

27<sup>th</sup> October, 2021

To,  
The Manager  
Department of Corporate Services,  
BSE Limited,  
PhirozeeJeejeeboy Towers,  
Dalal Street, Fort,  
Mumbai - 400 001

**Sub: Outcome of Board Meeting held today i.e. 27<sup>th</sup> October, 2021**  
**(Commenced At: 04:30 P.M. Concluded At 05:15 P.M.)**

Ref: Scrip ID: MUKTA  
Scrip Code: 535204

Dear Sir/Madam,

This is to inform you that the Board of Directors of the Company at their meeting held today i.e. 27<sup>th</sup> October, 2021 have approved and adopted the Un-Audited Financial Results of the Company for the quarter and half year ended 30<sup>th</sup> September, 2021, as reviewed and recommended by Audit Committee.

In view of the above, please note that the Trading Window for trading in equity shares of the Company by designated persons will be open after 48 hours from the announcement of the Un-audited financial results of the Company for the quarter and half year ended 30<sup>th</sup> September, 2021, i.e., after 29<sup>th</sup> October, 2021.

Pursuant to the provisions of Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith the following:

1. Un-Audited Financial Results for the quarter and half year ended 30<sup>th</sup> September, 2021;
2. Limited Review Report, as issued by the Statutory Auditors of the Company for the quarter and half year ended 30<sup>th</sup> September, 2021;

The said results along with the Limited Review Report will be made available on the website of the Company: [www.mukta-agriculture.com](http://www.mukta-agriculture.com).

Please note that the said Results will be published within the stipulated time in English and regional language newspapers, in compliance with the Regulation 47(1)(b) of the SEBI (Listing Obligations and Disclosure Requirement) Regulation, 2015.

You are requested to take note of the same in your records.

Thanking you,  
Yours faithfully,

**For Mukta Agriculture Limited**

  
**Krishan Khadaria**  
Director  
DIN: 00219096



**Place: Mumbai**

**Encl: As above.**

PART I : STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED 30TH SEPTEMBER, 2021

(Rupees in Lakhs except EPS)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations		-	-	-	-	-
2	Other Income	7.64	5.24	11.78	12.88	21.68	(16.98)
3	<b>Total Income (1+2)</b>	<b>7.64</b>	<b>5.24</b>	<b>11.78</b>	<b>12.88</b>	<b>21.68</b>	<b>(16.98)</b>
4	<b>Expenses</b>						
	(a) Cost of materials consumed		-	-		-	-
	(b) Purchases of stock-in-trade		-	-		-	-
	(c) Changes in inventories of finished goods, work in progress and stock-in-trade		-	-		-	340.51
	(d) Employee benefits expenses	3.82	3.71	2.06	7.53	3.63	11.03
	(e) Finance Costs	0.00	2.46	0.06	2.46	0.06	0.06
	(f) Depreciation and amortisation expenses	0.00	-	0.18	0.00	0.35	0.53
	(g) Other Expenses	0.99	1.33	1.47	2.32	3.54	103.22
	<b>Total Expenses (4)</b>	<b>4.81</b>	<b>7.50</b>	<b>3.78</b>	<b>12.31</b>	<b>7.59</b>	<b>455.35</b>
5	<b>Profit/(Loss) before exceptional items and tax</b>	<b>2.83</b>	<b>(2.26)</b>	<b>8.01</b>	<b>0.57</b>	<b>14.10</b>	<b>(472.34)</b>
6	Exceptional Items		-	-		-	-
7	<b>Profit/(Loss) before tax and exceptional items</b>	<b>2.83</b>	<b>(2.26)</b>	<b>8.01</b>	<b>0.57</b>	<b>14.10</b>	<b>(472.34)</b>
8	Tax Expense						
	- Current Tax	-	-	2.28	-	3.67	6.10
	- Deferred Tax	-	-	-	-	-	0.61
	- MAT Credit Entitlement	-	-	-	-	-	-
	<b>Total Tax Expenses</b>	<b>-</b>	<b>-</b>	<b>2.28</b>	<b>-</b>	<b>3.67</b>	<b>6.71</b>
9	<b>Net Profit/(Loss) after tax (7-8)</b>	<b>2.83</b>	<b>(2.26)</b>	<b>5.73</b>	<b>0.57</b>	<b>10.43</b>	<b>(479.05)</b>
10	Other Comprehensive Income ( Net of Tax )						
A.	(i) Items that will not be reclassified to profit or (ii) Income tax relating to items that will not be	(14.30)	9.75	-	(4.55)	3.75	(116.03)
B.	(i) Items that will be reclassified to profit or loss (ii) Income tax relating to items that will be						
11	<b>Total Comprehensive Income ( After Tax )</b>	<b>(11.46)</b>	<b>7.49</b>	<b>5.73</b>	<b>(3.97)</b>	<b>14.18</b>	<b>(595.08)</b>
12	Paid-up equity share capital	2168.18	2168.18	2168.18	2168.18	2168.18	2168.18
	Face value of share	10/-	10/-	10/-	10/-	10/-	10/-
13	Earnings Per Share						
	(Face Value of Rs. 10/- each) (not annualised):						
	(a) Basic	0.01	(0.01)	0.03	0.00	0.05	(2.21)
	(b) Diluted	0.01	(0.01)	0.03	0.00	0.05	(2.21)

*M. Chhabria*  
Mukta Agriculture Limited  
Mumbai

401 / A, Pearl Arcade, Opp. P.K. Jewellers, Dawood Baug Lane, Off J. P. Road, Andheri (W), Mumbai - 400 058

Tel: +91 22 26778155 / 26790471, Fax: 022-26781187 | mukta.agriculture@gmail.com | www.mukta-agriculture.com

STATEMENT OF ASSETS AND LIABILITIES FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2021

S. No.	Particulars	(Rupees in Lakhs)	
		As at 30.09.2021 (Unaudited)	As at 31.03.2021 (Audited)
<b>A</b>	<b>ASSETS :</b>		
<b>1</b>	<b>NON-CURRENT ASSETS</b>		
	(a) Property, Plant & Equipment	-	-
	(b) Investments in Property	-	-
	(c) Intangible assets	-	-
	(d) Financial Assets :		
	(i) Investments	2343.55	2335.02
	(ii) Loans	6.94	10.00
	(iii) Other financial assets	740.00	740.00
	(e) Deferred tax assets (net)	-	-
	<b>Total Non Current Assets</b>	<b>3090.49</b>	<b>3085.02</b>
<b>2</b>	<b>CURRENT ASSETS</b>		
	(a) Inventories	-	-
	(b) Financial assets :		
	(i) Investments	-	-
	(ii) Trade receivables	-	-
	(iii) Cash & cash equivalent	2.79	2.87
	(iv) Other Bank balances	0.85	2.67
	(v) Loans	-	-
	(vi) Other financial assets	34.06	33.65
	(c) Other current assets	282.85	282.10
	<b>Total Current Assets</b>	<b>320.55</b>	<b>321.29</b>
	<b>TOTAL ASSETS</b>	<b>3411.04</b>	<b>3406.31</b>
<b>B</b>	<b>EQUITY AND LIABILITIES :</b>		
<b>1</b>	<b>Equity</b>		
	(a) Equity Share Capital	2168.18	2168.18
	(b) Other Equity	1122.15	1126.12
	<b>Total Equity</b>	<b>3290.32</b>	<b>3294.30</b>
<b>2</b>	<b>LIABILITIES:</b>		
	<b>Non- Current liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	99.68	101.69
	(ii) Trade Payable		
	- total outstanding dues of micro enterprises and small enterprises; and		-
	- total outstanding dues of creditors other than micro enterprises and small enterprises.		-
	(iii) Other Financial Liabilities	10.00	-
	(b) Deferred Tax Liabilities		-
	(c) Other Non- Current Liabilities		-
	<b>Total Non- Current Liabilities</b>	<b>109.68</b>	<b>101.69</b>
	<b>CURRENT LIABILITIES :</b>		
	(a) Financial Liabilities		
	(i) Borrowings	8.31	8.31
	(ii) Trade Payables		
	- total outstanding dues of micro enterprises and small enterprises; and	-	0.28
	- total outstanding dues of creditors other than micro enterprises and small enterprises.	2.67	1.62
	(iii) Other financial Liabilities	-	-
	(b) Provisions	-	-
	(c) Other Current Liabilities	0.06	0.12
	<b>Total Current Liabilities</b>	<b>11.04</b>	<b>10.33</b>
	<b>TOTAL LIABILITIES</b>	<b>120.72</b>	<b>112.02</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>3411.04</b>	<b>3406.31</b>



401 / A, Pearl Arcade, Opp. P.K. Jewellers, Dawood Baug Lane, Off J. P. Road, Andheri (W), Mumbai - 400 058

Tel: +91 22 26778155 / 26790471. Fax: 022-26781187 | mukta.agriculture@gmail.com | www.mukta-agriculture.com




**Notes:**

1	The above Unaudited financial results for the quarter and half year ended on 30th September, 2021 which are published in accordance with Regulation 33 read with Regulation 52 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 ("Listing Regulations") have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 27th October, 2021
2	The above results have been subjected to "Limited Review" by the Statutory Auditors of the Company.
3	The statement of cash flows is also attached herewith along with the statement of Assets & Liabilities for the half year ended 30th September, 2021 & corresponding half year i.e. 30th September, 2020 & 31st March, 2021
4	Based on guiding principles given in the IND AS on Operating Segments the Company's business activity falls within a single operating segment hence the disclosure requirement of IND AS 108 are not applicable.
5	Provision for Income Tax & Deffered Tax Liability, if any, will be made at the end of the year.
6	Previous period figures have been regrouped/rearranged and re-classified wherever necessary to confirm to current period's classification.
7	The above financial results are hosted on website of the Company i.e. www.mukta-agriculture.com and also available on the website of stock exchange www.bseindia.com.

Place: Mumbai  
Date: 27th October, 2021

For Mukta Agriculture Limited



*Mohit Khadaria*  
Mohit Khadaria  
Managing Director  
DIN: 05142395

**MUKTA AGRICULTURE LIMITED**  
**Cash Flow Statement for the half year ended 30.09.2021**

Sr. No.	Particulars	For the half year ended 30.09.2021	For the year ended 31.03.2021	For the half year ended 30.09.2020
(Amount in Rupees)				
<b>A.</b>	<b>Cash Flow from Operating Activities:</b>			
	Net profit before tax & extra ordinary items	(3,97,190)	(5,95,08,119)	14,18,174
	<u>Adjustment for:</u>			
	- Depreciation and amortisation of Fixed Assets	-	52,844	35,166
	- Re-Measurement gain/(loss)of fair value of Equity Instrument	4,54,517	1,16,03,168	(3,75,000)
	- Dividend Received	-	61,130	-
	- Interest Received	(14,87,615)	(43,39,474)	(21,68,485)
	Operating profit/(loss) before working capital changes	(14,30,288)	(5,21,30,451)	(10,90,145)
	<u>Changes in Operating Assets and Liabilities</u>			
	(Increase) /Decrease in Loans & Advances	3,06,233	2,97,59,251	4,19,938
	(Increase) /Decrease in Other Financial Assets	(41,442)	1,07,45,783	(3,65,427)
	(Increase) /Decrease in Other Current Assets	(75,000)	(90,32,226)	3,60,000
	(Increase) / Decrease in Trade Receivables	-	-	-
	(Increase) / Decrease in Inventories	-	3,40,51,393	-
	Increase/ (Decrease) in Borrowings	(2,00,916)	1,10,00,000	-
	Increase / (Decrease) in Non Current Liabilities	10,00,000	-	-
	Increase / (Decrease) in Current Liabilities	71,147	(28,21,242)	6,66,417
	Cash Generated from Operations	10,60,022	7,37,02,959	10,80,928
	Net Cash from Operating activities	(3,70,266)	2,15,72,508	(9,218)
		<b>(3,70,266)</b>	<b>2,15,72,508</b>	<b>(9,218)</b>
<b>B.</b>	<b>Cash Flow From Investing Activities:</b>			
	(Acquisition)/Sale of PPE and Intangible Assests	-	2,05,945	-
	(Acquisition)/Sale of Investments	(13,07,615)	(2,59,99,943)	(22,43,485)
	- Interest Received	14,87,615	43,39,474	21,68,485
	- Dividend Received	-	-	-
	Net Cash from Investing activities	<b>1,80,000</b>	<b>(2,14,54,524)</b>	<b>(75,000)</b>
<b>C.</b>	<b>Cash Flow From Financing Activities:</b>			
	Net Cash from Financing activities			-
	Net increase in Cash and Cash Equivalents	(1,90,266)	1,17,984	(84,218)
	Cash & Cash Equivalents (Opening)	5,54,379	4,36,395	4,36,395
	Cash & Cash Equivalents (Closing)	<b>3,64,113</b>	<b>5,54,379</b>	<b>3,52,177</b>

(1)

**Note :**

1. Cash & Cash Equivalents at the end of the year consist of Cash in Hand and Balances with Banks and are net of Short Term Loans and Advances  
Amount (Rs.)

Particulars	As at 30.09.2021	As at 31.03.2021	As at 30.09.2020
Cash in Hand	2,78,782	2,87,061	2,69,903
Balances with Banks	85,332	2,67,318	82,274
<b>Total</b>	<b>3,64,114</b>	<b>5,54,379</b>	<b>3,52,177</b>

2. Previous year's figures have been regrouped, rearranged wherever necessary in order to conform to current year's presentation.



401 / A, Pearl Arcade, Opp. P.K. Jewellers, Dawood Baug Lane, Off J. P. Raod, Andheri (W), Mumbai - 400 058

Tel: +91 22 26778155 / 26790471, Fax: 022-26781187 | mukta.agriculture@gmail.com | www.mukta-agriculture.com





# SUNIL VANKAWALA & ASSOCIATES

*Chartered Accountants*

103, Vrindavan, 1<sup>st</sup> floor, Near Shubham Hall, Opp Railway Station Vile Parle (West) Mumbai-400056  
E-mail: sunilvankawala@yahoo.com, Tel. No. 022-26133730/31/32

---

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

### **To the Board of Directors of Mukta Agriculture Limited**

We have reviewed the accompanying statement of unaudited financial results of **Mukta Agriculture Limited** ("the Company") for the quarter ended 30 September, 2021 and year to date results for the period 01 April 2021 to 30 September 2021 ("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").

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared 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 there under and other accounting principles generally accepted in India. 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

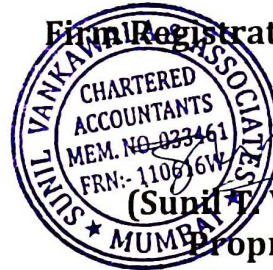
We also performed procedures in accordance with the SEBI Circular CIR/CFD/CMDI/44/2019 dated 29<sup>th</sup> March 2019 issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) to the extent applicable.



Based on our review conducted as 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 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.

**For Sunil Vankawala & Associates  
Chartered Accountants**

**Firm Registration No. 110616W**



**(Sunil T. Vankawala)**

**Proprietor**

**Membership No. 33461**

**UDIN: 21033461AAAAHG6904**

**Place :- Mumbai**

**Date :-27.10.2021**