

ELEGANT FLORICULTURE & AGROTECH (I) LIMITED

Regd. Office : 101, Sagarika CHS Ltd., Plot No. 89, Juhu Tara Road, Santacruz West, Mumbai - 400 049
 CIN No. L01110MH1993PLC073872 Email Id : elegantflora2013@gmail.com Web Site : www.elegantflora.in
UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & SIX MONTHS ENDED 30TH SEPTEMBER, 2017

Part I

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2017 (Unaudited)	30-06-2017 (Unaudited)	30-09-2016 (Unaudited)	30-09-2017 (Unaudited)	30-09-2016 (Unaudited)	31-03-2017 (Audited)
I	Revenue from Operations	25.91	24.93	49.57	50.84	87.17	196.27
II	Other Income	0.00	0.34	22.88	0.34	23.61	45.12
III	Total Revenue (I+II)	25.91	25.27	72.45	51.18	110.78	241.39
IV	Expenses						
a)	Cost of Material Consumed	12.54	13.17	8.39	25.71	24.32	61.71
b)	Purchase	0.00	1.17	0.67	1.17	1.02	2.25
c)	Change in Inventories of finished goods,WIP & stock in trade	0.00	0.00	0.00	0.00	0.00	0.00
d)	Employee Benefit Expenses	6.24	1.16	2.45	7.40	6.21	16.02
f)	Finance Cost	2.09	2.93	10.39	5.02	12.93	(3.68)
g)	Depreciation & Amortisation Expenses	0.00	0.00	0.00	0.00	0.00	43.33
h)	Other expenses	3.33	3.52	5.31	6.85	11.38	69.64
	Total Expenses	24.20	21.95	27.21	46.15	55.86	189.27
V	Profit / (Loss) Before Exceptional and Extra-ordinary Items and Tax (III-IV)	1.71	3.32	45.24	5.03	54.92	52.12
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit/(Loss) before tax (VII-VIII)	1.71	3.32	45.24	5.03	54.92	52.12
VIII	Tax Expenses						
a)	Current Tax	0.00	0.00	0.00	0.00	0.00	7.82
b)	Deferred Tax	0.00	0.00	0.00	0.00	0.00	(47.89)
	Total Tax Expenses	0.00	0.00	0.00	0.00	0.00	(40.07)
IX	Profit/(Loss) for the period from continuing operations (VII-VIII-XII)	1.71	3.32	45.24	5.03	54.92	92.19
X	Profit/(Loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XI	Tax expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XII	Profit/(Loss) from Discontinuing operations (after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00	0.00
XIII	Profit/(Loss) for the period (IX+XII)	1.71	3.32	45.24	5.03	54.92	92.19
XIV	Other Comprehensive Income						
A.	(i) Items that will not be re-classified to Profit/Loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income Tax relating to items that will not be re-classified to Profit/Loss	0.00	0.00	0.00	0.00	0.00	0.00
B.	(i) Items that will be re-classified to Profit/Loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income Tax relating to items that will be re-classified to Profit/Loss	0.00	0.00	0.00	0.00	0.00	0.00
XV	Total Comprehensive Income for the period	0.00	0.00	0.00	0.00	0.00	0.00
XVI	Earning Per Equity Share (For Continuing Operations)						
i	Basic	0.01	0.02	0.23	0.03	0.27	0.46
ii	Diluted	0.01	0.02	0.23	0.03	0.27	0.46
XVII	Earning Per Equity Share (For discontinued Operations)						
i	Basic	0.00	0.00	0.00	0.00	0.00	0.00
ii	Diluted	0.00	0.00	0.00	0.00	0.00	0.00
XVIII	Earning Per Equity Share (For discontinued & Continuing Operations)						
i	Basic	0.01	0.02	0.23	0.03	0.27	0.46
ii	Diluted	0.01	0.02	0.23	0.03	0.27	0.46

Part II

A	PARTICULARS OF SHAREHOLDING						
1	Public Shareholding						
	- Number of Shares	18515293	18515293	18515293	18515293	18515293	18515293
	- Percentage of Shares	92.58	92.58	92.58	92.58	92.58	92.58
2	Promoter and Promoter Group Shareholding						
a)	Pledged / Encumbered						
	- Number of Shares	0.00	0.00	0.00	0.00	0.00	0.00
	- % of Shares(as a % of the total shareholding of promoter & group)	N.A	N.A	N.A	N.A	N.A	N.A
	- % of Shares (as a% of the total share capital of the co.)	N.A	N.A	N.A	N.A	N.A	N.A
b)	Non - Encumbered						
	- Number of Shares	1484707	1484707	1484707	1484707	1484707	1484707
	- % of Shares(as a % of the total shareholding of promoter & group)	100%	100%	100%	100%	100%	100%
	- % of Shares (as a% of the total share capital of the co.)	7.42%	7.42%	7.42%	7.42%	7.42%	7.42%

Place: Mumbai.

Date : 13/11/2017

For Elegant Floriculture & Agrotech (I) Ltd.

[Signature]
Director/ Auth. Signatory

ELEGANT FLORICULTURE & AGROTECH (I) LIMITED

REGD. OFFICE : 101, Sagrika CHS Ltd., Plot No.89, Juhu Tara Road, Santacruz (W), Mumbai - 400 049.
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NOTES :-

- 1) The Company has presented its financial results under India Accounting Standards ("Ind AS") from April 1, 2017 and accordingly these financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 - Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India. Financial results for the comparative previous period have also been presented in accordance with the recognition and measurement principles laid down in the Ind AS 34
- 2) The above financial results have been reviewed and recommended by the Audit Committee and have been approved and taken on record by the Board of Directors at its meeting held on November 13, 2017
- 3) The Limited Review as required under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been completed by the Statutory Auditors of the Company and the related report is being submitted to the concerned stock exchange
- 4) Statement of Assets and Liabilities as at September 30, 2017 is annexed
- 5) The financial results and other financial / segment information for the quarter and half-year ended September 30, 2017 have not been audited or reviewed by the Statutory Auditors and are presented based on the information compiled by the management, after exercising necessary due diligence and making the necessary adjustments to give a true and fair view of the results in accordance with Ind AS.
- 6) Reconciliation of Net Profit on account of transition from previous GAAP to Ind AS for the quarter and half year ended September 30, 2017

Description	(Rs. In Lakhs)	
	Quarter Ended September 30, 2017	Half Year ended September 30, 2017
Net Profit / (Loss) as per previous GAAP (Indian GAAP)	1.71	5.03
Fair Value gain on Financial Instrument	0.00	0.00
Other	0.00	0.00
Profit for the Quarter as per IND AS	1.71	5.03
Other Comprehensive Income (Net of Income Tax)	0.00	0.00
Total Comprehensive Profit for the quarter	1.71	5.03

- 7) During the Quarter there was no complaints from the Investors
- 8) Figures of the Corresponding previous period have been regrouped, rearranged wherever necessary to conform to the classification of the current period
- 9) The Company has only one reportable segment (i.e Floriculture)

Place : Mumbai
Date : 13/11/2017.

For Elegant Floriculture & Agrotech (I) Ltd.


Director/Authorized Signatory

ELEGANT FLORICULTURE & AGROTECH (I) LIMITED

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STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER 2017

	Particulars	As at 30/09/2017	As at 31/03/2017
		(Unaudited)	(Audited)
	ASSETS		
1	NON-CURRENT ASSETS		
a.	Property, plant and equipment	40512313	40128305
b.	Capital work-in-progress	0	0
c.	Goodwill	0	0
d.	Other Tangible Assets	0	0
e.	Financial Assets		
i)	Investments	0	0
ii)	Trade receivables	0	0
iii)	Loans	122239310	117971915
iv)	Others	0	0
f.	Deferred tax assets (net)	865461	865461
g.	Other non-current assets	0	0
	Total Non-Current Assets	163617084	158965681
2	CURRENT ASSETS		
a.	Inventories	654460	654460
b.	Financial Assets		
i)	Investments	0	0
ii)	Trade receivables	2157063	3034195
iii)	Cash and cash equivalents	629898	86160
iv)	Bank balance other than cash and cash equivalents	2480010	6921095
v)	Loans	54255898	60898239
vi)	Others	0	0
c.	Current tax assets (net)	0	0
d.	Other current assets	0	0
	Total Current Assets	60177329	71594149
	TOTAL ASSETS	223794413	230559830
	EQUITY AND LIABILITIES		
	EQUITY		
a.	Equity share capital	199671500	199671500
b.	Other equity	16685733	15960869
	LIABILITIES		
1	Non-current liabilities		
a.	Financial liabilities		
i)	Borrowings	6410432	11648369
ii)	Trade payables	0	0
iii)	Others	0	0
b.	Provisions	0	0
c.	Deferred tax liabilities (net)	0	0
d.	Other non-current liabilities	0	0
	Total Non-Current Liabilities	6410432	11648369
2	Current Liabilities		
a.	Financial Liabilities		
i)	Borrowings	0	0
ii)	Trade payables	853299	2408331
iii)	Others	0	0
b.	Other current liabilities	38488	258873
c.	Provisions, current	134961	611888
d.	Current tax liabilities (Net)	0	0
	Total Current Liabilities	1026748	3279092
	TOTAL EQUITY AND LIABILITIES	223794413	230559830

Place : Mumbai
Date : 13th November, 2017

For Elegant Floriculture & Agrotech (I) Ltd.


Director/Auth. Signatory