



SHIVA GLOBAL AGRO INDUSTRIES LTD.

'Shiva House', New Mondha, Nanded - 431 602 (M.S.)
Tel.: 02462 - 284036, 284039 * Fax : 02462 - 284729
E-mail : shivaagro1@gmail.com * Web : www.shivaagro.com
CIN : L24120MH1993PLC070334

Ref. No. :

August 14, 2021

To
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400 001.

Scrip Code: SHIVAAGRO/530433

Sub: Unaudited Financial Results for the quarter ended June 30, 2021

Dear Sir,

Pursuant to Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirement) Regulation, 2015, we enclose herewith the Unaudited Standalone and Consolidated Financial Results for the quarter ended June 30, 2021, which was approved by the Board of Directors at their Meeting held today (14/08/2021). The Board meeting commenced at 1:00 p.m. and concluded at 6:20 p.m.

We also enclose a copy of Limited Review Report dated June 30, 2021 issued by M/s Aditya Falor & Associates, Auditors, on the Unaudited Standalone and Consolidated Financial Results for the quarter ended June 30, 2021.

We request you to acknowledge and take it on your record.

Thanking you.

Yours faithfully
For Shiva Global Agro Industries Ltd.

Deepak S. Maliwal
Director

SHIVA GLOBAL AGRO INDUSTRIES LIMITED, NANDED

Regd. Office: Hanuman Nagar, Osman Nagar Road, Village Dhakni, Dist. Nanded- 431 703334 •
 Website: www.shivaagro.org • email: admin@shivaagro.org • CIN: L24120MH1993PLC0

Statement of Standalone and Consolidated Financial Results for the Quarter ended June 30, 2021

(Amount in Rs. Lacs)

Particulars	STANDALONE					CONSOLIDATED				
	For the Quarter ended			Year ended	For	the Quarter ended			Year ended	
	30-06-2021	31-03-2021	30-06-2020	31-03-2021	30-06-2021	31-03-2021	30-06-2020	31-03-2021		
	Unaudited	Audited Refer note 3	Unaudited	Audited	Unaudited	Audited Refer note 3	Unaudited	Audited		
1 Income:										
Income from operations	6,152.34	4,475.46	6,340.48	17,513.84	15,549.06	17,029.95	13,493.79	57,266.28		
Revenue	0.50	16.76	0.82	25.12	1.86	30.80	3.30	82.27		
Other Income										
Total Revenue	6,152.84	4,492.22	6,341.29	17,538.97	15,550.92	17,060.74	13,497.09	57,348.56		
2 Expenses:										
Cost of materials consumed	2,418.96	1,826.69	1,901.14	6,102.95	9,259.31	11,883.05	8,085.03	39,456.90		
Cost of stock-in-trade	2,657.26	1,636.01	1,701.86	6,576.04	4,078.75	2,788.06	2,461.01	11,088.64		
Purchases in inventories of finished goods, work-in-progress and stock-in-trade	(449.09)	250.52	1,811.16	1,870.18	(324.33)	50.86	1,356.70	(66.16)		
Change in inventory										
Provision for employee benefits expense	108.27	63.72	53.45	233.26	200.79	189.28	143.91	660.33		
Employee benefits costs	72.91	37.15	47.50	148.00	139.89	149.54	147.74	527.84		
Finance costs	25.47	26.86	25.09	102.05	62.97	69.18	60.99	252.05		
Financing and amortization expense	852.62	501.18	570.39	1,977.80	1,349.38	1,203.01	852.02	3,902.14		
Depreciation										
Other expenses										
Total Expenses	5,686.40	4,342.13	6,110.59	17,010.28	14,766.77	16,332.99	13,107.40	55,821.75		
Profit before tax	466.44	150.09	230.70	528.69	784.15	727.75	389.69	1,526.81		
3 Provision for income tax:										
Provision for income tax	115.79	35.95	58.06	131.24	195.75	149.57	97.47	364.80		
4 Tax expense:										
(1) Current tax	(0.31)	(5.16)	(0.45)	(5.72)	(0.39)	8.58	(0.45)	8.02		
(2) Deferred tax	-	-	-	0.03	-	-	-	0.03		
(3) Income tax relating to earlier years										
Profit for the period	350.97	119.29	173.10	403.14	588.79	569.60	292.67	1,153.97		
5 Net Profit attributable to:										
Profit attributable to equity holders of the company	350.97	119.29	173.10	403.14	474.39	350.09	236.21	793.69		
Share of profit attributable to non-controlling interest	-	-	-	-	114.40	219.51	56.47	360.27		



6 The Segmentwise results for the quarter ended 30.06.2021 is given below

Particulars	For
	30-06-2021
	Unaudited
Segment Revenue	
Operating Revenue	
a) Fertilizers	3,788.89
b) Solvent	-
c) Other agricultural commodities	2,363.45
Total	6,152.34
Less: Inter-segment revenue	-
Income from operations	6,152.34
Segment Result	
a) Fertilizers	530.10
b) Solvent	-
c) Other agricultural commodities	8.75
Total	538.85
Adjusted for:	
a) Finance costs	(72.91)
b) Other income	0.50
Profit before tax	466.44





Handwritten signature in blue ink.



**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF
INTERIM STANDALONE FINANCIAL RESULTS**

**TO THE BOARD OF DIRECTORS OF
SHIVA GLOBAL AGRO INDUSTRIES LIMITED**

We have reviewed the accompanying statement of Standalone Unaudited Financial Results of **SHIVA GLOBAL AGRO INDUSTRIES LIMITED** ("the Company") for the Quarter ended June 30, 2021 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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 stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Nanded
Date: August 14, 2021.



**For Aditya Falor & Associates
Chartered Accountants
Firm Reg. No. 127273W**

**CA Aditya G. Falor
Proprietor
Membership No. 122487**

UDIN: 21122487AAAAHB1054



**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF
INTERIM CONSOLIDATED FINANCIAL RESULTS**

**TO THE BOARD OF DIRECTORS OF
SHIVA GLOBAL AGRO INDUSTRIES LIMITED**

We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **SHIVA GLOBAL AGRO INDUSTRIES LIMITED** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit after tax and total comprehensive income of its associate for the Quarter ended June 30, 2021 ("the Statement") being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of Parent's personnel 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 specified under Section 143(10) of the Companies Act, 2013 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

The statement includes the results of the Subsidiaries viz: (a) Ghatprabha Fertilizers Private Limited (b) Shiva-Parvati Poultry Feed Private Limited & (c) Shrinivasa Agro Foods Private Limited.

Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



**For Aditya Falor & Associates
Chartered Accountants
Firm Reg. No. 127273W**

**CA Aditya G. Falor
Proprietor
Membership No. 122487
UDIN: 21122487AAAAHA9473**

**Place: Nanded
Date: August 14, 2021.**