

BHARAT AGRI FERT & REALTY LTD.



Manufacturers : Single Superphosphate (Powder & Granulated)
Registered Off. : 301, Hubtown Solaris, N.S. Phadke Marg, Andheri (E), Mumbai - 400 069.
Tel. : 6198 0100 / 2682 0490 Fax : 2682 0498 E-mail : bfilshivsai@gmail.com
Factory & Resort : Kharivali Village, Tal. : Wada, Dist. : Palghar, Maharashtra Pin. 421303.
www.bharatrealty.co.in / www.anchaviyo.com E-mail : bfil1318@yahoo.in / bfil1318@gmail.com

CIN - L24100MH1985PLC036547

Date: 14th February, 2024

To,
The Secretary,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001.

Security ID: BHARATAGRI

Security Code: 531862

Sub: Outcome of Board Meeting held on 14th February, 2024

With reference to above, kindly find enclosed herewith the following:

Pursuant to the provisions of Regulation 33 and Regulation 30 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, the Board of Directors of the Company at their Meeting held on 14th February, 2024 has:

1. Considered and approved the Unaudited Standalone Financial Results of the Company for the Quarter ended 31st December, 2023. The Statutory Auditors have carried out Limited Review for the said quarter.

An extract of the Unaudited Financial Results along with the Limited Review Report for the Quarter ended 31st December, 2023 is enclosed herewith.

2. To approve continuation of Mr. Chunilal Bhanji Gherwada (DIN: 08125212) as a Non-Executive Independent Director beyond the age of 75 years.

The meeting of the Board of Directors commenced at 5:00 P.M. and concluded at 5:30 P.M.

Kindly find the same in order and acknowledge.

Thanking You.
Yours faithfully,

For Bharat Agri Fert & Realty Limited

Kantilal N. Jethwa
Director & CFO
DIN: 00107034



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STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER, 2023

(Rs. in lacs)

| Sr. | Particulars | Quarter Ended | | | Nine Months Ended | | Year Ended |
|-----------|---|-----------------|-----------------|-----------------|-------------------|-----------------|-----------------|
| | | 31-12-2023 | 30-09-2023 | 31-12-2022 | 31-12-2023 | 31-12-2022 | 31-03-2023 |
| | | Un-Audited | Un-Audited | Un-Audited | Un-Audited | Un-Audited | Audited |
| 1 | Revenue from Operations | | | | | | |
| (a) | Revenue from Operations | 567.44 | 504.00 | 555.33 | 1722.10 | 2179.54 | 2923.30 |
| (b) | Other income | 89.42 | 36.29 | 39.30 | 195.84 | 91.38 | 161.67 |
| | Total income | 656.86 | 540.29 | 594.63 | 1,917.94 | 2,270.92 | 3,084.97 |
| 2 | Expenses | | | | | | |
| (a) | Cost of materials consumed | 164.88 | 409.90 | 555.10 | 917.28 | 1205.14 | 1280.47 |
| (b) | Changes in inventories of finished goods, stock-in-trade and work-in-progress | (86.88) | (250.73) | (422.08) | (647.77) | (562.56) | (440.71) |
| (c) | Employee benefits expense | 115.80 | 124.75 | 119.77 | 443.05 | 358.65 | 483.87 |
| (d) | Finance costs | 38.47 | 77.37 | 96.31 | 205.09 | 246.65 | 343.29 |
| (e) | Depreciation and amortization | 88.31 | 89.47 | 88.24 | 263.35 | 244.48 | 331.71 |
| (f) | Other expenses | 513.73 | 322.55 | 488.46 | 1354.70 | 1377.38 | 1917.08 |
| | Total expenses | 834.31 | 773.31 | 925.80 | 2,535.70 | 2,869.74 | 3,915.71 |
| 3 | Profit/(loss) before exceptional items and tax (1-2) | (177.44) | (233.02) | (331.17) | (617.75) | (598.82) | (830.75) |
| 4 | Exceptional items | 239.71 | - | - | 239.71 | - | - |
| 5 | Profit / (loss) before tax (3-4) | (417.15) | (233.02) | (331.17) | (857.46) | (598.82) | (830.75) |
| 6 | Tax expenses | | | | | | |
| (a) | Current tax | 11.06 | - | - | 11.06 | - | - |
| (b) | Deferred tax | (3.48) | (0.91) | 3.41 | (1.72) | 2.50 | (7.81) |
| (c) | Short provision of Tax of Earlier Years | - | - | - | - | - | 1.70 |
| 7 | Profit (Loss) for the period (5-6) | (424.74) | (232.11) | (334.58) | (866.81) | (601.32) | (824.64) |
| 8 | Other Comprehensive Income | | | | | | |
| (a) | Items that will not be reclassified to profit or loss | (3.97) | - | - | (3.97) | - | (5.29) |
| (b) | Income tax relating to items that will not be reclassified to profit or loss | (1.03) | - | - | (1.03) | - | - |
| 9 | Total Comprehensive Income for the period (7+8) | (429.74) | (232.11) | (334.58) | (871.81) | (601.32) | (829.93) |
| 10 | Paid up Share Capital | 528.55 | 528.55 | 528.55 | 528.55 | 528.55 | 528.55 |
| 11 | Earnings per equity share | | | | | | |
| (1) | Basic | (0.35) | (0.44) | (6.33) | (1.64) | (11.38) | (1.56) |
| (2) | Diluted | (0.35) | (0.44) | (6.33) | (1.64) | (11.38) | (1.56) |

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SEGMENT REPORTING FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2023

(Rs.in lacs)

| Sn | Particulars | Quarter ended | | | Nine Months Ended | | Year ended |
|----------|---|-----------------|------------------|------------------|-------------------|------------------|-----------------|
| | | 31-12-2023 | 30-09-2023 | 31-12-2022 | 31-12-2023 | 31-12-2022 | 31-03-2023 |
| | | Un-Audited | Un-Audited | Un-Audited | Un-Audited | Un-Audited | Audited |
| 1 | Gross Segment Revenue | | | | | | |
| | Construction | - | - | 0.38 | 0.28 | 0.38 | 0.56 |
| | Fertiliser | 122.97 | 204.58 | 202.47 | 503.20 | 1,227.52 | 1,585.58 |
| | Resort | 444.48 | 299.42 | 352.47 | 1,218.63 | 951.63 | 1,337.15 |
| | Others | - | - | - | - | - | - |
| | | 567.44 | 504.00 | 555.33 | 1,722.10 | 2,179.54 | 2,923.30 |
| | Less: Inter Segment Revenue | - | - | - | - | - | - |
| | Net Segment Revenue | 567.44 | 504.00 | 555.33 | 1,722.10 | 2,179.54 | 2,923.30 |
| 2 | Segment Results | | | | | | |
| | Construction | (131.74) | (161.88) | (13.22) | (316.24) | (90.93) | (74.16) |
| | Fertiliser | (7.59) | (17.10) | (96.31) | (145.45) | 19.61 | (49.57) |
| | Resort | 42.09 | (4.18) | (114.39) | 81.86 | (261.12) | (316.03) |
| | Others | (41.36) | 23.28 | (10.95) | (36.71) | (20.79) | (56.18) |
| | | (138.59) | (159.87) | (234.87) | (416.53) | (353.23) | (495.93) |
| | Less: Interest Expense | 38.47 | 77.37 | 96.31 | 205.09 | 246.65 | 343.29 |
| | Add: Interest Income (Unallocable) | (0.39) | 4.22 | 0.01 | 3.86 | 1.06 | 8.48 |
| | Profit/(Loss) before tax and Exceptional items | (177.44) | (233.03) | (331.17) | (617.75) | (598.82) | (830.75) |
| | Exceptional Items | 239.71 | - | - | 239.71 | - | - |
| | Profit/(Loss) before Tax | (417.15) | (233.03) | (331.17) | (857.46) | (598.82) | (830.75) |
| 3 | Segment Assets | | | | | | |
| | Construction | 4,451.42 | 4,389.78 | 4,315.18 | 4,451.42 | 4,315.18 | 4,364.81 |
| | Fertiliser | 2,683.86 | 3,169.45 | 2,362.89 | 2,683.86 | 2,362.89 | 2,502.46 |
| | Resort | 2,064.65 | 1,977.25 | 1,946.91 | 2,064.65 | 1,946.91 | 1,923.34 |
| | Others | 715.13 | 732.03 | 1,649.11 | 715.13 | 1,649.11 | 768.04 |
| | | 9,915.06 | 10,268.51 | 10,274.09 | 9,915.06 | 10,274.09 | 9,558.66 |
| 4 | Segment liabilities | | | | | | |
| | Construction | 1,351.21 | 1,083.57 | 1,044.87 | 1,351.21 | 1,044.87 | 1,091.13 |
| | Fertiliser | 2,243.59 | 2,644.81 | 2,261.99 | 2,243.59 | 2,261.99 | 1,637.94 |
| | Resort | 989.89 | 967.00 | 868.19 | 989.89 | 868.19 | 864.26 |
| | Others | 932.11 | 745.12 | 600.08 | 932.11 | 600.08 | 695.25 |
| | | 5,516.79 | 5,440.50 | 4,775.12 | 5,516.79 | 4,775.12 | 4,288.58 |

- The above un-audited results for the quarter and nine months ended December 31, 2023 have been reviewed by the Audit committee and approved by the Board of Directors at their respective meetings held on February 14, 2024.
- During the quarter the company has started up new reception at ANCHAVIYO Resort to accommodate 125 -150 guests for check in at a time and increased the theme-based rooms from 46 to 60 rooms.
- Due to aggrieved war situation in Middle East and Red Sea, company has decided to offer their SSP plant on lease cum conversion basis with few reputed corporate fertilizer units i.e IPL, CFCL etc. which will increase the profitability in fertilizer division.
- The Company has received commencement certificate upto 35 floors for G- WEMBLEY Tower thereby anticipated revenue of Rs.500 crore within 3 years and has updated all required compliances on RERA Portal including Draft Agreement for Sale and also availed Approved Project Finance (APF) from 13 banks i.e Nationalized, Private and Co-op Banks to boost up sales from April 2024 onwards.
- Exceptional Items includes one time loss due to drastic reduction in subsidy rates w.e.f 01.10.2023 and said reduction is applicable on unsold inventory of SSP fertiliser as per Ifms portal and POS mechanism under NBS policy.
- The figures for the previous periods have been re-grouped/re-arranged wherever considered necessary.

For Bharat Agri Fert & Realty Ltd



Yogendra D Patel
 Chairman & Mg. Director

Place : Mumbai
 Date : 14/02/2024

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

Review Report to The Board of Directors

BHARAT AGRI FERT & REALTY LIMITED

1. We have reviewed the accompanying statement of unaudited financial results of **BHARAT AGRI FERT & REALTY LIMITED** (the "Company") for the quarter ended December 31, 2023 and year to date from April 01, 2023 to December 31, 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").

2. The Company's Management is responsible for the preparation of the Statement 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 thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. 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 Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Basis of Qualified conclusion:

Attention is drawn to:

- a) Carrying value of old overdue trade receivables is Rs.10.34 Crores as at 31st December 2023. The Company has not made any provision regarding the said old overdue trade receivables.
- b) The Company has given advances to certain parties aggregating to Rs.0.92 Crores as at 31st December 2023. Certain material amounts aggregating to Rs.0.58 Crores, out of these advances are old and overdue. The Company has not made any provision regarding the said old overdue advances.

- c) The carrying value of security deposits which are not confirmed is Rs.3.0 lakhs as at 31st December 2023. The Company has not made provision in this regard.
- d) The carrying value of the stores, spares and packing material inventory of the fertilizer division is Rs.0.71 Crores as at 31st December 2023. The requisite /requested data of non-moving and slow- moving inventory is not provide by the Company. As the Company has not maintained inventory of stores & spares, packing material & others in the books of accounts, no observations can be made on old and non-moving inventory. The Company has not made any provision for non-moving and slow- moving stores, spares and packing material inventory.
- e) The Company has not complied with provision for Expected Credit Loss (ECL) on trade receivables and other financial assets. In view of this, the Company has not complied with Ind AS 109 in this regard.
- f) The Fertiliser Segment of the Company has incurred significant amount of loss in the December 2023 quarter and the earlier reporting periods. The Capacity utilisation is less than 10% in the December 2023 quarter and the earlier reporting periods. The Company has not carried out impairment study as required by Ind AS "Impairment of Assets" 36 of the Property Plant Equipment related to the Fertiliser Segment of the Company. The Company has not made provision in this regard.
- g) The Company has not laid down Standard Operating Procedures (SOPs) in respect of any of the Accounting and related functions. This results in major weakness in the Accounting and related functions and consequently the Interim and other Financial Information.
- h) The gross amount of subsidy accounted for the nine months ended 31st December 2023 is Rs.2.14 Crores. The outstanding subsidy receivable amount pertaining to the nine months ended 31st December 2023 is Rs.1.24 Crores as at 13th February 2024. The Company accounts for subsidy on the basis of sales to dealer, however, as per the Government notification the subsidy entitlement/payment to the Company is on the basis of sale to the customer by the dealers. This may result in short receipt of subsidy in an unforeseen event of failure to sale by dealer to end user. However, the Company has not made provision in this regard. Further, the Company has also not made provision of Expected Credit Loss (ECL) as required by "Ind AS 109 in this regard".
- i) **Confirmations of certain trade receivables, trade payables & other receivables:**
Balances of trade receivables, trade payables & other receivables are subject to confirmations and reconciliations. Management has stated that, all known liabilities are duly provided by the Company.
- j) Sales register of resort as per the software maintained at Resort is not provided by the Company. Resort income is booked on the basis of excel sheets rather than on the basis of invoices generated from Resort software. Reconciliation of resort sales as per the software vis a vis resort sales as per the books of accounts is not on record. Further, in view of the said lacunae, significant amount of related expenses e.g commission, service charges, the balances of related trade payables and trade receivables are subject to the said reconciliations and confirmations.

- k) The Company does not have any adequate system for obtaining quotations and comparative statements where quotations are obtained, purchase orders, goods inward and outward documents.
- l) The Company does not have any system for Accounting in the appropriate accounting heads e.g. Capital and Revenue expenditure and also for other accounting heads.
- m) The Company has not maintained inventory of major items of Resort inventory and Resort stores & spares in the books of accounts.
- n) The Company has not provided any data/details in respect of leave encashment provision and not made any provision as at 31st December 2023.
- o) The Company has not accounted for rent expenses and right of use are not accounted for as per the Indian Accounting Standard (Ind AS) 116- Leases.

In the absence of adequate audit evidence, we are unable to comment on quantum of provision to be made in respect of sr. nos. (a) to (o) above.

The Matters as per the sr. a) to n) as stated above have been qualified in the preceding quarter

5. Based on our review conducted as above, *except effect as stated in basis of Qualified conclusion paragraph 4 (a) and (b) 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 the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. Matter of Emphasis:

We draw attention to the following matters:

- a) The Company has weak internal controls in respect of the following:**
 - i. Accounting of Property Plant Equipment (PPE) with regard to regulatory aspects, location the date of accounting and the date of put to use.
 - ii. Maintenance of the Appropriate documentary evidence- bills, purchase, expenses invoices having more than significant amounts with regard to the Business of the Company.
 - iii. Bills, purchase & expenses invoices and vouchers having more than significant amounts including petty cash vouchers. Payment voucher is considered as bill/invoice, which is incorrect.
 - iv. Input GST credit accounted for in the Books of accounts.
 - v. Booking of the expenses as per the matching concept and the Provision for outstanding liabilities.
 - vi. Accounting for cash expenses e.g. Non authorisation of expenses, non-maintenance of date wise and serial wise vouchers and non-numbering the vouchers and non-numbering the vouchers in chronological manner.
 - vii. Tax Deducted at Source (TDS) in respect of various head.
 - viii. Bank payments are accounted for using journal vouchers.
 - ix. Accounting of expenses without routing through vendor accounts.
 - x. The Internal Audit for the quarter ended 30th June 2023 and 30th September 2023 is not commensurate with the size of the Company. The Internal Audit

- Reports for the quarter ended 31st December 2023 is not provided by the Company.
- xi. The Company do not have any internal control system including the accounting aspects of the expenses on e.g. diesel & petrol procurement and consumption.
 - xii. There is no system of maintenance of Bank payment Voucher. As the voucher itself is non maintained questions of compliance or otherwise of e.g. personnel responsible for preparation, checking & authorization do not arise.
 - xiii. The Company has not provided any records of type of room wise percentage of occupancy.
 - xiv. Weak internal controls and Irregularities are observed in respect of cost center wise accounting. This has a significant impact on the financial statements including the segment reporting.
 - xv. The fertilizer inventory in value terms is not integrated with books of accounts. The fertilizer closing stock value is calculated in an excel sheets and manually inserted in the books of accounts.
 - xvi. More than significant amount of difference in purchase value of the current assets as per the books of accounts vis-a-vis resort software is not reconciled.

b) Transfer Developments Rights & Real Estate Expenses:

- i. Carrying value of the said TDR aggregating to Rs.9.66 Crores and real estate construction expenses aggregating to Rs.33.68 Crores (excluding TDR purchased) as at 31st December 2023 depends on the Company's ability to generate funds from real estate operations and to further fund the proposed development of reality business & other business segments.

c) Sub judice matter:

The Company has informed that, certain matters are sub judice as at 31st December 2023. The summary in brief is as under:

| Sn. | Particulars | Amt. Rs.(in Crores) |
|-----|--|---------------------|
| 1. | Non provision of short receipt of TDR- Refer to point ii. below | 1.16 |
| 2. | Maintenance Charges payable- Refer to point iii. below | 0.33 |

- i. Pursuant to the matter referred in the paragraph c) s.no. 1 above: The Company has made payment for the purpose of purchase of Transfer Developments Rights (TDR) from M/s Hubtown Limited (erstwhile Akruiti City Limited) on 19/09/2014 for a sum aggregating to Rs.9.66 Crores. The Company has informed that, TDR is transferred in it's name and it has received short TDR for area 332.180 sq. mtrs. aggregating to Rs.1.36 Crores. The Company has not made any provision for short TDR for area 332.180 sq. mtrs. aggregating to Rs.1.36 Crores as at 31st December 2023. The Company has not given any accounting impact/has not made any provision in respect of the short receipt of TDR as above.
- ii. Pursuant to the matter referred in the paragraph c) s.no. 2 above: The Company has filed counter claim with regard to the point s.no.1 mentioned above. The Company has not provided liability on account of

maintenance charges payable Rs.0.33 Crores in view of note "1" above.

Our opinion is not modified in respect of the said matter.

7.The above stated matters have significantly affected the company's cash flows and ability to raise further funds.

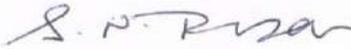
8.Other Matters:

The comparative financial information of the Company for the quarter and nine months ended December 31, 2022, for the quarter ended June 30, 2023 and for the year ended March 31, 2023 prepared in accordance with Ind AS included in this Statement have been reviewed / audited, as applicable, by the predecessor auditor. The reports of the predecessor auditor on these comparative financial information dated 14th February 2023, 12th August 2023 and 22nd May 2023 respectively has expressed an modified conclusion / opinion, as applicable. Our conclusion on the Statement is not modified in respect of above matter.

For Desai Saksena & Associates

Chartered Accountants

Firm's registration number: 102358W



CA (Dr.) Shashank N. Desai
Partner

Membership number: 32546

Mumbai, Date: 14/02/2024
UDIN: 24032546BKEJFI6304



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ANNEXURE

Disclosure pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Para A of Part A of Schedule III to the said Regulations, with regard to continuation of Mr. Chunilal Bhanji Gherwada (DIN: 08125212) as a Non-Executive Independent Director beyond the age of 75 years.

A. Continuation of directorship of Mr. Chunilal Bhanji Gherwada (din: 08125212) as a Non-Executive Independent Director beyond the age of 75 years

| S. No. | Particulars | Details |
|--------|---|---|
| 1. | Name | Mr. Chunilal Bhanji Gherwada (DIN: 08125212) |
| 2. | Reason for change viz., appointment, resignation, removal, death or otherwise. | To approve continuation of Mr. Chunilal Bhanji Gherwada (DIN: 08125212) as a Non-Executive Independent Director beyond the age of 75 years. |
| 3. | Date of initial appointment | 30 th May, 2018 |
| 4. | Brief Profile | Mr. Chunilal B. Gherwada is a Science Graduate, worked as Techno/Commercial Manager and later on started his own company for providing engineering services to core sectors, including Refineries, Power plants, Cross country pipeline and Petro Chemical Complexes. He has rich knowledge in finance & accounting. Further, he has good exposure in planning business strategy. |
| 5. | Disclosure of relationships between directors | Not related to any Director |
| 6. | Directorship held in other Companies as on 14 th February, 2024 | NIL |
| 7. | Chairman/Member of the Committee of the Board of Directors in other Companies as on 14 th February, 2024 | NIL |
| 8. | Number of Shares held in the Company as on 14 th February, 2024 | NIL |

