

# ADARSH PLANT PROTECT LIMITED

Ref. No./APPL/Brd\_Mtg/Results/31122023/57

10<sup>th</sup> February, 2024

To,  
Corporate Relationship Department,  
BSE Limited,  
Floor 25, Rotunda Building,  
Dalal Street,  
Mumbai - 400 001.

Scrip Code: 526711

Dear Sir/Madam,

**Sub.: Un-audited Financial Results for the quarter ended & nine months ended 31<sup>st</sup> December, 2023 along with Limited Review Report by Auditors.**

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we send herewith the Un-audited Financial Results of the Company along with Limited Review Report by our Auditor M/s. Rajani Shah & Co., for the Quarter and Nine months ended 31<sup>st</sup> December, 2023, which has been approved by the Board of Directors in their Meeting held on 10<sup>th</sup> February, 2024 which commenced at 04:00 p.m. and concluded at 04:30 p.m.

We would request you to take the same on record.

Thanking you,

Yours faithfully,  
For ADARSH PLANT PROTECT LIMITED

(Mr. ATISH N. PATEL)  
MANAGING DIRECTOR  
DIN : 00084015



Encl.: a /a



604, G.I.D.C., VITTHAL UDYOGNAGAR - 388 121. ANAND, GUJARAT (INDIA). TEL : (02692) 236705, 236706, 645585 • FAX : 236704

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CIN NO.L29210GJ1992PLC017845





# RAJANI SHAH & CO.

CHARTERED ACCOUNTANTS

**Brijesh R. Shah**

B.Com., F.C.A.



## INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT OF ADARSH PLANT PROTECT LTD.

We have reviewed the accompanying statement of unaudited financial results of **ADARSH PLANT PROTECT LIMITED** for the quarter ended 31<sup>st</sup> December 2023. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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 thus provide 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 causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards 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, or that it contains any material misstatement.

Date: 10/02/2024  
Place: Anand



**For, Rajani Shah & Co.**  
Chartered Accountants

**CA BRIJESH R. SHAH**

Proprietor

M.NO. 109264 FRN. 121126W  
UDIN : 24109264BKCLWW8443



# ADARSH

## PLANT PROTECT LIMITED

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED ON 31ST DECEMBER 2023

(Rs. In Lakhs)

SR. NO.	PARTICULARS	Quarter Ended			Nine Months Ended		Year Ended
		31-Dec-23	30-Sep-23	31-Dec-22	31-Dec-23	31-Dec-22	31-Mar-23
		UNAUDITED			UNAUDITED	UNAUDITED	AUDITED
I.	Revenue from Operations	545.44	390.19	314.93	1,318.44	1,304.53	1,720.29
II.	Other Income	0.08	0.03	0.84	0.22	1.36	1.76
III.	<b>Total Revenue (I + II)</b>	<b>545.52</b>	<b>390.23</b>	<b>315.77</b>	<b>1,318.66</b>	<b>1,305.89</b>	<b>1,722.05</b>
IV.	<b>Expenses:</b>						
	Cost of materials consumed	441.29	417.92	262.36	1,162.45	1,032.94	1,367.09
	Purchases of stock-in-trade						
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(11.53)	(124.55)	(22.89)	(138.37)	(33.90)	(52.29)
	Power and Fuel	6.20	6.23	5.00	17.84	16.13	21.81
	Employee benefits expense	22.25	21.38	24.38	62.73	72.07	95.22
	Finance costs	4.38	7.62	6.66	15.88	17.85	20.75
	Depreciation and amortisation expense	1.61	1.50	1.74	4.78	5.66	7.60
	Other expenses	65.45	58.28	55.82	167.96	180.20	248.00
	<b>Total expenses</b>	<b>529.65</b>	<b>388.37</b>	<b>333.07</b>	<b>1,293.27</b>	<b>1,290.95</b>	<b>1,708.16</b>
V.	<b>Profit before exceptional and extraordinary items and tax (III - IV)</b>	<b>15.87</b>	<b>1.85</b>	<b>(17.30)</b>	<b>25.39</b>	<b>14.94</b>	<b>13.88</b>
VI.	Exceptional items	-	-	-	-	-	-
VII.	<b>Profit before extraordinary items and tax (V - VI)</b>	<b>15.87</b>	<b>1.85</b>	<b>(17.30)</b>	<b>25.39</b>	<b>14.94</b>	<b>13.88</b>
VIII.	Extraordinary items	-	-	-	-	-	-
IX.	<b>Profit before tax (VII - VIII)</b>	<b>15.87</b>	<b>1.85</b>	<b>(17.30)</b>	<b>25.39</b>	<b>14.94</b>	<b>13.88</b>
X.	<b>Tax expense:</b>						
	(1) Current tax						
	(2) Deferred tax						
XI.	<b>Profit for the period (IX - X)</b>	<b>15.87</b>	<b>1.85</b>	<b>-17.30</b>	<b>25.39</b>	<b>14.94</b>	<b>13.88</b>
XII.	<b>Other Comprehensive Income</b>						
	(a) The items that will not be reclassified to profit or loss						
	(b) Income tax relating to items that will not be reclassified to profit or loss						
XIII.	<b>Total Comprehensive Income for the period</b>	<b>15.87</b>	<b>1.85</b>	<b>(17.30)</b>	<b>25.39</b>	<b>14.94</b>	<b>13.88</b>
XIV.	<b>Paid up equity share capital (Face value of Rs. 10/- each)</b>	<b>991.15</b>	<b>991.15</b>	<b>991.15</b>	<b>991.15</b>	<b>991.15</b>	<b>991.15</b>
XV.	<b>Earnings per equity share:</b>						
	(1) Basic	0.16	0.02	(0.17)	0.26	0.15	0.14
	(2) Diluted	0.16	0.02	(0.17)	0.26	0.15	0.14



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**NOTES:**

- 1.) The above results have been reviewed by the Audit Committee and taken on record by the Board of Directors in their Meeting held on 10th February, 2024. The Financial Results are in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013.
- 2.) The format for unaudited quarterly results as prescribed in SEBI's circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified to comply with the requirements of SEBI's circular dated July 5, 2016, Ind-AS and Schedule III (Division II) to the Companies Act, 2013 which are applicable to companies that are required to comply with Ind-AS.
- 3.) The Company's operation primarily fall under a single segment, hence no separate disclosure of segment information in line with Indian Accounting Standard (Ind-AS) 108 on "Operating Segment" is required
- 4) Figures of quarter and nine months ended 31.12.22 have been regrouped to make them comparable with current period



Date: 10/02/2024  
Place: V U Nagar

For Adarsh Plant Protect Limited

  
Mr. NAISHADKUMAR N. PATEL  
CHAIRMAN  
[DIN:0082749]