



# Antarctica Limited

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Date : 14<sup>th</sup> February, 2025

To,  
National Stock Exchange of India  
Mumbai

Scrip Code : ANTGRAPHIC

ISIN : INE414B01021

Sub: **Outcome of Board Meeting held on 14<sup>th</sup> February, 2025**

Pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 the meeting of the Board of Directors held today amongst others inter alia approved the following matters

- a) Results for the quarter and half year ended on 31<sup>st</sup> December, 2024
- b) Limited Review Report for the period ended on 31<sup>st</sup> December, 2024
- c) Statement of Related Party Transactions

The Board Meeting started at 16.30 Hours and concluded at 18.15 Hours.

Kindly take the above information on record.

Thanking You  
For, **ANTARCTICA LIMITED**

**Rajesh Mangilal Sharma**  
**Whole-time director**  
**DIN: 10479481**

## STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 31/12/2024

[RUPEES IN LAKHS]

Particulars	Three Months Ended on 31.12.2024	Three Months Ended on 30.09.2024	Corresponding Three Months ended in the previous year 31.12.2023	Year to date figures for current period ended on 31.12.2024	Preceding year to date figures for period ended on 31.12.2023	Previous Year ended 31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Revenue from operations	1,782.88	28.88	23.69	1,825.72	62.85	83.93
2. Other Income	-	-	0.01	0.38	0.04	0.04
3. <b>Total Revenue (1+2)</b>	<b>1,782.88</b>	<b>28.88</b>	<b>23.70</b>	<b>1,826.10</b>	<b>62.89</b>	<b>83.97</b>
4. <b>Expenses</b>						
Cost of Materials consumed	534.48	1,206.20	6.73	1,746.05	18.74	26.34
Purchase of stock-in-trade	-	-	-	-	-	0.00
Change in inventories of Finished Goods, Work-in-Process and Stock-in-Trade	1,177.15	(1,053.87)	2.82	121.78	7.68	8.65
Employees benefits expenses	-	1.07	1.98	2.75	7.21	9.41
Finance Cost	-	-	0.10	0.32	0.25	0.35
Depreciation and Amortisation expense	1.93	1.59	3.71	5.79	11.62	12.20
Other Expenses	10.26	8.59	15.17	46.81	40.98	73.53
<b>Total Expenses</b>	<b>1,723.82</b>	<b>163.58</b>	<b>30.51</b>	<b>1,923.50</b>	<b>86.48</b>	<b>130.48</b>
5. <b>Profit before exceptional and extraordinary items and tax (3 - 4)</b>	59.06	(134.70)	(6.81)	(97.40)	(23.59)	(46.51)
6. Exceptional Items	-	-	-	-	3.54	-
7. <b>Profit before extraordinary items and tax (5 - 6)</b>	59.06	(134.70)	(6.81)	(97.40)	(20.05)	(46.51)
8. Extraordinary items	-	-	-	-	-	-
9. <b>Profit before tax (7 - 8)</b>	59.06	(134.70)	(6.81)	(97.40)	(20.05)	(46.51)
10. Tax Expenses	-	-	-	-	-	-
a) Current Tax	-	-	-	-	-	-
b) Deferred Tax	-	-	-	-	-	-
11. <b>Profit/(Loss) for the period from continuing operations (9 - 10)</b>	59.06	(134.70)	(6.81)	(97.40)	(20.05)	(46.51)
12. <b>Profit/(Loss) from discontinuing operations</b>	-	-	-	-	-	-
13. Tax expense of discontinuing operations	-	-	-	-	-	-
14. <b>Profit/(Loss) from Discontinuing operations (after tax) (12-13)</b>	-	-	-	-	-	-
15. <b>Profit/(Loss) for the period (11 + 14)</b>	59.06	(134.70)	(6.81)	(97.40)	(20.05)	(46.51)
16. Other comprehensive income net of taxes	-	-	-	-	-	-
17. <b>Total comprehensive income for the period (15+16)</b>	59.06	(134.70)	(6.81)	(97.40)	(20.05)	(46.51)
18. Paid-up equity share capital(Face Value of Rs. 1/-Per Share)	1,550.10	1,550.10	1,550.10	1,550.10	1,550.10	1550.10
19.i Earing Per Share(EPS) (before extraordinary items) (Of Rs. 1/- each) (Not annualised except last column)						
(a) Basic	0.04	(0.09)	(0.0044)	(0.06)	(0.0129)	(0.03)
(b) Diluted	0.04	(0.09)	(0.0044)	(0.06)	(0.0129)	(0.03)
ii Earing Per Share(EPS) (after extraordinary items) (Of Rs. 1/- each) (Not annualised except last column)						
(a) Basic	0.04	(0.09)	(0.0044)	(0.06)	(0.0129)	(0.03)
(b) Diluted	0.04	(0.09)	(0.0044)	(0.06)	(0.0129)	(0.03)

## Notes :

- The above mentioned Unaudited Financial Results were reviewed by the Audit Committee at meeting held on 14th February, 2025 and subsequently approved by the Board of Directors.
- The aforesaid Financial Results for the quarter ended on December 31, 2024 have been prepared in accordance with Companies (Indian Accounting Standard) Rule, 2015 as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and in terms of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and amendments thereof.
- The Statutory Auditors have carried out limited review of the above Financial Results for the quarter ended 31st December, 2024.
- Previous period's figures have been regrouped/rearranged wherever necessary, to confirm to the current period's classification.
- The Board of Directors wishes to inform stakeholders that during the finalization of the financial results for the quarter ended 31st December 2024, certain errors were identified in the unaudited results issued for the quarter ended 30th September 2024. These errors arose due to inadvertent omissions and typographical mistakes in the previously reported unaudited financial results for the quarter ended 30th September 2024. To ensure accurate and transparent financial reporting, the comparative figures for the quarter ended 30th September 2024 have been restated in the financial results to reflect the necessary corrections. The impact of these adjustments has been appropriately accounted for in the figures for the quarter ended 30th September 2024, presented alongside the figures for the quarter ended 31st December 2024. This restatement does not impact the overall financial position or performance of the Company for the current quarter or the nine-month period ended 31st December 2024.

For, ANTARATICA LIMITED

Date : 14.11.2024

Place : Ahmedabad

Whole Time Director  
**RAJESH KUMAR SHARMA**  
DIN : 10479481

6) Regment Reporting Note						(Rs. in Lakhs)
Particulars	Three Months Ended on 31.12.2024	Three Months Ended on 30.09.2024	Corresponding Three Months ended in the previous year 31.12.2023	Year to date figures for current period ended on 31.12.2024	Preceding year to date figures for period ended on 31.12.2023	Previous Year ended 31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>BUSINESS SEGMENTS INFORMATION</b>						
1. Segment Revenues :						
a. Printing, Stationery & Other Items	0	1.88	23.69	22.94	62.85	83.93
b. Commodities	1,204.66	-		1204.66		
c. Agriculture & Others	578.22	27.00		597.87		
Total Revenue from Operations	1,782.88	28.88	23.69	1,825.72	62.85	83.93
2. Segment Operating Results (EBITDA)#						
a. Printing, Stationery & Other Items	11.18	(24.41)	(3.00)	-16.74	(11.72)	(33.96)
b. Commodities	0.36	(0.78)		-0.54		
c. Agriculture & Others	49.45	(107.92)		-74.02		
Total Operating Results (EBITDA)	60.99	(133.11)	(3.00)	(91.29)	(11.72)	(33.96)
3. Segment Results (PBT)						
a. Printing, Stationery & Other Items	10.83	(24.70)	(6.81)	(17.86)	(20.05)	(46.51)
b. Commodities	0.35	(0.79)		(0.57)		
c. Agriculture & Others	47.89	(109.21)		(78.97)		
Total Profit Before Tax (PBT)	59.06	(134.70)	(6.81)	(97.40)	(20.05)	(46.51)
4. Segment Assets :						
a. Printing, Stationery & Other Items	339.06	337.98	1,991.40	339.06	1,991.40	1,924.58
b. Commodities	1,242.00	1,204.15		1,242.00		
c. Agriculture & Others	-	-		-		
d. Others	1,885.75	1,280.87		1,885.75		
Total Assets	3,466.81	2,823.00	1,991.40	3,466.81	1,991.40	1,924.58
5. Segment Liabilities :						
a. Printing, Stationery & Other Items	-	-	328.11	-	328.11	295.82
b. Commodities	-	-	-	-	-	-
c. Agriculture & Others	330.46	578.22		330.46		
d. Others	1,601.57	1,349.22		1,601.57		
Total Liabilities	1,932.03	1,927.44	328.11	1,932.03	328.11	295.82

# Operating Results (EBITDA): Total Profit Before Finance Cost, Tax, Depreciation & Amortisation

For, ANTARATICA LIMITED

Date : 14.02.2025

Place : Ahmedabad

Whole Time Director  
**RAJESH KUMAR SHARMA**  
DIN : 10479481

# CHANDABHOY & JASSOOBHOY

## CHARTERED ACCOUNTANTS

CA GAUTAM N. SHAH  
CA RAHUL G. DIVAN  
CA NIMAI G. SHAH

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### Limited review report

Review report to:

The Board of Directors

**ANTARTICA LIMITED**

We have reviewed the accompanying statement of unaudited financial results of **ANTARTICA LIMITED** (hereinafter referred to as the "Company") for the quarter ended 31<sup>st</sup> December, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/CMDI/80/2019 dated 19<sup>th</sup> July, 2019.

This statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements 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 financial statements are free of material misstatements. 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.

#### Basis for disclaimer of opinion:

As informed by the Director and various points pertaining to various elements of the financial statements as mentioned below may require necessary adjustments / disclosures in financial statements and may have material and pervasive impact on the financial position of the Company for the quarter ended as at 31<sup>st</sup> December, 2024. The books of account of the company have been prepared on going concern basis. Accordingly, pending following adjustments and unavailability of sufficient and appropriate audit evidence, we are unable to express our opinion on the attached financial statements of the Company.



1. During the time of audit, we have not been provided with satisfactory supporting documents for completeness of transactions related to Sales and Purchase, value of inventory, third party balance confirmation of trade receivables and payable alongwith related tax compliances thereof outstanding as on 31<sup>st</sup> December,2024 in the financial results. Therefore, We could not obtain appropriate audit evidences for the aforesaid matters.
2. During the time of audit, we have not been provided with the fixed assets register. Due to lack of documents and workings, we could not verify the correctness of depreciation and deferred tax liabilities/assets.

**Other Matter Para :**

1. We draw attention to Note No. 5 of the financial results, which states that the results of the previous periods have been restated, as certain errors were identified and rectified by management for half year ended 30th September 2024, and our report has been issued. Our opinion is not modified in respect of this matter.

Based on our review conducted as above, apart from the aforesaid observations, nothing has come to our attention, apart from the matters reported under Basis for Disclaimer of opinion that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable 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 read with SEBI Circular No. CIR/CFD/CMD1/80/2019 dated 19<sup>th</sup> July, 2019, including the manner in which it is to be disclosed, or that it contains any material misstatement.

We have not reviewed the accompanying financial results and other financial information for the quarter ended 31<sup>st</sup> December,2023 which has been presented solely based on the information compiled by the Management and has been approved by the Board of Directors.

**For Chandabhoy & Jassoobhoy**



CA Nimai Gautam Shah

**Partner**

**Chartered Accountants**

**Membership No : 100932**

**FRN No : 101648W**

Place : Ahmedabad

Date : 14-02-2025

UDIN : 25100932BMHUDC1506