

# **Amraworld Agrico Limited**

Date: 07.11.2023

To,
Department of Corporate Services,
BSE Limited
P. J. Towers, Dalal Street,
Mumbai- 400001
Dear Sir / Madam,

Sub: Un-Audited Financial Result quarter and half year ended on 30th September 2023 pursuant to Regulation 33 of the SEBI (LODR) Regulations, 2015.

Ref: Regulations 30, 33 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

In compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find attached herewith Un-audited financial result for quarter and half year ended on 30<sup>th</sup> September, 2023 and

The meeting commenced at 04.30 P.M. and concluded at 05.00 P.M.

Kindly take the same on your record and oblige.

Thanking You

Yours Faithfully,
For, AMRAWORLD AGRICO LIMITED

Dinesh Rathed

Director

REG. OFFICE: 24, LAXMI CHAMBERS, NAVJEEVAN PRESS ROAD,

OPP. OLD GUJARAT HIGH CORT, AHMEDABAD-380014.

E Mail: amraworldagrico@gmail.com CIN: L01110GJ1991PLC015846

Amraworld Agrico Limited

CIN:- L01110GJ1991PLC015846

Regd. Office: 24, Laxmi Chambers, Navjeevan Press Road, Opp. Old Gujarat High Court, Ahmedabad - 380014

Email:- amraworldagrico@gmail.com

Statement of Audited Financial Results for the Quarter & Half Year Ended September 30, 2023

		Quarter Ended			Six Months Ended		(Rs. In lacs)
SI no.	Particulars	30-Sep-23	30-Jun-23	30-Sep-22	30-Sep-23	30-Sep-22	Year Ended 31 Mar 2023
	(Refer Notes Below)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	INCOME						NY TENNES DE
(a)	Revenue From Operation	-	7			-	
(b)	Other Income	-	1.29	(0.06)	1.29	(0.06)	(0.07)
	Total Income from Operations (Net)	-	1.29	(0.06)	1.29	(0.06)	(0.07)
2	EXPENSES		EVE PRO			and North Business	
(a)	Cost of material consumed	-					
(b)	Changes in inventories of finished goods, work-in-progress, and stock-in-trade	-					
(c)	Employee benefit expense	0.68	0.67	0.63	1.36	1.28	2.34
(d)	Finance Costs						
(e)	Depreciation and amortization expense						
(f)	Other expenses (Any item exceeding 10%						
(1)	of the total expenses relating to continuing operations to be shown separately)	0.01	9.61	4.60	9.62	8.31	9.13
	Total Expenses	0.69	10.28	5.23	10.97	9.59	11.47
3	Profit / (Loss) from operations before exceptional items Tax (1-2)	(0.69)	(8.99)	(5.29)	(9.68)	(9.65)	(11.54)
4	Exceptional Items		-				
5	Profit / (Loss) before Tax (3 ± 4)	(0,69)	(8.99)	(5.29)	(9.68)	(9.65)	(11.54)
6	Tax Expense	-		-	-	-	
7	Net Profit / (Loss) after Tax (5 - 6)	(0.69)	(8.99)	(5.29)	(9.68)	(9.65)	(11.54)
8	Other Comprehensive Income (net of tax )	-				-	
9	Total Comprehensive Income for the period (7 ± 8)	(0.69)	(8.99)	(5.29)	(9.68)	(9.65)	(11.54)
10	Paid-up equity share capital (Face Value of Rs.1/- each)	1,203.00	1,203.00	1,203.00	1,203.00	1,203.00	1,203.00
11	Other Equity	-					(112.70)
12	Earnings Per Share (of Rs. 1/- each) (not annualised):						
	(a) Basic	(0.00)	(0.01)	(0.00)	(0.01)	(0.01)	(0.01)
	(b) Diluted	(0.00)	(0.01)	(0.00)	(0.01)	(0.01)	(0.01)



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(Rs. in Lakhs)

Standalone Statement of Assets and Liabilities  Particulars		As at 30th September, 2023	As at 31st March, 2023  Audited	
		Un-Audited		
4	ASSETS			
1	Non-current assets			
	Property, plant and equipment			
	Capital work-in-progress		-	
	Other intangible assets			
	Investments in subsidiaries, associates and joint ventures			
	Financial assets			
	Investments	575.56	577.9	
	Loans	505.68	511.9	
	Other financial assets			
	Income Tax assets (net) Deferred tax assets (net)			
	Other non-current assets			
	Sub-total - Non-Current Assets	1,081.23	1,089.8	
	Sub-total Non-Current Assets	1,001:25	1,002.00	
2	Current assets			
	Inventories			
	Financial assets		-	
	Investments		<u> </u>	
	Trade receivables			
	Cash and cash equivalents	4.33	4.1	
	Bank balances other than Cash and Cash equivalents above			
	Loans, Current			
	Other financial assets Other current assets			
	Assets classified as held for sale			
	Sub-total - Current Assets	4.33	4.1:	
	TOTAL - ASSETS	1,085.56	1,094.0	
В	EQUITY AND LIABILITIES			
1	Equity			
	Equity Share capital	1,203.00	1,203.0	
	Other equity	(122.38)	(112.70	
	Sub-total - Shareholders' funds	1,080.62	1,090.30	
2	LIABILITIES			
-	Non-current liabilities			
	Financial liabilities			
	Borrowings, non-Current			
	Provisions			
	Income tax liabilities (net)			
	Other non-current liabilities		-	
	Sub-total - Non-current liabilities			
3	Current liabilities			
3	Financial liabilities			
	Borrowings, Current			
	Trade payables, Current			
	Other financial liabilities			
	Other current liabilities	4.95	3.7	
	Provisions		3.7	
	Current tax liabilities (net)			
	Sub-total - Current liabilities	4.95	3.7	
	TOTAL FOLIEVANDA VANDA VANDA			
	TOTAL - EQUITY AND LIABILITIES	1,085.56	1,094.0	



## **Amraworld Agrico Limited**

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## Notes:

- 1 The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 07, 2023.
- 2 The Statutory Auditors have carried out a limited review of the above financial result.
- 3 Company has only one segment and hence no separate segment result has been given.
- The figure of previous period/year have been re-grouped / re-arranged and /or recast wherever found necessary.
- 5 This statement is as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

By ord Board
For, Amray ord Merico Ciprod
Niraj Vaglien
Director

Place: Ahmedbad

Date: 07th November, 2023

## Amraworld Agrico Limited CIN:- L01110GJ1991PLC015846

Regd. Office: 24, Laxmi Chambers, Navjeevan Press Road, Opp. Old Gujarat High Court, Ahmedabad - 380014 STANDALONE STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 30 SEPTEMBER 2023

(Rs. in Lakhs, unless otherwise stated)

n	30.09.2023	30.09.2022 Rupees	
Particulars	Rupees		
A. CASH FLOW FROM OPERATING ACTIVITIES:			
Profit before tax	9.68	9.65	
Adjustment For:			
Share of (profit)/loss from investment in partnership firm			
Depreciation/amortization on continuing operation			
Interest expenses		-	
Operating profit before working capital changes	- 9.68 -	9.65	
Movement in Working Capital:			
Increase/(decrease) in Inventory			
Increase/(decrease) in Trade receivables		0.01	
Increase/(decrease) in Short Term Loan & Advances			
Increase/(decrease) in Current Liabilities	1.22	3.55	
Increase/(decrease) in Trade Payable			
Increase/(decrease) in Other Current Assets		19.91	
Direct taxes paid (net of refunds)		* - <del>-</del>	
Net Cash Flow from Operating Activities(A)	- 8.47	13.80	
B. CASH FLOW FROM INVESTING ACTIVITIES			
Investments / withdrawl in Partnership Firm	2.40	27.74	
Purchase / Sale of Fixed Assets			
Increase/(decrease) in Long Term Loan & Advances	6.25	41.57	
Net Cash Flow from Invesing Activities(B)	8.65 -	13.83	
C. CASH FLOW FROM FINANCING ACTIVITIES			
Proceed (Repayment) from long term borrowing			
Proceed (Repayment) from short term borrowing			
Proceed from Preferenital Warrants	- 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1		
Net Cash Flow from Financing Activities(C)		-	
Net increase/(decrease) in cash & cash equivalents(A+B+C)	0.18	0.03	
Cash and Cash equivalents (Opening Balance)	4.15	4.17	
Cash and Cash equivalents (Closing Balance)	4.33	4.14	

Previous year figure have been regrouped/ reclassified wherever necessary

As per our report of even date For, Bipin & Co. Chartered Accountants FRNo: 101509 W

SD/-CA Amit Shah Partner M. No.: 126337

Place: Vadodara

Date: 07th November 2023

For and on Behalf of the Board



Place: Ahmedabad Date: 07th November 2023

# BIPIN & Co.

## CHARTERED ACCOUNTANTS



CA. TEJAS PUROHIT F.C.A., DISA, M. Com. 98257 68699
CA. DHARIT K. SHAH F.C.A., LL.B., B. Com. 94273 41134
CA. AMIT D. SHAH F.C.A., D.T.P., B. Com. 94263 13900
CA. SURESH SISODIA F.C.A., A.C.S., LL.B. 98251 56037
CA. MOHIT ARORA A.C.A. 88796 29379

Limited Review Report on unaudited standalone financial results of **Amraworld Agrico Limited** for the quarter ended 30 September 2023 pursuant to Regulation 33 of Securities and Exchange Board of India (listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Amraworld Agrico Limited.

- 1. We have reviewed the accompanying Statement of unaudited Standalone financial results of **Amraworld Agrico Limited** for the quarter ended 30 September 2023 ("the Statement")' being submitted pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (Listing Regulations').
- 2. This Statement, which is the responsibility of the 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 Listing Regulations. Our responsibility is to express a conclusion 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 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 is substantially less than the audit conducted in accordance with the standards on Auditing Specified under section 143(10) of the Act, 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 applicable Indian Accounting Standards, i.e. Ind AS 34 as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under or by the Institute of Chartered Accountants of India and other recognized accounting practices and policies, 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, of that it contains any material misstatement.

For, BIPIN & CO.

**Chartered Accountants** 

FRN: 101509 W

CA AMIT SHAH

M. No.: 126337 Place: Vadodara

Date: 07.11.2023

UDIN: 23126337BGSPLK6974

