

Dt.: 14th November, 2022

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

Subject: - Outcome of Board Meeting under Regulation 30 of SEBI Listing (LODR) Regulation, 2015

Dear Sir/Madam,

In pursuant to above caption subject and in accordance to Regulation 30 of SEBI Listing (LODR) Regulation, 2015, we hereby inform that the Board of Directors at its Meeting held on 14th November, 2022 have considered and approved as under:

1. Unaudited Quarterly / Half year Result for the Quarter ended as on 30th September, 2022 and
2. Limited Review Report under Reg. 33 for unaudited results for Quarter / Half year ended 30th September, 2022.

The Board Meeting commenced at 03:30 P.M. and concluded at 04:45 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
BALANCE SHEET

(Rs. In lakhs)

PARTICULARS	As at 30th September, 2022		As at 31st March, 2022	
	Rs.	Rs.	Rs.	Rs.
ASSETS				
1 Non Current Assets				
(a) Property, Plant and Equipment	0.15		0.26	
(b) Financial Assets				
(i) Loans	350.00		350.00	
(ii) Investments	100.00		100.00	
(c) Income Tax Assets	14.52	464.67	14.52	464.78
2 Current Assets				
(a) Financial Assets				
(i) Trade Receivable	-		-	
(ii) Cash and Cash Equivalents	5.74		11.95	
(iii) Balances with banks other than Cash and Cash Equivalents	52.44		51.17	
(iv) Loans	0.07		0.42	
(v) Other Financial Assets	65.16		55.53	
(b) Other Current Assets	5.85	129.25	4.44	123.51
TOTAL		593.93		588.29
EQUITY AND LIABILITIES				
1 Equity				
(a) Equity Share Capital	580.39		580.39	
(b) Other Equity	5.23	585.62	1.40	581.79
Liabilities				
2 Current liabilities				
(a) Financial Liabilities				
(i) Trade Payables				
(A) Due to micro and small enterprises	-		-	
(B) Due to other than micro and small enterprises	8.21		6.41	
(ii) Other Borrowings	-		-	
(b) Other Current Liabilities	0.09	8.31	0.09	6.50
TOTAL		593.93		588.29

M P AGRO INDUSTRIES LIMITED
PROFIT AND LOSS STATEMENT
(Rs. In Lakhs)

PARTICULARS	Note No.	For the Year ended	For the Year ended
		30th September, 2022	31st March, 2022
		Rs.	Rs.
I. Revenue from operations		-	-
II. Other Income		13.53	30.96
III. Total Income (I + II)		13.53	30.96
IV. Expenses			
(a) Cost of Material Consumed		-	-
(b) Purchase of Stock in Trade		-	-
(c) Changes in stock of finished goods, work-in-progress and stock-in-trade		-	-
(d) Employees Benefit Expenses		2.08	16.74
(e) Finance Costs		0.02	0.12
(f) Depreciation / Amortization Expenses		0.11	0.11
(g) Other Expenses		6.15	8.97
Total Expenses		8.36	25.94
V. Profit before tax (III-IV)		5.17	5.02
VI. Tax expense:			
Current Tax		1.35	1.67
Tax Expenses /(Refunds) relating to prior years.		-	0.50
VII. Profit After Tax for the year (V-VI)		3.83	2.85
VIII. Other Comprehensive Income		-	-
IX. Total Comprehensive Income for the Year(VII+VIII)		3.83	2.85
X. Earning per Equity Share			
Basic		0.07	0.05

CASH FLOW STATEMENT

(Rs. In Lakhs)

PARTICULARS	For the year ended			
	30th September, 2022		30th September, 2021	
	Amount Rs.	Amount Rs.	Amount Rs.	Amount Rs.
(A) CASH FLOW FROM OPERATING ACTIVITIES				
NET PROFIT(LOSS) BEFORE TAX		5.17		6.43
Add:- Adjustments for:				
Depreciation and amortisation of non-current assets	0.11		0.00	
Credit / Debit Balance written off	-		(2.55)	
Interest Received	(13.53)		(14.21)	
		(13.42)		(16.75)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES		(8.25)		(10.32)
Adjustments for:				
(Increase)/decrease in Inventories	-		-	
(Increase)/decrease in Current Financial Assets	(9.28)		(2.04)	
(Increase)/decrease in Other Current Assets	(1.41)		(0.11)	
(Increase)/decrease in Other Current Liabilities	0.00		(1.83)	
(Increase)/decrease in Receivables	-		(1.20)	
(Increase)/decrease in Payables	1.80	(8.88)	1.49	(3.68)
CASH GENERATED FROM OPERATIONS		(17.13)		(14.00)
Direct Taxes Paid		1.35		-
NET CASH FROM OPERATING ACTIVITIES		(18.47)		(14.00)
(B) CASH FLOW FROM INVESTING ACTIVITIES				
Payments to acquire Financial Assets	(1.27)		(1.54)	
Decrease/(increased) in Non-current Financial Assets	-		15.00	
Interest Received	13.53		14.21	
NET CASH FLOW FROM INVESTING ACTIVITIES		12.27		27.67
Cash and Cash Equivalents as at the beginning of the year		11.95		2.94
Net Increase/(Decrease) in cash and cash equivalents		(6.21)		13.67
Cash and Cash equivalents as at the end of the year		5.74		16.61

Note:-

(a) Cash Flow Statement has been prepared under the 'Indirect Method' as set out in Ind AS-7

(b) Cash and Cash Equivalents Comprises of

PARTICULARS	As at 30th Sept 2022	As at 30th Sept 2021
i) Balances with Banks in Current accounts	5.47	16.45
ii) Cash on hand	0.27	0.16
iii) Term Deposit with original maturity less than 3 months	-	-
	5.74	16.61
Less:-Bank overdraft	-	-
Cash and Cash Equivalents as per Cash Flow Statement	5.74	16.61

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 30th September, 2022 and Year to Date results for the period from 01st April, 2022 to 30th September, 2022 (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 recognized 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

Membership No.: 031773

Date: 14.11.2022

UDIN: **22031773BDBKMU6563**