

Date: 10th November, 2023

To,
The Manager,
Department of Corporate Services,
BSE Limited,
Phirozee Jeejeeboy Towers,
Dalal Street, Fort,
Mumbai – 400 001

Sub: Outcome of Board Meeting held today i.e. 10th November, 2023

Ref: Scrip ID: MUKTA

Scrip Code: 535204

Dear Sir/Madam,

This is to inform you that the Board of Directors of the Company at their meeting held today i.e. 10th November, 2023 have approved and adopted the Un-Audited Financial Results of the Company for the quarter and half year ended **30th September, 2023**, as reviewed and recommended by Audit Committee.

Pursuant to the provisions of Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith the following:

1. Un-Audited Financial Results for the quarter and half year ended 30th September, 2023 along with the Statement of Assets & liabilities and Cash flow for half year ended 30th September, 2023;
2. Statement of Assets and Liabilities and Cash Flow Statement for the half year ended 30th September, 2023.
3. Limited Review Report, as issued by the Statutory Auditors of the Company for the quarter and half year ended 30th September, 2023;

The said results along with the Limited Review Report will be made available on the website of the Company: www.mukta-agriculture.com.

Please note that the said Results will be published within the stipulated time in English and regional language newspapers, in compliance with the Regulation 47(1)(b) of the SEBI (Listing Obligations and Disclosure Requirement) Regulation, 2015.

In furtherance to our earlier letter dated 30th September, 2023, please be informed that the Trading Window for trading in equity shares of the Company by designated persons will be open after 48 hours from the announcement of the Un-audited financial results of the Company for the quarter and half year ended 30th September, 2023.

The meeting commenced at 02.30 P.M. and concluded at 3.10 P.M.
Please take the same on your records.

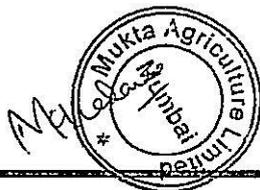
Thanking you,
Yours faithfully,

For **MUKTA AGRICULTURE LIMITED**

Mohit Khadaria
Managing Director
DIN: 05142395

PART I: STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED 30TH SEPTEMBER, 2023

Sr. No.	Particulars	(Rupees in Lakhs except Shares & EPS)					
		Quarter Ended			Half Year Ended		Year Ended
		30.09.2023 Unaudited	30.06.2023 Unaudited	30.09.2022 Unaudited	30.09.2023 Unaudited	30.09.2022 Unaudited	31.03.2023 Audited
1	Revenue from Operations	-	-	-	-	-	-
2	Other Income	7.429	7.426	7.708	14.855	15.068	797.771
3	Total Income (1+2)	7.429	7.426	7.708	14.855	15.068	797.771
4	Expenses						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Purchases of stock-in-trade	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, work in progress and stock-in-trade	-	-	-	-	-	-
	(d) Employee benefits expenses	5.127	5.083	4.950	10.210	9.689	21.343
	(e) Finance Costs	-	0.025	-	0.025	-	-
	(f) Depreciation and amortisation expenses	-	-	-	-	-	-
	(g) Other Expenses	3.583	5.102	3.940	8.685	5.016	14.332
	Total Expenses (4)	8.711	10.210	8.885	18.921	14.705	35.675
5	Profit/(Loss) before exceptional items and tax (3-4)	(1.281)	(2.784)	(1.177)	(4.065)	0.363	762.096
6	Exceptional Items	-	-	736.250	-	736.250	1,571.053
7	Profit/(Loss) before tax and exceptional items (5-6)	(1.281)	(2.784)	(737.427)	(4.065)	(735.887)	(808.957)
8	Tax Expense						
	- Current Tax	-	-	-	-	-	-
	- Deferred Tax	-	-	-	-	-	-
	- MAT Credit Entitlement	-	-	-	-	-	-
	Total Tax Expenses	-	-	-	-	-	-
9	Net Profit/(Loss) after tax (7-8)	(1.281)	(2.784)	(737.432)	(4.065)	(735.887)	(808.957)
10	Other Comprehensive Income (Net of Tax)						
A.	(i) Items that will not be reclassified to profit or loss	(7.893)	-	(107.072)	(7.893)	(107.072)	(68.106)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
B.	(i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
11	Total Comprehensive Income (After Tax) (9+10)	(9.174)	(2.784)	(844.499)	(11.959)	(842.959)	(877.063)
12	Paid-up equity share capital	2168.177	2168.177	2168.177	2168.177	2168.177	2168.177
	Face value of share	10/-	10/-	10/-	10/-	10/-	10/-
13	Earnings Per Share						
	[Face Value of Rs. 10/- each](not annualised):						
	(a) Basic	(0.006)	(0.013)	(3.401)	(0.019)	(3.394)	(3.731)
	(b) Diluted	(0.006)	(0.013)	(3.401)	(0.019)	(3.394)	(3.731)



401/A, Pearl Arcade, Opp. P.K. Jewellers, Dawood Baug Lane, Off. J. P. Road, Andheri (W), Mumbai - 400 058

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STATEMENT OF ASSETS AND LIABILITIES FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2023

(Rupees in Lakhs)			
S. No.	Particulars	As at 30.09.2023 (Unaudited)	As at 31.03.2023 (Audited)
A	ASSETS:		
1	NON-CURRENT ASSETS		
	(a) Property, Plant & Equipment	-	-
	(b) Investments in Property	-	-
	(c) Intangible assets	-	-
	(d) Financial Assets:		
	(i) Investments	2228.007	2238.795
	(ii) Loans	2.945	3.015
	(iii) Other financial assets	-	-
	(e) Deferred tax assets (net)	-	-
	Total Non Current Assets	2230.952	2241.810
2	CURRENT ASSETS		
	(a) Inventories	-	-
	(b) Financial assets:		
	(i) Investments	-	-
	(ii) Trade receivables	-	-
	(iii) Cash & cash equivalent	2.901	2.916
	(iv) Other Bank balances	0.000	0.000
	(v) Loans	-	-
	(vi) Other financial assets	30.916	30.020
	(c) Other current assets	233.750	233.850
	Total Current Assets	267.567	266.786
	TOTAL ASSETS	2498.519	2508.596
B	EQUITY AND LIABILITIES:		
1	Equity		
	(a) Equity Share Capital	2168.177	2168.177
	(b) Other Equity	207.319	219.277
	Total Equity	2375.50	2387.45
2	LIABILITIES:		
	Non- Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	107.991	107.991
	(ii) Trade Payable		
	- total outstanding dues of micro enterprises and small enterprises; and	-	-
	- total outstanding dues of creditors other than micro enterprises and small enterprises.	-	-
	(iii) Other Financial Liabilities	12.800	12.800
	(b) Deferred Tax Liabilities	-	-
	(c) Other Non- Current Liabilities	-	-
	Total Non- Current Liabilities	120.791	120.791
	CURRENT LIABILITIES:		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade Payables		
	- total outstanding dues of micro enterprises and small enterprises; and	-	0.250
	- total outstanding dues of creditors other than micro enterprises and small enterprises.	2.129	0.091
	(iii) Other financial Liabilities	-	-
	(b) Provisions	-	-
	(c) Other Current Liabilities	0.103	0.010
	Total Current Liabilities	2.232	0.351
	TOTAL LIABILITIES	123.023	121.142
	TOTAL - EQUITY AND LIABILITIES	2498.519	2508.596

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Cash Flow Statement for the half year ended 30th September, 2023

Sr. No.	Particulars	For the half year ended	For the year ended	For the half year ended
		30.09.2023	31.03.2023	30.09.2022
		Unaudited	Audited	Unaudited
		(Amount in Rupees)		
A.	<u>Cash Flow from Operating Activities:</u>			
	Net profit before tax & extra ordinary items	(11.959)	(877.063)	(842.959)
	<u>Adjustment for:</u>			
	- Depreciation and amortisation of Fixed Assets	-	-	-
	- Re-Measurement gain/(loss)of fair value of Equity Instrument	7.893	68.106	107.072
	- Share of Loss from Partnership Firm	-	27.966	-
	- Profit/Loss on Sale of Investment	-	39.373	-
	- Interest Received	(14.855)	(30.306)	(15.068)
	- Deferred Tax	-	-	-
	Operating profit/(loss) before working capital changes	(18.921)	(771.924)	(750.955)
	<u>Changes in Operating Assets and Liabilities</u>			0.000
	Increase /Decrease in Loans & Advances	0.070	1.602	1.332
	Increase /Decrease in Other Financial Assets	(0.896)	744.644	738.285
	Increase /Decrease in Other Current Assets	0.100	48.250	44.500
	Increase / Decrease in Trade Receivables	-	-	-
	Increase / Decrease in Inventories	-	-	-
	Increase/ Decrease in Borrowings	-	(4.350)	4.400
	Increase / Decrease in Non-Current Liabilities	-	-	-
	Increase / Decrease in Current Liabilities	1.881	(1.818)	0.185
	Cash Generated from Operations	1.155	788.328	788.702
	Net Cash from Operating activities	(17.765)	16.404	37.746
		(17.765)	16.404	37.746
B.	<u>Cash Flow From Investing Activities:</u>			
	(Acquisition)/Sale of PPE and Intangible Assests	-	-	-
	(Acquisition)/Sale of Investments	-	(5.640)	-
	- Changes in Partnership Capital Account	2.895	(13.377)	(52.568)
	- Share of Loss from Partnership Firm	-	(27.966)	-
	- Interest Received	14.855	30.306	15.068
	- Dividend Received	-	-	-
	Net Cash from Investing activities	17.750	(16.678)	(37.500)
C.	<u>Cash Flow From Financing Activities:</u>			
	Net Cash from Financing activities	-	-	-
	Net increase in Cash and Cash Equivalents	(0.015)	(0.274)	0.246
	Cash & Cash Equivalents (Opening)	2.917	3.190	3.190
	Cash & Cash Equivalents (Closing)	2.901	2.917	3.437

Note :

- Cash & Cash Equivalents at the end of the year consist of Cash in Hand and Balances with Banks and are net of Short Term Loans and Advances from banks as follows :

Particulars	Amount (Rs.)		
	As at 30.09.2023	As at 31.03.2023	As at 30.09.2022
Cash in Hand	2.066	2.072	2.063
Balances with Banks	0.836	0.845	1.374
Total	2.901	2.917	3.437

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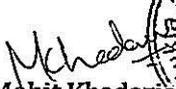
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Notes:

1	The above Unaudited financial results for the quarter and half year ended on 30th September, 2023 which are published in accordance with Regulation 33 read with Regulation 52 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 ('Listing Regulations') have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 10th November, 2023.
2	The above results have been subjected to "Limited Review" by the Statutory Auditors of the
3	The statement of cash flows is also attached herewith along with the statement of Assets & Liabilities for the half year ended 30th September, 2023 & corresponding half year i.e. 30th September, 2022.
4	Based on guiding principles given in the IND AS on Operating Segments the Company's business activity falls within a single operating segment hence the disclosure requirement of IND AS 108 are not applicable.
5	Provision for Deferred Tax Liability, if any, will be made at the end of the year.
6	Previous period figures have been regrouped/rearranged and re-classified wherever necessary to confirm to current period's classification.
7	The above financial results are hosted on website of the Company i.e. www.mukta-agriculture.com and also available on the website of stock exchange www.bseindia.com.

For and on behalf of the board of directors

Mukta Agriculture Limited



 Mohit Khadaria

Managing Director

DIN : 05142395

Place : Mumbai

Date: 10th November, 2023



SUNIL VANKAWALA & ASSOCIATES

Chartered Accountants

103, Vrindavan, 1st floor, Near Shubham Hall, Opp Railway Station Vile Parle (West) Mumbai-400056
E-mail: sunilvankawala@yahoo.com, Tel. No. 022-26133730/31/32

Independent Auditor's Review Report on Unaudited Quarterly Financial Results and Year to Date Results to the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of MUKTA AGRICULTURE LIMITED

We have reviewed the accompanying statement of unaudited financial results of **MUKTA AGRICULTURE LIMITED** ("the Company") for the quarter ended 30 September, 2023 and year to date results for the period 01 April 2023 to 30 September 2023 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

This 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 Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements 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 financial statements are free of material misstatement. A review is limited primarily to inquiries 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 attention that causes us to believe that the accompanying Statement, 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 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 Sunil Vankawala & Associates
Chartered Accountants**

Firm Registration No. 110616W



Sunil Vankawala

(Sunil T. Vankawala)

Proprietor

Membership No. 33461

UDIN: 23033461B6YMMK7154

Place: - Mumbai

Date: - 10.11.2023