

Registered Office: 924, 9 Floor, Fortune Tower,

Sayajigunj, Vadodara – 390020.

Email Id: mpagroindustries@gmail.com
Website: www.mpagroindustries.in.
Phone no.: +91 - 2653152583
CIN: L24123GJ1975SGC106981

Dt.: 14<sup>th</sup> November, 2024

To,

Corporate Affairs,

Bombay Stock Exchange Limited,

25<sup>th</sup> Floor, P J Towers, Fort, Mumbai

**Scrip Code: 506543** 

Subject: - Outcome of Board Meeting under Regulation 30 of SEBI Listing (LODR) Regulation, 2015

Dear Sir/Madam,

In pursuant to above caption subject and in accordance to Regulation 30 of SEBI Listing (LODR) Regulation, 2015, we hereby inform that the Board of Directors at its Meeting held on 14<sup>th</sup> November, 2024 have considered and approved as under:

- 1. Unaudited Quarterly / Half year Result for the Quarter ended as on 30<sup>th</sup> September, 2024 and
- Limited Review Report under Reg. 33 for unaudited results for Quarter / Half year ended 30<sup>th</sup>
   September, 2024

The Board Meeting commenced at 11:10 A.M. and concluded at 02:30 P.M.

Thanking you,

For M. P. Agro Industries ltd.

CS Ishita Kapure Compliance Officer



Encl.: As Above

#### M. P. AGRO INDUSTRIES LIMITED

Quarterly & Year ended Financial Result by Companies Other than Banks Unaudited Results for the Half Year Ended 30th September, 2024

Website: www.mpagroindustries.in, Email Id: mpagroindustries@gmail.com, CIN: L24123GJ1975SGC106981

(Rs. In Lakhs)

Sr.No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2024 30.06.2024 30.09.2023		30.09.2023	30.09.2024 30.09.2023		31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	INCOME FROM OPERATION				8		
1	Revenue from Operation	_	_	_	_	- 1	41.61
	Other Income	10.10	10.09	8.69	20.19	16.86	37.04
3	Total Income	10.10	10.09	8.69	20.19	16.86	78.65
-							
4	EXPENSES						
а	Cost of Materials Sold	-	-	-	-	-	-
b	Purchase of Stock in Trade						41.78
C	Changes in Inventories of Finished Goods, Work in progress	-	-	-	-	-	-
	and Stock-In-Trade		4.20	5.27	0.75	0.00	17.00
d	Employee Benefits expenses	4.37	4.38	5.27	8.75	8.80	17.90
e	Finance Costs	0.04	0.02	0.01	0.06	0.01	0.19
f	Depreciation and amortisation Expenses	1 27	242	102		6.73	. 12.1/
g	Other Expenses	4.27	3.13	4.92 <b>10.20</b>	7.40 <b>16.21</b>	15.55	73.0
	TOTAL EXPENSES	8.68 1.43	7.53	(1.52)	3.98	1.31	5.6
5	Profit before Exceptional Items and Tax	0.90	2.56	(1.52)	0.90	1.31	5.61
a	Exceptional Items	0.90	-	-	0.90	-	•
6	Profit before Tax	2.33	2.56	(1.52)	4.88	1.31	5.63
7	Tax Expenses	-					
a	Current Tax	0.60	0.67	-	1.27	0.73	1.44
b	Deferred Tax	-		-	-	-	-
С	Tax Expenses/Refunds relating to prior years	-	Œ	-	-		(0.21
8	Profit after Tax for the Period	1.72	1.89	(1.52)	3.60	0.57	4.38
9	Other Comprehensive Income						
а	(i) Item that will not be reclassified to profit or loss	- 1	-	-	-	-	-
	(ii) Income Tax relating to item that will not be		-	-	-		-
	reclassufued to Profit or Loss.	1.					
b	(i) Item that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income Tax relating to item that will be reclassified	-	-:	-	-	-	-
	to profit or loss.				7		
С	Exceptional Items	-	-	-	-	-	=
10	Total Comprehensive Income for the period	1.72	1.89	(1.52)	3.60	0.57	4.38
11	Paid up share capital(F V Rs.10/- per share.)	580.39	580.39	580.39	580.39	580.39	580.3
12	Other eugity	-	-	-	-	-	-
12	other edgicy						
13	Earning per equity share (F V Rs.10/- per share.)	0.03	0.03	(0.03)	0.06	0.08	0.08
10	(Basic & Dilluted)	1	5.00	,5100/	3.44		

### Notes:

- The above Unaudited results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14th November, 2024. These financial results have been reviewed by the Statutory Auditors of the company, who have expressed an unmodified opinion thereon.
- The above unaudited results have been prepared in accordance with Indian Accounting standard (IND AS) notified under section 133 of the Companies Act, 2013, read together with relevant rules issued there under and other accounting principles generally accepted in India.
- 3 The company's operations fall under a single segment namely "agriculture input products and its by products" and no operations during the period.
  - The previous quarters'/years' figures have been regrouped/rearranged wherever necessary to make it comparable with the current quarter/year.

Date: 14th November 2024

Place : Vadodara



For and on behalf of the Board of MP Agro Industries Ltd.

Shamim S<del>he</del>ikh Director

DIN :02528327

## M P AGRO INDUSTRIES LIMITED

#### CASH FLOW STATEMENT

(Rs. In Lakhs)

	For the half year ended					
	30th Septe	mber, 2024	30th September, 2023			
PARTICULARS	Amount Rs.	Amount Rs.	Amount Rs.	Amount Rs.		
(A) CASH FLOW FROM OPERATING ACTIVITIES						
NET PROFIT(LOSS) BEFORE TAX		4.88		1.31		
Add:- Adjustments for:						
Depreciation and amortisation of non-current assets	-		0.00			
Credit / Debit Balance written off	-		(45.05)			
Interest Received	(21.99)	(21.99)	(16.86)	(16.86)		
CONTRATING PROPER BEFORE WORKING CARITAL CHANGES		(17.11)		(15.55)		
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES		(12.11)		(10.55)		
Adjustments for:						
(Increase)/decrease in Inventories			- (0.00)			
(Increase)/decrease in Current Financial Assets	(492.35)	1	(0.90)			
(Increase)/decrease in Other Current Assets	64.60		(5.05)			
(Increase)/decrease in Other Current Liabilities	(0.03)		6.13			
(Increase)/decrease in Receivables						
(Increase)/decrease in Borrowings	(0.43)	(400.44)	2 07	3.44		
(Increase)/decrease in Payables	7.75	(420.46)	3.27	3.44		
CASH GENERATED FROM OPERATIONS		(437.57)		(12.11)		
Direct Taxes Paid		1.27	in the state of th	0.73		
NET CASH FROM OPERATING ACTIVITIES		(438.84)		(12.85)		
(B) CASH FLOW FROM INVESTING ACTIVITIES						
Payments to acquire Financial Assets	100.00		-			
Purchase of Property, Plant and Equipment	-		0.00			
Decrease/(increased) in Non-current Financial Assets	317.79		(0.00)			
Interest Received	21.99	, , , , , , , , , , , , , , , , , , ,	16.86			
NET CASH FLOW FROM INVESTING ACTIVITIES		439.78		16.86		
Cash and Cash Equivalents as at the beginning of the year		9.03		15.94		
Net Increase/(Decrease) in cash and cash equivalents		0.94		4.01		
Cash and Cash equivalents as at the end of the year		9.97		19.96		

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- (a) Cash Flow Statement has been prepared under the 'Indirect Method' as set out in Ind AS-7
- (b) Cash and Cash Equivalents Comprises of

PARTICULARS	As at 30th Sept 2024	As at 30th Sept 2023
i) Balances with Banks in Current accounts	9.72	19.70
ii) Cash on hand	0.25	0.25
iii) Term Deposit with original maturity less then 3 months	-	-
	9.97	19.96
Less:-Bank overdraft		-
Cash and Cash Equivalents as per Cash Flow Statement	9.97	19.96





#### M P AGRO INDUSTRIES LIMITED BALANCE SHEET (Rs. In lakhs) As at 30th September, 2024 As at 31st March, 2024 **PARTICULARS** Rs. ASSETS Non Current Assets (a) Property, Plant and Equipment 0.04 0.04 (b) Financial Assets (i) Loans 70.48 388.26 (i) Investments 403.72 15.42 85.93 15.42 (d) Income Tax Assets Current Assets (a) Financial Assets (i) Trade Receivable 9.03 (ii) Cash and Cash Equivalents 9.97 100.00 (iii) Balances with banks other than Cash and Cash Equivalents 0.00 (iv) Loans (v) Other Financial Assets 495.40 3.05 (b) Other Current Assets 15.90 521.26 80.50 192.58 607.20 596.29 TOTAL EQUITY AND LIBILITIES Equity 580.39 (a) Equity Share Capital 580.39 (b) Other Equity 591.94 588.33 11.55 7.94 Liabilities 2 Current liabilities (a) Financial Liabilities (i) Trade Payables (A) Due to micro and small enterprises (B) Due to other than micro and small enterprises 15.18 7.43 (ii) Other Borrowings 0.43 0.10 (b) Other Current Liabilities 0.08 15.26 7.96 TOTAL 607.20 596.29







CA. Ashok Thakkar CA. Rutvij Vyas

CA. Sanjay Bhatt

CA. S. H. Shastri CA Hemal Vaghani CA. Janak Shah CA. Hitesh Shah

CA. Hiral Brahmbhatt

BRANCH-1: 408, 4TH FLOOR, IMPERIAL ARC, WAGHAWADI ROAD, BHAVNAGAR - 364 002. 2: 301 ENSIGN, NR. BANSAL MALL, NR. NILAMBER CIRCLE, GOTRI ROAD, VADODARA-390001 **VCA** & Associates

**Chartered Accountants** 

3rd FLOOR, SAMYAK STATUS, NEAR D.R. AMIN SCHOOL, DISTRICT COURT ROAD, DIWALIPURA,

VADODARA-390007 Gujarat.

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# Limited Review Report on Unaudited Quarterly Financial Results of M.P. Agro Industries Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To, Board of Directors, M.P. Agro Industries Limited

- We have reviewed the accompanying Statement of unaudited financial results of M.P. Agro Industries Limited ("Company") for the quarter and half year ended 30<sup>th</sup> September, 2024 (hereinafter referred to as the "the statement" and initialed for the purpose of identification) being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations 2015, as amended ("Listing Regulations").
- 2. This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations"). Our responsibility is to issue a report on the Statement based on our review.
- 3. 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 statement is free of material misstatement. A review is limited primarily to inquiries of company personal 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.



4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, 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 Listing Regulations including the manner in which it is to be disclosed or that it contains any material misstatement.



Place: Vadodara

Date: 14<sup>th</sup> November, 2024 UDIN: 24048169BKEZCF1425