

# SC AGROTECH LIMITED

CIN: L01122DL1990PLC042207

Regd Address: RZ-1484/28, Ground Floor, Tughlakabad Ext. New Delhi-110019

Email: sheel102@gmail.com, Web: www.scagrotech.in

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Date: 14.11.2023

To,

BSE Limited  
P. J. Towers, 25th Floor,  
Dalal Street, Mumbai - 400001.  
Scrip Code: 526081

**Dear Madam / Sir,**

**Sub: Compliance of Regulation 33 Of Sebi (Listing Obligations And Disclosure Requirements) Regulations, 2015**

Dear Sir,

With regard to captioned subject, the Board of Directors of the Company at its meeting held on 14<sup>th</sup> November 2023 has considered and approved the unaudited financial results for the Quarter and Half year ended on 30th September 2023. The said unaudited financial results were accompanied by Limited Review Report given by the statutory auditor of the company.

Kindly find enclosed herewith unaudited Financial Statements for the quarter and half year ended on 30th September, 2023 along with Limited Review Report , cash Flow statement and Statement of Asset and liabilities in compliance of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015.

**This is to your information and record.**

**Thanking You**

**Yours Faithfully**

**FOR SC AGROTECH LIMITED**

**Vijay Shankar Thakur**

**Wholetime Director/Executive Director**

**Din: 09720062**

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## Regulation 33 Financial Result

M/s SC Agrotech Limited

Statement of Standalone UnAudited Financial result for the Quarter and Half year ended on 30th September 2023

Amount in lakhs

Particulars	Quarter Ended on			Half year ended		Year ended on
	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Revenue from operations	6.50	-	8.87	6.50	8.87	8.87
II Other income	12.00	12.00	62.32	24.00	161.28	298.62
III Total Income	18.50	12.00	71.19	30.50	170.15	307.49
IV Expenses						
a) Cost of materials consumed	-	-	-	-	-	12.82
b) Purchases of stock-in-trade	-	-	14.72	-	14.72	-
c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
d) Employee benefit expense	7.70	6.89	9.07	14.60	16.95	32.63
e) Finance costs	0.006	0.005	0.002	0.012	0.03	0.10
f) Depreciation and amortisation expense	0.36	0.36	0.36	0.700	0.72	1.41
g) Other Expenditure	9.34	3.07	7.79	12.420	30.39	61.76
TOTAL EXPENDITURE (IV)	17.41	10.32	31.94	27.73	62.81	108.72
V Profit/(Loss) before Exceptional Items and Tax(III-IV)	1.09	1.68	39.25	2.77	107.34	198.77
VI Exceptional items	-	-	-	-	-	-
VII Profit/(Loss) before tax(V-VI)	1.09	1.68	39.25	2.77	107.34	198.77
VIII Tax Expense						
(1) Current tax	-	-	-	-	-	-
(2) Deferred tax	-	(0.03)	-	-	(0.03)	(0.19)
IX Profit/(Loss) for the period from Continuing Operation(VII-VIII)						
X Other Comprehensive Income:						
A. (i) Items that will not be reclassified to profit or Loss						
(ii) Income tax relating to items that will not be reclassified to profit & Loss.						
B. (i) Items that will be reclassified to profit & Loss						
(ii) Income tax relating to items that will be reclassified to profit or Loss						
XI Profit (Loss) for the period (VII-VIII)	1.09	1.71	39.25	2.77	107.37	198.96
XII Paid up equity share capital	599.50	599.50	599.50	599.50	599.50	599.50
(face value of INR 10/- per equity share capital)						
XIII Reserve excluding Revaluation Reserves						
XIV Earning Per share ( For continuing operation )						
a) Basic	0.02	0.03	0.65	0.05	1.79	3.32
b) Diluted	0.02	0.03	0.65	0.05	1.79	3.32

### Note:

- The above results were reviewed by the audit Committee and approved by the Board of Directors at the meeting held on 14.11.2023
- These financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Companies Act, 2013 and relevant amendments
- The Statutory Auditors of the Company have carried out the Audit of the above financial results pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosures Requirements) Regulations, 2015, and have issued their Report on the same.
- As per the definition of Reportable segment in Accordance with Accounting standard 17 of Segment Reporting issued by Institute of chartered Accountant of India, the company has only one reportable segment Hence, separate disclosure of segment reporting is not applicable to the company.
- The Statutory Auditor of the Company have carried out the Limited review of the above unaudited Standalone Financial result pursuant to reg 33 of the SEBI LODR 2015 and issued their LRR on the same.
- To facilitate Comparison, figures of previous periods has been regrouped and rearranged, wherever necessary

FOR SC AGROTECH LIMITED


VIJAY SHANKAR THAKUR

Executive Director

Din No 09720062

Date: 14.11.2023



# MANOJ SANGEETA & ASSOCIATES

## CHARTERED ACCOUNTANTS

Address: 922, 9<sup>th</sup> Floor, Hemkunt Chamber, Nehru Place, New Delhi – 110019

Email Id: [ca.sangeeta@camsa.in](mailto:ca.sangeeta@camsa.in) [camanoj@camsa.in](mailto:camanoj@camsa.in) Website: [www.camsa.in](http://www.camsa.in)

Mobile: 7838222748 Landline No: 011-40538912/40660065

### LIMITED REVIEW REPORT

To

The Board of Directors  
M/s SC Agrotech Limited  
RZ-1484/28, Ground Floor,  
Tughlakabad Ext.  
New Delhi-110019

Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Result of the Company pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

We have reviewed the accompanying statement of unaudited financial result of M/s SC Agrotech Limited having its registered office at RZ-1484/28, Ground Floor, Tughlakabad Ext. New Delhi-110019 for the period ended 30<sup>th</sup> September, 2023 is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue report on these financial statements based on our review.

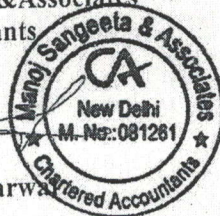
We conduct our review in accordance with the Standard on Review Engagement (SRE)2410, Engagement to Review of Interim Financial Information Performed by the Independent Auditor of the entity", issued by the Institute of Chartered Accountant of India. This Standard required that we plan and perform the review to obtain moderate assurance as to whether the financial statement is free for the material mis-statement. A review is limited primarily to inquiries of company personnel and an analytical procedure 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 cause us to believe that the accompanying statement of unaudited financial result prepared in accordance with the accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclose in the terms of Regulation 33 of the SEBI(Listing Obligation and Disclosure Requirement) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Thanking you,

For ManojSangeeta&Associates  
Chartered Accountants  
FRN. 021873N

*B. Singh*



Balwant Singh Aggarwal  
(Partner)

M.No:081261

Chartered Accountant.

Date: 14.11.2023

Place: New Delhi

UDIN: 23081261BHBOYI8297

Statement of Asset and Liabilities		
Particulars		
	Date of start of reporting period	01-04-2023
	Date of end of reporting period	30-09-2023
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone
<b>Assets</b>		
<b>1</b>	<b>Non-current assets</b>	
	Property, plant and equipment	47.450
	Capital work-in-progress	10.000
	Investment property	0.000
	Goodwill	0.300
	Other intangible assets	0.000
	Intangible assets under development	0.000
	Biological assets other than bearer plants	0.000
	Investments accounted for using equity method	0.000
	<b>Non-current financial assets</b>	
	Non-current investments	0.000
	Trade receivables, non-current	0.000
	Loans, non-current	0.000
	Other non-current financial assets	113.200
	<b>Total non-current financial assets</b>	<b>113.200</b>
	Deferred tax assets (net)	
	Other non-current assets	23.050
	<b>Total non-current assets</b>	<b>194.000</b>
<b>2</b>	<b>Current assets</b>	
	Inventories	42.270
	<b>Current financial asset</b>	
	Current investments	0.000
	Trade receivables, current	5.010
	Cash and cash equivalents	3.160
	Bank balance other than cash and cash equivalents	8.960
	Loans, current	3.810
	Other current financial assets	0.000
	<b>Total current financial assets</b>	<b>20.940</b>
	Current tax assets (net)	
	Other current assets	
	<b>Total current assets</b>	<b>63.210</b>
<b>3</b>	Non-current assets classified as held for sale	
<b>4</b>	Regulatory deferral account debit balances and related deferred tax Assets	
	<b>Total assets</b>	<b>257.210</b>
<b>Equity and liabilities</b>		
<b>1</b>	<b>Equity</b>	
	<b>Equity attributable to owners of parent</b>	
	Equity share capital	599.500
	Other equity	-356.060
	<b>Total equity attributable to owners of parent</b>	<b>243.440</b>
	Non controlling interest	
	<b>Total equity</b>	<b>243.440</b>
<b>2</b>	<b>Liabilities</b>	
	<b>Non-current liabilities</b>	
	<b>Non-current financial liabilities</b>	
	Borrowings, non-current	0.000
	Trade payables, non-current	
	Other non-current financial liabilities	2.370
	<b>Total non-current financial liabilities</b>	<b>2.370</b>
	Provisions, non-current	0.000
	Deferred tax liabilities (net)	8.230
	Deferred government grants, Non-current	
	Other non-current liabilities	10.000
	<b>Total non-current liabilities</b>	<b>20.600</b>
	<b>Current liabilities</b>	
	<b>Current financial liabilities</b>	
	Borrowings, current	0.000
	Trade payables, current	-7.170
	Other current financial liabilities	0.340
	<b>Total current financial liabilities</b>	<b>-6.830</b>
	Other current liabilities	
	Provisions, current	0.000
	Current tax liabilities (Net)	
	Deferred government grants, Current	
	<b>Total current liabilities</b>	<b>-6.830</b>
<b>3</b>	Liabilities directly associated with assets in disposal group classified as held for sale	
<b>4</b>	Regulatory deferral account credit balances and related deferred tax liability	
	<b>Total liabilities</b>	<b>13.770</b>
	<b>Total equity and liabilities</b>	<b>257.210</b>



**SC AGROTECH LIMITED**

Rz-1484/28, Ground Floor Tughlakabad Extn. New Delhi - 110019

CIN: L01122DL1990PLC042207

Cash Flow Statement As At 30th September 2023

(All amount are in indian rupees unless otherwise stated)

Particulars	As At 30th September 2023	As At 31st March 2023
<b>A. Cash flow from operating activities:</b>		
Profit before tax	2,76,718	1,98,77,317
Adjustments for		
Depreciation and amortisation expenses	70,534	1,41,068
prior period tax	-	-
Interest income	-	(35,980)
Prior period expenses	8,800	-
Franchisee Fees	(24,00,000)	(36,00,000)
Rental Income	-	(30,000)
Operating profit before working capital changes	(20,43,948)	1,63,52,405
Adjustments for changes in working capital		
- Movement in trade receivables	22,31,608	58,02,900
- Movement in other receivables	9,62,421	4,40,347
- Movement in inventories	(20,29,168)	(19,17,768)
- Movement in trade & other payables	(13,50,095)	(1,25,25,339)
<b>Cash generated from operations</b>	(22,29,182)	81,52,546
Income tax paid (net of refund)	-	-
<b>Net cash generated from operating activities</b>	(22,29,182)	81,52,546
<b>B. Cash flow from investing activities:</b>		
Franchisee Fees	24,00,000	36,00,000
Interest received	-	35,980
Government Bonds	-	(10,00,000)
Advance for land purchase	-	(1,22,00,000)
Purchase of Fixed Assets	-	(30,04,655)
Rent received	-	30,000
<b>Net cash used in investing activities</b>	24,00,000	(1,25,38,675)
<b>C. Cash flow from financing activities:</b>		
sale of flat	-	40,13,248
<b>Net cash used from financing activities</b>	-	40,13,248
<b>Net increase in cash and cash equivalents</b>	1,70,818	(3,72,882)
Cash and cash equivalents at the beginning of the year	10,42,077	14,14,959
<b>Cash and cash equivalents at the end of the year</b>	<b>12,12,895</b>	<b>10,42,077</b>

This is the Cash Flow Statement referred to in our report of even date

