

HARSHIL AGROTECH LIMITED

Formerly Known as MIRCH TECHNOLOGIES (INDIA) LIMITED

CIN - L01611MH1972PLC016127

Regd. Office: B-701, 7th Floor, Aarus Chambers, S.S. Amrutwar Marg Worli,
Mumbai-400013, Maharashtra-400013, India

Website: www.mirchtechnologies.in

Email Id: mirchtechnologiesindialimited@gmail.com

Contact No: +917575872987

Date: 3rd November,2023

To,
Corporate Listing Department
The BSE Limited,
P J Towers, Dalal Street, Fort,
Mumbai-400 001

Subject : Outcome of Board Meeting held on 3rd November,2023
Scrip Code : 505336

Dear Sir/Madam,

Pursuant to Regulation 30 and 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of Directors of the Company at their meeting held today i.e., 3rd November,2023 have approved the following agenda items:

1. Considered and approved the Un-audited Financial Results along with Limited Review Report for the quarter ended on 30th September,2023.

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose a copy of the Unaudited Financial Results of the Company for the quarter ended on 30th September,2023.

The Meeting started at 6:00 PM and concluded at 6:40 PM.

You are requested to take the above on your records.

Thanking you,

Yours faithfully,

For, HARSHIL AGROTECH LIMITED



PANKAJKUMAR PATEL
Managing Director
DIN: 09054613



Limited Review Report

To,
Board of Directors of Harshil Agrotech Limited
[Formerly known Mirch Technologies (India) Limited]

We have reviewed the accompanying statement of unaudited financial results of **Harshil Agrotech Limited** [Formerly known Mirch Technologies (India) Limited] for the quarter ended 30th September, 2023 which are included in the accompanying "Statement of Unaudited Financial Result for Quarter ended September 30, 2023" together with relevant notes thereon. The statement has been prepared by company pursuant to regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

The statement is the responsibility of the company's management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 "Interim Financial Reporting (Ind As 34), prescribed under section 133 of the companies act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the ICAI. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are 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.

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 Standards ('Ind As') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Date : 03/11/2023
Place : Ahmedabad

For, **VSSB & Associates**
Chartered Accountants
Firm No. 121356W



(Vishves Shah)
Partner
M. No. 109944
UDIN: 23109944BGTKTC8020

Harshil Agrotech Limited

[Formerly Known as Mirch Technologies (INDIA) Limited]

(CIN: L27290MH1972PLC016127)

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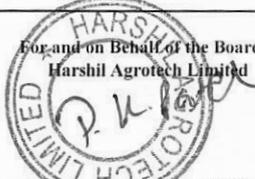
STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER 30, 2023

Sr No	Particulars	(Rs. in lacs except Per share data)					
		Quarter ended September 30, 2023	Quarter ended June 30, 2023	Quarter ended September 30, 2022	Half Year ended September 30, 2023 (Year to date for Current Period)	Half Year ended September 30, 2022 (Year to date for Previous Period)	For the year ended on March 31, 2023
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Revenue From Operations						
	(a) Revenue from Operations	287.41	357.14	156.49	644.55	156.49	383.96
	(b) Other Income	(0.00)	0.00	-	-	-	0.05
	Total Revenue (Net)	287.40	357.14	156.49	644.55	156.49	384.01
2	Expenses						
	a. Cost of Materials Consumed	-	-	-	-	-	-
	b. Purchases of Stock-in-trade	251.51	296.27	105.01	547.78	105.01	299.81
	c. Changes in inventories of Stock-in-Trade	-	-	-	-	-	-
	d. Employee benefits expenses	0.45	1.25	1.98	1.70	4.95	6.06
	e. Finance Cost	-	-	0.01	-	0.02	0.01
	f. Depreciation and Amortization Expenses	0.18	0.18	-	0.35	-	0.24
	g. Other Expenses	14.07	6.52	0.51	20.59	10.25	13.16
	Total Expenses	266.21	304.22	107.51	570.43	120.23	319.29
3	Profit/(Loss) before Exceptional and Extraordinary items and tax (1-2)	21.20	52.92	48.98	74.12	36.26	64.73
4	Exceptional Items	-	-	-	-	-	3.65
5	Profit/(Loss) before Extraordinary items and tax (3-4)	21.20	52.92	48.98	74.12	36.26	68.38
6	Extraordinary Items	-	-	-	-	-	-
7	Profit Before Tax (5-6)	21.20	52.92	48.98	74.12	36.26	68.38
8	Tax Expenses						
	(a) Current Tax	5.51	13.76	9.43	19.27	9.43	13.87
	(b) Deferred Tax	-	-	-	-	-	0.19
	Total Tax Expenses	5.51	13.76	9.43	19.27	9.43	14.06
9	Net Profit/(Loss) for the period from continuing Operations (7-8)	15.68	39.16	39.55	54.85	26.83	54.32
10	Profit (Loss) from Discontinuing operations before Tax	-	-	-	-	-	-
11	Tax Expenses of Discontinuing Operations	-	-	-	-	-	-
12	Net Profit/(Loss) from Discontinuing operations after Tax (10-11)	15.68	39.16	39.55	54.85	26.83	54.32
13	Share of Profit (Loss) of associates and Joint Vetures accounted for using equity method	-	-	-	-	-	-
14	Net Profit (Loss) for the period (12+13)	15.68	39.16	39.55	54.85	26.83	54.32
15	Other comprehensive income, net of income tax						
	a) i) Amount of item that will not be reclassified to profit or loss	-	-	-	-	-	-
	ii) Income tax relating to items 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 items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total other comprehensive income, net of income tax	-	-	-	-	-	-
16	Total Comprehensive income for the period	15.68	39.16	39.55	54.85	26.83	54.32
17	Details of equity share capital						
	Paid-up Equity Share Capital	1,080.00	80.00	80.00	1,080.00	80.00	80.00
	Face Value of Equity Share Capital	10.00	10.00	10.00	10.00	10.00	10.00
18	Details of debt securities						
	Paid -Up Debt capital	-	-	-	-	-	-
	Face value of debt Securities	-	-	-	-	-	-
19	Reserve excluding revaluation reserves as per balance sheet of previous accounting year	-	-	-	-	-	(28.39)
20	Debenture Redemption reserve	-	-	-	-	-	-
21	Earning per Share						
i	Earning per Share for Continuing Operations						
	Basic Earning (Loss) per share from Continuing operations	0.21	4.90	4.94	1.33	3.35	6.79
	Diluted Earning (Loss) per share from Continuing operations	0.21	4.90	4.94	1.33	3.35	6.79
ii	Earning per Share for discontinuing Operations						
	Basic Earning (Loss) per share from discontinuing operations	-	-	-	-	-	-
	Diluted Earning (Loss) per share from discontinuing operations	-	-	-	-	-	-
iii	Earnings per Equity Share						
	Basic Earning (Loss) per share from Continuing and discontinuing operations	0.21	4.90	4.94	1.33	3.35	6.79
	Diluted Earning (Loss) per share from Continuing and discontinuing operations	0.21	4.90	4.94	1.33	3.35	6.79

Note:	
1	The above un-audited financial results were reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 3rd November, 2023 .
2	The previous periods figures have been regrouped wherever necessary.
3	The Statutory auditors of the company have carried out a "Limited Review report" of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.

Place: Ahmedabad
Date: 03/11/2023

For and on Behalf of the Board of
Harshil Agrotech Limited



PANKAJ KUMAR PATEL
DIN:09054613
(Managing Director)

Harshil Agrotech Limited

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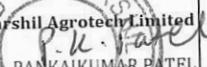
Un-Audited Statement of Assets & Liabilities as at 30th September, 2023

(Rs. In Lacs)

	Particulars	Un-Audited AS AT 30.09.2023	Audited AS AT 31.03.2023
1	Assets		
A	Non-Current Assets		
	(a) Property, Plant and Equipment	4.99	5.35
	(b) Capital work-in-progress	-	-
	(c) Investment Property	-	-
	(d) Goodwill	-	-
	(e) Other Intangible assets	-	-
	(f) Intangible assets under development	-	-
	(g) Biological Assets other than bearer plants	-	-
	(h) Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	-	-
	(iii) Loans	-	-
	(iv) Others (to be specified)	-	-
	(i) Deferred tax assets (net)	26.73	26.73
	(j) Other non-current assets	2.06	2.06
	Total (A)	33.78	34.14
B	Current assets		
	(a) Inventories	-	-
	(b) Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	828.58	385.93
	(iii) Cash and cash equivalents	1.31	1.12
	(iv) Bank balances other than (iii) above	-	-
	(v) Loans	-	-
	(vi) Others (to be specified)	-	-
	(c) Current Tax Assets (Net)	-	-
	(d) Other current assets	844.95	3.09
	Total (B)	1,674.84	390.13
	Total Assets (A+B)	1,708.63	424.27
2	EQUITY AND LIABILITIES		
A	EQUITY		
	(a) Equity Share capital	1,080.00	80.00
	(b) Instruments entirely equity in nature	-	-
	(c) Other Equity	36.46	(18.39)
	Total (A)	1,116.46	61.61
B	LIABILITIES		
B1	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	69.83	43.95
	(ii) Trade payables	-	-
	(iii) Other financial liabilities	-	-
	(b) Provisions	-	-
	(c) Deferred tax liabilities (Net)	-	-
	(d) Other non-current liabilities	-	-
	Total (B1)	69.83	43.95
B2	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade payables	289.20	304.49
	(iii) Other financial liabilities	-	-
	(b) Other current liabilities	200.00	0.35
	(c) Provisions	33.14	13.87
	(d) Current Tax Liabilities (Net)	-	-
	Total (B2)	522.34	318.71
	Total Equity and Liabilities (A+B1+B2)	1,708.63	424.27

Place : Ahmedabad
Date : 03/11/2023

For Harshil Agrotech Limited


 PANKAJKUMAR PATEL
 DIN: 09054613
 Managing Director

Harshil Agrotech Limited
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UN-AUDITED CASH FLOW STATEMENT FOR THE SIX MONTHS ENDED SEPTEMBER 30, 2023

(Amount in Lacs)

Particulars	Six Months Ended 30th Sep, 2023 Rs.		Year Ended 31st Sep, 2022 Rs.	
CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit before Tax for the year		74.12		36.26
Adjustments for :				
Profit/loss on sale of Assets	-		-	
Depreciation	0.35		-	
Written off Balances	-		(4.17)	
		0.35		(4.17)
Operating Profit before Working Capital change		74.47		32.09
Adjustments for :				
Decrease/(Increase) in Receivables	(442.66)		(156.48)	
Decrease/(Increase) in Loans & Advances	-		(111.28)	
Increase/(Decrease) in Payables	(15.29)		102.43	
Decrease/(Increase) in Other Current Assets	(841.86)		10.00	
Increase/(Decrease) in Provisions	19.27		120.58	
Increase/(Decrease) in Other Current Liabilities	199.65	(1,080.89)	(1.96)	(36.71)
Cash Generated From Operations		(1,006.41)		(4.62)
Income Tax		19.27		9.43
NET CASH FROM OPERATING ACTIVITIES Total (A)		(1,025.69)		(14.05)
CASH FLOW FROM INVESTING ACTIVITIES				
Non Current Investment			0.40	
Purchase of Fixed Assets	-		-	
Interest Received	-		-	
NET CASH USED IN INVESTING ACTIVITIES Total (B)				0.40
CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from issue of share capital	1,000.00			
Long Term Borrowing	25.88		14.15	
Long Term Loans & Advances	-		-	
NET CASH FROM FINANCING ACTIVITIES Total (C)		1,025.88		14.15
Net Increase/(Decrease) in Cash and Cash Equivalents Total (A+B+C)		0.19		0.50
Cash and Cash Equivalents -- Opening Balance		1.12		1.35
Cash and Cash Equivalents -- Closing Balance		1.31		1.85
		(0.00)		0.00
Note: Previous year's figures have been regrouped/rearranged wherever considered necessary.				

For & on behalf of the Board,
Harshil Agrotech Limited

P. K. Patel

PANKAJKUMAR PATEL

DIN:09054613

Managing Director

Place : Ahmedabad

Date : 03/11/2023