

ASHIANA AGRO INDUSTRIES LTD.

Reg. Office : No. 792/5, Eswari Hotel Complex, Bangalore High Road, Sunguvarchatram,
Sriperumbudur Taluk, Kancheepuram Dist-602 106. (Tamil Nadu)
CIN : L15142TN1990PLC076202

Date: 14th February, 2024

To
BSE Ltd.
Corporate Services Dept.
PJ Towers, Dalal St, Fort,
MUMBAI - 400 001.

Ref: Scrip Code: 519174

Sub: Submission of Unaudited Financial Results for the Qtr. & Nine Months ended 31st December, 2023

Dear Sir/Madam,

Pursuant to Regulation 33 read with Regulation 30 of the SEBI (Listing Regulations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Unaudited Standalone Financial Results of the company in accordance with IND-AS along with Cash Flow Statement and Limited Review Report issued by the Auditors of the Company, viz., M/s K.Gopal Rao & Co., Chartered Accountants, Chennai Dt: 14.02.2024 for the Quarter and Nine Months ended 31st December, 2023 which have been approved by the Board of Directors in their meeting held on 14th February, 2024 at 3.00PM and concluded at 03.45PM.

Kindly take the above mentioned results on record and acknowledge the same.

Thanking you,

Yours faithfully,

For ASHIANA AGRO INDUSTRIES LTD.



(Pavan Kumar Matli)
Whole Time Director
DIN: 02438906



Encl : a/a

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Standalone Unaudited Financial Results for the Quarter and Nine Months ended 31st December, 2023

S.No.	Particulars	(Rs. In Lakhs)					
		Quarter ended			Nine months ended		Year ended
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Income						
	(a) Revenue from Operations	26.09	25.89	21.67	73.23	66.40	84.34
	(b) Other Income (Net)	4.79	4.63	4.48	14.01	13.27	17.79
	Total Income	30.88	30.52	26.15	87.24	79.67	102.13
2	Expenses						
	(a) Purchases of stock-in-trade	21.67	23.36	21.20	64.14	68.09	84.31
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
	(c) Employee benefits expenses	2.70	2.70	2.70	8.10	8.10	10.80
	(d) Depreciation and amortisation expenses	-	-	-	-	-	0.01
	(e) Other expenses	1.68	1.20	2.40	7.70	7.84	9.65
	Total expenses	26.05	27.26	26.30	79.94	84.03	104.77
3	Profit before exceptional items and tax (1-2)	4.83	3.26	(0.15)	7.30	(4.36)	(2.64)
4	Exceptional items	-	-	-	-	-	-
5	Profit before tax (3-4)	4.83	3.26	(0.15)	7.30	(4.36)	(2.64)
6	Tax expenses						
	(a) Current tax	-	-	-	-	-	-
	(b) Deferred tax	-	-	-	-	-	-
7	Net Profit for the period (5-6)	4.83	3.26	(0.15)	7.30	(4.36)	(2.64)
8	Other Comprehensive Income net of Income Tax						
	(a) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(b) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Total other comprehensive income, net of income tax	-	-	-	-	-	-
9	Total Comprehensive income for the period (7+8)	4.83	3.26	(0.15)	7.30	(4.36)	(2.64)
10	Paid up Equity Share Capital	460.00	460.00	460.00	460.00	460.00	460.00
	Face value per share (Rs.)	10.00	10.00	10.00	10.00	10.00	10.00
11	Reserves excluding revaluation reserve						(219.31)
12	Earning per Share (Rs) (not annualised)						
	(a) Basic	0.11	0.07	(0.00)	0.16	(0.09)	(0.06)
	(b) Diluted	0.11	0.07	(0.00)	0.16	(0.09)	(0.06)

Notes:

- The operations of the company relate to only one segment viz., Trading of packaging materials.
- The above quarterly results for the quarter and nine months ended December 31, 2023 have been reviewed by the Audit Committee, subject to limited review by the auditors of the company and approved by the Board of Directors in their meeting held on February 14, 2024.
- The financial results of the Company have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time.



For Ashiana Agro Industries Limited

Pavan Kumar.M
Pavan Kumar.M
Whole-Time Director
DIN: 02438906

Place: Chennai
Date: 14/02/2024



**Independent Auditor's Limited Review Report on the Quarterly and Year to date
Unaudited Standalone Financial Results**

To
The Board of Directors
Ashiana Agro Industries Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Ashiana Agro Industries Limited**, ("the Company"), for the period ended December 31, 2023 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("Listing Regulations") read with SEBI Circular No. CIR/CFD/CMDI/44/2019 dated March 29, 2019 ("the Circular").
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 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. Our responsibility is to issue a report on the Statement based on our review. 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 of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. 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 of unaudited financial results, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **K. Gopal Rao & Co.**
Chartered Accountants
FRN : 000956S



CA Gopal Krishna Raju
Partner | M no: 205929

UDIN: 24205929BKGVKGV7559

Place: Chennai
Date: February 14, 2024

Branches :

- ❖ Bengaluru
- ❖ Coimbatore
- ❖ Hyderabad
- ❖ Madurai
- ❖ Mumbai
- ❖ Tiruchirappalli
- ❖ Tiruvallur

Registered Office :

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