



May 28, 2025

To  
The Manager  
Corporate Relationship Department  
BSE Limited  
P. J. Towers, 1st Floor  
Dalal Street,  
Mumbai – 400 001

Scrip Code in BSE: 536073

**Sub : Submission of Audited Financial Results pursuant to Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 for the Fourth Quarter and Financial Year ended March 31, 2025**

Dear Sir/Madam,

This is with reference to our 'Intimation of Date of Board Meeting' dated May 13, 2025 to consider and approve Audited Financial Results for the fourth quarter and financial year ended March 31, 2025.

In terms of Regulation 33 of the SEBI LODR, please find enclosed herewith the following:

- Statement showing the Audited Financial Results for the fourth quarter and year ended March 31, 2025 including the Statement of Assets and Liabilities and Statement of Cash flow (as part of notes) for the period ended March 31, 2025;
- Independent Auditor's Report on quarterly and Annual Financial Results for the quarter and year ended March 31, 2025 by the Statutory Auditor M/s. M K Kothari & Associates., Chartered Accountants.
- Declaration in respect of Unmodified Opinion on Audited Financial Results for the financial year ended March 31, 2025.
- Pursuant to Regulation 32 of the SEBI Listing Regulations and SEBI Circular No. CIR/CFD/CMD1/162/2019 dated December 24, 2019, the Board noted that there is no deviation(s) or variation(s) in respect of the utilization of the proceeds of the Preferential Issue of Equity shares of the Company during the period from October 01, 2024 to March 31, 2025.

Statement of Utilization of proceeds from Preferential Issue of Equity shares is annexed herewith in **Annexure - I**.

The Board Meeting commenced at 1:00 p.m and concluded at 1:45 p.m.

You are requested to please consider and take on record the aforesaid disclosure as required host on the portal of the respective stock exchange viz. BSE for information on general public and investors of the Company.

This is for your information and record.

Thanking You,

Yours Faithfully,

For Julien Agro Infratech Limited

*Puja Jain*

Puja Jain

(Company Secretary)

Membership No. 38570



**JULIEN AGRO INFRA TECH LIMITED**  
(Formerly : SILVERPOINT INFRA TECH LIMITED)

85, Bentick Street, 5th Floor, Yashoda Chamber, Room No. 6, Kolkata- 700 001

Tel. 91.8232062881, Website : [www.julieninfra.com](http://www.julieninfra.com), E-mail : [info@julieninfra.com](mailto:info@julieninfra.com), CIN : L28219WB1997PLC083457

Statement of Audited Financial Results for the Year Ended 31st March' 2025

( ₹ in lacs )

Sr. No.	Particulars	3 Months ended	Preceding	Corresponding 3	Year to date	Year to date
		31.03.2025 Audited	3 months ended 31.12.2024 Un-Audited	Months ended in the previous year 31.03.2024 Audited	figures for current period ended 31.03.2025 Audited	figures for the previous period ended 31.03.2024 Audited
1	Income from Operations					
(a)	Net Sales / Income from Operations (Net of excise duty)					
(i)	Tea Division	-	-	-	-	-
(ii)	Agro Division	5,134.75	3,863.44	1,588.69	11,268.27	2,134.70
(iii)	Infrastructure Division	-	-	-	-	-
(iv)	Others	-	0.02	-	800.90	-
(b)	Other Operating Income	0.48	-	0.37	0.48	0.37
	<b>Total income from Operations (net)</b>	<b>5,135.23</b>	<b>3,863.46</b>	<b>1,589.06</b>	<b>12,069.55</b>	<b>2,135.07</b>
2	Expenses:					
(a)	Cost of Operations	-	-	-	-	-
(b)	Purchase of stock-in-trade	5,435.29	3,566.45	1,561.74	11,850.58	2,085.64
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-
(d)	Employee benefits expense	8.90	15.35	7.70	33.58	18.12
(e)	Finance Costs	6.59	-	-	8.69	1.22
(f)	Depreciation and amortisation expense	0.19	-	0.19	0.19	0.19
(g)	Other expenses	22.18	13.70	12.28	37.22	23.93
	<b>Total Expenses</b>	<b>5,473.25</b>	<b>3,595.50</b>	<b>1,584.91</b>	<b>11,940.57</b>	<b>2,128.50</b>
3	Profit (+) / Loss (-) from Ordinary Activities before tax (1-2)	(338.02)	267.96	4.15	128.88	6.57
4	Tax expense					
(a)	Current Tax	35.88	-	1.73	35.88	1.73
(b)	Deferred Tax (Asset) / Liabilities	(0.03)	-	(0.05)	(0.03)	(0.02)
(c)	Expenses Related to Earlier Year	-	-	0.24	-	-
5	Net Profit (+) / Loss (-) from Ordinary Activities after tax (3-4)	(373.87)	267.96	2.23	93.03	4.86
6 (a)	Extraordinary items	-	-	-	-	-
7	Net Profit / (Loss) for the period (5 - 6)	(373.87)	267.96	2.23	93.03	4.86
8	Other Comprehensive Income					
(a)	Amount of item that will not be reclassified to profit or loss	-	-	-	-	-
(b)	Income tax on items that will not be reclassified to profit or loss	-	-	-	-	-
(c)	Item that will be reclassified to profit or loss	-	-	-	-	-
(d)	Income tax on items that will be reclassified to profit or loss	-	-	-	-	-
9	Total Comprehensive Income	-	-	-	-	-
10	Total Comprehensive income [Comprising Profit for the Period (After tax) and Other comprehensive income ]	(373.87)	267.96	2.23	93.03	4.86
11	Paid-up equity share capital (Face Value of ₹ 5/- each)	1,978.90	1,978.90	1,978.90	1,978.90	1,978.90
12 (a)	Earnings Per Share (before extraordinary items) (of ₹ 5/- each) (not annualised):					
(a)	Basic	(1.89)	1.35	0.01	0.24	0.25
(b)	Diluted	-	-	-	-	-
(b)	Earnings Per Share (after extraordinary items) (of ₹ 5/- each) (not annualised):					
(a)	Basic	(1.89)	1.35	0.01	0.24	0.25
(b)	Diluted	-	-	-	-	-





**Julien Agro  
Infratech Limited**

**Notes :**

- 1 The above financial results were reviewed by the Audit Committee and taken on record by the Board of Directors in its meeting held on May 28, 2025.
- 2 Statement of Assets & Liabilities as required under Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulation, 2015 has been attached herewith.
- 3 These results have been prepared in accordance with the Ind-AS notified under the Companies (Indian Accounting Standards) Rules, 2015 and are available on the Company's website.
- 4 The figures for the corresponding (previous year) period's figures have been re-grouped/re-arranged wherever necessary to make them comparable.
- 5 The Statutory Auditors have carried out audit on financial results for the year ended March 31, 2025 pursuant to Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015. An unmodified opinion has been issued and the same is being filed with the stock exchange along with the above results.
- 6 The above figures have been re-grouped or re-arranged where ever necessary.

For Julien Agro Infratech Limited

Lalit Sureka  
(Managing Director)  
DIN: 01103875

Place: Kolkata  
Date : May 28, 2025



Statement of Assets and Liabilities

( ₹ in lacs )

Particulars	As at current year ended	As at previous year ended
<b>Assets</b>		
<b>Non Current Assets</b>		
Property Plant & Equipment	21.82	22.01
<b>Financial Assets</b>		
- Investments	3,750.00	3,000.00
- Loans	5.33	-
Deferred Tax Assets	0.09	0.06
Other Assets	51.94	210.74
	3,829.18	3,232.81
<b>Current Assets</b>		
<b>Financial Assets</b>		
- Investments	2,271.50	750.00
- Trade Receivables	794.58	74.64
- Cash & Cash Equivalents	299.67	74.64
- Loans	0.47	5.33
Other Assets	27.11	113
	3,393.33	1,017.43
<b>Total Assets</b>	<b>7,222.51</b>	<b>4,250.24</b>
<b>Equity &amp; Liabilities</b>		
<b>Shareholder's Fund</b>		
Equity Share Capital	1,978.90	1,978.90
Other Equity	2,495.90	2,183.81
	4,474.80	4,162.71
<b>Non-Current Liabilities</b>		
<b>Financial Liabilities</b>		
- Borrowings	71.00	-
	71.00	-
<b>Current Liabilities</b>		
<b>Financial Liabilities</b>		
- Borrowings	7.82	-
- Trade Payables	-	-
a. Total outstanding dues of micro and small enterprises	-	-
b. Total outstanding dues of creditors other than micro and	731.90	3.73
- Other Financial Liabilities	-	10.61
Other Other Liabilities	1,901.11	71.46
Short Term Provisions	35.88	1.73
	2,676.71	87.53
<b>Total Equity &amp; Liabilities</b>	<b>7,222.51</b>	<b>4,250.24</b>

For and on behalf of the Board of Directors

Place: Kolkata  
Date : May 28, 2025



  
Lalit Sureka  
Managing Director  
DIN - 01103875



Julien Agro  
Infratech Limited

Julien Agro Infratech Limited  
85 Bentick Street 5th Floor, Yashoda Chamber, Room No. 6 Kolkata - 700001  
CIN - L28219WB1997PLC083457

Statement of Cash Flow for the Year Ended 31st March 2025

S No.	Particulars	As at 31st March 2025	As at 31st March 2024
A	<b>Cash flow from Operating Activities:</b>		
	Net profit before tax as per statement of profit & loss	128.88	6.57
	Adjustments for:		
	Add : depreciation expenses	0.19	0.20
	Operating Profit before Working Capital changes	129.07	6.77
	Change in Working Capital		
	Decrease / (Increase) in Trade Receivables	(453.41)	-
	Increase / (Decrease) in Trade Payables	717.56	10.65
	Increase / (Decrease) in Short Term Provisions	34.15	0.51
	Decrease / (Increase) in Other Financial Ass	(4.86)	(5.33)
	Decrease / (Increase) in Other Assets	(13.33)	713.31
	Increase, (Decrease) in Current Liabilities	7.82	71.00
	Increase / (Decrease) in Other Liabilities	1,896.37	(1.10)
	Cash Generated From Operations	2,313.36	795.81
	Less: Tax paid	35.88	1.73
	Net Cash used in Operating Activities	2,277.48	794.08
B	<b>Cash Flow From Investing Activities:</b>		
	Investment in unquoted equity shares	(2,271.50)	(750.00)
	Net Increase / Decrease from Investing Activities	(2,271.50)	(750.00)
C	<b>Cash Flow From Financing Activities:</b>		
	Share application money received	248.75	-
	Dividend paid	(29.69)	-
	Net Increase / Decrease from Financing Activities	219.06	-
	Net increase in cash and cash equivalents ( A + B + C )	225.04	44.08
	Cash and cash equivalents at the beginning of the year	74.63	30.56
	Cash and cash equivalents at the end of the year	299.57	74.64
	Components of cash and cash equivalents		
	Cash - in - Hand	3.73	2.11
	Bank Balance with Current Account	295.94	72.52
	Total cash and cash equivalents	299.57	74.63

For and on behalf of the Board of Directors

Place: Kolkata  
Date : May 28, 2025



  
Lalit Sureka  
Managing Director  
DIN - 01103875



**INDEPENDENT AUDITOR'S REPORT ON AUDIT OF ANNUAL STANDALONE FINANCIAL RESULTS AND REVIEW OF QUARTERLY FINANCIAL RESULTS**

**TO THE BOARD OF DIRECTORS OF**

**Julien Agro Infratech Limited**

**85 Bentick Street 5<sup>th</sup> Floor, Yashoda Chamber, Room No.6  
Kolkata - 700 001**

**Report on the audit of the Standalone Financial Results**

**Opinion**

We have audited the accompanying standalone quarterly financial results of Julien Agro Infratech Limited (the company) for the quarter ended 31<sup>st</sup> March'2025 and the year-to-date results for the period from 01<sup>st</sup> April'2024 to 31<sup>st</sup> March'2025, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India, of the net loss for the quarter ended 31<sup>st</sup> March'2025, net profit for the year ended 31<sup>st</sup> March 2025, and of other comprehensive income and other financial information for the year-to-date period from 01<sup>st</sup> April '2024 to 31<sup>st</sup> March'2025.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Management's Responsibilities for the Standalone Financial Results**

These quarterly financial results as well as the year-to-date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in



accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

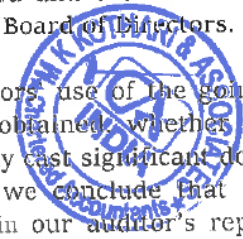
The Board of Directors are also responsible for overseeing the Company's financial reporting process.

#### **Auditor's Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the



related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

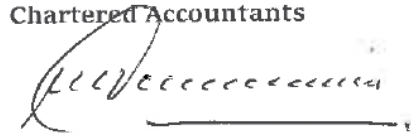
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

#### Other Matter

The statement includes the results for the quarter ended 31<sup>st</sup> March, 2025 being the balancing figure between the audited figures in respect of the full financial year ended 31<sup>st</sup> March, 2025 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to limited review by us, as required under the listing regulations.

For M K Kothari & Associates  
Chartered Accountants



M K Kothari  
Partner

Membership No. - 059513

FRN: 0323929E

UDIN: 25059513BM11SH1669

Place: Kolkata

Date: 28<sup>th</sup> May'2025



## Statement of Deviation and Variation of Funds Raised Through Preferential Issue-March 31, 2025

Name of listed entity	JULIEN AGRO INFRATECH LIMITED
Mode of Fund Raising	PREFERENTIAL ISSUES
Date of Raising Fund	March 29, 2025
Amount Raised	Rs. 248.75 Lakhs
Issue Related Expenses	Rs. 3.85 Lakhs
Net Proceeds to be Utilized	Rs. 244.9 Lakhs
Report Filed for Period ended	March 31, 2025
Monitoring Agency	Not Applicable
Monitoring Agency Name, if applicable	Not Applicable
Is there a deviation / variation in use of fund raised	No Deviation
If yes, where the same is pursuant to change in terms of a contract or objects, which was approved by the Unitholders	Not Applicable
If yes, Date of Unitholders Approval	Not Applicable
Explanation for the Deviation / Variation	Not Applicable
Comments of the Audit Committee after review	None
Comments of the auditors, if any	None

Set forth below are objects for which funds have been raised through Preferential Issue and details of deviation, if any, in the following table:

Original Object	Modified Object, if any	Original Allocation (in Lakh)	Modified Allocation, if any	Funds Utilised (in Lakh)	Amount of Deviation / Variation for the period according to the applicable object	Remarks (if any)
The Company requires infusion of funds to augment the long term resources of the Company for meeting funding requirements of its business activities i.e. to undertake long term construction/ infrastructure activities, strengthen balance sheet, maintain adequate liquidity for the smooth working of the Company without hassle, pursue growth opportunities in the new line of business i.e. agro business and also to extend financial support for the running, planning, development or diversification of new business undertaken by the Company for implementing or executing its projects or brand building and also for general corporate and other purposes		248.75				No fund is being utilised. Further No deviation from the original objects have been reported for the reporting period
<b>Total</b>						

Deviation or variation could mean:

- Deviation in the objects or purposes for which the funds have been raised or
- Deviation in the amount of funds actually utilized as against what was originally disclosed or
- Change in terms of a contract referred to in the fund-raising document i.e. prospectus, letter of offer. Etc.

For Julien Agro Infratech Limited

  
Lalit Sureka

(Managing Director)

Din : 01103875

