

Dt.: 7th January, 2020

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

Subject: - Submission of Revised unaudited Financial Results for Quarter ended on 30th September, 2019

Dear Sir/Madam,

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


1. Unaudited Quarterly Result for the Quarter ended as on 30th September, 2019 along with Cash flow Statement.
2. Limited Review Report under Reg. 33 for unaudited results for Quarter ended 30th September, 2019.

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.



Shamim Sheikh
Director
DIN 02528327

Encl.: As Above

M. P. AGRO INDUSTRIES LIMITED

Quarterly & Half Yearly Financial Result by Companies Other than Banks

Statement of Standalone Audited Results for the Quarter Ended 30/09/2019

('Rs. In Lakhs)

Particulars	3 months ended	Preceeding 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
A Date of start of reporting period	01-07-2019	01-04-2019	01-07-2018	01-04-2019	01-04-2018	01-04-2018
B Date of end of reporting period	30-09-2019	30-06-2019	30-09-2018	30-09-2019	30-09-2018	31-03-2019
C Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
D Nature of report standalone or consolidated	Standalone	Standalone	Standalone	Standalone	Standalone	Standalone
Part I						
1 Revenue From Operations						
Revenue from operations	0.00	0.00	0.00	0.00	0.00	0.00
Other income	14.48	8.89	4.60	23.37	7.84	34.40
Total Revenue	14.48	8.89	4.60	23.37	7.84	34.40
2 Expenses						
(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	0.85	0.97	1.46	1.81	3.22	5.23
(e) Finance costs	0.00	0.00	0.00	0.00	0.00	0.65
(f) Depreciation and amortisation expense	0.00	0.00	0.00	0.00	0.00	0.03
(g) Other Expenses						
1 Custodial Fees	0.00	0.33	0.10	0.33	0.59	0.00
2 Other office expenses	0.82	0.32	0.57	2.09	1.80	3.40
3 Sundry Balance Written Off	0.00	0.00	0.00	0.00	0.00	0.00
4 Sitting Fees to Directors	3.60	0.36	0.00	3.60	0.00	8.20
5 Office Rent	0.04	0.14	0.00	0.21	0.00	1.15
6 Consultancy & Professional Exp.	1.38	0.15	1.11	1.54	2.15	3.67
7 Listing Fees	0.00	3.00	0.17	3.00	2.95	2.95
Total other expenses	5.83	4.30	1.95	10.77	7.48	19.37
Total expenses	6.68	5.27	3.41	12.58	10.70	25.28
Profit before tax	7.80	3.62	1.19	10.79	-2.86	9.12
8 Tax Expense						
Current tax	0.00	0.00	12.38	0.00	12.38	2.38
Deferred tax	0.00	0.00	0.00	0.00	0.00	0.00
Total tax expenses	0.00	0.00	12.38	0.00	12.38	2.38
9 Net Profit Loss after Tax	7.80	3.62	-11.19	10.79	-15.24	6.74
Other Comprehensive Income						
(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
Total Comprehensive Income for the period						
Details of equity share capital						
Paid-up equity share capital	580.39	580.39	580.39	580.39	580.39	580.39
Face value of equity share capital	10	10	10	10	10	10
Earnings per equity share						
Basic earnings (loss) per share from continuing and discontinued operations	0.134	0.062	-0.019	-0.040	-0.260	0.120
Diluted earnings (loss) per share from continuing and discontinued operations	0.134	0.062	-0.019	-0.040	-0.260	0.120

Notes:

- 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 14.11.2019
- The above results, have been prepared in accordance with Ind AS notified under the Companies(Indian Accounting Standards) Rules ,2015.
- Reconciliation of Net Profit between Previous GAAP and Ind AS.

Standalone Financial Results.	Rs. In Lacs
Nature of Adjustment	Quarter Ended
	30-09-2019
Net Profit Under Previous GAAP	7.80
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	7.80

4 The Company is engaged in manufacturing of fertilizers ,the only segment in accordance with the Ind As-108 and hence segment reporting is not required to be made.

5 The Financial results for the quarter ended on 30th September, 2019 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 September, 2018 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.

Statement of Asset and Liabilities

	Particulars	Half year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2019
	Date of end of reporting period	30-09-2019
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone
Assets		
1	Non-current assets	
	Property, plant and equipment	0.000
	Capital work-in-progress	0.000
	Investment property	0.000
	Goodwill	0.000
	Other intangible assets	0.000
	Intangible assets under development	0.000
	Biological assets other than bearer plants	0.000
	Investments accounted for using equity method	0.000
	Non-current financial assets	
	Non-current investments	0.000
	Trade receivables, non-current	0.000
	Loans, non-current	0.000
	Other non-current financial assets	0.000
	Total non-current financial assets	0.000
	Deferred tax assets (net)	0.000
	Other non-current assets	0.000
	Total non-current assets	0.000
2	Current assets	
	Inventories	2808.000
	Current financial asset	
	Current investments	0.000
	Trade receivables, current	0.000
	Cash and cash equivalents	12170337.530
	Bank balance other than cash and cash equivalents	6481468.690
	Loans, current	0.000
	Other current financial assets	41344845.340
	Total current financial assets	59996651.560
	Current tax assets (net)	1238280.000
	Other current assets	1883603.300
	Total current assets	63121342.860
3	Non-current assets classified as held for sale	0.000
4	Regulatory deferral account debit balances and related deferred tax Assets	0.000

	Total assets	63121342.860
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	58039140.000
	Other equity	3608101.860
	Total equity attributable to owners of parent	61647241.860
	Non controlling interest	
	Total equity	61647241.860
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	0.000
	Trade payables, non-current	0.000
	Other non-current financial liabilities	0.000
	Total non-current financial liabilities	0.000
	Provisions, non-current	0.000
	Deferred tax liabilities (net)	0.000
	Deferred government grants, Non-current	0.000
	Other non-current liabilities	0.000
	Total non-current liabilities	0.000
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	0.000
	Trade payables, current	0.000
	Other current financial liabilities	0.000
	Total current financial liabilities	0.000
	Other current liabilities	95528.120
	Provisions, current	0.000
	Current tax liabilities (Net)	1378572.880
	Deferred government grants, Current	0.000
	Total current liabilities	1474101.000
3	Liabilities directly associated with assets in disposal group classified as held for sale	0.000
4	Regulatory deferral account credit balances and related deferred tax liability	0.000
	Total liabilities	1474101.000
	Total equity and liabilities	63121342.860
	Disclosure of notes on assets and liabilities	Add Notes

M. P. AGRO INDUSTRIES LIMITED
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 Phone No: 0265 2363280 (M) 09998180024 email: mpagroindustries@gmail.com
CASH FLOW STATEMENT

Particulars	For the half year ended		For the year ended	
	30th September, 2019		31st March, 2019	
	Amount Rs.	Amount Rs.	Amount Rs.	Amount Rs.
(A) CASH FLOW FROM OPERATING ACTIVITIES				
NET PROFIT(LOSS) BEFORE TAX		1,079,315		912,233
Add:- Adjustments for:				
Depreciation	-		3,055	
Interest Earned	(1,449,646)		(3,440,579)	
Interest Expenses	94,932		-	
	-	(1,354,714)	-	(3,437,524)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES		(275,399)		(2,525,291)
Adjustments for:				
Trade and Other Receivables	-		(988,337)	
Other Current Assets	(265,872)		-	
Trade payables and Other Liabilities	29,196	(236,676)	22,550	(965,787)
CASH GENERATED FROM OPERATIONS		(512,075)		(3,491,078)
Direct Taxes Paid		-		238,000
NET CASH FROM OPERATING ACTIVITIES		(512,075)		(3,729,078)
(B) CASH FLOW FROM INVESTING ACTIVITIES				
Decrease/(increased) in Long Term Advances	(35,732,979)		50,190	
Decrease/(increased) in Other Non Current Assets	1,478,284		34,964,459	
Interest received	1,449,646		3,440,579	
NET CASH FLOW FROM INVESTING ACTIVITIES		(32,805,049)		38,455,228
(C) CASH FLOW FROM FINANCING ACTIVITIES				
Interest Expenses	(94,932)			
Long term Provisions	1,733,640			
NET CASH GENERATED FROM FINANCING ACTIVITIES		1,638,708		-
Cash and Cash equivalents as at the beginning of the year		50,330,500		15,604,350
Net Increase/(Decrease) in cash and cash equivalents		(31,678,417)		34,726,150
Cash and Cash equivalents as at the end of the year		18,652,083		50,330,500

Date: 04.01.2020
 Place: Vadodara

For and on behalf of the Board of



PARIKH SHAH CHOTALIA & ASSOCIATES CHARTERED ACCOUNTANTS

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Opp. Tube Company,
Old Padra Road, Vadodara-390 020
Tel: +91 (265) 2341174
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REVIEW REPORT

We have reviewed the accompanying statements of un-audited financial results of **M.P. Agro Industries Limited** for the quarter ended 30.09.2019. 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 inquire 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.

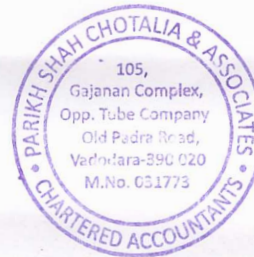
For Parikh Shah Chotalia & Associates
Chartered Accountants Firm Reg. No. 118493W



(CA VIJAY M. PARIKH) Mem. No: 031773

Partner

Date: 14th November, 2019



Offices :

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