0.00	0.00	0.00	0.00	0.00	11.61
b)	Deferred Tax	0.00	0.00	0.00	0.00	0.00	(6.40)
	Total Tax Expenses	0.00	0.00	0.00	0.00	0.00	5.21
IX	Profit/(Loss) for the period from continuing operations (VII-VIII-XII)	3.17	7.53	28.60	13.98	57.87	13.90
X	Profit/(Loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XI	Tax expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XII	Profit/(Loss) from Discontinuing operations (after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00	0.00
XIII	Profit/(Loss) for the period (IX+XII)	3.17	7.53	28.60	13.98	57.87	13.90
XIV	Other Comprehensive Income						
A.	(i) Items that will not be re-classified to Profit/Loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income Tax relating to items that will not be re-classified to Profit/Loss	0.00	0.00	0.00	0.00	0.00	0.00
B.	(i) Items that will be re-classified to Profit/Loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income Tax relating to items that will be re-classified to Profit/Loss	0.00	0.00	0.00	0.00	0.00	0.00
XV	Total Comprehensive income for the period	0.00	0.00	0.00	0.00	0.00	0.00
XVI	Earning Per Equity Share (For Continuing Operations)						
i	Basic	0.02	0.04	0.14	0.07	0.29	0.07
ii	Diluted	0.02	0.04	0.14	0.07	0.29	0.07
XVII	Earning Per Equity Share (For discontinued Operations)						
i	Basic	0.00	0.00	0.00	0.00	0.00	0.00
ii	Diluted	0.00	0.00	0.00	0.00	0.00	0.00
XVIII	Earning Per Equity Share (For discontinued & Continuing Operations)						
i	Basic	0.02	0.04	0.14	0.07	0.29	0.07
ii	Diluted	0.02	0.04	0.14	0.07	0.29	0.07
Part II							
A	PARTICULARS OF SHAREHOLDING						
1	Public Shareholding						
-	Number of Shares	18489208	18489208	18489208	18489208	18489208	18494208
-	Percentage of Shares	92.45%	92.45%	92.45%	92.45%	92.45%	92.45%
2	Promoter and Promoter Group Shareholding						
a)	Pledged / Encumbered						
-	Number of Shares	0.00	0.00	0.00	0.00	0.00	0.00
-	% of Shares(as a % of the total shareholding of promoter & group)	N.A	N.A	N.A	N.A	N.A	NA
-	% of Shares (as a % of the total share capital of the company)	N.A	N.A	N.A	N.A	N.A	NA
b)	Non - Encumbered						
-	Number of Shares	1510792	1510792	1510792	1510792	1510792	1510792
-	% of Shares(as a % of the total shareholding of promoter & group)	100%	100%	100%	100%	100%	100%
-	% of Shares (as a % of the total share capital of the company)	7.55%	7.55%	7.55%	7.55%	7.55%	7.55%

Place: Mumbai

Date : 18/01/2023

For Elegant Floriculture & Agrotech (India) Limited

Director
Pawankumar Agarwal
DIN: 00127504



ELEGANT FLORICULTURE & AGROTECH (I) LIMITED

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NOTES :-

- 1) The Company has presented its Financial Results under India Accounting Standards ("Ind AS") from April 1,2017 and accordingly these financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 - Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India. Financial results for the comparative previous period have also been presented in accordance with the recognition and measurement principles laid down in the Ind AS 34.
- 2) The above Financial results have been reviewed and recommended by the Audit Committee and have been approved and taken on record by the Board of Directors at its meeting held on 18th January 2023
- 3) The Limited Review as required under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been completed by the Statutory Auditors of the Company and the related report is being submitted to the concerned stock exchange
- 4) The financial results and other financial / segment information for the quarter and nine month ended December 31,2022 have been reviewed by the Statutory Auditors and are presented based on the information compiled by the management, after exercising necessary due diligence and making the necessary adjustments to give a true and fair view of the results in accordance with Ind AS.
- 5) Reconciliation of Net Profit on account of transition from previous GAAP to Ind AS for the quarter and nine month ended December 31, 2022

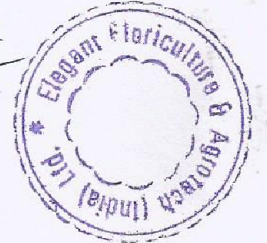
Description	(Rs. In Lakhs)
	Quarter Ended December 31,2022
Net Profit / (Loss) as per previous GAAP (Indian GAAP)	3.17
Fair Value gain on Financial Instrument	0.00
Other	0.00
Profit for the Quarter as per IND AS	3.17
Other Comprehensive Income (Net of Income Tax)	0.00
Total Comprehensive Profit for the quarter	3.17

- 6) During the Quarter there was no complaints from the Investors
- 7) Figures of the Corresponding previous period have been regrouped, rearranged wherever necessary to conform to the classification of the current period
- 8) The Company has only one reportable segment (i.e Floriculture)

Place : Mumbai
Date : 18/01/2023

For Elegant Floriculture & Agrotech (India) Limited

Director
Pawankumar Agarwal
DIN: 00127504





SHIV PAWAN AND COMPANY

CHARTERED ACCOUNTANTS

604, Platinum Techno Park, Behind Raghuleela Mall,
Sector - 30A, Vashi, Navi Mumbai - 400703.

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Mobile Number : +91-98209-15560 | +91-83697-59144

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To

The Board of Directors of Elegant Floriculture & Agrotech (I) Limited

Reviewer's Report on Quarterly Financial Results of the ELEGANT FLORICULTURE & AGROTECH (I) LIMITED Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

We have reviewed the accompanying statement of unaudited financial results of Elegant Floriculture & Agrotech (I) Limited for the **quarter ended on 31st December, 2022**. 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 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 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.

Thanking You
Yours Faithfully

**For Shiv Pawan And Company
Chartered Accountants**



**Partner
(CA Shivhari B. Garg)**

**Membership No.: 085517
Firm Regn. No.: 120121W**

**Place: Navi Mumbai
Date : 13/01/2023**

UDIN: 23085517BGXVCT7396