

# Elegant Floriculture & Agrotech (India) Limited

101, Sagarika CHS Ltd., Plot No. 89, Juhu Tara Road, Santacruz (W), Mumbai - 400 049. Tel. : 6708 4881 / 82 / 83 Email : elegantflora2012@gmail.com

Date: 14th August, 2018

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

# Sub: Unaudited Quarterly Financial Results for the quarter ended 30th June, 2018.

#### Script Code: 526473

Dear Sir,

With reference to above, we hereby submit the unaudited quarterly financial results of the Company for the quarter ended 30<sup>th</sup> June, 2018 alongwith Limited Review Report on the said results duly approved by the Board at their meeting held on 14<sup>th</sup> August, 2018.

Please take the same on your record.

Thanking You.

Yours faithfully,

# For Elegant Floriculture & Agrotech (India) Limited

Pawankumar Agarwal DIN: 00127504 Director

Encl: as above



CIN No. L01110MH1993PLC073872

Dort 1	UNAUDITED FINANCIAL RESULTS FOR THE	2013@gmail.con QUARTER ENDE			
Part I			Quarter Ende	d I	(Rs.in Lakh: Year Ende
Sr. No.	Particulars	30-06-2018 (Unaudited)	31-03-2018 (Audited)	30-06-2017 (Unaudited)	31-03-201 (Audited)
1	Revenue from Operations	32.37	47.47	24.93	125.10
II	Other Income	10.29	39.92	0.34	40.27
Ш	Total Revenue (I+II)	42.66	87.39	25.27	165.37
IV	Expenses a) Cost of Material Consumed	14.16	15.67	13.17	51.75
	<ul><li>b) Purchase</li><li>c) Change in Inventories of finished goods, WIP &amp; stock in trade</li></ul>	2.76	0.39	1.17	1.65
	d) Employee Benefit Expenses	0.00 1.96	0.00 3.45	0.00 1.16	0.00 15.07
	f) Finance Cost	3.24	2.06	2.93	8.81
	<ul><li>g) Depreciation &amp; Amortisation Expenses</li><li>h) Other expenses</li></ul>	0.00 18.58	43.58 22.98	0.00 3.52	43.58 33.20
	Total Expenses	40.70	88.13	21.95	154.06
v	Profit / (Loss) Before Exceptional and/or Extra-ordinary Items and Tax (III-IV)	1.96	-0.74	3.32	11.31
VI	Exceptional Items and/or Extraordinary items	0.00	-2.21	0.00	-2.21
VII	Profit / (Loss) before tax (V - VI)	1.96	1.47	3.32	13.52
VIII	Tax Expenses	-	and here		
	a)Current Tax b)Deferred Tax	0.00	8.58 1.62	0.00	8.58 1.62
	Total Tax Expenses	0.00	10.20	0.00	10.20
іх	Profit/(Loss) for the period from continuing operations (VII- XII)	VIII- 1.96	-8.73	3.32	3.32
x	Profit/(Loss) from discontinuing operations	0.00	0.00	0.00	0.00
хі	Tax expense of discontinuing operations	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
XIII	Profit/(Loss) for the period (IX+XII)	1.96	-8.73	3.32	3.32
XIV	Other Comprehensive Income A. (i) Items that will not be re-classified to Profit/Loss (ii) Income Tax relating to items that will not be re-classified to	0.00	0.00	0.00	0.00
	Profit/Loss	0.00	0.00	0.00	0.00
	<ul> <li>B. (i) Items that will be re-classified to Profit/Loss</li> <li>(ii) Income Tax relating to items that will be re-classified to</li> </ul>	0.00	0.00	0.00	0.00
	Profit/Loss	0.00	0.00	0.00	0.00
xv	Total Comprehensive Income for the period	0.00	0.00	0.00	0.00
XVI	Earning Per Equity Share (For Continuing Operations)	0.01	0.00	0.02	0.02
	ii Diluted	0.01	0.00	0.02	0.02
XVII	Earning Per Equity Share (For discontinued Operations)	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 ii Diuted	0.01 0.01	0.00	0.02	0.02
u				5.04	0.02
A	PARTICULARS OF SHAREHOLDING 1 Public Shareholding - Number of Shares	18515293	18515293	18515293	18515293
	- Percentage of Shares	92.58	92.58	92.58	92.58
	2 Promoter and Promoter Group Shareholding a) Pledged / Encumbered - Number of Shares	0.00	0.00	0.00	0.00
	<ul> <li>% of Shares(as a % of the total shareholding of promoter &amp; group)</li> </ul>	NA	NA	N.A	NA
	- % of Shares (as a% of the total share capital of the co.)	NA	NA	N.A	NA
	<ul> <li>b) Non - Encumbered</li> <li>- Number of Shares</li> </ul>	1484707	1484707	1484707	1484707
	- % of Shares(as a % of the total shareholding of promoter &				
	group) - % of Shares (as a% of the total share capital of the co.)	100%	100%	100.00%	100%

Place :

Date :

14-08-2018

Mumbai

For Elegent Fipiculture & Agrotech (I) Ltd.

Director/Auth. Signatory

#### ELEGANT FLORICULTURE & AGROTECH (I) LIMITED

 REGD. OFFICE : 101, Sagrika CHS Ltd., Plot No.89, Juhu Tara Road, Santacruz (W), Mumbai - 400 049.

 CIN No. L01110MH1993PLC073872
 Email Id : elegantflora2013@gmail.com
 Web Site : www.elegantflora.in

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 August 14, 2018
- 3) The financial results and other financial / segment information for the quarter ended June 30,2018 have already been reviewed by the Statutory Auditors and are presented based on the information compiled by the management, after exercising necessary due diligience and making the necessary adjustments to give a true and fair view of the results in accordance with Ind AS.
- 4) Reconciliation of Net Profit on account of transition from previous GAAP to Ind AS for the quarter ended June 30, 2018

	(Rs. In Lakhs)		
Description	Quarter ended June 30, 2018		
Net Profit / (Loss) as per previous GAAP (Indian GAAP)	1.96		
Fair Value gain on Financial Instrument	0.00		
Other	0.00		
Profit for the Quarter as per IND AS	1.96		
Other Comprehensive Income (Net of Income Tax)	0.00		
Total Comprehensive Profit for the guarter	1.96		

5) During the Quarter there was no complaints from the Investors

6) The Company has only one reportable segment ( i:e Floriculture )

Place : Mumbai Date : 14/08/2018

For Elegent Figriculture & Agrotech (I) Ltd. Director/Auth. Signatory

# JIGNESH SHAH CHARTERED ACCOUNTANTS C-4<sup>th</sup> FLOOR, VISHAL BUILDING, NEAR MAXUS MALL, ABOVE BANK OF INDIA BHAYANDER-WEST, THANE – 401 101.

#### Ref No J/18-19/08/01

To

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

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

We have reviewed the accompanying statement of unaudited financial results of Elegant Floriculture & Agrotech (1) Limited for the quarter ended 30-06-2018, being submitted by the company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015. These financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our review of such interim financial statements.

We conducted our review in accordance with the Standard on Review Engagement (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 reasonable assurance about whether the financial results are free of material misstatement(s). A review includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. A review also Includes assessing the accounting principles used and significant estimates made by management. We believe that our review provides a reasonable basis for our opinion.

Based on our review conducted as above, nothing has come to our attention that causes us believe that the accompanying Statement prepared in accordance with applicable accounting standards i.e. Ind AS prescribed under Section 133 of the Companies Act, 2013, 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.

For Jignesh Shah Chartfred Accountants

Proprietor

Meinbership No. 117121 Place: Mumbai Date: 14-08-2018