

BASANT AGRO TECH (INDIA) LTD.

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CIN No:- L24120MH1990PLC058560

Date: - 10.02.2025

To
Manager,
Department of Corporate Services,
The Bombay Stock Exchange Ltd.
Mumbai .

SUB: Outcome of the Meeting of the Board of Directors

With reference to the above caption subject matter and pursuant to the Regulation 30 of the SEBI (Listing obligation and disclosure Requirements) Regulation, 2015, we would like to inform you that the Board of Directors has in their meeting held on 10th February, 2025 approved the Statement of Unaudited Financial Results for the quarter and Nine months ended 31st December, 2024.

In this regard, we are enclosing herewith the following

1. Statement of Unaudited financial results for the quarter and nine months ended 31st December, 2024.
2. Limited Review Report on Statement of Unaudited financial result for the quarter and nine months year ended 31st December, 2025 of K.C. Kankariya & Co. the Statutory Auditors.

The Board Meeting commenced at 16.00 hrs and concluded at 18.15 hrs.

Kindly take the same on your records.

Thanking you
Yours faithfully,
For BASANT AGRO TECH (INDIA)LTD.

For Basant Agro Tech. (India) Ltd.

[Signature]
Company Secretary

COMPANY SECRETARY

BASANT AGRO TECH (I) LTD.

REGD. OFFICE : - Plot No., 13/2 Kaulkhed, Near S.T. Workshop, Akola - 444 001.
CIN: L24120MH1990PLC058560

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND THE NINE MONTH ENDED 31 DECEMBER 2024 (Rs in Lacs)

Sr No	Particulars	Quarter ended			Nine Months Ended		Year Ended
		December 31,2024	September 30,2024	December 31,2023	December 31,2024	December 31,2023	March 31,2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	8102.70	8411.86	7296.98	33022.12	30544.87	40475.17
II	Other Income	58.35	6.36	62.10	71.15	72.65	223.60
III	Total income from operations (net)	8161.05	8418.22	7359.08	33093.27	30617.52	40698.77
IV	Expenses						
	(a) Cost of materials consumed	5867.32	4475.77	5412.64	20382.25	22721.78	31746.80
	(c) Changes in inventories of finished goods, WIP and Stock-in-trade	240.33	1362.71	(47.74)	4789.58	709.23	(1656.45)
	(d) Employee benefits expense	428.07	450.87	415.96	1298.62	1278.75	1673.19
	(e) Finance Costs	358.66	354.67	357.39	1104.48	1098.00	1491.70
	(e) Depreciation and amortisation expense	191.66	198.37	177.26	570.84	525.04	716.93
	(f) Other expenses	1034.38	1540.32	1151.50	4606.28	4565.24	6234.72
	Total expenses	8120.42	8382.71	7467.01	32752.05	30898.04	40206.89
V	Profit from operations before exceptional & extraordinary items and tax (III-IV)	40.63	35.51	(107.93)	341.22	(280.52)	491.88
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit before extraordinary items & tax (V-VI)	40.63	35.51	(107.93)	341.22	(280.52)	491.88
VIII	Extraordinary items	0.00	0.00	0.00	0.00	0.00	0.00
IX	Profit before Tax (VII- VIII)	40.63	35.51	(107.93)	341.22	(280.52)	491.88
X	Tax expense						
	a. Current Tax	5.82	2.00	0.00	39.82	(2.45)	50.00
	b. Deferred Tax	(3.66)	(0.19)	0.00	0.00	0.00	38.36
	C. Tax Adjustments for earlier years						7.80
XI	Profit for the period from continuing Operations (IX-X)	38.47	33.70	(107.93)	301.40	(278.07)	395.72
XII	Profit/ (Loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
XIII	Tax Expenses of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
XIV	Profit/ (Loss) from Discontinued operations (after tax) (XII-	0.00	0.00	0.00	0.00	0.00	0.00
XV	Profit/ (Loss) for the period (XI+ XIV)	38.47	33.70	(107.93)	301.40	(278.07)	395.72
XVI	Other Comprehensive Income						
	A. (i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	2.73
	(ii) Income tax relating to items that will not be reclassified to profit or loss						(0.85)
	B (i) Items that will be reclassified to profit or loss						
	(ii) Income tax relating to items that will be reclassified to profit or loss						
XVII	Total Comprehensive Income for the period (XV + XVI)	38.47	33.70	(107.93)	301.40	(278.07)	393.84
XVIII	Paid-up equity share capital (F. V. Rs 1/-)	906.28	906.28	906.28	906.28	906.28	906.28
XVII	Reserve excluding Revaluation Reserves						16508.94
XVIII	a. Earning per share (before extraordinary items)						
	Basic	0.04	0.04	(0.12)	0.33	(0.31)	0.43
	Diluted	0.04	0.04	(0.12)	0.33	(0.31)	0.43
	b. Earning per share (after extraordinary items)						
	Basic	0.04	0.04	(0.12)	0.33	(0.31)	0.43
	Diluted	0.04	0.04	(0.12)	0.33	(0.31)	0.43

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SEGMENT REPORTING FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2024 (Rs in Lacs)

Sr No	Particulars	Quarter ended			Nine Months Ended		Year Ended
		December 31, 2024	September 30, 2024	December 31, 2023	December 31, 2024	December 31, 2023	
1	Segment Revenue	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	(a) Fertiliser	4941.48	5941.44	4527.50	17236.59	16570.96	22384.20
	(b) Seeds	2343.60	1600.53	1727.90	12332.72	10880.71	13749.18
	(c) LABSA	541.31	704.25	677.83	2639.05	2537.61	3525.42
	(d) Others	443.67	280.16	393.85	1213.28	811.60	1230.45
	Total	8270.06	8526.38	7327.08	33421.64	30800.88	40889.25
	Less: Inter Segment Revenue	168.86	114.52	30.10	401.02	256.01	414.08
	Net sales/Income from operations	8101.20	8411.86	7296.98	33020.62	30544.87	40475.17
2	Segment Results Profit before tax & interest from						
	(a) Fertiliser	182.11	409.98	67.76	897.26	453.12	1481.63
	(b) Seeds	184.70	149.50	169.07	829.82	669.94	1042.29
	(c) LABSA	68.52	10.54	39.95	94.28	54.28	50.48
	(d) Others	155.62	18.53	149.94	195.18	165.18	126.11
	Total	590.95	588.55	426.72	2016.54	1342.52	2700.51
	Less: (i) Finance Cost	358.66	354.67	357.39	1104.48	1098.00	1491.70
	(ii) Other Un-allocable expenditure net off	191.66	198.37	177.26	570.84	525.04	716.93
	Total Profit Before Tax	40.63	35.51	(107.93)	341.22	(280.52)	491.88
3	Capital Employed						
	Segment Assets						
	(a) Fertiliser	22698.56	21267.13	23920.92	22698.56	23920.92	25068.82
	(b) Seeds	8475.08	8681.44	8771.00	8475.08	8771.00	11064.02
	(c) LABSA	625.28	375.88	617.40	625.28	617.40	765.17
	(d) Others	4256.65	4476.21	4164.86	4256.65	4164.86	4277.84
	(D) Unallocable Corporate Assets	317.80	280.18	252.12	317.80	252.12	233.84
	Total	36373.36	35080.84	37726.30	36373.36	37726.30	41409.69
	Segment Liabilities						
	(a) Fertiliser	4542.26	4118.99	3121.28	4542.26	3121.28	5524.93
	(b) Seeds	4492.08	4543.52	4767.71	4571.72	4767.71	7905.96
	(c) LABSA	61.64	57.31	47.33	61.64	47.33	42.96
	(d) Others	828.05	722.00	788.38	828.05	788.38	832.75
	(D) Unallocable Corporate Liabilities	8653.07	7960.87	12185.79	8653.07	12185.79	9687.87
	Total	18577.10	17402.69	20910.49	18656.74	20910.49	23994.47
	Capital Employed (Segment Assets- Segment Liabilities)	17796.26	17678.15	16815.81	17716.62	16815.81	17415.22

1 The above results has been reviewed by the Audit committee & approved by Board of Directors at its meeting held on 10.02.2025

2 Tax including deferred tax is accounted based on quarterly results and difference, if any, will be adjusted in the last quarter for annual tax/ deferred tax.

3 Previous years figures have been regrouped wherever necessary

10-Feb-25
Mumbai

For Basant Agro Tech (I) Ltd
Shashikant Bhartia
Chairman & Managing Director

LIMITED REVIEW REPORT on unaudited financial results of Basant Agro Tech (India) Limited for the quarter ended 31st December, 2024 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To

The Board of Directors,
Basant Agro Tech (India) Limited,
Akola

We have reviewed the accompanying statement of unaudited standalone financial results of Basant Agro Tech (India) Limited ("the Company") for the quarter and nine months ended on 31st December, 2024 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations"). Attention is drawn to the fact that the figures for net cash inflows for corresponding period from April 01, 2024 to December 31, 2024, as reported in these unaudited standalone financial results have been approved by the Board of Directors of the Company, but not been subjected to review.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors of the company. Our responsibility is to issue a report on the statement based on our review. We conducted our review of the statement in accordance with the Standard on Review Engagement (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 statement is 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 stated above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting practices and principles generally accepted in India, has not disclosed the information required to be disclosed in terms of -Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI circular CIR/CFD/FAC/62/2016 dated 5th July 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For K.C. Kankariya & Co.

Chartered Accountants

F.R.N.: 104718W



CA Karamchand Kankariya

(Partner)

M. No.: 043951

Place: Mumbai

Date: 10/02/2025

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