

Dt.: 15<sup>th</sup> November, 2017

To,  
Corporate Affairs,  
Bombay Stock Exchange Limited,  
25<sup>th</sup> Floor, P J Towers, Fort, Mumbai

**Subject: - Submission of unaudited Financial Results for Quarter ended on 30<sup>th</sup> September, 2017**

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 –

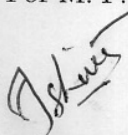
1. Unaudited Quarterly Result for the Quarter ended as on 30<sup>th</sup> September, 2017 and we have also submitted the same in xbrl form.
2. Limited Review Report under Reg. 33 for unaudited results for Quarter ended 30<sup>th</sup> September, 2017.

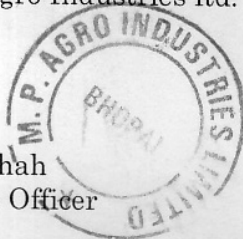
We have also published the results on our website. Take the above compliance on your record.

Thanking you,

Yours faithfully,

For M. P. Agro Industries Ltd.

  
CS Ishita Shah  
Compliance Officer



Encl.: As Above

**M.P. AGRO****INDUSTRIES LTD.**

Regd. Office :

MIG-44, Bharti Niketan,  
Near Gautam Nagar,**BHOPAL - 462 023 (M.P.)**

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**MANUFACTURERS OF SAMRUDDHI BRAND NPK MIXTURE FERTILIZERS**  
**M.P. AGRO INDUSTRIES LIMITED**  
 36, Arunoday Society, Alkapuri, BARODA - 5. Tel.: 2363280, Fax: 2362192

**Quarterly & Half Yearly Financial Result by Companies Other than Banks**

Statement of Standalone Audited Results for the Quarter Ended 30/09/2017

| 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 |
|---|-------------------|--------------------------|---|---|--|---------------------|
| <b>A</b> Date of start of reporting period  | 01-07-2017        | 01-04-2017               | 01-07-2016  | 01-04-2017                                    | 01-04-2016                                     | 01-04-2016          |
| <b>B</b> Date of end of reporting period  | 30-09-2017        | 30-06-2017               | 30-09-2016  | 30-09-2017                                    | 30-09-2016                                     | 31-03-2017          |
| <b>C</b> Whether results are audited or unaudited                                 | Unaudited         | Unaudited                | Audited   | Unaudited                                     | Audited  | Audited             |
| <b>D</b> Nature of report standalone or consolidated                              | Standalone        | Standalone               | Standalone  | Standalone                                    | Standalone                                     | Standalone          |
| <b>Part I</b>   |                   |                          |   |   |  |                     |
| <b>1 Revenue From Operations</b>  |                   |                          |   |   |  |                     |
| Revenue from operations   | 0.00              | 0.00                     | 0.00  | 0.00  | 0.00   | 0.00                |
| Other income  |                   |                          |   |   |  |                     |
| <b>Total Revenue</b>  | <b>7150586.00</b> | <b>642797.00</b>         | <b>608220.00</b>                                  | <b>7324578.72</b>                             | <b>727490.00</b>                               | <b>2749098.00</b>   |
| <b>2 Expenses</b>   |                   |                          |   |   |  |                     |
| (a) Cost of materials consumed  | 0.00              | 0.00                     | 0.00  | 0.00  | 0.00   | 0.00                |
| (b) Purchases of stock-in-trade   | 0.00              | 0.00                     | 0.00  | 0.00  | 0.00   | 0.00                |
| (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade | 0.00              | 0.00                     | 0.00  | 0.00  | 0.00   | 0.00                |
| (d) Employee benefit expense  | 127370.00         | 144451.00                | 140853.00   | 271821.00                                     | 258986.00                                      | 503702.00           |
| (e) Finance costs   | 0.00              | 0.00                     | 0.00  | 0.00  | 0.00   | 3056.00             |
| (f) Depreciation and amortisation expense   | 0.00              | 0.00                     | 0.00  | 0.00  | 0.00   | 0.00                |
| (g) <b>Other Expenses</b>   |                   |                          |   |   |  |                     |
| 1 Custodial Fees  | 0.00              | 284660.50                | 50537.00  | 0.00  | 299435.00                                      | 0.00                |
| 2 Other office expenses   | 280750.21         | 102718.87                | 65114.00  | 409368.33                                     | 195626.00                                      | 783305.00           |
| 3 Sundry Balance Written Off  | 0.00              | 0.00                     | 0.00  | 0.00  | 0.00   | 2005180.00          |
| 4   |                   |                          |   |   |  |                     |
| 5   |                   |                          |   |   |  |                     |
| <b>Total other expenses</b>   | <b>280750.21</b>  | <b>387379.37</b>         | <b>115651.00</b>                                  | <b>409368.33</b>                              | <b>495061.00</b>                               | <b>2788485.00</b>   |
| <b>Total expenses</b>   | <b>408120.21</b>  | <b>531830.37</b>         | <b>256504.00</b>                                  | <b>681189.33</b>                              | <b>754047.00</b>                               | <b>3295243.00</b>   |
| <b>7 Profit before tax</b>  | <b>6742465.79</b> | <b>110966.63</b>         | <b>351716.00</b>                                  | <b>6643389.39</b>                             | <b>-26557.00</b>                               | <b>-546145.00</b>   |
| <b>8 Tax Expense</b>  |                   |                          |   |   |  |                     |
| Current tax   | 20870.00          | 0.00                     | 0.00  | 20870.00                                      | 0.00   | 436000.00           |
| Deferred tax  | 0.00              | 0.00                     | 0.00  | 0.00  | 0.00   | 0.00                |
| <b>Total tax expenses</b>   | <b>20870.00</b>   | <b>0.00</b>              | <b>0.00</b>                                       | <b>20870.00</b>                               | <b>0.00</b>                                    | <b>436000.00</b>    |
| <b>9 Net Profit Loss after Tax</b>  | <b>6721595.79</b> | <b>110966.63</b>         | <b>351716.00</b>                                  | <b>6622519.39</b>                             | <b>-26557.00</b>                               | <b>-982145.00</b>   |
| <b>Other Comprehensive Income</b>   |                   |                          |   |   |  |                     |
| (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                |
| <b>Total Comprehensive Income for the period</b>                                  |                   |                          |   |   |  |                     |
| <b>Details of equity share capital</b>  |                   |                          |   |   |  |                     |
| Paid-up equity share capital  | 58039140          | 58039140                 | 58039140  | 58039140                                      | 58039140                                       | 58039140            |
| Face value of equity share capital  | 10                | 10                       | 10  | 10  | 10   | 10                  |
| <b>Earnings per equity share</b>  |                   |                          |   |   |  |                     |
| Basic earnings (loss) per share from continuing and discontinued operations       | 1.150             | 0.019                    | 0.060   | 1.090   | -0.005   | -0.170              |
| Diluted earnings (loss) per share from continuing and discontinued operations     | 1.150             | 0.019                    | 0.060   | 1.090   | -0.005   | -0.170              |



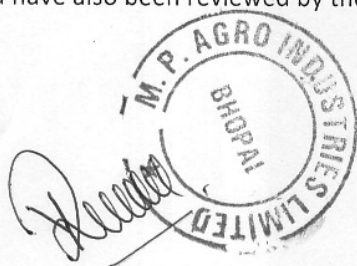
**Notes:**

- 1 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 15.11.2017.
- 2 The above results, have been prepared in accordance with Ind A S notified under the Companies(Indian Accounting Standards) Rules ,2015.
- 3 Reconciliation of Net Profit between Previous GAAP and Ind AS.

| <b>Standalone Financial Results.</b>  | <b>Rs. In Lacs</b> |
|---|--------------------|
| Nature of Adjustment  | Quarter Ended      |
|   | 30.09.2017         |
| Net Profit Under Previous GAAP  | 67.21              |
| 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   | 67.21              |

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

The Financial results for the quarter ended on 30th September, 2017 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 June, 2016 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 LTD.****SAMRUDDHI**

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

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

| Particulars                       |  | Current year ended | Previous year ended |
|-----------------------------------|--|--------------------|---------------------|
| Date of start of reporting period |  | 01-04-2017         | 01-04-2016          |
| Date of end of reporting period   |  | 30-09-2017         | 31-03-2017          |
| <b>Equity and liabilities</b>     |  |                    |                     |
| 1                                 | <b>Shareholders' funds</b>   |                    |                     |
|                                   | Share capital  | 58039140.00        | 58039140.00         |
|                                   | Reserves and surplus   | 988771.00          | -5404951.00         |
|                                   | Money received against share warrants  | 0.00               | 0.00                |
|                                   | <b>Total shareholders' funds</b>   | <b>59027911.00</b> | <b>52634189.00</b>  |
| 2                                 | Share application money pending allotment  | 0.00               | 0.00                |
| 3                                 | Deferred government grants   | 0.00               | 0.00                |
| 4                                 | Minority interest  |                    |                     |
| 5                                 | <b>Non-current liabilities</b>   |                    |                     |
|                                   | Long-term borrowings   | 0.00               | 0.00                |
|                                   | Deferred tax liabilities (net)   | 0.00               | 0.00                |
|                                   | Foreign currency monetary item translation difference liability account                    | 0.00               | 0.00                |
|                                   | Other long-term liabilities  | 0.00               | 0.00                |
|                                   | Long-term provisions   | 0.00               | 0.00                |
|                                   | <b>Total non-current liabilities</b>   | <b>0.00</b>        | <b>0.00</b>         |
| 6                                 | <b>Current liabilities</b>   |                    |                     |
|                                   | Short-term borrowings  | 0.00               | 0.00                |
|                                   | Trade Payables   |                    |                     |
|                                   | (A) Total outstanding dues of micro enterprises and small enterprises                      | 0.00               | 0.00                |
|                                   | (B) Total outstanding dues of creditors other than micro enterprises and small enterprises | 18743.49           | 31083.00            |
|                                   | Other current liabilities  | 227298.26          | 5454.00             |
|                                   | Short-term provisions  | 0.00               | 316782.00           |
|                                   | <b>Total current liabilities</b>   | <b>246041.75</b>   | <b>353319.00</b>    |
|                                   | <b>Total equity and liabilities</b>  | <b>59273952.75</b> | <b>52987508.00</b>  |
| <b>Assets</b>                     |  |                    |                     |
| 1                                 | <b>Non-current assets</b>  |                    |                     |
| (i)                               | <b>Fixed assets</b>  |                    |                     |
|                                   | Tangible assets  | 8918.00            | 8918.00             |
|                                   | <b>Total fixed assets</b>  | <b>8918.00</b>     | <b>8918.00</b>      |
| (ii)                              | Non-current investments  | 0.00               | 5194242.00          |
| (v)                               | Deferred tax assets (net)  | 0.00               | 0.00                |
| (vi)                              | Foreign currency monetary item translation difference asset account                        | 0.00               | 0.00                |
| (vii)                             | Long-term loans and advances   | 6392636.00         | 6392635.00          |
| (viii)                            | Other non-current assets   | 2810610.00         | 36997615.00         |
|                                   | <b>Total non-current assets</b>  | <b>9203246.00</b>  | <b>48593410.00</b>  |
| 2                                 | <b>Current assets</b>  |                    |                     |
|                                   | Current investments  | 0.00               | 0.00                |
|                                   | Inventories  | 0.00               | 0.00                |
|                                   | Trade receivables  | 0.00               | 0.00                |
|                                   | Cash and cash equivalents  | 90872.00           | 71355.00            |
|                                   | Bank balance other than cash and cash equivalents  | 49905281.94        | 3461675.00          |
|                                   | Short-term loans and advances  | 42900.00           | 357826.00           |
|                                   | Other current assets   | 22734.81           | 503242.00           |
|                                   | <b>Total current assets</b>  | <b>50061788.75</b> | <b>4394098.00</b>   |
|                                   | <b>Total assets</b>  | <b>59273952.75</b> | <b>52987508.00</b>  |



**PARIKH SHAH CHOTALIA & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

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Ref: D/112017/087

**REVIEW REPORT**

We have reviewed the accompanying statements of un-audited financial results of **M.P. Agro Industries Limited** for the quarter ended 30.09.2017. 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



**(D. P. Shah)** Mem. No: 030454

**Partner**

**Date: 10<sup>th</sup> November, 2017**

Offices : \_\_\_\_\_

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