



JULIEN AGRO INFRATECH LIMITED

(Formerly : SILVERPOINT INFRATECH LIMITED)

CIN: L28219WB1997PLC083457

Regd. Office: 85, Bentick Street, 5th Floor, Yashoda Chamber, Room No. 6, Kolkata- 700 001

Email-ID: info@julieninfra.com, Website: www.julieninfra.com, Phone No: 8232062881

November 08, 2023

The Manager/Secretary

BSE Limited

P. J. Towers, 1st Floor

Dalal Street,

Mumbai -- 400 001

Scrip Code in BSE: **536073**

Sub : Submission of Un-audited Financial Results along with Auditors' Limited Review Report thereon — Pursuant to Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

Dear Sir,

Pursuant to Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 we are please to enclose the following :-

1. Un-audited Financial Results for the Second Quarter and Half Year ended September 30, 2023.
2. Limited Review Report dated November 08, 2023 from the Statutory Auditor of the Company.

You are requested to please consider and take on record the aforesaid disclosure as required host on the portal of the BSE for information of the general public and investors of the Company.

The Meeting of the Board of Directors of the Company commenced at 12:00 P.M and concluded at 3:10 P.M.

This is for your kind records and information.

Thanking you,
Yours faithfully,

For **Julien Agro Infratech Limited**


Puja Jain
(Company Secretary)

M No. 38570



**Julien Agro
Infratech Limited**

JULIEN AGRO INFRATECH LIMITED

CIN : L28219WB1997PLC083457

REGISTERED OFFICE : YASHODA CHAMBER, 85, BENTICK STREET, 5TH LOOR, ROOM NO. 6, KOLKATA - 700001

Statement of Un-Audited Financial Results for the Half Year Ended September 30' 2023

(₹ IN LACS)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2023 Un-Audited	30.06.2023 Un-Audited	30.09.2022 Un-Audited	30.09.2023 Un-Audited	30.09.2022 Un-Audited	31.03.2023 Audited
1	Income from Operations						
	(a) Net Sales/Income from Operations (Net of excise duty)	-	-	34.49	-	34.49	199.83
	(b) Other Operating Income	-	-	-	-	-	-
	Total income from Operations (net)	-	-	34.49	-	34.49	199.83
2	Expenses						
	(a) Cost of Material Consumed	-	-	-	-	-	-
	(b) Purchase of stock-in-trade	-	-	17.97	-	17.97	174.90
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
	(d) Employee benefits expense	5.11	2.09	0.30	7.20	0.58	8.78
	(e) Finance Costs	-	-	-	-	-	-
	(f) Depreciation and amortisation expense	-	-	-	-	-	0.19
	(g) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	3.58	7.01	12.60	10.59	15.53	11.35
	Total Expenses	8.69	9.10	30.87	17.79	34.08	195.22
3	Profit (+)/ Loss (-) from Ordinary Activities before tax (1-2)	(8.69)	(9.10)	3.62	(17.79)	0.41	4.61
4	Tax expense						
	(a) Current Tax	-	-	-	-	-	1.22
	(b) Deferred Tax (Asset)/Liabilities	-	-	-	-	-	(0.02)
	(c) Tax Related to Earlier Year	-	-	-	-	-	(4,239.38)
5	Net Profit (+)/ Loss (-) from Ordinary Activities after tax (3-4)	(8.69)	(9.10)	3.62	(17.79)	0.41	4,242.79
6	(a) Extraordinary items	-	-	-	-	-	-
7	Net Profit / (Loss) for the period (5 - 6)	(8.69)	(9.10)	3.62	(17.79)	0.41	4,242.79
8	Other Comprehensive Income						
	(a) Amount of item that will not be reclassified to profit or loss	-	-	-	-	-	-
	(b) Income tax on items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(c) Item that will be reclassified to profit or loss	-	-	-	-	-	-
	(d) Income tax on items that will be reclassified to profit or loss	-	-	-	-	-	-
9	Total Comprehensive income	-	-	-	-	-	-
10	Total Comprehensive income [Comprising Profit for the Period (After tax) and Other comprehensive income] (10+12)	(8.69)	(9.10)	3.62	(17.79)	0.41	4,242.79
11	Paid-up equity share capital (Face Value of ₹ 10/- each)	1,978.90	1,978.90	1,978.90	1,978.90	1,978.90	1,978.90
12 (a)	Earnings Per Share (before extraordinary items) (of ₹ 10/- each) (not annualised):						
	(a) Basic	(0.04)	(0.05)	0.02	(0.09)	0.00	21.44
	(b) Diluted	-	-	-	-	-	-
(b)	Earnings Per Share (after extraordinary items) (of ₹ 10/- each) (not annualised):						
	(a) Basic	(0.04)	(0.05)	0.02	(0.09)	0.00	21.44
	(b) Diluted	-	-	-	-	-	-

For Julien Agro Infratech Limited

 Lalit Sureka
(Managing Director)
DIN : 01103875

Place : Kolkata

Date : November 08, 2023

JULIEN AGRO INFRATECH LIMITED

CIN : L28219WB1997PLC083457

Statement of Un-Audited Financial Results for the Half Year Ended September 30' 2023

Notes:-

- 1 The above financial results which have been prepared in accordance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI circular dated July 5, 2016, have been reviewed by Audit Committee in their meeting dated November 08, 2023 and approved by the Board of Directors at their meeting held on November 08, 2022. The above results have been subjected to Limited Review by the Statutory Auditors.
- 2 The financial results of the company have been prepared in accordance with the Indian Accounting Standards (IND AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the companies (Indian Accounting Standards) (Amendment) Rules, 2016.
- 3 There was no exceptional item during the half year ended September 30, 2023.
- 4 Previous period's figures have been re-grouped/ re-classified/re-arranged wherever necessary, to correspond with the current period's.
- 5 The comparative figures for the half year ended September 30, 2023 in the Statement of Cash Flows have been compiled by the management in accordance with accounting principles generally accepted in India and have not been subjected to audit / review.
- 6 The Statutory Auditors have carried out limited review report for the quarter and half year ended September 30, 2023.
- 7 The Company has entered into new line of Business in the Financial Year 2022-2023 i.e. Agro Business.
 - A The Company has not reported any revenue from operations from both the Business activity for the second quarter and half year ended 30.09.2023
 - B The Expenditure of the Company are unallocable to the respective activities.
 - C The Company has reported net loss for the second quarter and half year ended 30.09.2023

For Julien Agro Infratech Limited



Lalit Sureka
(Managing Director)
DIN : 01103875



Place : Kolkata

Date : November 08, 2023



Julien Agro
Infratech Limited

JULIEN AGRO INFRATECH LIMITED

CIN : L28219WB1997PLC083457

REGISTERED OFFICE : YASHODA CHAMBER, 85, BENTICK STREET, 5TH LOOR, ROOM NO. 6, KOLKATA - 700001

Statement of Un-Audited Assets & Liabilities for the Half Year Ended 30th September' 2023

(₹ IN LACS)

Statement of Assets & Liabilities	As at (Current Year Ended) 30.09.2023 Un-Audited	As at (Previous Year Ended) 31.03.2023 Audited
A. ASSETS		
1 Non Current Assets		
(a) Property, Plant & Equipments	22.21	22.21
(b) Deferred Tax Assets	0.04	0.04
Sub Total Non Current Assets	22.25	22.25
2 Current Assets		
(a) Investments	3,000.00	3,000.00
(b) Trade Receivables	59.57	59.57
(c) Loans & Advances	57.41	51.16
(d) Cash & Cash Equivalent	52.76	30.56
(e) (v) Other Current Assets	1,204.44	1,000.00
Sub Total Current Assets	4,374.18	4,141.29
TOTAL EQUITY ASSETS	4,396.43	4,163.54
A. EQUITY AND LIABILITIES		
1 Share Holder's Fund		
(a) Equity Share Capital	1,978.90	1,978.90
(b) Other Equity	2,161.15	2,178.95
Sub Total Shareholder's Fund	4,140.05	4,157.85
2 Current Liabilities		
(a) Trade Payables	4.88	3.90
(b) Provisions	-	1.22
(c) Other Current Liabilities	251.50	0.57
Sub Total Current Liabilities	256.38	5.69
TOTAL EQUITY & LIABILITIES	4,396.43	4,163.54

For Julien Agro Infratench Limited



Lalit Sureka

(Managing Director)

DIN : 01103875

Place : Kolkata

Date : November 08, 2023



Julien Agro
Infratech Limited

JULIEN AGRO INFRATECH LIMITED

CIN : L28219WB1997PLC083457

REGISTERED OFFICE : YASHODA CHAMBER, 85, BENTICK STREET, 5TH LOOR, ROOM NO. 6, KOLKATA - 700001

Statement of Cash Flow for the Half Year Ended September 30' 2023

(₹ IN LACS)

SL. NO.	PARTICULARS	As At 30.09.2023	As At 30.09.2022
(A)	Cash flow from Operating Activities:		
	Profit Before Tax	(24.04)	(11.01)
	<u>Adjustments for:</u>		
	Investment Revaluation	-	4,250.00
	Expenses for Earlier Year	51.16	(51.16)
	Operating Capital before Working capital charges	27.12	4,187.83
	<u>Change in Working Capital</u>		
	Receivables (Increase)/decrease	(51.00)	(6.87)
	Trade payables Increase/(decrease)	(2.72)	(38.38)
	Short Term Provisions - Increase/(Decrease)	-	-
	Long Term Borrowings - Increase/(Decrease)	(110.00)	110.00
	Other Current Assets - (Increase)/Decrease	(1,204.44)	
	Other Current Liabilities - Increase/(Decrease)	251.50	(126.95)
	Cash Flow from Operating Activities before Income Tax	(1,116.66)	(62.20)
	Income Tax Paid / Adjustments	(1.20)	(0.02)
	Net cash flow from/(used in) operating activities (A)	(1,090.74)	4,125.61
(B)	Cash Flow From Investing Activities:		
	proceeds from sale/(purchase)of investments	1,193.56	(4,193.56)
	proceeds from sale/(purchase)of Fixed Assets	-	(21.31)
	Short Term Loans & Advances - (Increase)/Decrease	(57.41)	95.43
	Net Cash flow from /(used in) investing activities (B)	1,136.15	(4,119.44)
(C)	Cash Flow From Financing Activities:		
	Share Capital Increase/(decrease)	-	-
	Premium on Share Capital Increase/(decrease)	-	-
	Net Cash Flow from (used in) financing activities (C)	-	-
	Net cash flow after adjusting (A+B+C)	45.41	6.17
	Cash and cash equivalents at the beginning of the year	7.35	1.18
	Cash and cash equivalents at the end of the year	52.76	7.35
	Components of cash and cash equivalents		
	Balances with Banks in Current Account	51.88	4.89
	Cash in Hand	0.88	2.46
	Total cash and cash equivalents	52.76	7.35

For Julien Agro Infratech Limited



Lalit Sureka

Lalit Sureka
(Managing Director)

DIN : 01103875

Place : Kolkata

Date : November 08, 2023



LIMITED REVIEW REPORT

Independent Auditor's Review Report of the Second Quarter and Half Year Ended of Julien Agro Infratech Limited formerly known as Silverpoint Infratech Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, (as amended)

To the Board of Directors of Julien Agro Infratech Limited formerly known as Silverpoint Infratech Limited

1. We have reviewed the accompanying Statement of Un-audited Financial Result ('Statement') of **Julien Agro Infratech Limited** ('the Company') for the second quarter and half year ended September 30, 2023, which are included in the accompanying "Statement of Un-audited Financial Results for the second quarter and half year ended September 30, 2023" together with the notes thereon (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations, 2015"), which has been initialed by us for identification purposes.

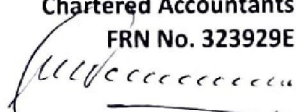
This Statement which is the responsibility of the Company's Management and approved by the Company's Board of Directors in their meeting held on November 08, 2023 has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind-AS 34"), prescribed under Section 133, of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

2. We conducted our review of the Statement in accordance with the Standard on Review Engagement (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 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 accordingly, we do not express an audit opinion.
3. Based on our review conducted as above, we report that, nothing has come to our attention that causes us to believe that the accompanying Statement of the Results prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any misstatement.

Place : Kolkata
Date : November 08, 2023



For M K Kothari & Associates
Chartered Accountants
FRN No. 323929E


Manish Kumar Kothari
(Partner)

Membership No. 059513
UDIN No. : 23059513BGR0Rg6474