

Dt.: 11<sup>th</sup> February, 2021

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

**Subject: - unaudited Financial Results for Quarter ended on 31<sup>st</sup> December, 2020  
under Regulation 33 of SEBI (LODR) Regulation, 2015**

Dear Sir/Madam,

In pursuant to above caption subject and in accordance to Regulation 33 of SEBI Listing (LODR) Regulation, 2015, we have enclosed the following compliance for the same quarter, they are –

1. Unaudited Quarterly / Nine Month Result for the Quarter ended as on 31<sup>st</sup> December, 2020 and we have also submitted the same in xbrl form.
2. Limited Review Report under Reg. 33 for unaudited results for Quarter / Nine Month ended 31<sup>st</sup> December, 2020.

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

The Board Meeting commenced at 03:30 P.M. and concluded at 04.30 P.M.

Thanking you,

Yours faithfully,

For M. P. Agro Industries Ltd.

  
CS Ishita Kapure  
Compliance Officer



Encl.: As Above

## M. P. AGRO INDUSTRIES LIMITED

Quarterly & Half Yearly Financial Result by Companies Other than Banks  
Statement of Standalone Unaudited Results for the Quarter Ended 31/12/2020

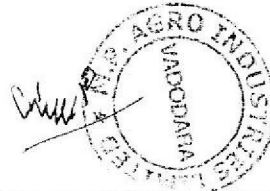
('Rs. In Lakhs)

Sr.No	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2020 Unaudited	31.12.2019 Unaudited	30.09.2020 Unaudited	31.12.2020 Unaudited	31.12.2019 Unaudited	31.03.2020 Audited
	<b>INCOME FROM OPERATION</b>						
1	Revenue from Operation	-	45.54	59.40	59.40	45.54	141.19
2	Other Income	9.65	2.45	14.80	26.15	25.82	49.71
3	<b>Total Income</b>	<b>9.65</b>	<b>47.99</b>	<b>74.20</b>	<b>85.55</b>	<b>71.36</b>	<b>190.90</b>
	<b>EXPENSES</b>						
4	<b>EXPENSES</b>						
a	Cost of Materials Sold	0.15	94.03	62.12	62.27	94.03	202.73
b	Changes in Inventories of Finished Goods, Work in progress and Stock-in-Trade	-	-	-	-	-	(59.82)
c	Employee Benefits expenses	2.41	1.03	2.00	6.31	2.85	4.48
d	Finance Costs	0.09	0.95	0.95	1.86	0.95	1.27
e	Depreciation and amortisation Expenses	0.05	-	-	0.05	-	0.00
f	Other Expenses	2.36	4.10	0.76	7.34	14.41	77.76
5	<b>TOTAL EXPENSES</b>	<b>5.05</b>	<b>100.11</b>	<b>65.83</b>	<b>77.83</b>	<b>112.23</b>	<b>226.42</b>
6	<b>Profit (Loss) before Tax</b>	<b>4.60</b>	<b>(52.12)</b>	<b>8.37</b>	<b>7.72</b>	<b>(40.87)</b>	<b>(35.52)</b>
7	<b>Tax Expenses</b>						
a	Current Tax	-	-	-	-	-	0.21
b	Diferred Tax	-	-	-	-	-	-
c	Tax Expenses/Refunds relating to prior years	-	-	-	-	-	(6.19)
8	<b>Profit (Loss) after Tax for the Period</b>	<b>4.60</b>	<b>(52.12)</b>	<b>8.37</b>	<b>7.72</b>	<b>(40.87)</b>	<b>(29.54)</b>
9	<b>Other Comprehensive Income</b>						
a	(i) Item that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income Tax relating to item that will not be reclassified to Profit or Loss.	-	-	-	-	-	-
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.	-	-	-	-	-	-
c	Exceptional Items	-	-	-	-	-	-
10	<b>Total Comprehensive Income for the period</b>	<b>4.60</b>	<b>(52.12)</b>	<b>8.37</b>	<b>7.72</b>	<b>(40.87)</b>	<b>(29.54)</b>
11	Earning per equity share (F V Rs.10/- per share.) (Basic & Diluted)	0.08	(0.90)	0.14	0.13	(0.70)	(0.51)

**Notes:**

- 1 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.
- 2 The above results, have been reviewed by the Statutory Auditors, recommended by the Audit Committee and Approved by the Board of Directors.
- 3 The Company's objects are to carry on in India or in any part of the world all kind of business relating to fertilizers, heavy chemicals and their by-products. This is the only segment in accordance with the Ind As-108 and hence segment reporting is not required to be made.
- 4 The Company continues to monitor the impact of Covid-19 on its business, including its impact on customers, supply-chain, employees and logistics. Due care has been exercised, in concluding on significant accounting judgements and estimates, including in relation to recoverability of receivables and inventory, based on the information available to date, while preparing the Company's financial results as of and for the quarter ended 31st December, 2020
- 5 The previous quarters'/years' figures have been regrouped/rearranged wherever necessary to make it comparable with the current quarter/year.

Date: 11.02.2021  
Place: Vadodara



For and on behalf of the Board of  
M P Agro Industries Ltd.

Shamim Sheikh  
Director

# PARIKH SHAH CHOTALIA & ASSOCIATES

Chartered Accountants

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

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

1. We have reviewed the accompanying Statement of unaudited financial results of M.P. Agro Industries Limited ("Company") for the quarter ended 31<sup>st</sup> December, 2020 and year to date results for the period from 01<sup>st</sup> April, 2020 to 31<sup>st</sup> December, 2020 (hereinafter referred to as the "the statement" and initialed for the purpose of identification).
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 recognised 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.

For Parikh Shah Chotalia & Associates  
Chartered Accountants  
(FRN: 118493W)

CA VIJAY M. PARIKH

Partner

M.No 031773



Date: 11<sup>th</sup> February, 2021

Place: Vadodara

UDIN: 21031773 AAAAC44524