ABHEY OSWAL GROUP

Oswal Agro Mills Limited

Through Courier

Ref: OAML/ND/2018 4376 To 4380 **November 13, 2018**

The Manager
Listing Department
The National Stock Exchange of India Ltd.
Exchange Plaza
Bandra – Kurla Complex
Bandra (E)
MUMBAI-400051

Reg: Un-audited financial results for the quarter and half year ended 30th September, 2018 together with Limited Review Report

Dear Sir,

In pursuant of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, this is to inform you that in the meeting of Board of Directors of the Company held on 13th November, 2018 at the Head Office of the Company at 7th Floor, Antriksh Bhawan, 22 K G Marg, New Delhi -110001, the Un-audited financial results for the quarter and half year ended 30th September 2018, were duly considered and approved by the Board of Directors of the Company.

In this connection, we are enclosing herewith the Un-audited financial results of the Company for the quarter and half year ended 30th September, 2018 together with Limited Review Report of the Auditors of the Company for your kind reference.

You are requested to take the same on your records.

Thanking you,

Yours faithfully,
For Oswal Agro Mills Limited

Board Metting Start time:- 01:00 P
End time:- 02:25 P

Anil Bhalla
Director
DIN: 00587533

CC: The Calcutta Stock Exchange, Kolkata
CC: The Ahmedabad Stock Exchange, Ahmedabad.
CC: The Madras Stock Exchange Ltd. Chennai.
CC: The Delhi Stock Exchange Assoc. Limited

OSWAL AGRO MILLS LIMITED

Head Office : 7th Floor, Antriksh Bhawan, 22, Kasturba Gandhi Marg, New Delhi-110001; CIN: L15319PB1979PLC012267

Statement of Unaudited Standalone Financial Results for the quarter and half year ended September 30, 2018

Part I

(₹ In Lakh)

S. No.	Particulars	Quarter Ended			Half year ended		Year Ended
		30.09.2018 (Unaudited)	30.06.2018 (Unaudited)	30.09.2017 (Unaudited)	30.09.2018 (Unaudited)	30.09.2017 (Unaudited)	31.03.2018 (Audited)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
I	Revenue from operations	-	-	-	-	-	2,236.65
II	Other income	458.77	746.31	483.53	1,205.08	1,039.24	1,979.19
III	**Total Income (I+II)**	**458.77**	**746.31**	**483.53**	**1,205.08**	**1,039.24**	**4,215.84**
IV	Expenses						
	Purchases of Stock-in-Trade	-	-	-	-	-	2,224.62
	Changes in inventories Stock-in-Trade and work-in-progress	-	-	-	-	-	-
	Employee benefits expense	39.47	35.21	43.23	74.68	69.18	160.05
	Finance Costs	1.25	1.25	7.25	2.50	9.80	4.72
	Depreciation and amortization expense	4.88	4.06	4.43	8.94	8.81	18.80
	Rates & Taxes	34.84	34.84	34.83	69.68	70.00	140.07
	Consultancy and professional fees	89.28	67.78	77.79	157.06	179.09	395.40
	Postage & Telegram	73.32	0.03	26.32	73.35	26.36	26.82
	Printing & Stationery	50.31	0.05	31.74	50.36	31.96	32.07
	Statutory Demand	-		-	-	-	7.15
	Other expenses	108.24	35.00	35.43	143.24	73.86	217.04
	Total Expenses (IV)	**401.59**	**178.22**	**261.02**	**579.81**	**469.06**	**3,226.74**
V	**Profit before tax (III-IV)**	**57.18**	**568.09**	**222.51**	**625.27**	**570.18**	**989.10**
VI	**Tax expense/(credit)**						
	Current tax	12.30	54.69	46.01	66.99	106.71	228.22
	Deferred Tax	5.28	40.46	65.07	45.74	109.65	(527.70)
VII	**Profit for the period/year (V-VI)**	**39.60**	**472.94**	**111.43**	**512.54**	**353.82**	**1,288.58**
VIII	**Other Comprehensive Income**						
	Items that will not reclassified to profit or loss						
	(i) Equity instruments through other comprehensive income (FVTOCI)	-	-	-	-	-	(17.99)
	(ii) Remeasurement of defined benefit plan	-	-	-	-	-	(3.15)
	Total other comprehensive income/(loss)	-	-	-	-	-	(21.14)
IX	**Total comprehensive income/(loss) for the period/year (VII+VIII)**	39.60	472.94	111.43	512.54	353.82	1,267.44
X	Paid-up equity share capital (face value of ₹ 10/- each)	13,423.48	13,423.48	13,423.48	13,423.48	13,423.48	13,423.48
XI	Other equity (excluding revaluation reserves)	-	-	-	-	-	43,759.83
XII	**Earning per share (EPS): (Not annualised)**						
	(a) Basic EPS	0.03	0.35	0.08	0.38	0.26	0.96
	(b) Diluted EPS	0.03	0.35	0.08	0.38	0.26	0.96

Part II

STANDALONE UNAUDITED SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES

(₹ In Lakh)

S.No.	Particulars	Quarter Ended			Half year ended		Year Ended
		30.09.2018 (Unaudited)	30.06.2018 (Unaudited)	30.09.2017 (Unaudited)	30.09.2018 (Unaudited)	30.09.2017 (Unaudited)	31.03.2018 (Audited)
1	**Segment Revenue**						
a)	Real Estate	-	-	-	-	-	2,236.81
b)	Investment Activities	458.73	423.75	482.75	882.48	1,019.30	1,957.97
c)	Unallocated	0.04	322.56	0.78	322.60	19.94	21.06
	Total Segment Revenue	**458.77**	**746.31**	**483.53**	**1,205.08**	**1,039.24**	**4,215.84**
2	**Segment Result**						
	Profit (+)/ Loss (-) before interest and tax						
a)	Real Estate	(115.39)	(52.15)	(65.54)	(167.54)	(129.80)	(248.20)
b)	Investment Activities	399.96	381.51	389.39	781.47	829.43	1,582.94
c)	Unallocated	(226.14)	239.98	(94.09)	13.84	(119.65)	(340.92)
	Less: Finance Cost	1.25	1.25	7.25	2.50	9.80	4.72
	Net Profit before tax	**57.18**	**568.09**	**222.51**	**625.27**	**570.18**	**989.10**
	Less: Current Tax	12.30	54.69	46.01	66.99	106.71	228.22
	Less: Deferred Tax	5.28	40.46	65.07	45.74	109.65	(527.70)
	Profit after Tax	**39.60**	**472.94**	**111.43**	**512.54**	**353.82**	**1,288.58**
3	**Segment Assets**						
a)	Real Estate	7,661.84	8,754.77	6,537.27	7,661.84	6,537.27	8,781.01
b)	Investment Activities	49,098.97	48,017.80	49,750.58	49,098.97	49,750.58	47,840.47
c)	Unallocated	1,189.55	1,161.34	527.19	1,189.55	527.19	951.39
	Total Assets	**57,950.36**	**57,933.91**	**56,815.04**	**57,950.36**	**56,815.04**	**57,572.87**
4	**Segment Liabilities**						
a)	Real Estate	15.21	49.75	20.91	15.21	20.91	16.83
b)	Investment Activities	55.85	55.16	69.00	55.85	69.00	45.58
c)	Unallocated	183.44	172.75	455.44	183.44	455.44	327.15
	Total Liabilities	**254.50**	**277.66**	**545.35**	**254.50**	**545.35**	**389.56**

AGARWAL & DHANDHANIA
DELHI
FRN 125756W
Chartered Accountants

Part III

STANDALONE STATEMENT OF UNAUDITED ASSETS AND LIABILITIES

(₹ In Lakh)

	Particulars	As at 30.09.2018 (Unaudited)	As at 31.03.2018 (Audited)
I.	**ASSETS**		
(1)	**Non-current assets**		
	(a) Property, Plant and Equipment	464.66	471.76
	(b) Investment Property	245.45	247.30
	(c) Investment in subsidiary and associates	23,758.08	23,758.08
	(d) Financial Assets	-	-
	(i) Investments	1,412.72	1,412.72
	(ii) Loans	9,159.21	9,433.57
	(e) Deferred Tax Assets (net)	409.41	455.15
	(f) Other non-current assets	183.56	33.26
		35,633.09	35,811.84
(2)	**Current assets**		
	(a) Inventories	6,488.85	6,488.85
	(b) Financial Assets	-	-
	(i) Investments	14,045.69	12,601.81
	(ii) Trade Receivables	1,153.34	2,227.84
	(iii) Cash and cash equivalents	54.17	194.98
	(iv) Bank Balances other than cash and cash equivalents	1.82	1.82
	(v) Loans	203.68	5.50
	(vi) Other financial assets	358.05	236.72
	(c) Other current assets	11.67	3.51
		22,317.27	21,761.03
	Total Assets	57,950.36	57,572.87
II.	**EQUITY AND LIABILITIES**		
(1)	**EQUITY**		
	(a) Equity Share capital	13,423.48	13,423.48
	(b) Other equity	44,272.38	43,759.83
		57,695.86	57,183.31
	LIABILITIES		
(2)	**Non-current liabilities**		
	(a) Provisions	14.25	14.83
		14.25	14.83
(3)	**Current liabilities**		
	(a) Financial Liabilities		
	(i) Other financial liabilities	65.36	89.64
	(b) Other current liabilities	128.23	230.92
	(c) Provisions	46.66	54.17
		240.25	374.73
	Total Equity and Liabilities	57,950.36	57,572.87

Notes:

1. The aforesaid financial results were reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on November 13, 2018.
2. The Company continues to recognize Real Estate and Investing activities as separate Business Segments.
3. The figures of the previous periods/year have been regrouped /recast wherever considered necessary to make them meaningful and comparable with the figures of the current periods/year.

By the order of the board

Anil Bhalla
Director
DIN: 00587533

Place : New Delhi
Date : 13/11/2018

Regd.Office : Near Jain Colony, Vijay Inder Nagar, Daba Road, Ludhiana-141 003 (Punjab)
Contact: 0161-2544313 ; website: www.oswalagromills.com; Email ID: oswal@oswalagromills.com

AGARWAL & DHANDHANIA * Chartered Accountants

AGARWAL & DHANDHANIA
CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on Standalone Unaudited Financial Results for quarter and half year ended 30th September, 2018 of Oswal Agro Mills Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of Oswal Agro Mills Limited

We have reviewed the accompanying statement of Standalone Unaudited Financial Results("Statement") of **Oswal Agro Mills Limited** ("Company") for the quarter and half year ended 30th September, 2018 prepared by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016. This Statement is the responsibility of Company's Management and has been approved by the Board of Directors. 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 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. 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 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 above, nothing has come to our attention that causes us to believe that the accompanying statement of Standalone Unaudited Financial Results read with notes thereon, prepared in accordance with applicable Indian Accounting Standards specified under section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and other recognized accounting practices and policies thereon has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with circular no. 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 **Agarwal & Dhandhania**
Chartered accountants
FRN: 125756W

AGARWAL & DHANDHANIA
Delhi
FRN 125756W
Chartered Accountants

Sanjay Agarwal
(Partner)
Membership No. 078579

Date: 13/11/2018
Place: New Delhi

Through Courier

Ref: OAML/ND/2018 4375 **November 13, 2018**

The Manager
BSE Limited
Department of Corporate Services
Floor 25, P. J. Towers, Dalal Street,
MUMBAI – 400001

Reg: Un-audited financial results for the quarter and half year ended 30th September, 2018 together with Limited Review Report

Dear Sir,

In pursuant of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, this is to inform you that in the meeting of Board of Directors of the Company held on 13th November, 2018 at the Head Office of the Company at 7th Floor, Antriksh Bhawan, 22 K G Marg, New Delhi -110001, the Un-Audited Financial Results for the quarter and half year ended 30th September 2018, were duly considered and approved by the Board of Directors of the Company.

In this connection, we are enclosing herewith the Un-audited financial results of the Company for the quarter and half year ended 30th September, 2018 together with Limited Review Report of the Auditors of the Company for your kind reference.

You are requested to take the same on your records.

Thanking you,

Yours faithfully,
For Oswal Agro Mills Limited

Board Meeting Start time:- 01:00 PM
End time:- 02:25 PM

Anil Bhalla
Director
DIN: 00587533

OSWAL AGRO MILLS LIMITED

Head Office : 7th Floor, Antriksh Bhawan, 22, Kasturba Gandhi Marg, New Delhi-110001; CIN: L15319PB1979PLC012267

Statement of Unaudited Standalone Financial Results for the quarter and half year ended September 30, 2018

Part I (₹ In Lakh)

S. No.	Particulars	Quarter Ended			Half year ended		Year Ended
		30.09.2018 (Unaudited)	30.06.2018 (Unaudited)	30.09.2017 (Unaudited)	30.09.2018 (Unaudited)	30.09.2017 (Unaudited)	31.03.2018 (Audited)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
I	Revenue from operations	-	-	-	-	-	2,236.65
II	Other income	458.77	746.31	483.53	1,205.08	1,039.24	1,979.19
III	**Total Income (I+II)**	458.77	746.31	483.53	1,205.08	1,039.24	4,215.84
IV	**Expenses**						
	Purchases of Stock-in-Trade	-	-	-	-	-	2,224.62
	Changes in inventories Stock-in-Trade and work-in-progress	-	-	-	-	-	-
	Employee benefits expense	39.47	35.21	43.23	74.68	69.18	160.05
	Finance Costs	1.25	1.25	7.25	2.50	9.80	4.72
	Depreciation and amortization expense	4.88	4.06	4.43	8.94	8.81	18.80
	Rates & Taxes	34.84	34.84	34.83	69.68	70.00	140.07
	Consultancy and professional fees	89.28	67.78	77.79	157.06	179.09	395.40
	Postage & Telegram	73.32	0.03	26.32	73.35	26.36	26.82
	Printing & Stationery	50.31	0.05	31.74	50.36	31.96	32.07
	Statutory Demand	-		-	-	-	7.15
	Other expenses	108.24	35.00	35.43	143.24	73.86	217.04
	Total Expenses (IV)	401.59	178.22	261.02	579.81	469.06	3,226.74
V	**Profit before tax (III-IV)**	57.18	568.09	222.51	625.27	570.18	989.10
VI	**Tax expense/(credit)**						
	Current tax	12.30	54.69	46.01	66.99	106.71	228.22
	Deferred Tax	5.28	40.46	65.07	45.74	109.65	(527.70)
VII	**Profit for the period/year (V-VI)**	39.60	472.94	111.43	512.54	353.82	1,288.58
VIII	**Other Comprehensive Income**						
	Items that will not reclassified to profit or loss						
	(i) Equity instruments through other comprehensive income (FVTOCI)	-	-	-	-	-	(17.99)
	(ii) Remeasurement of defined benefit plan	-	-	-	-	-	(3.15)
	Total other comprehensive income/(loss)	-	-	-	-	-	(21.14)
IX	**Total comprehensive income/(loss) for the period/year (VII+VIII)**	39.60	472.94	111.43	512.54	353.82	1,267.44
X	Paid-up equity share capital (face value of ₹ 10/- each)	13,423.48	13,423.48	13,423.48	13,423.48	13,423.48	13,423.48
XI	Other equity (excluding revaluation reserves)	-	-	-	-	-	43,759.83
XII	**Earning per share (EPS): (Not annualised)**						
	(a) Basic EPS	0.03	0.35	0.08	0.38	0.26	0.96
	(b) Diluted EPS	0.03	0.35	0.08	0.38	0.26	0.96

Part II

STANDALONE UNAUDITED SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES (₹ In Lakh)

S.No.	Particulars	Quarter Ended			Half year ended		Year Ended
		30.09.2018 (Unaudited)	30.06.2018 (Unaudited)	30.09.2017 (Unaudited)	30.09.2018 (Unaudited)	30.09.2017 (Unaudited)	31.03.2018 (Audited)
1	**Segment Revenue**						
a)	Real Estate	-	-	-	-	-	2,236.81
b)	Investment Activities	458.73	423.75	482.75	882.48	1,019.30	1,957.97
c)	Unallocated	0.04	322.56	0.78	322.60	19.94	21.06
	Total Segment Revenue	458.77	746.31	483.53	1,205.08	1,039.24	4,215.84
2	**Segment Result**						
	Profit (+)/ Loss (-) before interest and tax						
a)	Real Estate	(115.39)	(52.15)	(65.54)	(167.54)	(129.80)	(248.20)
b)	Investment Activities	399.96	381.51	389.39	781.47	829.43	1,582.94
c)	Unallocated	(226.14)	239.98	(94.09)	13.84	(119.65)	(340.92)
	Less: Finance Cost	1.25	1.25	7.25	2.50	9.80	4.72
	Net Profit before tax	57.18	568.09	222.51	625.27	570.18	989.10
	Less: Current Tax	12.30	54.69	46.01	66.99	106.71	228.22
	Less: Deferred Tax	5.28	40.46	65.07	45.74	109.65	(527.70)
	Profit after Tax	39.60	472.94	111.43	512.54	353.82	1,288.58
3	**Segment Assets**						
a)	Real Estate	7,661.84	8,754.77	6,537.27	7,661.84	6,537.27	8,781.01
b)	Investment Activities	49,098.97	48,017.80	49,750.58	49,098.97	49,750.58	47,840.47
c)	Unallocated	1,189.55	1,161.34	527.19	1,189.55	527.19	951.39
	Total Assets	57,950.36	57,933.91	56,815.04	57,950.36	56,815.04	57,572.87
4	**Segment Liabilities**						
a)	Real Estate	15.21	49.75	20.91	15.21	20.91	16.83
b)	Investment Activities	55.85	55.16	69.00	55.85	69.00	45.58
c)	Unallocated	183.44	172.75	455.44	183.44	455.44	327.15
	Total Liabilities	254.50	277.66	545.35	254.50	545.35	389.56

AGARWAL & DHANDHANIA Chartered Accountants

Part III

STANDALONE STATEMENT OF UNAUDITED ASSETS AND LIABILITIES (₹ In Lakh)

	Particulars	As at 30.09.2018 (Unaudited)	As at 31.03.2018 (Audited)
I.	ASSETS		
(1)	Non-current assets		
	(a) Property, Plant and Equipment	464.66	471.76
	(b) Investment Property	245.45	247.30
	(c) Investment in subsidiary and associates	23,758.08	23,758.08
	(d) Financial Assets	-	-
	(i) Investments	1,412.72	1,412.72
	(ii) Loans	9,159.21	9,433.57
	(e) Deferred Tax Assets (net)	409.41	455.15
	(f) Other non-current assets	183.56	33.26
		35,633.09	35,811.84
(2)	Current assets		
	(a) Inventories	6,488.85	6,488.85
	(b) Financial Assets	-	-
	(i) Investments	14,045.69	12,601.81
	(ii) Trade Receivables	1,153.34	2,227.84
	(iii) Cash and cash equivalents	54.17	194.98
	(iv) Bank Balances other than cash and cash equivalents	1.82	1.82
	(v) Loans	203.68	5.50
	(vi) Other financial assets	358.05	236.72
	(c) Other current assets	11.67	3.51
		22,317.27	21,761.03
	Total Assets	57,950.36	57,572.87
II.	EQUITY AND LIABILITIES		
(1)	EQUITY		
	(a) Equity Share capital	13,423.48	13,423.48
	(b) Other equity	44,272.38	43,759.83
		57,695.86	57,183.31
	LIABILITIES		
(2)	Non-current liabilities		
	(a) Provisions	14.25	14.83
		14.25	14.83
(3)	Current liabilities		
	(a) Financial Liabilities		
	(i) Other financial liabilities	65.36	89.64
	(b) Other current liabilities	128.23	230.92
	(c) Provisions	46.66	54.17
		240.25	374.73
	Total Equity and Liabilities	57,950.36	57,572.87

Notes:

1. The aforesaid financial results were reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on November 13, 2018.
2. The Company continues to recognize Real Estate and Investing activities as separate Business Segments.
3. The figures of the previous periods/year have been regrouped /recast wherever considered necessary to make them meaningful and comparable with the figures of the current periods/year.

By the order of the board

Anil Bhalla
Director
DIN: 00587533

Place : New Delhi
Date : 13/11/2018

Regd.Office : Near Jain Colony, Vijay Inder Nagar, Daba Road, Ludhiana-141 003 (Punjab)
Contact: 0161- 2544313 ; website: www.oswalagromills.com; Email ID: oswal@oswalagromills.com

AGARWAL & DHANDHANIA Chartered Accountants

AGARWAL & DHANDHANIA
CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on Standalone Unaudited Financial Results for quarter and half year ended 30th September, 2018 of Oswal Agro Mills Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of Oswal Agro Mills Limited

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We conducted our review 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. 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 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 above, nothing has come to our attention that causes us to believe that the accompanying statement of Standalone Unaudited Financial Results read with notes thereon, prepared in accordance with applicable Indian Accounting Standards specified under section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and other recognized accounting practices and policies thereon has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with circular no. 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 **Agarwal & Dhandhania**
Chartered accountants
FRN: 125756W

Agarwal & Dhandhania Delhi FRN 125756W Chartered Accountants

Sanjay Agarwal
(Partner)
Membership No. 078579

Date: 13/11/2018
Place: New Delhi

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