

M. P. AGRO INDUSTRIES LIMITED

Quarterly & Half Yearly Financial Result by Companies Other than Banks

Statement of Standalone Audited Results for the Quarter Ended 31/12/2017

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	01-10-2017	01-07-2017	01-10-2016	01-04-2017	01-04-2016	01-04-2016
B Date of end of reporting period	31-12-2017	30-09-2017	31-12-2016	31-12-2017	31-12-2016	31-03-2017
C Whether results are audited or unaudited	Unaudited	Unaudited	Audited	Unaudited	Audited	Audited
D Nature of report standalone or consolidated	Standalone	Standalone	Standalone	Standalone	Standalone	Standalone
Part I						
1 Revenue From Operations						
Revenue from operations	0.000	0.00	0.00	0.000	0.00	0.00
Other income	680770.000	7150586.00	617850.00	8005348.000	1350880.00	2749098.00
Total Revenue	680770.00	7150586.00	617850.00	8005348.00	1350880.00	2749098.00
2 Expenses						
(a) Cost of materials consumed	0.000	0.00	0.000	0.000	0.000	0.00
(b) Purchases of stock-in-trade	0.000	0.00	0.000	0.000	0.000	0.00
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.000	0.00	0.000	0.000	0.000	0.00
(d) Employee benefit expense	133711.000	127370.00	124503.000	405532.000	385279.000	503702.00
(e) Finance costs	0.000	0.00	0.000	0.000	0.000	3056.00
(f) Depreciation and amortisation expense	0.000	0.00	0.00	0.000	0.00	0.00
(g) Other Expenses						
1 Custodial Fees	0.00	0.00	44350.00	0.00	421425.00	421425.00
2 Other office expenses	20593.00	280750.21	38535.00	122815.00	149659.00	119903.00
3 Sundry Balance Written Off	0.00	0.00	0.00	0.00	0.00	2005180.00
4 Sitting Fees to Directors	180000.00	0.00	0.00	380000.00	0.00	0.00
5 Office Rent	17950.000	0.00	9900.00	27890.00	33950.00	53265.00
6 Consultancy & Professional Exp.	112601.000	0.00	0.00	209807.00	1905.00	188712.00
7 Listing Fees	287528.000	0.00	0.00	287528.00	0.00	0.00
Total other expenses	618672.00	280750.21	92785.00	1028040.00	606939.00	2788485.00
Total expenses	752383.00	408120.21	217288.00	1433572.00	992218.00	3295243.00
Profit before tax	-71613.00	6742465.79	400562.00	6571776.00	358662.00	-546145.00
8 Tax Expense						
Current tax	0.00	20870.00	0.00	20870.00	0.00	436000.00
Deferred tax	0.00	0.00	0.00	0.00	0.00	0.00
Total tax expenses	0.00	20870.00	0.00	20870.00	0.00	436000.00
Net Profit Loss after Tax	-71613.00	6721595.79	400562.00	6550906.00	358662.00	-982145.00
9 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	58039140	58039140	58039140	58039140	58039140	58039140
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	0.037	1.150	0.069	1.129	0.062	-0.170
Diluted earnings (loss) per share from continuing and discontinued operations	0.037	1.150	0.069	1.129	0.062	-0.170

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 12.02.2018
- 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
		31.12.2017
Net Profit Under Previous GAAP		2.16
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		2.16



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 31st December, 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 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		31-12-2017	31-03-2017
Equity and liabilities			
1	Shareholders' funds		
	Share capital	58039140.00	58039140.00
	Reserves and surplus	988771.00	-5404951.00
	Money received against share warrants	0.00	0.00
	Total shareholders' funds	59027911.00	52634189.00
2	Share application money pending allotment	0.00	0.00
3	Deferred government grants	0.00	0.00
4	Minority interest		
5	Non-current liabilities		
	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
	Total non-current liabilities	0.00	0.00
6	Current liabilities		
	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	0.00	31083.00
	Other current liabilities	138514.00	5454.00
	Short-term provisions	316782.00	316782.00
	Total current liabilities	455296.00	353319.00
	Total equity and liabilities	59483207.00	52987508.00
Assets			
1	Non-current assets		
(i)	Fixed assets		
	Tangible assets	8918.00	8918.00
	Total fixed assets	8918.00	8918.00
(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	2811169.00	36997615.00
	Total non-current assets	9203805.00	48593410.00
2	Current assets		
	Current investments	0.00	0.00
	Inventories	0.00	0.00
	Trade receivables	0.00	0.00
	Cash and cash equivalents	108758.00	71355.00
	Bank balance other than cash and cash equivalents	50036359.00	3461675.00
	Short-term loans and advances	41400.00	357826.00
	Other current assets	83967.00	503242.00
	Total current assets	50270484.00	4394098.00
	Total assets	59483207.00	52987508.00

