

HARSHIL AGROTECH LIMITED

Formerly Known as MIRCH TECHNOLOGIES (INDIA) LIMITED

CIN -L01611GJ1972PLC147529

Regd. Office: S F 213 I Square Near Shukan Mall, Science City Road, Sola, Sola, Ahmedabad,
Daskroi, Gujarat, India, 380060

Website: www.harshilagrotech.com

Email Id: mirchtechnologiesindialimited@gmail.com

Contact No: +91 9998757577

Date: 17th October,2024

To,
Corporate Listing Department
The BSE Limited,
P J Towers, Dalal Street, Fort,
Mumbai-400 001

Subject : Outcome of Board Meeting held on 17th October,2024

Scrip Code : 505336

Dear Sir/Madam,

Pursuant to Regulation 30 and 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of Directors of the Company at their meeting held today i.e., 17th October,2024 have approved the following agenda items:

1. Considered and approved the Un-audited Financial Results along with Limited Review Report for the quarter ended on 30th September,2024.

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose a copy of the Unaudited Financial Results of the Company for the quarter ended on 30th September,2024

The Meeting started at 1:00 PM and concluded at 01:40 PM.

You are requested to take the above on your records.

Thanking you,

Yours faithfully,

For, HARSHIL AGROTECH LIMITED

PANKAJKUMAR PATEL
Managing Director
DIN: 09054613

Limited Review Report

To,
Board of Directors of Harshil Agrotech Ltd (Formerly Known as Mirch Technologies (India) Ltd)

We have reviewed the accompanying statement of unaudited financial results of **HARSHIL AGROTECH LIMITED** for the quarter ended 30th September, 2024 which are included in the accompanying "Statement of Unaudited Financial Result for Quarter ended September 30, 2024" together with relevant notes thereon. The statement has been prepared by company pursuant to regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

The 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 the Ind AS 34 "Interim Financial Reporting (Ind As 34), prescribed under section 133 of the companies act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statement based on our review.

We conducted our review 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 ICAI. 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 of Interim Financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an Audit. 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 of unaudited financial results 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 the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Date : 17th October, 2024
Place : Ahmedabad

For, S K Bhavsar & Co.
Chartered Accountants
Firm No. 145880W



Bhavsar
(Shivam Bhavsar)
Proprietor
M. No. 180566

UDIN: 24180566BKEZOS3817

HARSHIL AGROTECH LIMITED
(Formerly Known as Mirch Technologies (India) Limited)
(CIN: L01611GJ1972PLC147529)

Reg. Office- S F 213 I Square Near Shukan Mall Science City Road,, Sola, Ahmedabad, Daskroi, Gujarat, India, 380060
E: mirchtechnologiesindialimited@gmail.com

STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER 30, 2024


Sr No	Particulars	(Rs. in lacs except Per share data)					
		Quarter ended September 30, 2024	Quarter ended June 30, 2024	Quarter ended September 30, 2023	Half Year ended September 30, 2024 (Year to date for Current Period)	Half Year ended September 30, 2023 (Year to date for Current Period)	For the year ended on March 31, 2024
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Revenue From Operations						
	(a) Revenue from Operations	2,404.86	1,136.66	287.41	3,541.52	644.55	1,292.68
	(b) Other Income	4.86	3.31	-0.00	8.17	0.00	9.76
	Total Revenue (Net)	2,409.71	1,139.97	287.40	3,549.68	644.55	1,302.44
2	Expenses						
	a. Operating Expenses	0.00	0.00	0.00	0.00	0.00	0.00
	b. Purchases of Stock-in-trade	1,972.02	2,421.42	251.51	4,393.44	547.78	1126.84
	c. Changes in inventories of Stock-in-Trade	-75.84	-1,457.37	0.00	-1,533.21	0.00	0.00
	d. Employee benefits expenses	8.14	10.34	0.45	18.47	1.70	27.70
	e. Finance Cost	0.00	0.12	0.00	0.12	0.00	0.04
	f. Depreciation and Amortization Expenses	0.26	0.18	0.18	0.44	0.35	0.71
	g. Other Expenses	1.43	43.39	14.07	44.82	20.59	39.03
	Total Expenses	1,906.01	1,018.07	266.21	2,924.08	570.43	1,194.32
3	Profit/(Loss) before Exceptional and Extraordinary items and tax (1-2)	503.71	121.90	21.20	625.61	74.12	108.13
4	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit/(Loss) before Extraordinary items and tax (3-4)	503.71	121.90	21.20	625.61	74.12	108.13
6	Extraordinary Items	0.00	0.00	0.00	0.00	0.00	0.00
7	Profit Before Tax (5-6)	503.71	121.90	21.20	625.61	74.12	108.13
8	Tax Expenses						
	(a) Current Tax	24.20	31.47	5.51	55.67	19.27	27.52
	(b) Deferred Tax	-0.23	0.32	0.00	0.09	0.00	0.34
	Total Tax Expenses	23.96	31.79	5.51	55.75	19.27	27.86
9	Net Profit/(Loss) for the period from continuing Operations (7-8)	479.74	90.11	15.68	569.85	54.85	80.27
10	Profit (Loss) from Discontinuing operations before Tax	0.00	0.00	0.00	0.00	0.00	0.00
11	Tax Expenses of Discontinuing Operations	0.00	0.00	0.00	0.00	0.00	0.00
12	Net Profit/(Loss) from Discontinuing operations after Tax (10-11)	479.74	90.11	15.68	569.85	54.85	80.27
13	Share of Profit (Loss) of associates and Joint Vetures accounted for using equity method	0.00	0.00	0.00	0.00	0.00	0.00
14	Net Profit (Loss) for the period (12+13)	479.74	90.11	15.68	569.85	54.85	80.27
15	Other comprehensive income, net of income tax						
	a) i) Amount of item that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	b) i) item that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	ii) income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	Total other comprehensive income, net of income tax	0.00	0.00	0.00	0.00	0.00	0.00
16	Total Comprehensive income for the period	479.74	90.11	15.68	569.85	54.85	80.27
17	Details of equity share capital						
	Paid-up Equity Share Capital	5,080.00	1,080.00	1,080.00	5,080.00	1,080.00	1,080.00
	Face Value of Equity Share Capital	10.00	10.00	10.00	10.00	10.00	10.00
18	Details of debt securities						
	Paid-Up Debt capital	0.00	0.00	0.00	0.00	0.00	0.00
	Face value of debt Securities	0.00	0.00	0.00	0.00	0.00	0.00
19	Reserve excluding revaluation reserves as per balance sheet of previous accounting year	0.00	0.00	0.00	0.00	0.00	61.88
20	Debenture Redemption reserve	0.00	0.00	0.00	0.00	0.00	0.00
21	Earning per Share						
i	Earning per Share for Continuing Operations						
	Basic Earning (Loss) per share from Continuing operations	0.94	0.83	0.15	1.12	0.51	0.74
	Diluted Earning (Loss) per share from Continuing operations	0.94	0.83	0.15	1.12	0.51	0.74
ii	Earning per Share for discontinuing Operations						
	Basic Earning (Loss) per share from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
	Diluted Earning (Loss) per share from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
iii	Earnings per Equity Share						
	Basic Earning (Loss) per share from Continuing and discontinuing operations	0.94	0.83	0.15	1.12	0.51	0.74
	Diluted Earning (Loss) per share from Continuing and discontinuing operations	0.94	0.83	0.15	1.12	0.51	0.74

Note:	
1	The above results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the company at their respective meetings held on October 17, 2024.
2	Figures pertaining to the previous years/periods have been rearranged/regrouped, wherever necessary, to make them comparable with those of the current years/periods.
3	The Business of the company falls within a single primary segment viz. "Trading of Agriculture Product" and hence, the disclosure requirement of Ind AS 108- Operating Segments is not applicable.
4	The Statutory auditors of the company have carried out a "Limited review report" of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.

Place: Ahmedabad
Date: 17th October, 2024

For and on Behalf of the Board of Harshit Agrotech Limited

P. K. Patel

A circular purple stamp with the text "HARSHIT AGROTECH LIMITED" around the perimeter and a star at the bottom.

PANKAJKUMAR PATEL
(DIN: 09054613)
(Managing Director)

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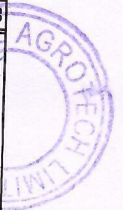
Un-Audited Statement of Assets & Liabilities as at 30th September, 2024

		(Rs. In Lacs)	
	Particulars	Un-Audited AS AT 30.09.2024	Audited AS AT 31.03.2024
1	Assets		
A	Non-Current Assets		
	(a) Property, Plant and Equipment		
	(b) Capital work-in-progress	7.06	4.64
	(c) Investment Property	-	-
	(d) Goodwill	-	-
	(e) Other Intangible assets	-	-
	(f) Intangible assets under development	-	-
	(g) Biological Assets other than bearer plants	-	-
	(h) Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	250.00	250.00
	(iii) Loans	-	-
	(iv) Others (to be specified)	210.49	-
	(i) Deferred tax assets (net)	-	-
	(j) Other non-current assets	26.31	26.40
	Total (A)	493.86	281.04
B	Current assets		
	(a) Inventories		
	(b) Financial Assets	1,533.21	-
	(i) Investments	-	-
	(ii) Trade receivables	-	-
	(iii) Cash and cash equivalents	2,000.52	773.16
	(iv) Bank balances other than (iii) above	857.61	4.69
	(v) Loans	-	-
	(vi) Other Financial Assets	280.08	526.53
	(c) Current Tax Assets (Net)	-	-
	(d) Other current assets	-	-
	Total (B)	1,140.66	699.06
	Total Assets (A+B)	5,812.07	2,003.44
		6,305.93	2,284.48
2	EQUITY AND LIABILITIES		
A	EQUITY		
	(a) Equity Share capital		
	(b) Instruments entirely equity in nature	5,080.00	1,080.00
	(c) Other Equity	-	-
	Total (A)	1,031.73	61.88
		6,111.73	1,141.88
B	LIABILITIES		
B1	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings		
	(ii) Trade payables	54.63	67.53
	(iii) Other financial liabilities	-	-
	(b) Provisions	-	-
	(c) Deferred tax liabilities (Net)	-	-
	(d) Other non-current liabilities	-	-
	Total (B1)	-	-
		54.63	67.53
B2	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings		
	(ii) Trade payables	-	-
	(iii) Other financial liabilities	40.78	1,029.72
	(b) Other current liabilities	-	-
	(c) Provisions	2.55	3.51
	(d) Current Tax Liabilities (Net)	96.24	41.84
	Total (B2)	-	-
	Total Equity and Liabilities (A+B1+B2)	139.57	1,075.07
		6,305.93	2,284.48

Place : Ahmedabad
Date : 17th October, 2024

For, Harshil Agrotech Limited

P.K. Patel
PANKAJKUMAR PATEL
DIN:09054613
Managing Director



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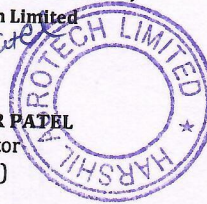
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UNAUDITED CASH FLOW STATEMENT FOR THE SIX MONTHS ENDED SEPTEMBER 30, 2024

Particulars	Six Months Ended 30th Sep, 2024 Rs.		Year Ended 31st March, 2024 Rs.	
			(Amount in Lacs)	
CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit before Tax for the year		625.61		108.13
Adjustments for :				
Interest Income	(8.06)		(9.76)	
Depreciation	0.44		0.71	
Operating Profit before Working Capital change		(7.62)		(9.05)
Adjustments for :		617.99		99.08
Decrease/(Increase) in Receivables	(1,227.36)		(387.23)	
Decrease/(Increase) in Inventories	(1,533.21)		-	
Decrease/(Increase) in Short Term Loans & Advances	246.45		(526.53)	
Decrease/(Increase) in Other Current Assets	(441.60)		(695.97)	
Increase/(Decrease) in Payables	(988.94)		725.23	
Increase/(Decrease) in Current Liabilities	(0.96)		3.16	
Increase/(Decrease) in Provisions	54.40		27.96	
Cash Generated From Operations		(3,891.22)		(853.38)
Income Tax		(3,273.23)		(754.30)
NET CASH FROM OPERATING ACTIVITIES Total (A)		55.67		27.52
		(3,328.90)		(781.82)
CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Fixed Assets	(2.86)		-	
Security Premium Received	400.00		-	
Issue of Share Capital	4,000.00		1,000.00	
NET CASH USED IN INVESTING ACTIVITIES Total (B)		4,397.14		1,000.00
CASH FLOW FROM FINANCING ACTIVITIES				
Long Term Borrowing	(12.90)		23.58	
Interest Income	8.06		9.76	
Other Non Current Assets	-		2.06	
Long Term Loans & Advances	(210.49)		(250.00)	
NET CASH FROM FINANCING ACTIVITIES Total (C)		(215.33)		(214.60)
Net Increase/(Decrease) in Cash and Cash Equivalents Total (A+B+C)		852.91		3.58
Cash and Cash Equivalents -- Opening Balance		4.69		1.12
Cash and Cash Equivalents -- Closing Balance		857.61		4.69
		(0.00)		0.00
Note: Previous year's figures have been regrouped/rearranged wherever considered necessary.				

For & on behalf of the Board,
Harshil Agrotech Limited

PANKAJKUMAR PATEL
Managing Director
(DIN: 09054613)



Place : Ahmedabad
Date : 17th October, 2024