## SC AGROTECH LIMITED

CIN: L01122DL1990PLC042207

Regd Address: RZ-1484/28, Ground Floor, Tughlakabad Ext. New Delhi-110019

Email: sheel102@gmail.com, Web: www.scagrotech.in

Date: 15.11.2022

To,

The listing DepartmentBSE Limited PJ TowerDalal street Mumbai Maharashtra Pin code-400001

Ref: Scrip code: 526081

Sub: Resubmission of Quarterly and half yearly result ended on 30th Sep 2022.

Dear Sir,

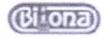
With regard to the captioned subject, we are re-submitting the Unaudited financial result along with **limited** review report for the Quarter and half year ended on 30<sup>th</sup> September, 2022 as the attachment of Limited review report was missed inadvertently in the previous file uploaded.

This for your information and records

Thanking you Yours sincerely,

FOR SC AGROTECH LIMITED

Company Secretary and Compliance officer



# SC AGROTECH LIMITED

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Regulation 33 Financial Result of M/s ScAgrotech limited

Statement of Standalone Un Audited Financial result for the Quarter and Half year ended on 30th Sep 2022

Amt (In lakhs)

		Standalone						
Particulars		Quarter Ended			Half year ended on		Year Ended	
		30.09.2022 (UnAudited)	30.06.2022 (UnAudited)	30.09.2021 (UnAudited)	30.09.2022 (UnAudited)	30.09.2021 (UnAudited)	31.03.2022 (Audited)	
1	Revenue from operations	8.87			8.87		27.1	
П	Other income	62.32	98.96	6.03	161.28	24.56	45.08	
111	Total Revenue(I+II)	71.19	98.96	6.03	170.15	24.56	72.25	
IV	Expenses							
	a) Cost of materials consumed						7/ //	
	b) Purchases of stock in trade	14.72			14.72		14.20	
	c)Changes in inventories of finished goods, work-in- progress and stock-in-trade				_			
	d)Employee benefit expense	9.07	7.88	8.07	16.95	15.22	29.86	
	e)Finance costs	0.002	0.023	0.005	0.03	0.02	0.05	
	f) Depreciation and amortisation expense	0.36	0.36	0.36	0.72	0.72	1.41	
	g)Other Expenditure	7.79	- 22.6	1.33	30.39	10.92	25.55	
	TOTAL EXPENDITURE(IV)	31.94	30.86	9.77	62.81	26.88	71.07	
V	Profit/loss before Exceptional Items and Tax(III-IV)	39.25	68.10	(3.74)	107.35	(2.32)	1.18	
VI	Exceptional items				-	-		
VII	Profit/loss before tax(V-VI)	39.25	68.10	-3.74	107.35	-2.32	1.18	
X	Other Comprehensive Income:	-	-	-	-		-	
XI	Total Comprehnsive Income For the period	39.25	68.10	(3.74)	107.35	(2.32)	1.18	
XII	Paid up equity share capital	599.50	599.50	599.50°	599.50	599.50	599.50	
	(face value of INR 10/- per equity share capital)							
XIV	Earning Per share ( For continuing operation )							
	a) Basic	+	•	-	-	-	-	
	b) Diluted	-	-	-	-	-	-	

#### Note:

- The above unaudited financial results were reviewd by the audit Committee and approved by the Board of Directors at their meeting held on 14.11.2022
- The statutory Auditors of the company have carried out of the Limited review of the above unaudited financial results pursuant to Regulation 33 of SEBI LODR 2015 and have issued their limited Review report on the same.
- These financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Companies Act, 2013 and relevant amenments, thereafter.
- There are no reportable segments as per Indian Accounting Standard for Operating Segments (Ind AS 108), prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder
- The Statutory Auditor of the Company have carried out the Limited review of the above unaudited Standalone Financial result pursuant to reg 33 of the SEBI LODR 2015 and issued their LRR on the same.
- The figures for the previous period have been regrouped / rearranged, wherever necessary, to confirm to the current period's classification,

FOR SC AGROTECH LIMITED

VIJAY SHANKAR THAKUR

(Executive Director)

DIN:09720062 Place: New Delhi Date: 14.11.2022

	Particulars	Half year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2022
	Date of end of reporting period	30-09-2022
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone
		Staridatoric
1	Assets Non-current assets	
	Property, plant and equipment	60.85
	Capital work-in-progress	0.00
	Investment property	0.00
	Goodwill	0.30
	Other intangible assets	0.00
_	Intangible assets under development	0.00
	Biological assets other than bearer plants	0.00
	Investments accounted for using equity method	0.00
	Non-current financial assets	
	Non-current investments	10.00
	Trade receivables, non-current	
	Loans, non-current	0.00
	Other non-current financial assets	-7.75
	Total non-current financial assets	2.25
	Deferred tax assets (net) Other non-current assets	
	Total non-current assets	63.40
2	Current assets	0.04
	Inventories  Current financial asset	0.00
	Current investments	0.00
	Trade receivables, current	61.37
- 1	Cash and cash equivalents	12.46
	Bank balance other than cash and cash equivalents	1.70
-	Loans, current	3.78
	Other current financial assets	18.78
	Total current financial assets	98.12
	Current tax assets (net)	-1.20
	Other current assets	
	Total current assets	99.32
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related	
	deferred tax Assets	
	Total assets Equity and liabilities	162.72
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	599.50
	Other equity	-450.15
	Total equity attributable to owners of parent	149.34
	Non controlling interest	
2	Total equity Liabilities	149.34
2	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	0.00
	Trade payables, non-current	
	Other non-current financial liabilities	
	Total non-current financial liabilities	0.00
	Provisions, non-current	0.00
- 9	Deferred tax liabilities (net)	
	Deferred government grants, Non-current	
	Other non-current liabilities	10.00
	Total non-current liabilities	10.00
	Current liabilities Current financial liabilities	
	Borrowings, current	0.00
	Trade payables, current	-10.63
	Other current financial liabilities	2.77
	Total current financial liabilities	-7.86
	Other current liabilities	0.21
	Provisions, current	2.81
	Current tax liabilities (Net)	
	Deferred government grants, Current	8.22
	Total current liabilities	3.37
3	Liabilities directly associated with assets in disposal group	
	classified as held for sale	
- 1	Regulatory deferral account credit balances and related	
4	deferred tax liability	7
4	deferred tax liability  Total liabilities  Total equity and liabilites	13.37 162.72



A	Particulars  Date of start of reporting period	6 months ended (dd-mm-yyyy 01-04-2022
A B	Date of start of reporting period  Date of end of reporting period	30-09-2022
С	Whether results are audited or unaudited	Unaudited
D Part I	Nature of report standalone or consolidated Blue color marked fields are non-mandatory.	Standalone
	Statement of cash flows	
	Whether cash flow statement is applicable on company  Cash flows from used in operating activities	Yes
	Profit before tax	107
	Adjustments for reconcile profit (loss)  Adjustments for finance costs	0.0
	Adjustments for decrease (increase) in inventories	2.8
	Adjustments for decrease (increase) in trade receivables, current  Adjustments for decrease (increase) in trade receivables, non-current	0.0
	Adjustments for decrease (increase) in other current assets	0.0
	Adjustments for decrease (increase) in other non-current assets	0.0
	Adjustments for other financial assets, non-current Adjustments for other financial assets, current	0.0
	Adjustments for other bank balances	0.0
	Adjustments for increase (decrease) in trade payables, current	28.2
	Adjustments for increase (decrease) in trade payables, non-current	2.1
	Adjustments for increase (decrease) in other current liabilities	0.0
	Adjustments for increase (decrease) in other non-current liabilities	0.0
	Adjustments for depreciation and amortisation expense Adjustments for impairment loss reversal of impairment loss recognised	
	In profit or loss Adjustments for provisions, current	0.0
	Adjustments for provisions, non-current	0.0
	Adjustments for other financial liabilities, current Adjustments for other financial liabilities, non-current	0.0
	Adjustments for other financial flabilities, non-current Adjustments for unrealised foreign exchange losses gains	0.0
	Adjustments for dividend income	0.0
	Adjustments for interest income Adjustments for share-based payments	0.0
	127	
	Adjustments for fair value losses (gains) Adjustments for undistributed profits of associates	0.0
	Other adjustments for which cash effects are investing or financing cash	0.0
	flow Other adjustments to reconcile profit (loss)	0.0
	Other adjustments for non-cash items	-148.
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.
	Total adjustments for reconcile profit (loss)	-115.
	Net cash flows from (used in) operations Dividends received	-8.
	Interest paid	0.
	Interest received Income taxes paid (refund)	0.
	Other inflows (outflows) of cash	-12.
	Net cash flows from (used in) operating activities	-20.
	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0.
	Cash flows used in obtaining control of subsidiaries or other businesses	0.
	Other cash receipts from sales of equity or debt instruments of other entities	0.
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0.
	Other cash payments to acquire interests in joint ventures  Cash receipts from share of profits of partnership firm or association of	0.
	persons or limited liability partnerships	0.
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.
	Proceeds from sales of property, plant and equipment	0.
	Purchase of property, plant and equipment Proceeds from sales of investment property	0.
	Purchase of investment property	0.
	Proceeds from sales of intangible assets Purchase of intangible assets	0.
	Proceeds from sales of intangible assets under development	0.
	Purchase of intangible assets under development Proceeds from sales of goodwill	0
	Purchase of goodwill	0.
	Proceeds from biological assets other than bearer plants	0.
	Purchase of biological assets other than bearer plants Proceeds from government grants	0.
	Proceeds from sales of other long-term assets	0.
	Purchase of other long-term assets  Cash advances and loans made to other parties	0.
	Cash receipts from repayment of advances and loans made to other	
	parties  Cash payments for future contracts, forward contracts, option contracts	0.
	and swap contracts Cash receipts from future contracts, forward contracts, option contracts	0
	and swap contracts	0.
	Dividends received	0.0
	Interest received Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-12
	Net cash flows from (used in) investing activities Cash flows from used in financing activities	- 12
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries  Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares  Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc Proceeds from borrowings	0
	Repayments of borrowings	0
	Payments of finance lease liabilities	0
	Payments of lease liabilities  Dividends paid	0
	Interest paid	0
	Income taxes paid (refund)	30
	Other inflows (outflows) of cash  Net cash flows from (used in) financing activities	30
	Net increase (decrease) in cash and cash equivalents before effect of	
		(4
	exchange rate changes  Effect of exchange rate changes on cash and cash equivalents	-1
	exchange rate changes  Effect of exchange rate changes on cash and cash equivalents  Effect of exchange rate changes on cash and cash equivalents	0
	exchange rate changes  Effect of exchange rate changes on cash and cash equivalents	0 -1





### **MANOJ SANGEETA & ASSOCIATES**

### **CHARTERED ACCOUNTANTS**

Address: 922 9<sup>th</sup> Floor, Hemkunt Chamber, Nehru Place, New Delhi 110019 Email Id: <a href="mailto:ca.sangeeta@camsa.in">ca.sangeeta@camsa.in</a> camanoj@camsa.in Website: www.camsa.in Mobile: 7838222749, 7838222748 Landline No: 011-40538912/40660065

#### LIMITED REVIEW REPORT

To

The Board of Directors M/s SC Agrotech Limited RZ-1484/28, Ground Floor, Tughlakabad Ext. New Delhi-110019

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

- We have review the accompanying statement of unaudited financial result of M/s SC Agrotech Limited having its registered officer at RZ-1484/28, Ground Floor, Tughlakabad Ext. New Delhi-110019 for the Quarter and half year ended 30<sup>th</sup> Sep 2022 attached herewith, being submitted by the Company pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
- 2. This statement, which is the responsibility of the Management of the Company and approved by Board of Director of the Company has been prepared in accordance with recognition and measurement principals 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 express a conclusion on the statement based on our review.
- We conduct our review in accordance with the Standard on Review Engagement (SRE) 2410, Engagement to Review of Interim Financial Information Performed by the Independent Auditor of the entity", issued by the Institute of Chartered Accountant of India. This Standard required that we plan and perform the review to obtain moderate assurance as to whether the financial statement is free for the material mis-statement. A review is limited primarily to inquiries of company personnel and an analytical procedure 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 cause us to believe that the accompanying statement of unaudited financial result prepared in accordance with the accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclose in the terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Thanking you, For Manoj Sangeeta & A

Sangeeta Aggarwal (Partner) M.No: 514880 Chartered Accountant.

Date: 14.11.2022 Place: New Delhi

UDIN: 22514880BDFDGR6793

New Delhi

M. No.: 514880