Mukła Agriculture Limited

## STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER \& NINE MONTHS ENDED 31ST DECEMBER, 2022

(Rupees in Lakhs except Shares \& EPS)

\begin{tabular}{|c|c|c|c|c|c|c|c|}
\hline \multirow{3}{*}{\begin{tabular}{l}
Sr. \\
No.
\end{tabular}} \& \multirow{3}{*}{Particulars} \& \multicolumn{3}{|c|}{Quarter Ended} \& \multicolumn{2}{|l|}{Nine Months Ended} \& \multirow[t]{3}{*}{\begin{tabular}{|c|}
\hline Year Ended \\
\hline 31.03.2022 \\
Audited
\end{tabular}} \\
\hline \& \& 31.12.2022 \& 30.09.2022 \& 31.12.2021 \& 31.12.2022 \& 31.12.2021 \& \\
\hline \& \& Unaudited \& Unaudited \& Unaudited \& Unaudited \& Unaudited \& \\
\hline 1 \& Revenue from Operations \& - \& - \& - \& - \& - \& \\
\hline 2 \& \& 7.719 \& 7.708 \& 7.55 \& 22.787 \& 20.43 \& (18.001) \\
\hline 3. \& Total Income (1+2) \& 7.719 \& 7.708 \& 7.55 \& 22.787 \& 20.43 \& (18.001) \\
\hline \multirow[t]{9}{*}{4.} \& Expenses \& \& \& \& \& \& \\
\hline \& (a) Cost of materials consumed \& \& \& - \& \& \& \\
\hline \& (b) Purchases of stock-in-trade \& \& \& \& \& \& \\
\hline \& (c) Changes in inventories of finished goods, \& \& \& \& \& \& \\
\hline \& work in progress and stock-in-trade \& \& \& \& \& \& \\
\hline \& (d) Employee benefits expenses \& 6.594 \& 4.949 \& 6.08 \& 16.283 \& 13.61 \& 18.295 \\
\hline \& (e) Finance Costs \& \& - \& \& \& 2.46 \& 2.460 \\
\hline \& (f) Depreciation and amortisation expenses \& - \& - \& \(\checkmark\) \& \(\cdot\) \& - \& - \\
\hline \& (g) Other Expenses \& 2.557 \& 3.936 \& 0.91 \& 7.573 \& 3.23 \& 7.538 \\
\hline \& \multirow[t]{2}{*}{\begin{tabular}{l}
Total Expenses (4) \\
Profit/(Loss) before exceptional items and tax
\[
(3-4)
\]
\end{tabular}} \& 9.152 \& 8.885 \& 6.99 \& 23.857 \& 19.30 \& 28.293 \\
\hline 5. \& \& (1.432) \& (1.177) \& 0.56 \& (1.070) \& 1.13 \& (46.304) \\
\hline 6. \& Exceptional Items \& - \& 736.250 \& \& 736.250 \& \& 0.000 \\
\hline 7. \& Profit/(Loss) before tax and exceptional items (5-6) \& (1.432) \& (737.427) \& 0.56 \& (737.320) \& 1.13 \& (46.304) \\
\hline \multirow[t]{5}{*}{8} \& Tax Expense \& \& \& \& \& \& \\
\hline \& - Current Tax \& - \& - \& - \& - \& - \& - \\
\hline \& - Deferred Tax \& - \& - \& - \& - \& - \& - \\
\hline \& - MAT Credit Entitlement \& - \& - \& - \& - \& - \& - \\
\hline \& Total Tax Expenses \& - \& - \& - \& - \& - \& - \\
\hline 9 \& Net Profit/(Loss) after tax (7-8) \& (1.432) \& (737.427) \& 0.56 \& (737.320) \& 1.13 \& (46.304) \\
\hline \multirow[t]{5}{*}{10
A.

B.} \& \multirow[t]{2}{*}{| Other Comprehensive Income (Net of Tax ) |
| :--- |
| (i) Items that will not be reclassifled to proflt or loss |} \& \& \& \& \& \& <br>

\hline \& \& 0.013 \& (107.072) \& 7.16 \& (107.059) \& 2.61 \& 16.517 <br>

\hline \& \multirow[t]{2}{*}{| (ii) Income tax relating to items that will not be reclassified to profit or loss |
| :--- |
| (i) Items that will be reclassified to profit or loss |} \& . \& \& . \& - \& - \& - <br>

\hline \& \& - \& \& - \& - \& - \& - <br>
\hline \& (ii) Income tax relating to items that will be reclassified to profit or loss \& - \& \& - \& - \& - \& <br>
\hline 11 \& Total Comprehensive Income (After Tax )

$$
(9+10)
$$ \& (1.420) \& (844.499) \& 7.72 \& (844.379) \& 3.74 \& (29.787) <br>

\hline 12 \& Paid-up equity share capital Face value of share \& $$
\begin{array}{|r|}
\hline 2168.177 \\
10 /-
\end{array}
$$ \& \[

$$
\begin{array}{r}
\hline 2,168.177 \\
10 /-
\end{array}
$$

\] \& \[

$$
\begin{array}{r}
\hline 2168.18 \\
10 /-
\end{array}
$$

\] \& \[

2168.177

\] \& \[

2168.18

\] \& \[

2168.177
\] <br>

\hline \multirow[t]{4}{*}{13} \& Earnings Per Share \& \& \& \& \& \& <br>
\hline \& (Face Value of Rs. 10/- each) (not annualised): \& \& \& \& \& \& <br>
\hline \& (a) Basic \& (0.007) \& (3.401) \& 0.003 \& (3.401) \& 0.01 \& (0.214) <br>
\hline \& (b) Diluted \& (0.007) \& (3.401) \& 0.003 \& (3.401) \& 0.01 \& (0.214) <br>
\hline
\end{tabular}

## Notes:

1 The above unaudited financial results for the quarter and nine months ended 31st December, 2022 along with Notes were reviewed by the Audit Committee and recommended to the Board, which was thereafter taken on record by the Board of Directors of the Company at its meeting held on 14th February, 2023.

2 The Limited Review for the quarter and nine months ended on 31st December, 2022, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the Statutory Auditors and have issued an; unmodified opinion.
3 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.
4 Provision for Deffered Tax Liability, if any, will be made at the end of the year.
5 Previous period figures have been regrouped/rearranged and re-classified wherever necessary to confirm to current period's classification.
6 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: 14th February, 2023

For Mukta Agriculture Limited


103, Vrindavan, $1^{\text {st }}$ floor, $\mathcal{N}$ var Shubham Hall, Opp Raifway Station Vile Parle (West) Mumbai-400056
E-mail:sunifvankawala@yafoo.com, Tel. $\mathcal{N o}$. 022-26133730/31/32


#### Abstract

Independent Auditor's Review Report on Unaudited Quarterly and year-to-date 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 of
Mukta Agriculture Limited
Mumbai
We have reviewed the accompanying statement of unaudited financial results of Mukta Agriculture Limited ("the Company") for the quarter ended 31st December, 2022 and Year to date results for the period from 1st April 2022 to 31st December, 2022, ("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.

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 8\% Associates Chartered Accountants Firm Registration No. 110616W 



Place :-Mumbai
Date :-14-02-2023
(Sunil T. Vankawala)
Proprietor
Membership No. 33461
UDIN: 23033461BGYMEM3986

