



BIO GREEN

continuation sheet

Statement of Audited Standalone Financial Results for the Quarter Ended March 31, 2019

(Amount In INR Lakhs)

Particulars	Quarter Ended			Year ended		Year Ended
	March 31, 2019	December 31, 2018	March 31, 2018	March 31, 2019	March 31, 2018	March 31, 2019
	Audited	Unaudited	Audited	Audited	Audited	Audited
Income						
(a) Revenue from operations	8.78	36.07	23.46	165.84	23.46	165.84
(b) Other income	0.20			0.20		0.20
Total income	8.98	36.07	23.46	166.04	23.46	166.04
Expenses						
(a) Cost of materials consumed	0.00	0	0	3.68	0	3.68
(b) Changes in inventories of finished goods, Stock in trade and work-in-progress	0.00	0	0	0	170.76	0
(c) Employee benefits expenses	11.34	1.456	0	19.16	11.06	19.16
(d) Finance costs	0.00	0.00	0.01	0.00	0.01	0.00
(e) Depreciation and amortisation expense	15.07	22.11	14.02	60.31	87.61	60.31
(f) Other expenses	65.20	10.53	167.93	177.63	32.22	177.63
Total Expenses	91.61	34.10	181.96	260.78	301.66	260.780
Profit before tax, exceptional items and Tax	-82.63	1.97	-158.5	-94.74	-278.20	-94.74
Exceptional items	93.45	0	0	93.45		93.45
Profit before tax	10.82	1.97	-158.5	-1.29	-278.20	-1.29
Tax expense						
1.Current tax						
2.Deferred tax	-4.69	0.54	-12.04	-4.38	-12.04	-4.38
Total Tax Expenses	-4.69	0.54	-12.04	-4.38	-12.04	-4.38
Other comprehensive income(net of tax)	15.51	1.43	-146.47	3.09	-266.16	3.09
Items that will not be reclassified to profit or loss						
Total Comprehensive income for the period	15.51	1.43	-146.47	3.09	-266.16	3.09
Paid-up equity share capital (Face value or Rs.10/- each)	258.18	258.18	80.035	258.18	80.035	258.18
Earnings per share (EPS) (not annualised) (Face value of Rs.10/- per share)						
(a) Basic	0.06	0.01	-1.83	0.01	-3.33	0.01
(b) Diluted	0.06	0.01	-1.83	0.01	-3.33	0.01





Notes:

1 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 Recognised Accounting practices and policies to the extent applicable. The company adopted Indian Accounting Standards("Ind AS") from April'1,2017

2 The reconciliation of net profit & loss reported in accordance with Indian GAAP to total comprehensive income in accordance with Ind As

Description	March 31, 2019 (Rs In Lakhs)
Net profit / (Loss) as per previous	-1.29
Ind As Adjustments	0
Add / (Less):	0
Effect of fair valuing security deposits and amortisation of advance rentals	0
Tax impact on Ind As Adjustment	4.38
Others	0
Net profit / (Loss)	3.09

3 The above results have been reviewed by the Audit Committee and the approved by the Board of Directors at their respective meeting held on 30th May 2019.


4 Details of number of investor complaints for the quarter ended 31st March, 2019
Beginning : 0, Received :0, Disposed off: 0, Pending : 0.

5 As per the Provision of See 135 of the Companies Act 2013 Corporate Social responsibility is not applicable to the Company.

6 Previous period's figures have been regrouped / reclassified, wherever necessary to make them comparable with the current year.

7 The Company result are posted on Website <http://www.biogreenpapers.com> & Bse.

By order of the Board
For Bio Green Papers Limited


B. Jagdish
Managing Director



Place: Hyderabad
Date : 30 May 2019



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Bio Green Papers Limited
Statement of Assets and Liabilities as at 31 March 2019

(Amount In INR Lakhs)

	Particulars	Standalone		Consolidated	
		As at 31/03/2019	As at 31/03/2018	As at 31/03/2019	As at 31/03/2018
A	ASSETS				
	(a) Property, Plant and equipment	1321.24	1380.2	1865.31	1380.20
	(b) Capital work - in- progress	1068.72	1068.72	1124.61	1068.72
	(c) Investment Property				
	(d) Good will				
	(e) Other intangible asstes				
	(f) Financial assets				
	(i) Investments	1781.44		1781.44	0.00
	(ii) Loans	286.9	413.27	426.85	413.27
	(iii) Others				
	(g) Non- Current tax assets (net)	38.6	33.34	38.60	
	(h) Other non - current asstes				
	Total Non - current assets	4496.9	2895.53	5236.81	2862.19
2	Current assets				
	(a) Inventories	268.57	268.57	386.31	268.57
	(d) Financial assets				
	(i) Investments				
	(ii) Trade receivables	398.11	326.42	572.56	326.42
	(iii) cash and cash equivalent	4.66	4.05	12.54	4.05
	(iv) Bank balances other than (iii) above				
	(v) Loans & advance	10.62		217.31	
	(Vi) others				
	(c) Current tax asset (net)			0.00	
	(d) other current assets				
	(e) Assets held for sale				
	Total- current assets	681.96	599.04	1188.72	599.04
	TOTAL ASSETS	5178.86	3494.57	6425.53	3461.23
B	EQUITY AND LIABILITIES				
1	Equity				
	(a) Equity share capital	2581.79	800.35	3472.542	800.35
	(b) Other equity				
	Equity attributable to shareholders of the Company				
	(c) Non - controlling interest				
	(d) Reserves and Surplus	2175.99	2172.01	2301.61	2172.01
	Total equity	4757.78	2972.36	5774.16	2972.36
2	Liabilities				
	Non-current liabillities				
	(a) Finacial liabilities				
	(i) Brorowings			37.87	
	(ii) other financial liabilities	404.91	513.07	200.00	513.07
	(b) Provisions			204.91	
	(c) Deferred tax liabilites (net)			0.31	-33.34
	Total Non - current liabailites	404.91	513.07	443.09	479.73
	Curret liabillities				
	(a) Finacial liabilities				
	(i) Brorowings			117.73	
	(ii) Trade payables	0.88	1.36	69.14	1.36
	Due to micro and small enterprieses				
	Due to others				
	(iii) Other financial liabilites	15.28	7.78	18.96	7.78
	(b) other current liabilites				
	(c) Provisions			2.45	
	(d) Current tax liabilites (net)				
	Total current liabilites	16.16	9.14	208.29	9.14
	TOTAL EQUITY AND LIABILITIES	5178.86	3494.57	6425.53	3461.23





Consolidated Segment information for the Quarter Ended March 31, 2019 as per Regulation 33 of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015.

(Amount In INR Lakhs)

Sl. No	Particulars	Quarter Ended			Year ended		Year Ended
		March 31, 2019	December 31, 2018	March 31, 2018	March 31, 2019	March 31, 2018	March 31, 2019
		Audited	Unaudited	Audited	Audited	Audited	Audited
1	Segment Revenue						
	a) Jatropa	8.98	77.85	23.46	166.04	23.46	166.04
	b) Seeds	127.67	168.36	0	830.31	0	830.31
	Gross Sales / Income from Operations	136.65	246.21	23.46	996.35	23.46	996.35
2	Segment Results						
	a) Jatropa	91.61	74.03	181.96	260.78	301.66	260.78
	b) Seeds	113.01	161.08	0	776.46	0.00	776.46
	Total	204.62	235.11	181.96	1037.24	301.66	1037.24
	Less: Interest	0.00	0	0	0	0	0
	Add: Un-allocated income net of un-allocable expenditure	0	0	0	0	0	0
	Add/(Less) : Exceptional items	93.45	0	0	93.45	0	93.45
	Add/(Less) : Share of Profit /(Loss) of associates	0	0	0	0	0	0
	Total Profit /(Loss) Before Tax	25.48	11.11	-158.50	52.56	-278.20	52.56
3	Segment Assets						
	a) Jatropa	5178.86	5191.09	0	5178.86	0.00	5178.86
	b) Seeds	1246.67	2528.25	0	1246.67	0.00	1246.67
	Total	6425.53	7719.34	0	6425.53	0.00	6425.53
4	Segment Liabilities						
	a) Jatropa	421.07	178.74	0	421.07	0.00	421.07
	b) Seeds	230.30	526.17	0	230.30	0.00	230.30
	Total	651.38	704.9	0	651.38	0.00	651.38

Place : Hyderabad
Date: 30 th May 2019

By Order of the Board
For Bio Green Papers Limited
Hyderabad
V. JAGDISH
MANAGING DIRECTOR ★
DIN:00055303



BIO GREEN

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Statement of Audited Consolidated Financial Results for the Quarter Ended March 31, 2019

(Amount In INR Lakhs)

Sl. No	Particulars	Quarter Ended			Year ended		Year Ended
		March 31, 2019	December 31, 2018	March 31, 2018	March 31, 2019	March 31, 2018	March 31, 2019
		Audited	Unaudited	Audited	Audited	Audited	Audited
1	Income						
	Revenue from operations	136.45	177.61	23.46	996.15	23.46	996.15
	Other income	0.20			0.20		0.20
	Total income	136.65	177.61	23.46	996.35	23.46	996.35
2	Expenses						
	Cost of materials consumed	101.93	75.88	0	670.24	0.00	670.24
	Purchases of stock in trade						
	Changes in inventories of finished goods, Stock in trade and work-in-progress	-40.02	13.79	0	-24.42	170.76	-24.42
	Employee benefits expenses	15.21	4.84	0	29.93	11.06	29.93
	Finance costs	5.77	4.22	0.01	17.44	0.01	17.44
	Depreciation and amortisation expense	30.04	39.57	14.02	119.45	87.61	119.45
	Other expenses	91.68	16.40	167.93	224.61	32.22	224.61
	Total Expenses	204.62	154.71	181.96	1037.24	301.66	1037.24
	Profit before tax, exceptional items and						
3	Share in Profit/(loss) of associates	-67.97	22.90	-158.50	-40.89	-278.20	-40.89
4	Add:Share of profit/(loss) of associates	0	0	0	0	0	0.00
	Profit before tax, exceptional items and tax	-67.97	22.90	-158.50	-40.89	-278.20	-40.89
5	Exceptional items	93.45	0	0	93.45	0	93.45
6	Profit before tax	25.48	22.90	-158.50	52.56	-278.20	52.56
7	Tax expense						
	1.Current tax	2.41			2.41		2.41
	2.Deferred tax	-6.31	-3.24	-12.04	-9.80	-12.035	-9.80
	Total Tax Expenses	-3.90	-3.24	-12.04	-7.39	-12.04	-7.39
8	Net Profit for the period	29.38	26.14	-146.47	59.95	-266.17	59.95
9	Other comprehensive income(net of tax)						
10	Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
11	Total Comprehensive income for the period	29.38	26.14	-146.47	59.95	-266.17	59.95
12	Net Profit attributable to:						
	-Owners	29.38	26.14	-146.47	59.95	-266.17	59.95
	-Non-controlling interests	0	0	0	0	0	0.00
	Other comprehensive income attributable to:						
	-Owners	0	0	0	0	0	0.00
	-Non-Controlling interests	0	0	0	0	0	0.00
	Total Comprehensive income attributable to:						
	-Owners	29.38	26.14	-146.47	59.95	-266.17	59.95
	-Non-Controlling interests	0.00	0.00	0.00	0.00	0.00	0.00
13	Paid-up equity share capital (Face value or Rs.10/- each)	258.18	258.18	80.035	258.18	80.035	258.18
14	Earnings per share (EPS) (not annualised) (Face value of Rs.10/- per share)						
	(a) Basic	0.11	0.10	-1.83	0.23	-3.33	0.23
	(b) Diluted	0.11	0.10	-1.83	0.23	-3.33	0.23



Auditor's Report on Quarterly Financial Results and year to date Results of the Company Pursuant of the Regulation 33 of the SEBI(Listing Obligations and Disclosure Requirements) Regulations,2015,

To
Board of Directors of
Bio Green Papers Limited

1. We have audited the accompanying statement of Annual Financial Results of Bio Green Papers Limited ("the Company") for the year ended 31.03.2019("the Statement"),being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements)Regulations,2015, This statement is responsibility of company's management and has been approved by the Board of Director. This statement is prepared on the basis of the Annual Financial Statements. Our responsibility to express an opinion on this statement, hased on our audit of such annual financial statements, which has been prepared in accordance with the Accounting standards specified under section 133 of the Companies Act,2013 ('the act') read with Rule 7 of the Companies (Account) Rules,2014 and other accounting principles generally accepted in India.
2. We conducted our audit of the statement in accordance with the standards on auditing specified under section 143(10) of the Act.Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the statement is free from material misstatements. An audit also included examining. On a test basis,evidence,supporting the amounts disclosed in the statement. An Audit also includesassessing the accounting principles used and significant estimates made by the management.
3. We believe that the audit evidences obtained by us is sufficient and appropriate to provide a reasonable basis for our opinion on the statement.
4. In our opinion and to the best of our information and accordance to explanations given to us the statement
 - i. Is Presented in accordance with the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) regulations,2015: and



- ii. Gives a true and fair view of the net profit and other financial information of the company for the year ended 31.03.2019
5. The Statement include results for the quarter ended 31.03.2019, being the balancing figure between audited figures in respect of full financial year and the published year to date figures upto the third quarter of the current financial year which were subject to limited review by us.

For RG & Associates
Chartered Accountants
FRN.010022S



Rajan Gupta
Proprietor
ICAI M.No.211760



Place: Hyderabad
Date: 30-05-2019