



WHITE ORGANIC AGRO LIMITED

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(FORMERLY KNOWN AS WHITE DIAMOND INDUSTRIES LIMITED)

312A, Kailas Plaza, Vallabh Baug Lane, Ghatkopar (East), Mumbai - 400 077. INDIA

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Email: info@whiteorganicagro.com | CIN: L01100MH1990PLC055860

14th February 2023

To,

Listing Department

BSE Limited

Phiroze Jeejeebhoy Towers,

Dalal Street, Fort

Mumbai- 400 001

Dear Sir/Madam,

Script Code: 513713

SUB: Submission of Unaudited Financial Results of the Company for Quarter and Financial Period ended December 31st, 2022

Ref: Regulation 33 of SEBI (LODR) Regulations, 2015

Dear Sir,

Pursuant to Regulation 33 of SEBI (Listing Obligation & Disclosure Requirements) 2015, Exchange and stakeholders are requested to take on record, the financial results of the Company for the quarter and period ended December 31st, 2022 as approved meeting of the Board of Directors held today at 01:00 PM (Concluded at 7:30 P.M) along with Limited Review Report on the same.

Kindly take the above on your record

Yours Faithfully,

For, **White Organic Agro Limited**


Darshak Rupani
Managing Director
DIN: 03121939



GUPTA RAJ & CO. CHARTERED ACCOUNTANTS

DELHI OFFICE :
101, KD BLOCK,
PITAMPURA
NEAR KOHAT ENCLAVE
METRO STATION,
NEW DELHI 110034
PH. NO. 011-47018333

MUMBAI OFFICE :
2-C, MAYUR APARTMENTS,
DADABHAI CROSS RD. NO.3,
VILE PARLE (WEST),
MUMBAI,
PIN 400056
PH. NO. 31210901, 31210902.

AHEMDABAD OFFICE :
A-307 INFINITY TOWER,
CORPORATE TOWER,
PRAHALAD NAGAR,
AHMEDABAD
PIN - 380015
M. NO. 9726777733

NAGPUR BRANCH :
1ST FLR, MEMON
JAMAD BUILDING,
NR CENTRAL BANK,
MASKASATH, ITWARI,
NAGPUR - 440002
M. NO. 7387811111

Limited Review Report -Standalone Financial Results

To,
The Board of Directors,
White Organic Agro Limited

We have reviewed the accompanying Statement of Unaudited Financial Results of **White Organic Agro Limited** ("the Company") for the quarter and nine months ended 31st December, 2022. This statement, which 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 Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"). 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 provide 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 of unaudited financial results, prepared in accordance with the Indian Accounting Standards and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR GUPTA RAJ & CO.
CHARTERED ACCOUNTANTS
FIRM NO. 001687N



PLACE: MUMBAI
DATE: 14/02/2023
UDIN: 23112353BGTLD5221



NIKUL JALAN
(PARTNER)
Membership No.0112353



Statement of Standalone Unaudited Financial Results for the Quarter and Nine Month ended 31st December 2022

(Rs In Lacs)

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31st December 2022	30th September 2022	31st December 2021	31st December 2022	31st December 2021	31st March 2022
	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Audited)	(Audited)
I Revenue From Operations	2,087.61	7,057.04	4,884.33	15,990.67	9,966.84	14,804.96
II Other Income	22.64	87.60	22.87	143.35	534.57	558.60
III Total Income (I+II)	2,110.25	7,144.64	4,907.20	16,134.02	10,501.41	15,363.56
IV Expenses						
a) Cost of Goods Traded	-	-	-	-	-	-
b) Purchases of Stock-in-Trade	2,543.04	6,605.66	4,589.89	14,205.59	9,457.81	15,466.23
c) Changes in inventories of finished goods, Stock-in-Trade and work-in progress	-	-	-	1,288.79	-	(1,288.79)
d) Employee benefits expense	11.61	10.94	2.65	29.19	18.86	50.50
e) Finance Costs	-	-	-	-	-	-
f) Depreciation and amortisation expenses	0.22	0.23	0.06	0.64	0.18	0.54
g) Other Expenses	33.72	13.99	10.06	66.05	57.07	51.06
Total Expenses (IV)	2,588.59	6,630.82	4,602.66	15,590.26	9,533.92	14,279.54
V Profit/(loss) before exceptional items and tax (I-IV)	(478.34)	513.82	304.54	543.76	967.49	1,084.03
VI Exceptional Items	-	-	-	-	-	-
VII Profit/ (loss) before exceptions items and tax(V-VI)	(478.34)	513.82	304.54	543.76	967.49	1,084.03
VIII Tax Expense:						
(1) Current Tax	(120.39)	129.32	64.04	136.85	162.24	205.95
(2) Deterred Tax	-	-	-	-	-	0.28
IX Profit/(Loss) for the period (VII-VIII)	(357.95)	384.50	240.50	406.90	805.24	877.80
X Other Comprehensive Income						
A. (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
B. (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will be reclassifies to profit or loss	-	-	-	-	-	-
XI Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other Comprehensive Income for the period)	(357.95)	384.50	240.50	406.90	805.24	877.80
XII Paid-up Equity Share Capital (Face Value of the share Rs 10/- each)	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00
XIII Reserve excluding revaluation reserves as per balance sheet of previous accounting year	-	-	-	-	-	1,891.32
XIV Earnings per Share (not annualised) :						
(1) Basic	(1.02)	1.10	0.69	1.16	2.30	2.51
(2) Diluted	(1.02)	1.10	0.69	1.16	2.30	2.51

Notes:

- The above results were reviewed by the Audit Committee and thereafter taken on record by the Board in its meeting held on **February 14, 2022** and also Limited Review were carried out by the Statutory Auditors.
- This statement has been prepared in accordance with the companies (Indian Accounting Standards) Rules,2015 (Ind AS) prescribed under section 133 of the companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- Company operates under a single segment and hence prepared preparation of segment report in accordance to Ind AS 108 is not applicable to the Company
- Previous period/year figures have been regrouped/reclassified to make them comparable with those of current period

For and on behalf of the Board of Directors of
WHITE ORGANIC AGRO LIMITED

DARSHAN RUPAN
MANAGING DIRECTOR
Date: 14.02.2022

