

OAML/ND/2023

February 10, 2023

Electronic Filing

Department of Corporate Services/ Listing
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai-400 001
Email id: corp.relations@bseindia.com
Scrip Code No.: 500317

National Stock Exchange of India Ltd.
"Exchange Plaza" Bandra-Kurla Complex,
Bandra (E),
Mumbai-400 051
Email id: cmlist@nse.co.in
Scrip Code: OSWALAGRO

Subject: Outcome of the meeting of Board of Directors of Oswal Agro Mills Limited held on February 10, 2023

Dear Sir/ Madam,

This is to inform you that the Board of Directors of the Company at its meeting held today, i.e. February 10, 2023, has approved and taken on record the Un-audited (Standalone and Consolidated) Financial Results (UFRs) of the Company for the quarter and nine months period ended on December 31, 2022, pursuant to Regulation 33 of SEBI Listing Regulations;

Accordingly, please find enclosed herewith Un-audited Financial Results (Standalone and consolidated) for the quarter and nine months period ended on December 31, 2022, along with Limited Review Report as submitted by the statutory auditors of the Company on the above UFRs.

Kindly take the same on record.

Thanking you,

Yours sincerely,
For Oswal Agro Mills Limited

Time of Commencement : 2:45 pm
Time of Conclusion : 3:45 pm


Bhola Nath Gupta
Wholetime Director & CEO
DIN: 00562338

Encl: A/a



OSWAL SUNIL & COMPANY

CHARTERED ACCOUNTANTS

71, DARYAGANJ, NEW DELHI-110 002

Tel. : 2325-1582, 2326-2902, 4306-0999

E-mail : oswalsunil.co@gmail.com

Website : www.oswalsunil.com

Independent Auditor's Review Report on Standalone Unaudited Quarterly and Year to date Financial Results of M/s Oswal Agro Mills Limited ('the Company') pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of
M/s Oswal Agro Mills Limited

1. We have reviewed the accompanying Statement of the Standalone Unaudited Financial Results ('the Statement') of M/s Oswal Agro Mills Limited ('the Company') for the quarter ended December 31, 2022 and for the period from April 01, 2022 to December 31, 2022, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations'), including relevant circulars issued by the SEBI from time to time. The Statement is the responsibility of the Company's Management and has been approved by the Company's Board of Directors. Our responsibility is to issue a report on the Statement based on our review of the Statement, which has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), specified under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

2. 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 of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

3. 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 the recognition and measurement principles laid down in the applicable Indian accounting standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognised accounting practices and policies generally accepted in India, 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.

4. The comparative financial information of the Company for the quarter and nine months period ended 31st December, 2021, for the year ended 31st March, 2022 and for the quarter ended 30th June, 2022 prepared in accordance with the Indian Accounting Standards ('Ind AS') included in this Statement have been audited by the predecessor auditor. The report of the predecessor auditor on comparative financial information for the quarter and nine months period ended 31st December, 2021 dated 11th February, 2022, for the year ended 31st March, 2022 dated 30th May, 2022 and for the quarter ended 30th June, 2022 dated 10th August, 2022 expressed an unqualified opinion. Our opinion is not modified in respect of this matter.

For Oswal Sunil & Company
Chartered Accountants
Firm Registration No. 016520N


Sunil Bhansali

Partner

M.No: 054645

UDIN: 23054645 BGYN 23052023

Place: New Delhi

Date: 10th Feb 2023



OSWAL AGRO MILLS LIMITED

Corporate Office : 7th Floor, Antriksh Bhawan, 22, Kasturba Gandhi Marg, New Delhi-110001; CIN: L15319PB1979PLC012267
Statement of Unaudited Standalone Financial Results for the Quarter and Nine months ended 31st December, 2022

| Part I | | Quarter Ended | | | | | Year Ended |
|--------|-------------------------------------------------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------------|
| S.No. | Particulars | 31.12.2022 (Unaudited) | 30.09.2022 (Unaudited) | 31.12.2021 (Unaudited) | 31.12.2022 (Unaudited) | 31.12.2021 (Unaudited) | 31.03.2022 (Audited) |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| I | Revenue from operations | 479.11 | - | - | 479.11 | 275.97 | 1,102.13 |
| II | Other income | 310.50 | 1,661.63 | 292.00 | 2,264.81 | 994.60 | 1,265.63 |
| III | Total Income (I+II) | 789.61 | 1,661.63 | 292.00 | 2,743.92 | 1,270.57 | 2,367.76 |
| IV | Expenses | | | | | | |
| | Purchases of Stock-in-Trade | 478.65 | - | - | 478.65 | 273.32 | 1,091.30 |
| | Changes in inventories Stock-in-Trade and work-in-progress | - | - | - | - | - | - |
| | Employee benefits expense | 80.56 | 70.43 | 71.51 | 210.53 | 195.28 | 235.81 |
| | Finance Costs | 2.10 | 2.49 | 1.91 | 6.83 | 5.94 | 9.58 |
| | Depreciation and amortization expense | 9.18 | 9.18 | 9.27 | 27.46 | 27.46 | 36.23 |
| | Rates and Taxes | 37.09 | 36.35 | 36.52 | 109.85 | 109.63 | 145.30 |
| | Consultancy and professional fees | 20.34 | 51.60 | 23.29 | 185.41 | 159.72 | 210.81 |
| | Postage & Telegram | 0.34 | 0.61 | 0.19 | 16.29 | 0.32 | 0.73 |
| | Printing & Stationery | 0.04 | 0.32 | 0.11 | 8.68 | 0.34 | 0.35 |
| | Donation | - | - | - | - | 5.45 | 5.45 |
| | Contribution towards Corporate Social Responsibility | - | - | - | - | - | 25.00 |
| | Other expenses | 102.49 | 40.74 | 99.35 | 183.74 | 223.56 | 284.04 |
| | Total Expenses (IV) | 730.79 | 211.72 | 242.15 | 1,227.44 | 1,001.02 | 2,044.60 |
| V | Profit before tax (III-IV) | 58.82 | 1,449.91 | 49.85 | 1,516.48 | 269.55 | 323.16 |
| VI | Tax expense/(credit) | | | | | | |
| | Current tax | 19.16 | 367.54 | 14.00 | 387.54 | 79.53 | 92.31 |
| | Deferred Tax | (9.66) | (0.49) | (0.61) | (9.66) | (39.21) | (39.69) |
| VII | Profit for the period/year (V-VI) | 49.32 | 1,082.86 | 36.46 | 1,138.60 | 229.23 | 270.54 |
| VIII | Other Comprehensive Income | | | | | | |
| | Items that will not be reclassified to profit or loss | | | | | | |
| | (i) Equity instruments through other comprehensive income (FVTOCI) | - | - | - | - | - | - |
| | (ii) Remeasurement of defined benefit plan | (3.06) | (3.06) | - | (9.17) | - | (12.22) |
| | Total other comprehensive income/(loss) | (3.06) | (3.06) | - | (9.17) | - | (12.22) |
| IX | Total comprehensive income/(loss) for the period/year (VII+VIII) | 46.26 | 1,079.80 | 36.46 | 1,129.43 | 229.23 | 258.32 |
| X | Paid-up equity share capital (face value of ₹ 10/- each) | 13,423.48 | 13,423.48 | 13,423.48 | 13,423.48 | 13,423.48 | 13,423.48 |
| XI | Other equity (excluding revaluation reserves) | - | - | - | - | - | 46,063.78 |
| XII | Earning per share (EPS): (Not annualised) | | | | | | |
| | (a) Basic EPS | 0.04 | 0.81 | 0.03 | 0.85 | 0.17 | 0.20 |
| | (b) Diluted EPS | 0.04 | 0.81 | 0.03 | 0.85 | 0.17 | 0.20 |

| Part II | | Quarter Ended | | | | | Year Ended |
|----------------------------------------------------------------------------|---------------------------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------------|
| STANDALONE UNAUDITED SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES | | 31.12.2022 (Unaudited) | 30.09.2022 (Unaudited) | 31.12.2021 (Unaudited) | 31.12.2022 (Unaudited) | 31.12.2021 (Unaudited) | 31.03.2022 (Audited) |
| S.No. | Particulars | (3) | (4) | (5) | (6) | (7) | (8) |
| 1 | Segment Revenue | | | | | | |
| a) | Trading | 479.11 | - | - | 479.11 | 275.97 | 1,102.13 |
| b) | Real Estate | - | - | - | - | - | - |
| c) | Investment Activities | 12.68 | 1,250.41 | 291.99 | 1,547.29 | 994.59 | 1,265.62 |
| d) | Unallocated | 297.82 | 411.22 | 0.01 | 717.52 | 0.01 | 0.01 |
| | Total Segment Revenue | 789.61 | 1,661.63 | 292.00 | 2,743.92 | 1,270.57 | 2,367.76 |
| 2 | Segment Result | | | | | | |
| | Profit (+) / Loss (-) before finance cost and tax | | | | | | |
| a) | Trading | 0.46 | - | (3.40) | 0.46 | (2.44) | 4.05 |
| b) | Real Estate | (93.88) | (88.29) | (88.07) | (256.37) | (247.32) | (258.13) |
| c) | Investment Activities | (39.17) | 1,222.53 | 211.44 | 1,397.78 | 809.60 | 1,031.00 |
| d) | Unallocated | 193.51 | 318.16 | (68.21) | 381.44 | (284.35) | (444.18) |
| | Less: Finance Cost | 2.10 | 2.49 | 1.91 | 6.83 | 5.94 | 9.58 |
| | Profit before tax | 58.82 | 1,449.91 | 49.85 | 1,516.48 | 269.55 | 323.16 |
| | Less: Current Tax | 19.16 | 367.54 | 14.00 | 387.54 | 79.53 | 92.31 |
| | Less: Deferred Tax | (9.66) | (0.49) | (0.61) | (9.66) | (39.21) | (39.69) |
| | Profit after Tax | 49.32 | 1,082.86 | 36.46 | 1,138.60 | 229.23 | 270.54 |
| 3 | Segment Assets | | | | | | |
| a) | Trading | 700.17 | 699.62 | 1,628.65 | 700.17 | 1,628.65 | 723.71 |
| b) | Real Estate | 9,856.21 | 9,776.58 | 9,769.23 | 9,856.21 | 9,769.23 | 9,956.69 |
| c) | Investment Activities | 49,168.11 | 49,363.19 | 47,325.13 | 49,168.11 | 47,325.13 | 48,046.48 |
| d) | Unallocated | 1,444.65 | 1,357.41 | 1,259.22 | 1,444.65 | 1,259.22 | 1,282.58 |
| | Total Assets | 61,169.14 | 61,196.80 | 59,982.23 | 61,169.14 | 59,982.23 | 60,009.46 |
| 4 | Segment Liabilities | | | | | | |
| a) | Trading | 8.73 | 8.82 | 1.10 | 8.73 | 1.10 | 8.82 |
| b) | Real Estate | 98.67 | 114.74 | 80.71 | 98.67 | 80.71 | 80.67 |
| c) | Investment Activities | 60.62 | 107.13 | 65.92 | 60.62 | 65.92 | 48.98 |
| d) | Unallocated | 384.43 | 395.69 | 376.33 | 384.43 | 376.33 | 383.74 |
| | Total Liabilities | 552.45 | 626.38 | 524.06 | 552.45 | 524.06 | 522.21 |



Notes:

1. The aforesaid unaudited standalone financial results for the quarter and nine months ended 31st December, 2022 have been reviewed and recommended by the audit committee and approved by the Board of Directors in its meeting held on february 10,2023
2. The above results are in compliance with the Indian Accounting Standards (Ind AS) as prescribed under section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time.
3. The Company continues to recognize Trading, Real Estate and Investing activities as separate Business Segments.
4. Previous year's figures have been regrouped/ reclassified wherever necessary to correspond with the current year's classification/disclosure.

Place : New Delhi
Date : 10.02.2023
Regd. Office : Near Jain Colony, Vijay Inder Nagar, Daba Road, Ludhiana-141 003 (Punjab)
Contact: 0161-2544313 ; website: www.oswalagromills.com; Email ID: oswal@oswalagromills.com



By the order of the board

B N Gupta
B N Gupta

CEO and Whole Time Director
DIN: 00562338



**Independent Auditor's Review Report on Consolidated Unaudited Quarterly and year to date Financial Results of M/s Oswal Agro Mills Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended****To the Board of Directors of M/s Oswal Agro Mills Limited**

1. We have reviewed the accompanying Statement of Consolidated unaudited financial results of M/s Oswal Agro Mills Limited ("the Holding company") and its share of the profit/ loss and total comprehensive income of its associate for the quarter and nine months ended December 31, 2022 ("the statement"), attached herewith, being submitted by the holding company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended ("the regulations") including relevant circulars issued by the SEBI from time to time.
2. This statement, which is the responsibility of the Holding Company's Management and approved by the Board of Directors of the Holding Company, has been prepared in accordance with the recognition and measurement principle laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder ("Ind AS") and other accounting principle generally accepted in India. Our responsibility is to issue a report on these financial statements 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 statements are free of material misstatement. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

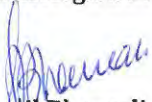
We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

| Name of the Entity | Relationship |
|-------------------------|--------------|
| Oswal Greentech Limited | Associate |

5. Based on our review conducted as stated in paragraph 3, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with recognition and measurement principle laid down in the applicable Indian Accounting Standard (Ind AS) prescribed under section 133 of the Companies Act, 2013 ("the Act"), as amended, read with relevant rules issued thereunder 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.
6. The comparative financial information of the Company for the quarter and nine months period ended 31st December, 2021, for the year ended 31st March, 2022 and for the quarter ended 30th June, 2022 prepared in accordance with the Indian Accounting Standards ('Ind AS') included in this Statement have been audited by the predecessor auditor. The report of the predecessor auditor on comparative financial information for the quarter and nine months period ended 31st December, 2021 dated 11th February, 2022, for the year ended 31st March, 2022 dated 30th May, 2022 and for the quarter ended 30th June, 2022 dated 10th August, 2022 expressed an unqualified opinion. Our opinion is not modified in respect of this matter.

For Oswal Sunil & Company
Chartered Accountants
Firm Registration No. 016520N


Sunil Bhansali
Partner

M.No: 054645

UDIN: 23054645304YN493329



Place: New Delhi

Date: 10th Feb 2023

OSWAL AGRO MILLS LIMITED
Corporate Office : 7th Floor, Antriksh Bhawan, 22, Kasturba Gandhi Marg, New Delhi-110001; CIN: L15319PB1979PLC012267
Statement of Unaudited Consolidated Financial Results for the Quarter and Nine months ended 31st December, 2022

| Part I | | (₹ In Lakh) | | | | | |
|--------|------------------------------------------------------------------------------------------------------------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------------|
| S. No. | Particulars | 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) |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| I | Revenue from operations | 479.11 | - | - | 479.11 | 275.97 | 1,102.13 |
| II | Other Income | 310.50 | 1,661.63 | 292.00 | 2,264.81 | 994.60 | 1,265.63 |
| III | Total Income (I+II) | 789.61 | 1,661.63 | 292.00 | 2,743.92 | 1,270.57 | 2,367.76 |
| IV | Expenses | | | | | | |
| | Purchases of Stock-in-Trade | 478.65 | - | - | 478.65 | 273.32 | 1,091.30 |
| | Changes in Inventories Stock-in-Trade and work-in-progress | - | - | - | - | - | - |
| | Employee benefits expense | 80.56 | 70.43 | 71.51 | 210.53 | 195.28 | 235.81 |
| | Finance Costs | 2.10 | 2.49 | 1.91 | 6.83 | 5.94 | 9.58 |
| | Depreciation and amortization expense | 9.18 | 9.18 | 9.27 | 27.46 | 27.46 | 36.23 |
| | Rates and Taxes | 37.09 | 36.35 | 36.52 | 109.85 | 109.63 | 145.30 |
| | Contribution towards Corporate Social Responsibility | - | - | - | - | - | 25.00 |
| | Donation | - | - | - | - | 5.45 | 5.45 |
| | Consultancy and professional fees | 20.34 | 51.60 | 23.29 | 185.41 | 159.72 | 210.81 |
| | Postage & Telegram | 0.34 | 0.61 | 0.19 | 16.29 | 0.32 | 0.73 |
| | Printing & Stationery | 0.04 | 0.32 | 0.11 | 8.68 | 0.34 | 0.35 |
| | Other expenses | 102.49 | 40.74 | 99.35 | 183.74 | 223.56 | 284.04 |
| | Total Expenses (IV) | 730.79 | 211.72 | 242.15 | 1,227.44 | 1,001.02 | 2,044.60 |
| V | Profit before tax (III-IV) | 58.82 | 1,449.91 | 49.85 | 1,516.48 | 269.55 | 323.16 |
| VI | Tax expense/(credit) | | | | | | |
| | Current tax | 19.16 | 367.54 | 14.00 | 387.54 | 79.53 | 92.31 |
| | Deferred Tax | (9.66) | (0.49) | (0.61) | (9.66) | (39.21) | (39.69) |
| VII | Profit for the period/Year after tax but before share of net profit of Investments accounted for using equity method (V-VI) | 49.32 | 1,082.86 | 36.46 | 1,138.60 | 229.23 | 270.54 |
| VIII | Share of profit/(loss) of an associate | 578.46 | 457.59 | 298.07 | 1,437.61 | 1,187.23 | 1,638.78 |
| IX | Profit for the period/year (VII+VIII) | 627.78 | 1,540.45 | 334.53 | 2,576.21 | 1,416.46 | 1,909.32 |
| X | Other Comprehensive Income | | | | | | |
| | Items that will not reclassified to profit or loss | | | | | | |
| | (i) Equity instruments through other comprehensive income (FVTOCI) | - | - | - | - | - | - |
| | (ii) Remeasurement of defined benefit plan | (3.06) | (3.06) | - | (9.17) | - | (12.22) |
| | (iii) Share of profit/(loss) of an associate | 8.37 | 4.88 | 0.08 | 18.09 | 0.10 | 19.39 |
| | Total other comprehensive Income/(loss) | 5.31 | 1.82 | 0.08 | 8.92 | 0.10 | 7.17 |
| XI | Total comprehensive Income/(loss) for the period/year (IX+X) | 633.09 | 1,542.27 | 334.61 | 2,585.13 | 1,416.56 | 1,916.49 |
| XII | Net profit attributable to: | | | | | | |
| | (a) Owners of the parent | 627.78 | 1,540.45 | 334.53 | 2,576.21 | 1,416.46 | 1,909.32 |
| | (b) Non-controlling interests | - | - | - | - | - | - |
| XIII | Other Comprehensive Income attributable to: | | | | | | |
| | (a) Owners of the parent | 5.31 | 1.82 | 0.08 | 8.92 | 0.10 | 7.17 |
| | (b) Non-controlling interests | - | - | - | - | - | - |
| XIV | Total Comprehensive Income of the year attributable to: | | | | | | |
| | (a) Owners of the parent | 633.09 | 1,542.27 | 334.61 | 2,585.13 | 1,416.56 | 1,916.49 |
| | (b) Non-controlling interests | - | - | - | - | - | - |
| XV | Paid-up equity share capital (face value of ₹ 10/- each) | 13,423.48 | 13,423.48 | 13,423.48 | 13,423.48 | 13,423.48 | 13,423.48 |
| XVI | Other equity (excluding revaluation reserve) | - | - | - | - | - | 67,422.80 |
| XVII | Earning per share (EPS): (Not annualised) | | | | | | |
| | (a) Basic EPS | 0.47 | 1.15 | 0.25 | 1.92 | 1.06 | 1.42 |
| | (b) Diluted EPS | 0.47 | 1.15 | 0.25 | 1.92 | 1.06 | 1.42 |

CONSOLIDATED UNAUDITED SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES

| Part I | | (₹ In Lakh) | | | | | |
|--------|-----------------------------------------------------------------------------------------------------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------------|
| S.No. | Particulars | 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) |
| 1 | Segment Revenue | | | | | | |
| a) | Trading | 479.11 | - | - | 479.11 | 275.97 | 1,102.13 |
| b) | Real Estate | - | - | - | - | - | - |
| c) | Investment Activities | 12.68 | 1,250.41 | 291.99 | 1,547.29 | 994.59 | 1,265.62 |
| d) | Unallocated | 297.82 | 411.22 | 0.01 | 717.52 | 0.01 | 0.01 |
| | Total Segment Revenue | 789.61 | 1,661.63 | 292.00 | 2,743.92 | 1,270.57 | 2,367.76 |
| 2 | Segment Result | | | | | | |
| | Profit (+) / Loss (-) before finance cost and tax | | | | | | |
| a) | Trading | 0.46 | - | (3.40) | 0.46 | (2.44) | 4.05 |
| b) | Real Estate | (93.88) | (88.29) | (88.07) | (256.37) | (247.32) | (258.13) |
| c) | Investment Activities | (39.17) | 1,222.53 | 211.44 | 1,397.78 | 809.60 | 1,031.00 |
| d) | Unallocated | 193.51 | 318.16 | (68.21) | 381.44 | (284.35) | (444.18) |
| | Less: Finance Cost | 2.10 | 2.49 | 1.91 | 6.83 | 5.94 | 9.58 |
| | Profit before tax | 58.82 | 1,449.91 | 49.85 | 1,516.48 | 269.55 | 323.16 |
| | Less: Current Tax | 19.16 | 367.54 | 14.00 | 387.54 | 79.53 | 92.31 |
| | Less: Deferred Tax | (9.66) | (0.49) | (0.61) | (9.66) | (39.21) | (39.69) |
| | Profit for the period/Year after tax but before share of net profit of Investments accounted for using equity method | 49.32 | 1,082.86 | 36.46 | 1,138.60 | 229.23 | 270.54 |
| | Share of profit/(loss) of associates | 578.46 | 457.59 | 298.07 | 1,437.61 | 1,187.23 | 1,638.78 |
| | Profit for the year/period | 627.78 | 1,540.45 | 334.53 | 2,576.21 | 1,416.46 | 1,909.32 |
| 3 | Segment Assets | | | | | | |
| a) | Trading | 700.17 | 699.63 | 1,628.65 | 700.17 | 1,628.65 | 723.71 |
| b) | Real Estate | 9,856.21 | 9,776.58 | 9,769.23 | 9,856.21 | 9,769.23 | 9,956.69 |
| c) | Investment Activities | 77,482.88 | 70,220.31 | 68,213.31 | 77,482.88 | 68,213.31 | 69,405.51 |
| d) | Unallocated | 1,444.65 | 1,357.41 | 1,259.22 | 1,444.65 | 1,259.22 | 1,282.58 |
| | Total Assets | 89,483.91 | 82,053.93 | 80,870.41 | 89,483.91 | 80,870.41 | 81,368.49 |
| 4 | Segment Liabilities | | | | | | |
| a) | Trading | 8.73 | 8.82 | 1.10 | 8.73 | 1.10 | 8.82 |
| b) | Real Estate | 98.67 | 114.74 | 80.71 | 98.67 | 80.71 | 80.67 |
| c) | Investment Activities | 60.62 | 107.13 | 65.92 | 60.62 | 65.92 | 48.98 |
| d) | Unallocated | 384.43 | 395.69 | 376.33 | 384.43 | 376.33 | 383.74 |
| | Total Liabilities | 552.45 | 626.38 | 524.06 | 552.45 | 524.06 | 522.21 |



Notes:

1. The aforesaid unaudited consolidated financial results for the quarter and nine months ended 31st December, 2022 have been reviewed and recommended by the audit committee and approved by the Board of Directors in its meeting held on february 10,2023
2. The above results are in compliance with the Indian Accounting Standards (Ind-AS) as prescribed under section 133 of the Companies Act, 2013 read with the Companies (Indian Accountig Standards) Rules, 2015 as amended from time to time.
3. The Holding Company continues to recognize Trading, Real Estate and Investing activities as separate Business Segments.
4. Previous year's figures have been regrouped/ reclassified wherever necessary to correspond with the current year's classification/disclosure.

Place : New Delhi
Date : 10.02.2023
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Contact: 0161- 2544313 ; website: www.oswalagromills.com; Email ID: oswal@oswalagromills.com



By the order of the Board of the Holding Company


B N Gupta
CEO and Whole Time Director
DIN: 00562338

