



WHITE ORGANIC AGRO LIMITED

Formerly known as WHITE DIAMOND INDUSTRIES LTD.

312A, Kailas Plaza, VallabhBaug Lane, Ghatkopar (East), Mumbai - 400 077. INDIA
Tel: +91.22.25011983 | Fax: +91.22.25011984 | Web: www.whiteorganicagro.com |
Email: info@whiteorganicagro.com; CIN: L01100MH1990PLC055860

30th May, 2019

To,
Listing Department
Bombay Stock Exchange Limited
PhirozeJeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001

Sir,

SUB: Submission of Annual (Standalone) Audited Financial Results of the Company for the quarter and financial year ended 31st March, 2019

Scrip Code: 513713

The exchange and stakeholders are requested to note and take on record the Standalone and Consolidated Financial Results of the Company for the quarter and financial year ended March 31,2019, as approved (inter alia) by the Board of Directors of the Company at their meeting held today.

The meeting commenced at 7.30 P.M (Instead of scheduled time of 4.30 P.M, due to delay in conclusion of meeting of Subsidiary Company)and concluded at 10.45 p.m.

Kindly take the above on your record.

Thanking You,

Yours faithfully

For White Organic Agro Limited
(Formerly known as White Diamond Industries Limited)


Darshak Rupani,
Managing Director
DIN: 03121939



WHITE ORGANIC AGRO LIMITED

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To,
Listing Department
BSE Limited
PhirozeJeejeebhoy Towers
Dalal Street, Mumbai- 400001

Scrip Code – 513713

Dear Sir,

Subject: Declaration pursuant to Regulation 33(3)(d) of the SEBI (LODR) Regulation, 2015

DECLARATION

I, Darshak Rupani (DIN –03121939), Managing Director of White Organic Agro Limited (CIN - L01100MH1990PLC055860) (the Company) having its Registered Office at 312A, Kailas Plaza, VallabhBaug Lane, Ghatkopar East Mumbai – 400077 hereby declare that, the Statutory Auditors of the Company, M/s Gupta Raj & Co. Chartered Accountants, (FRN –001687N) have issued an AuditReport with unmodified/unqualified opinion on standalone and consolidated audited financial results for the quarter & year ended on March 31, 2019.

This declaration is issued in compliance of Regulation 33(3)(d) of the SEBI (LODR) Regulations, 2015 as amended by the SEBI (LODR) (Amendment) Regulation, 2015 vide notification No. SEBI/LADNRO/GN/2016-17/001 dated 25/05/2016.

For White Organic Agro Limited


Darshak Rupani
Managing Director
DIN: 03121393



Date: 30 May 2019
Place: Mumbai

GUPTA RAJ & CO. CHARTERED ACCOUNTANTS

DELHI OFFICE :
101, KD BLOCK,
PITAMPURA,
NEAR KOHAT ENCLAVE
METRO STATION,
NEW DELHI 110034
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MUMBAI OFFICE :
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AHEMDABAD OFFICE :
A-307 INFINITY TOWER,
CORPORATE TOWER,
PRAHALAD NAGAR,
AHMEDABAD
PIN - 380015
M. NO. 9726777733

NAGPUR BRANCH :
1ST FLR, MEMON
JAMAD BUILDING,
NR CENTRAL BANK,
MASKASATH, ITWARI,
NAGPUR - 440002
M. NO. 7387811111

Independent Auditor's Report On Standalone financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors,
WHITE ORGANIC AGRO LIMITED

1. We have audited the quarterly financial results of WHITE ORGANIC AGRO LIMITED ('the Company') for the year ended March 31, 2019, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Attention is drawn to the fact that figures for the quarter ended March 31, 2019 and the corresponding quarter ended in the previous year as reported in these financial result are balancing figure between audited figures in respect of full financial year and the published year to date figures upto the end of third quarter of relevant financial year. Also, the figures upto the end of third quarter ended for the current year and previous financial year had only been reviewed and not subject to audit. These standalone financial results are based on the standalone financial statements for the year ended 31 March 2019 prepared in accordance with the accounting principles generally accepted in India, including Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 ('the Act') and published standalone year to date figures up to the end of the third quarter of the financial year prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, Interim Financial Reporting, specified under Section 133 of the Act, and SEBI Circulars CIR/CFD/CMD/15/2015 dated 30 November 2015 and CIR/CFD/FAC/62/2016 dated 5 July 2016, which are the responsibility of the Company's management. Our responsibility is to express an opinion on these standalone financial results based on our audit of the standalone financial statements for the year ended 31 March 2019 and our review of standalone financial results for the nine-month period ended 31 December 2018
2. We had conducted our audit in accordance with the auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material mis-statement. An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

3. In our opinion and to the best of our information and according to the explanations given to us, these quarterly financial results as well as the year to date results:

- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circulars CIR/CFD/CMD/15/2015 dated 30 November 2015 and CIR/CFD/FAC/62/2016 dated 5 July 2016 in this regard; and
- ii. give a true and fair view of the standalone net profit (including other comprehensive income) and other financial information in conformity with the accounting principles generally accepted in India including Ind AS specified under Section 133 of the Act for the year ended 31 March 2019.

FOR GUPTA RAJ & CO.
CHARTERED ACCOUNTANTS
FIRM NO. 001687N




CA NIKUL JALAN
PARTNER
MEMBERSHIP NO. 0112353

PLACE: MUMBAI
DATED : MAY 30,2019

WHITE ORGANIC AGRO LIMITED
(formerly known as White Dimaond Industries Limited)

Regd. Office: 312A, Kailash Plaza, Vallabh Baug Lane, Ghatkopar (East), Mumbai - 400 077.

Website: www.whiteorganicagro.com Email : info@whiteorganicagro.com CIN: L01100MH1990PLC055860

Statement of Standalone Financial Results for the Quarter and year ended 31st March 2019

(Rs In Lacs)

	Particulars	Quarter Ended			Year Ended	
		31st March 2019	31st December 2018	31st March 2018	31st March 2019	31st March 2018
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I	Revenue From Operations	4,523.53	4,312.97	2,306.57	16,201.61	4,468.55
II	Other Income	14.45	22.81	63.13	79.40	138.57
III	Total Income (I+II)	4,537.98	4,335.78	2,369.70	16,281.01	4,607.12
IV	Expenses					
	a) Cost of Goods Traded	-	-	-	-	-
	b) Purchases of Stock-in-Trade	4,441.48	3,935.22	2,577.43	15,220.00	4,801.38
	c) Changes in inventories of finished goods, Stock-in-Trade and work-in progress	566.79	-	(371.41)	566.79	(566.79)
	d) Employee benefits expense	16.53	2.59	6.04	27.51	12.04
	e) Finance Costs	-	-	-	-	-
	f) Depreciation and amortisation expenses	(0.12)	0.22	1.01	0.54	3.99
	g) Other Expenses	92.23	16.67	26.30	133.10	61.80
	Total Expenses (IV)	5,116.91	3,954.70	2,239.36	15,947.94	4,312.40
V	Profit/(loss) before exceptional items and tax (I-IV)	(578.93)	381.08	130.34	333.07	294.72
VI	Exceptional Items	-	-	-	-	-
VII	Profit/ (loss) before exceptions items and tax(V-VI)	(578.93)	381.08	130.34	333.07	294.72
VIII	Tax Expense:					
	(1) Current Tax	34.37	22.50	89.43	96.50	89.43
	(2) Deferred Tax	-	-	(0.07)	0.41	(0.07)
IX	Profit/(Loss) for the period (VII-VIII)	(613.30)	358.58	40.98	236.16	205.36
X	Other Comprehensive Income					
	A. (i) Items 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) Items that will be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will be re classifies to profit or loss	-	-	-	-	-
XI	Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other Comprehensive Income for the period	(613.30)	358.58	40.98	236.16	205.36
XII	Paid-up Equity Share Capital (Face Value of the share Rs 10/- each)	3,500.00	1,750.00	1,250.00	3,500.00	1,750.00
XIII	Other Equity				1,025.40	2,539.37
XIV	Earnings per Share (not annualised) :					
	(1) Basic	(1.75)	2.05	0.33	0.67	1.17
	(2) Diluted	(1.75)	2.05	0.33	0.67	1.17

For WHITE ORGANIC AGRO LIMITED


Director / Authorized Signatory

Notes:

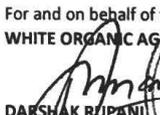
- The above audited financial results were reviewed by the Audit Committee and thereafter taken on record by the Board of Directors at its meeting held on May 30, 2019.
- 1 The Statutory Auditors of the Company has carried audit of the results pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

- 2 This statement has been prepared in accordance with the companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.

The figures of the last quarter are the balancing figures between audited results in respect of full financial year and the published year to date reviewed figures upto the third quarter of the respective financial year.

- 4 Segment report is attached
- 5 Previous period/year figures have been regrouped/reclassified to make them comparable with those of current period

For and on behalf of the Board of Directors of
WHITE ORGANIC AGRO LIMITED


DARSHAK RUPANI
MANAGING DIRECTOR
Mumbai
Date: 30.05.2019



WHITE ORGANIC AGRO LIMITED

(Formerly known as WHITE DIAMOND INDUSTRIES LIMITED)

CIN: L01100MH1990PLC055860

Standalone Balance Sheet as at 31st March 2019

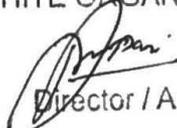
Particulars	As at March 31, 2019	As at March 31, 2018
I. ASSETS		
(1) Non-Current Assets		
(a) Property, Plant and Equipment	6.70	7.09
(b) Capital work-in-progress	-	-
(c) Goodwill	-	-
(d) Other Intangible assets	-	-
(e) Financial Assets		
(i) Investments in subsidiaries, Associate and Joint venture	1,821.36	384.96
(ii) Other Investments	965.36	1,286.53
(iii) Loans	-	-
(iv) Others	-	-
(f) Deferred tax assets (net)	1.45	1.86
(g) Other non-current assets	27.39	-
(h) Non-Current Tax Assets (Net)	6.27	-
Total Non Current Assets	2,828.53	1,680.44
(2) Current Assets		
(a) Inventories	-	566.79
(b) Financial Assets		
(ii) Trade receivables	3,291.29	924.99
(iii) Cash and cash equivalents	503.60	262.01
(iv) Bank balances other than (iii) above	-	-
(v) Loans	555.50	1,655.32
(vi) Others	-	-
(c) Current Tax Assets	-	-
(d) Other current assets	16.32	42.14
Total Current Assets	4,366.71	3,451.25
TOTAL ASSETS (1+2)	7,195	5,132
Particulars	As at March 31, 2019	As at March 31, 2018
II. EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity share capital	3,500	1,750
(b) Other equity	1,025.40	2,539
Total Equity	4,525	4,289
(2) Non Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	-	-
(ii) Others	-	-
(b) Provisions	0.02	0.02
(c) Deferred Tax Liabilities(Net)	-	-
(d) Other non-current liabilities	-	-
Total Non Current Liabilities	0.02	0.02
(3) Current Liabilities		
(a) Financial liabilities		
(ii) Trade payables		
Dues of micro enterprise and small enterprise	-	-
Dues of creditor other than micro enterprise and small enterprise	2,497.89	777.28
(iii) Other financial Liabilities	22.30	5.53
(b) Other current liabilities	53.18	1.21
(c) Short-term provisions	-	-
(d) Current tax liabilities (net)	96.50	58.29
Total Current Liabilities	2,669.87	842.31
TOTAL EQUITY AND LIABILITIES(1+2+3)	7,195.29	5,131.70

For WHITE ORGANIC AGRO LIMITED


 Director / Authorized Signatory

Reporting of Segment wise Revenue, Results and Capital Employed along with the quarterly results WHITE ORGANIC AGRO LIMITED					
Particulars	<i>Standalone</i>				
	Quarter Ended 3/31/2019	Quarter Ended 3/31/2018	Quarter Ended 12/31/2018	Year ended 3/31/2019	Year ended 3/31/2018
	Audited	Audited	Unaudited	Audited	Audited
1. Segment Revenue (net sale/income from each segment should be disclosed under this head)					
(a) Segment – Trade of Food Grains and Misc Products	4,523.75	2,274.57	4,299.78	16,135.61	4,368.95
(b) Segment – Agriculture	-	35.60	36.00	66.00	99.60
Total	4,523.75	2,310.17	4,335.78	16,201.61	4,468.55
Less: Inter Segment Revenue	-	-	-	-	-
Net sales/Income From Operations	4,523.75	2,310.17	999.51	16,201.61	4,468.55
2. Segment Results (Profit)(+)/ Loss (-) before tax and interest from Each segment					
(a) Segment – Trade of Food Grains and Misc Products	(578.93)	116.17	355.98	305.38	225.17
(b) Segment – Agriculture	-	18.18	25.10	27.69	69.55
Less: i) Interest	-	-	-	-	
ii) Other Un-allocable Expenditure	-	-	-		
Total Profit Before Tax	(578.93)	134.35	381.08	333.074	294.72
3. Capital Employed (Segment assets – Segment Liabilities)					
(a) Segment – Trade of Food Grains and Misc Products				4,459.00	4,152.24
(b) Segment – Agriculture				66.00	137.16
Total	-	-	-	4,525.00	4,289.40

For WHITE ORGANIC AGRO LIMITED


 Director / Authorized Signatory

GUPTA RAJ & CO. CHARTERED ACCOUNTANTS

DELHI OFFICE :
101, KD BLOCK,
PITAMPURA,
NEAR KOHAT ENCLAVE
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PH. NO. 011-47018333

MUMBAI OFFICE :
2-C, MAYUR APARTMENTS,
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MUMBAI,
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PH. NO. 26210901, 26210902.

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CORPORATE TOWER,
PRAHALAD NAGAR,
AHMEDABAD
PIN - 380015
M. NO. 9726777733

NAGPUR BRANCH :
1ST FLR, MEMON
JAMAD BUILDING,
NR CENTRAL BANK,
MASKASATH, ITWARI,
NAGPUR - 440002
M. NO. 7387811111

Independent Auditor's Report On Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors,
WHITE ORGANIC AGRO LIMITED

1. We have audited the Consolidated Financial results of White Organic Agro Limited ('the Holding Company') and its subsidiaries (the Holding companies and its subsidiaries together referred to as "the Group") for the year ended March 31, 2019, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016. Attention is drawn to the fact that figures for the quarter ended March 31, 2019 and the corresponding quarter ended in the previous year as reported in these financial result are balancing figure between audited figures in respect of full financial year and the published year to date figures upto the end of third quarter of relevant financial year. Also, the figures upto the end of third quarter ended for the current year and previous financial year had only been reviewed and not subject to audit.
2. These consolidated annual financial results have been prepared from audited consolidated annual financial statements, and reviewed quarterly consolidated financial results, which are the responsibility of the Company's Management. Our responsibility is to express an opinion on these consolidated annual financial results based on our audit of such consolidated annual financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in the Companies (Indian Accounting Standards) Rules, 2015 as per 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.
3. We conducted our audit in accordance with the auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material mis-statement. An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

4. We did not audit the financial statements of two subsidiaries, whose financial statements reflect total assets of Rs. 1913.59 Lakh and net assets of Rs. 744.96 Lakh as at 31 March 2019, and total revenues of Rs. 1566.12 Lakh for the year ended on that date, as considered in the consolidated financial results. These financial statements have been audited by other auditors whose reports have been furnished to us by the management and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, and our report in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circulars CIR/CFD/CMD/15/2015 dated 30 November 2015 and CIR/CFD/FAC/62/2016 dated 5 July 2016, in so far as it relates to the aforesaid subsidiaries are based solely on the reports of such other auditors.

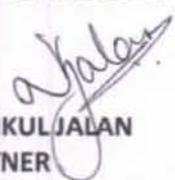
Further, Our opinion on the consolidated financial results is not modified in respect of this matter with respect to our reliance on the work done by and the reports of the other auditors.

5. In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of other auditors on separate financial statements of the subsidiaries and associates, the consolidated financial results:
- i. include the financial results for the year ended 31 March 2019, of the entities mentioned in Annexure 1
 - ii. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circulars CIR/CFD/CMD/15/2015 dated 30 November 2015 and CIR/CFD/FAC/62/2016 dated 5 July 2016 in this regard; and
 - iii. give a true and fair view of the consolidated net profit (including other comprehensive income) and other financial information in conformity with the accounting principles generally accepted in India including Ind AS specified under Section 133 of the Act for the year ended 31 March 2019..

PLACE: MUMBAI
DATED : MAY 30,2019



FOR GUPTA RAJ & CO.
CHARTERED ACCOUNTANTS
FIRM NO. 001687N


CA NIKUL JALAN
PARTNER
MEMBERSHIP NO. 0112353

Annexure 1

List of subsidiaries included in the consolidated financial result

S.No.	Particulars
1	White Organic Retail Limited
2	Future Farms LLP
3	White Organic Agro FZE

WHITE ORGANIC AGRO LIMITED
(formerly known as White Dimaond Industries Limited)

Regd. Office: 312A, Kailash Plaza, Vallabh Baug Lane, Ghatkopar (East), Mumbai - 400 077.

Website: www.whiteorganics.co.in Email : info@whiteorganics.co.in CIN: L01100MH1990PLC055860

Statement of Consolidated Financial Results for the Quarter and year ended 31st March 2019

		Quarter Ended			Year Ended	
		31st March 2019	31st December 2018	31st March 2018	31st March 2019	31st March 2018
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
Particulars						
I	Revenue From Operations	9,044.85	9,138.29	8,756.56	33,802.25	18,787.96
II	Other Income	24.08	50.22	94.44	177.27	255.71
III	Total Income (I+II)	9,068.93	9,188.51	8,851.00	33,979.53	19,043.67
IV	Expenses					
	a) Cost of Goods Traded	-	-	-	-	-
	b) Purchases of Stock-in-Trade	8,572.43	8,850.87	8,863.92	31,932.27	18,435.39
	c) Changes in inventories of finished goods, Stock-in-Trade and work-in progress	1,206.57	(368.82)	(757.22)	805.87	(1,127.76)
	d) Employee benefits expense	20.09	7.24	21.17	52.25	61.27
	e) Finance Costs	-	-	-	-	-
	f) Depreciation and amortisation expenses	2.81	2.52	3.81	10.41	14.51
	g) Other Expenses	255.30	90.94	138.67	484.56	323.78
	Total Expenses (IV)	10,057.20	8,582.76	8,270.36	33,285.36	17,707.19
V	Profit/(loss) before exceptional items and tax (I-IV)	(988.27)	605.75	580.65	694.16	1,336.49
VI	Exceptional Items	-	-	-	-	-
VII	Profit/ (loss) before exceptions Items and tax(V-VI)	(988.27)	605.75	580.65	694.16	1,336.49
VIII	Tax Expense:					
	(1) Current Tax	62.46	41.50	238.29	182.89	238.29
	(2) Deferred Tax	0.50	-	(0.07)	0.50	(0.07)
IX	Profit/(Loss) for the period (VII-VIII)	(1,051.23)	564.25	342.42	510.77	1,098.26
X	Minority Interest	(4.02)	1.34		14.18	(119.84)
XI	Profit/(Loss) after Minority Interest (IX-X)	(1,047.22)	562.91	342.42	496.59	978.43
XII	Other Comprehensive Income					
	A. (i) Items 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) Items that will be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will be re classifies to profit or loss	-	-	-	-	-
XIII	Total Comprehensive Income for the period (XII+XIV) Comprising Profit (Loss) and Other Comprehensive Income for the period	(1,047.22)	562.91	342.42	496.59	978.43
XIV	Paid-up Equity Share Capital (Face Value of the share Rs 10/- each)	3,500.00	1,750.00	1,250.00	3,500.00	1,750.00
XV	Other Equity				2,259.00	3,437.67
Xvi	Earnings per Share (not annualised) :					
	(1) Basic	(2.99)	3.22	2.74	1.42	5.59
	(2) Diluted	(2.99)	3.22	2.74	1.42	5.59

For WHITE ORGANIC AGRO LIMITED


Director / Authorized Signatory

Notes:

- 1 The above audited financial results were reviewed by the Audit Committee and thereafter taken on record by the Board of Directors at its meeting held on May 30, 2019. The Statutory Auditors of the Company has carried audit of the results pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 2 This statement has been prepared in accordance with the companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- 3 The company has consolidated one subsidiary namely future farms LLP on basis of majority stake of company in LLP however parent does not have operational/managing power of that LLP.
- 4 The figures of the last quarter are the balancing figures between audited results in respect of full financial year and the published year to date reviewed figures upto the third quarter of the respective financial year.
- 5 Segment report is attached
- 6 Previous period/year figures have been regrouped/reclassified to make them comparable with those of current period

For and on behalf of the Board of Directors of

WHITE ORGANIC AGRO LIMITED


DARSHITA RUPANT
MANAGING DIRECTOR
Mumbai

Date: 30/05/2019



WHITE ORGANIC AGRO LIMITED

(Formerly known as WHITE DIAMOND INDUSTRIES LIMITED)

CIN: L01100MH1990PLC055860

Consolidated Balance Sheet as at 31st March 2019

Particulars	As at March 31,	As at March 31,
	2019	2018
I. ASSETS		
(1) Non-Current Assets		
(a) Property, Plant and Equipment	64.47	66.79
(b) Intangible	0.82	0.16
(c) Goodwill	-	
(d) Other Intangible assets	-	
(e) Financial Assets	-	
(i) Other Investments	2,058.09	2,354.10
(ii) Loans	-	0.62
(iii) Others	-	
(f) Deferred tax assets (net)	1.25	1.75
(g) Other non-current assets	45.72	82.55
(h) Non-Current Tax Assets (Net)	13.86	
Total Non Current Assets	2,184.20	2,505.97
(2) Current Assets		
(a) Inventories	341.87	1,148.84
(b) Financial Assets	-	
(ii) Trade receivables	8,233.54	5,179.48
(iii) Cash and cash equivalents	944.34	495.86
(iv) Bank balances other than (iii) above	-	
(v) Loans	817.61	215.04
(vi) Others	-	191.16
(c) Current Tax Assets	-	
(d) Other current assets	53.75	66.34
Total Current Assets	10,391.11	7,296.72
TOTAL ASSETS (1+2)	12,575.31	9,802.69
Particulars	As at March 31,	As at March 31,
	2019	2018
II. EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity share capital	3,500.00	1,750.00
(b) Other equity	2,259.00	3,437.67
Total Equity	5,759.00	5,187.67
Non Controlling Interests (NCI)	177.23	176.3
(2) Non Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	-	42.9
(ii) Others	-	
(b) Provisions	0.02	0.02
(c) Deferred Tax Liabilities(Net)	-	
(d) Other non-current liabilities	-	
Total Non Current Liabilities	177.26	219.22
(3) Current Liabilities		
(a) Financial liabilities		
(ii) Trade payables		
Dues of micro enterprise and small enterprise		
Dues of creditor other than micro enterprise and small enterprise	5,674.94	4,094.67
(iii) Other financial Liabilities	650.67	73.98
(iii) Loans	73.21	
(b) Other current liabilities	58.62	8.39
(c) Short-term provisions	-	
(d) Current tax liabilities (net)	181.62	218.75
Total Current Liabilities	6,639.06	4,395.79
TOTAL EQUITY AND LIABILITIES(1+2+3)	12,575.31	9,802.68

For WHITE ORGANIC AGRO LIMITED


Director / Authorized Signatory

**Reporting of Segment wise Revenue, Results and Capital Employed
WHITE ORGANIC AGRO LIMITED**

Particulars	<i>Consolidated</i>	
	Year ended 3/31/2019	Year ended 3/31/2018
	Audited	Audited
1. Segment Revenue (net sale/income from each segment should be disclosed under this head)		
(a) Segment – Trade of Food Grains and Misc Products	33,551.77	17,951.74
(b) Segment – Agriculture	250.49	971.46
Total	33,802.26	18,923.20
Less: Inter Segment Revenue	-	135.24
Net sales/Income From Operations	33,802.26	18,787.96
2. Segment Results (Profit)(+)/ Loss (-) before tax and interest from Each segment		
(a) Segment – Trade of Food Grains and Misc Products	578.38	742.32
(b) Segment – Agriculture	115.78	594.16
Less: i) Interest	-	
ii) Other Un-allocable Expenditure	-	
Total Profit Before Tax	694.160	1,336.48
3. Capital Employed (Segment assets – Segment Liabilities)		
(a) Segment – Trade of Food Grains and Misc Products	5,189.38	4,865.97
(b) Segment – Agriculture	569.62	321.70
Total	5,759.00	5,187.67

For WHITE ORGANIC AGRO LIMITED

[Signature]
Director / Authorized Signatory