

Date: 12<sup>th</sup> November, 2022

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

**Sub: Revised Outcome and Un-Audited Financial Results of the Company for the quarter and half year ended 30th September, 2022**

Ref: Scrip ID: MUKTA  
Scrip Code: 535204

We wish to inform you that while submitting the outcome of Board Meeting held today, on 12<sup>th</sup> November, 2022 and Un-Audited Financial Results of the Company for the quarter and half year ended 30th September, 2022, we inadvertently missed to attach Limited Review Report with the said results. Hence, we are submitting the revised outcome of Board Meeting held today, on 12<sup>th</sup> November, 2022 along with the Un-Audited Financial Results of the Company for the quarter and half year ended 30th September, 2022 with the Limited Review Report as issued by the Statutory Auditors of the Company for the quarter and half year ended 30th September, 2022.

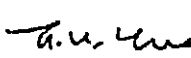
Please note that except enclosing the Limited Review Report and few typographical errors which are duly marked in the said results, there is no other changes made in the results and all the figures of said financial results are remain unchanged.

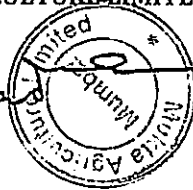
We regret for such unintended mistake. We assure you to not repeat the same mistake again.

Please take the same on your records.

Thanking you,  
Yours faithfully,

For MUKTA AGRICULTURE LIMITED

  
Krishan Khadaria  
Director  
DIN: 00219096



Encl: As above.

**Date: 12<sup>th</sup> November, 2022**

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

**Sub: Outcome of Board Meeting held today i.e. 12<sup>th</sup> November, 2022**

**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. 12<sup>th</sup> November, 2022 have approved and adopted the Un-Audited Financial Results of the Company for the quarter and half year ended 30<sup>th</sup> September, 2022, as reviewed and recommended by Audit Committee.

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, 2022 along with the Statement of Assets & liabilities and Cashflow for half year ended 30<sup>th</sup> September, 2022;
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, 2022;

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).

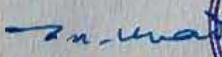
Please note that the said Results will be published within the stipulated time in English and regional language newspapers, in compliance with the Regulation 47(1)(b) of the SEBI (Listing Obligations and Disclosure Requirement) Regulation, 2015.

In furtherance to our earlier letter dated 30<sup>th</sup> September, 2022, please be informed 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, 2022.

The meeting commenced at 02.30 P.M. and concluded at 3.25 P.M.  
Please take the same on your records.

Thanking you,  
Yours faithfully,

For MUKTA AGRICULTURE LIMITED

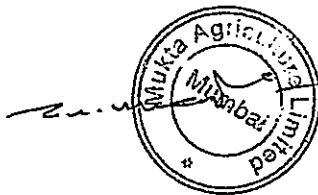
  
Krishan Khadaria  
Director  
DIN: 00219096

*Encl: As above.*



PART I : STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED 30TH SEPTEMBER, 2022

Sr. No.	Particulars	(Rupees in Lakhs except Shares & EPS)					
		Quarter Ended			Half Year Ended		Year Ended
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Revenue from Operations		-	-	-	-	-
2	Other Income	7.708	7.36	7.64	15.068	12.88	(18.001)
3	<b>Total Income (1+2)</b>	<b>7.708</b>	<b>7.360</b>	<b>7.640</b>	<b>15.068</b>	<b>12.880</b>	<b>(18.001)</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	-	-	-	-	-	-
	(d) Employee benefits expenses	4.95	4.74	3.82	9.689	7.53	18.295
	(e) Finance Costs	-	-	-	-	2.46	2.460
	(f) Depreciation and amortisation expenses	-	-	0.00	-	0.00	-
	(g) Other Expenses	3.94	1.08	0.99	5.016	2.32	7.538
	<b>Total Expenses (4)</b>	<b>8.885</b>	<b>5.820</b>	<b>4.810</b>	<b>14.705</b>	<b>12.310</b>	<b>28.293</b>
5	<b>Profit/(Loss) before exceptional items and tax (3-4)</b>	<b>(1.177)</b>	<b>1.540</b>	<b>2.830</b>	<b>0.363</b>	<b>0.570</b>	<b>(46.304)</b>
6	Exceptional Items	736.250	-	-	736.250	-	-
7	<b>Profit/(Loss) before tax and <sup>after</sup> exceptional items (5-6)</b>	<b>(737.427)</b>	<b>1.540</b>	<b>2.830</b>	<b>(735.887)</b>	<b>0.570</b>	<b>(46.304)</b>
8	Tax Expense						
	- Current Tax	-	-	-	-	-	-
	- Deferred Tax	-	-	-	-	-	-
	- MAT Credit Entitlement	-	-	-	-	-	-
	<b>Total Tax Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
9	<b>Net Profit/(Loss) after tax (7-8)</b>	<b>(737.427)</b>	<b>1.540</b>	<b>2.830</b>	<b>(735.887)</b>	<b>0.570</b>	<b>(46.304)</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	(107.072)	-	(14.300)	(107.072)	(4.550)	16.517
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>(844.499)</b>	<b>1.540</b>	<b>(11.470)</b>	<b>(842.959)</b>	<b>(3.980)</b>	<b>(29.787)</b>
12	Paid-up equity share capital	2,168.177	2,168.177	2,168.177	2,168.177	2,168.177	2,168.177
	Face value of share	10/-	10/-	10/-	10/-	10/-	10/-
13	Earnings Per Share						
	(Face Value of Rs. 10/- each) (not annualised):						
	(a) Basic	(3.401)	0.007	0.013	(3.394)	0.003	(0.214)
	(b) Diluted	(3.401)	0.007	0.013	(3.394)	0.003	(0.214)



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

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**Notes:**

1	The above Unaudited financial results for the quarter and half year ended on 30th September, 2022 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 12th November, 2022.
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, 2022 & corresponding half year i.e. 30th September, 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 Deferred 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 Company has amicably settled the disputed amount of Rs. 7,40,00,000 towards advance against property with Radhe Govind Kripa Developers Private Ltd. As per the terms of the settlement, Company has written off the sundry balance of Rs. 7,36,25,000/- during the quarter and half year ended 30th September, 2022.
8	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.

For Mukta Agriculture Limited




**Krishan Khadaria**  
Director  
DIN: 00219096

Place : Mumbai  
Date: 12th November, 2022

STATEMENT OF ASSETS AND LIABILITIES FOR THE <sup>HALF</sup> YEAR ENDED 30<sup>SEP</sup>TH ~~SEPTEMBER~~ 2022

S.No.	Particulars	(Rupees in Lakhs)	
		As at 30.09.2022 (Unaudited)	As at 31.03.2022 (Audited)
<b>A</b>	<b>ASSETS:</b>		
<b>1</b>	<b>NON-CURRENT ASSETS</b>		
	(a) Property, Plant & Equipment	0.000	0.00
	(b) Investments in Property	0.000	0.00
	(c) Intangible assets	0.000	0.00
	(d) Financial Assets:		
	(i) Investments	2272.752	2327.26
	(ii) Loans	3.285	4.62
	(iii) Other financial assets	0.000	740.00
	(e) Deferred tax assets (net)	0.000	0.00
	<b>Total Non Current Assets</b>	<b>2276.037</b>	<b>3071.87</b>
<b>2</b>	<b>CURRENT ASSETS</b>		
	(a) Inventories	0.000	0.00
	(b) Financial assets:		
	(i) Investments	0.000	0.00
	(ii) Trade receivables	0.000	0.00
	(iii) Cash & cash equivalent	2.063	2.07
	(iv) Other Bank balances	1.374	1.12
	(v) Loans		
	(vi) Other financial assets	36.379	34.66
	(c) Other current assets	237.600	282.10
	<b>Total Current Assets</b>	<b>277.417</b>	<b>319.95</b>
	<b>TOTAL ASSETS</b>	<b>2553.454</b>	<b>3391.83</b>
<b>B</b>	<b>EQUITY AND LIABILITIES:</b>		
<b>1</b>	<b>Equity</b>		
	(a) Equity Share Capital	2168.177	2168.18
	(b) Other Equity	253.382	1096.34
	<b>Total Equity</b>	<b>2421.559</b>	<b>3264.52</b>
<b>2</b>	<b>LIABILITIES:</b>		
	<b>Non- Current liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	107.991	107.99
	(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	12.800	12.80
	(b) Deferred Tax Liabilities		
	(c) Other Non- Current Liabilities		
	<b>Total Non- Current Liabilities</b>	<b>120.791</b>	<b>120.79</b>
	<b>CURRENT LIABILITIES:</b>		
	(a) Financial Liabilities		
	(i) Borrowings	8.750	4.35
	(ii) Trade Payables		
	- total outstanding dues of micro enterprises and small enterprises; and	0.000	0.25
	- total outstanding dues of creditors other than micro enterprises and small enterprises.	1.945	1.91
	(iii) Other financial Liabilities	0.000	0.00
	(b) Provisions	0.000	0.00
	(c) Other Current Liabilities	0.410	0.01
	<b>Total Current Liabilities</b>	<b>11.104</b>	<b>6.52</b>
	<b>TOTAL LIABILITIES</b>	<b>131.895</b>	<b>127.31</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>2553.454</b>	<b>3391.83</b>



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**CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 31<sup>ST</sup> SEPT, 2022**

Sr. No.	Particulars	For half year ended	For the year ended	For half year ended
		30.09.22	31.03.2022	30.09.2021
		Unaudited	Audited	Unaudited
( Amount in Rupees )				
<b>A.</b>	<b>Cash Flow from Operating Activities:</b>			
	Net profit before tax & extra ordinary items	(84,295,901)	(2,977,753)	(397,190)
	<b>Adjustment for:</b>			
	- Depreciation and amortisation of Fixed Assets	-	-	-
	- Re-Measurement gain/(loss) of fair value of Equity Instrument	10,707,175	(1,651,701)	454,517
	- Share of Loss from Partnership Firm	-	4,558,307	-
	- Profit/Loss on Sale of Investment	-	204,046	-
	- Deferred Tax	-	-	-
	- Interest Received	(1,506,775)	(2,962,253)	(1,487,615)
	<b>Operating profit/(loss) before working capital changes</b>	<b>(75,095,501)</b>	<b>(2,829,354)</b>	<b>(1,430,288)</b>
	<b>Changes in Operating Assets and Liabilities</b>			
	(Increase) / Decrease in Loans & Advances	133,187	538,313	306,234
	(Increase) / Decrease in Other Financial Assets	73,828,497	(101,910)	(41,442)
	(Increase) / Decrease in Other Current Assets	4,449,966	-	(75,000)
	(Increase) / Decrease in Trade Receivables	-	-	-
	(Increase) / Decrease in Inventories	-	-	-
	Increase / (Decrease) in Borrowings	440,000	234,084	(200,916)
	Increase / (Decrease) in Non Current Liabilities	-	1,280,000	1,000,000
	Increase / (Decrease) in Current Liabilities	18,501	15,192	71,147
		78,870,151	1,965,679	1,060,023
	Cash Generated from Operations	3,774,649	(863,675)	(370,265)
	<b>Net Cash from Operating activities</b>	<b>3,774,649</b>	<b>(863,675)</b>	<b>(370,265)</b>
<b>B.</b>	<b>Cash Flow From Investing Activities:</b>			
	(Acquisition)/Sale of PPE and Intangible Assests	-	-	-
	(Acquisition)/Sale of Investments	-	3,320,954	(1,307,615)
	- Changes in Partnership Capital Account	(5,256,775)	(1,096,561)	-
	- Interest Received	1,506,775	2,962,253	1,487,615
	- Share of Loss from Partnership Firm	-	(4,558,307)	-
	<b>Net Cash from Investing activities</b>	<b>(3,750,000)</b>	<b>628,339</b>	<b>180,000</b>
<b>C.</b>	<b>Cash Flow From Financing Activities:</b>			
	Net Cash from Financing activities	-	-	-
	Net increase in Cash and Cash Equivalents	24,649	(235,336)	(190,265)
	Cash & Cash Equivalents (Opening)	319,043	554,379	554,379
	<b>Cash &amp; Cash Equivalents (Closing)</b>	<b>343,692</b>	<b>319,043</b>	<b>364,114</b>

**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 from banks as follows:

Particulars	As at	As at	As at
	30.09.2022	31.03.2022	30.09.2021
Cash in Hand	206,273	207,084	278,782
Balances with Banks	137,419	111,959	85,332
<b>Total</b>	<b>343,692</b>	<b>319,043</b>	<b>364,114</b>

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



# 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

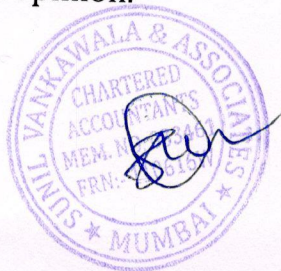
## Independent Auditor's Review Report on Unaudited Quarterly Financial Results and Year to Date Results to the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

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, 2022 and year to date results for the period 01 April 2022 to 30 September 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").

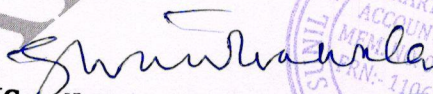
This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 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 & Associates  
Chartered Accountants  
Firm Registration No. 110616W

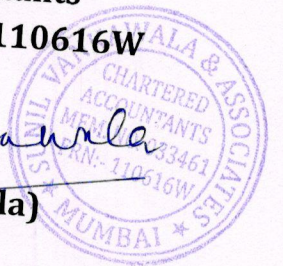


(Sunil T. Vankawala)

Proprietor

Membership No. 33461

UDIN: 22033461BCXIJG5310



Place :- Mumbai  
Date :- 12.11.2022