

**SHIVA GLOBAL AGRO INDUSTRIES LIMITED, NANNED**

Regd. Office: Hanuman Nagar, Osman Nagar Road, Village Dhakni, Dist. Nanded- 431 708.

• Website: www.shivaagro.org • email: admin@shivaagro.org • CIN: L24120MH1993PLC070334 •

**Statement of Standalone and Consolidated Financial Results for the Quarter ended June 30, 2020**

(Amount in Rs. Lacs)

Particulars	STANDALONE				CONSOLIDATED			
	For the Quarter ended		Year ended		For the Quarter ended		Year ended	
	30/06/2020	31/03/2020	30/06/2019	31/03/2020	30/06/2020	31/03/2020	30/06/2019	31/03/2020
	Unaudited	Audited Refer note 3	Unaudited	Audited	Unaudited	Audited Refer note 3	Unaudited	Audited
<b>1 Incomes:</b>								
Revenue from operations	6,340.48	2,207.40	3,325.52	9,285.25	13,493.79	10,775.90	10,537.65	48,963.36
Other Income	0.82	41.31	4.50	50.00	3.30	30.50	13.07	79.00
<b>Total Revenue</b>	<b>6,341.29</b>	<b>2,248.71</b>	<b>3,330.02</b>	<b>9,335.24</b>	<b>13,497.09</b>	<b>10,806.40</b>	<b>10,550.72</b>	<b>49,042.37</b>
<b>2 Expenses:</b>								
Cost of materials consumed	1,901.14	909.23	1,244.32	4,263.74	8,085.03	7,644.12	6,756.13	33,684.40
Purchases of stock-in-trade	1,701.86	1,609.00	562.51	3,451.98	2,461.01	2,343.16	2,034.49	10,622.77
Changes in inventories of finished goods, work-in-progress and stock-in-trade	1,811.16	-854.68	830.71	-602.10	1,356.70	-536.80	290.24	-850.81
Employee benefits expense	53.45	40.03	57.62	218.81	143.91	121.79	149.46	605.59
Finance costs	47.50	52.86	54.97	236.81	147.74	205.78	175.02	757.71
Depreciation and amortization expense	25.09	27.17	24.41	100.32	60.99	80.59	59.46	243.90
Other expenses	570.39	344.87	408.03	1,282.52	852.02	649.72	764.05	2,808.53
<b>Total Expenses</b>	<b>6,110.59</b>	<b>2,128.48</b>	<b>3,182.57</b>	<b>8,952.08</b>	<b>13,107.40</b>	<b>10,508.37</b>	<b>10,228.85</b>	<b>47,872.08</b>
<b>3 Profit before exceptional items &amp; tax</b>	<b>230.70</b>	<b>120.23</b>	<b>147.44</b>	<b>383.16</b>	<b>389.69</b>	<b>298.03</b>	<b>321.87</b>	<b>1,170.28</b>
4 Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5 Share of profit of associate	0.00	0.00	0.00	0.00	0.00	-8.20	7.19	0.00
<b>6 Profit before tax</b>	<b>230.70</b>	<b>120.23</b>	<b>147.44</b>	<b>383.16</b>	<b>389.69</b>	<b>289.83</b>	<b>329.06</b>	<b>1,170.28</b>
<b>7 Tax expenses:</b>								
(1) Current tax	58.06	9.95	40.90	76.12	97.47	56.42	89.11	274.09
(2) Deferred tax	-0.45	-6.66	0.00	-6.66	-0.45	-36.72	0.00	-36.72
(3) Income tax relating to earlier years	0.00	0.04	0.00	0.73	0.00	0.39	0.00	0.91
<b>8 Net Profit for the period</b>	<b>173.10</b>	<b>116.90</b>	<b>106.54</b>	<b>312.97</b>	<b>292.67</b>	<b>269.74</b>	<b>239.95</b>	<b>932.00</b>
<b>Attributable to:</b>								
Shareholders of the company	173.10	116.90	106.54	312.97	236.21	191.61	180.02	636.09
Non-controlling interest	-	-	-	-	56.47	78.12	59.93	295.91



7 The Segmentwise results for the quarter ended 30.06.2020 is given below:

Particulars	STANDALONE				CONSOLIDATED			
	For the Quarter ended		Year ended		For the Quarter ended		Year ended	
	30/06/2020 Unaudited	31/03/2020 Audited Refer note 3	30/06/2019 Unaudited	31/03/2020 Audited	30/06/2020 Unaudited	31/03/2020 Audited Refer note 3	30/06/2019 Unaudited	31/03/2020 Audited
<b>Segment Revenue</b>								
Operating Revenue								
a) Fertilizers	4,891.32	1,329.53	2,883.71	6,858.09	6,133.77	2,512.52	3,545.64	12,140.94
b) Solvent	-	-	-	-	5,940.74	7,896.71	6,612.35	35,236.85
c) Seeds & Others	1,449.15	877.88	441.80	2,427.15	1,449.15	612.28	441.80	2,161.56
<b>Total</b>	<b>6,340.48</b>	<b>2,207.40</b>	<b>3,325.52</b>	<b>9,285.25</b>	<b>13,523.67</b>	<b>11,021.51</b>	<b>10,599.79</b>	<b>49,539.34</b>
Less: Inter-segment revenue	-	-	-	-	29.88	245.61	62.14	575.98
<b>Income from operations</b>	<b>6,340.48</b>	<b>2,207.40</b>	<b>3,325.52</b>	<b>9,285.25</b>	<b>13,493.79</b>	<b>10,775.90</b>	<b>10,537.65</b>	<b>48,963.36</b>
<b>Segment Result</b>								
a) Fertilizers	260.35	123.92	185.56	542.32	517.10	172.31	254.20	816.68
b) Solvent	-	-	-	-	187.75	293.13	217.26	1,004.65
c) Seeds & Others	17.03	7.86	12.35	27.65	17.03	7.41	12.35	27.65
<b>Total</b>	<b>277.38</b>	<b>131.78</b>	<b>197.91</b>	<b>569.97</b>	<b>721.89</b>	<b>472.86</b>	<b>483.81</b>	<b>1,848.98</b>
Adjusted for:								
a) Finance costs	(47.50)	(52.86)	(54.97)	(236.81)	(147.74)	(205.78)	(175.02)	(757.71)
b) Other income	0.82	41.31	4.50	50.00	3.30	30.50	13.07	79.00
c) Share in profit of associate	-	-	-	-	-	(8.20)	7.19	-
<b>Profit before tax</b>	<b>230.70</b>	<b>120.23</b>	<b>147.44</b>	<b>383.16</b>	<b>577.44</b>	<b>289.38</b>	<b>329.06</b>	<b>1,170.28</b>

**Notes on Segment information:**

a. The Company is focused on three business segments: Fertilizers, Solvent and Seeds & others. Based on the "management approach" as defined in Ind AS 108-Operating Segments, the Chief Operating Decision maker evaluates the Company's performance and allocates resources based on an analysis of various performance indicators by business segments. Accordingly information has been presented along these business segments. The accounting principles used in the preparation of the financial results are consistently applied to record revenue and expenditure in individual segments.

b. Segment result represents the profit before interest and tax earned by each segment without allocation of central administrative costs and other income. Previous years/quarters figures have been regrouped/re-classified wherever necessary to make them comparable.



For Shiva Global Agro Industries Ltd.

Deepak S. Maliwal  
Director

Place: Nanded  
Date: August 14, 2020