

# MAURYA TRADING COMPANY LTD.

CIN : L51433WB1984PLC038149

5, Gorky Terrace, 2nd Floor, Kolkata - 700 017

Phone : 033-66133300, Fax : 033- 66133303

E-mail : mauryatcl17@gmail.com

website : mauryatcl.com

**Date:** 30/05/2019

**To,**  
**The Calcutta Stock Exchange Ltd.**  
The General Manager  
7, Lyons Range,  
Kolkata- 700 001

**SCRIP CODE NO: 023188**

**Sub: Audited Results for the Financial Year Ended 31<sup>st</sup> March, 2020**

Dear Madam/ Sir,

This is to inform you that pursuant to Regulation 30 and 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, the Board of Directors of the Company at its Meeting held on today i.e., Thursday, the 30<sup>th</sup> of May, 2019 have approved and taken on record the Audited Financial Results for the 4<sup>th</sup> Quarter and year ended 31<sup>st</sup> March, 2020.

Attached herewith following pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015:

1. Audited Financial Results for the 4<sup>th</sup> Quarter ended and year ended 31<sup>st</sup> March, 2019 along with the statement of Assets and Liabilities at the half year ended 31<sup>st</sup> March, 2020.
2. The Auditors' Report on Financial Result and
3. Declaration by the Managing Director of the Company.

The meeting of the Board of Directors commenced from 3.30 p.m. and concluded at 4:00 p.m.

This is for your information and for the information of members of your exchange.

Kindly notify the same on record and acknowledge the receipt.

Thanking you.  
Yours faithfully,

**For Maurya Trading Company Limited**

*Chanchal Rungta.*

**Chanchal Rungta**  
**Director**  
**DIN: 07590027**

**S. MANDAL & CO.**  
CHARTERED ACCOUNTANTS

29D , SEVEN TANKS LANE  
DUM DUM JN.  
KOLKATA -700 030  
Phone : 2556-6768  
2546-3269  
Fax : (033) 2546-3269  
E-Mail : S\_mondal\_co@yahoo.co.in

**Auditors Report on Quarterly Financial Results and Year to Date Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulation, 2015**

To  
The Board of Directors  
MAURYA TRADING CO. LTD  
5 GORKY TERRACE, 2ND FLOOR  
KOLKATA 700017  
WEST BENGAL

We have audited the quarterly financial results of MAURYA TRADING CO. LTD.(the "company") for the quarter ended 31<sup>st</sup> March 2020 and the year to date results for the period 01 April 2019 to 31<sup>st</sup> March 2020 attached herewith being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations an Disclosure Requirements) Regulations, 2015.

These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for interim Financial Reporting (AS 25/Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.



In our opinion and to the best of our information and according to the explanations given to us these financial results as well as the year to date results:

- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations 2015 in this regard ; and
- (ii) give a true and fair view of the Profit and Loss A/c other financial information for the quarter ended 31<sup>st</sup> March 2020 as well as the year to date results for the period from 1<sup>st</sup> April 2019 to 31<sup>st</sup> March 2020.

For **S. Mandal & Co.**  
Chartered Accountants  
Frm :- 314188E



H.C. Dey  
Partner

Membership Number : 050190

UDIN: 20050190AA AAA R5617

Date : 30<sup>th</sup> day of July 2020





STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2020

(Rupees in lakhs except EPS data)

S.NO.	PARTICULARS	STANDALONE FINANCIAL RESULTS				
		Quarter Ended			Year Ended	
		31-Mar-20	31-Dec-19	31-Mar-19	31-Mar-20	31-Mar-19
	Audited	Audited	Audited	Audited	Audited	
1	Revenue from Operations	-	26.50	-	26.50	0.03
2	Other Income	-	-	-	-	-
3	<b>Total Revenue (1+2)</b>	-	<b>26.50</b>	-	<b>26.50</b>	<b>0.03</b>
4	<b>Expenses</b>					
	(a) Purchase of stock	-	-	-	-	-
	(b) Change in Inventories of finished goods, work in progress and stock in trade	-	0.90	-	0.90	-
	(c) Employee benefits expenses	0.48	-	0.42	0.75	0.42
	(d) Depreciation and amortisation expense	0.34	-	0.37	0.34	0.37
	(e) Other expenses	4.45	4.02	2.13	12.32	5.07
	(f) Finance Costs	16.45	-	-	16.45	15.72
	(g) Provisions	-	-	-	-	-
	<b>Total Expenses</b>	<b>21.72</b>	<b>4.92</b>	<b>2.92</b>	<b>30.77</b>	<b>21.57</b>
5	<b>Profit before exceptional and tax (3-4)</b>	<b>(21.72)</b>	<b>21.58</b>	<b>(2.92)</b>	<b>(4.27)</b>	<b>(21.54)</b>
6	Exceptional Items	-	-	-	-	-
7	<b>Profit before tax (5-6)</b>	<b>(21.72)</b>	<b>21.58</b>	<b>(2.92)</b>	<b>(4.27)</b>	<b>(21.54)</b>
8	<b>Tax Expenses</b>					
	- Current tax	-	-	-	-	-
	- Deferred tax	-	-	-	-	-
	- Income tax for earlier years	-	-	-	-	-
9	<b>Profit for the period from continuing operations (9-10)</b>	<b>(21.72)</b>	<b>21.58</b>	<b>(2.92)</b>	<b>(4.27)</b>	<b>(21.54)</b>
10	<b>Other Comprehensive Income/(Loss)</b>					
	A)(i) Items that will not be reclassified to Statement of Profit & Loss	(0.16)	0.09	(81.18)	(0.19)	(81.23)
	(ii) Income tax relating to items that will not be reclassified to Statement of Profit & Loss	0.04	(0.02)	0.00	0.05	0.012
	B)(i) Items that will be reclassified to Statement of Profit & Loss	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to Statement of Profit & Loss	-	-	-	-	-
11	<b>Total Other Comprehensive Income for the period (net of tax)</b>	<b>(0.12)</b>	<b>0.06</b>	<b>(81.18)</b>	<b>(0.14)</b>	<b>(81.22)</b>
12	<b>Total Comprehensive Income/(Expense) for the period (9+11)</b>	<b>(21.84)</b>	<b>21.64</b>	<b>(84.10)</b>	<b>(4.41)</b>	<b>(102.76)</b>
13	<b>Paid up equity share capital</b>	<b>175.00</b>	<b>175.00</b>	<b>175.00</b>	<b>175.00</b>	<b>175.00</b>
	Earnings Per equity share of Rs.10/- each					
14	<b>Basic and Diluted (not annualised in Rs.)</b>	<b>-</b>	<b>0.12</b>	<b>0.12</b>	<b>-</b>	<b>0.03</b>

Notes:

1) The above audited financial results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the Company at their respective meetings.

2) The Company has adopted Indian Accounting Standard ('Ind AS') notified under Section 133 of the Companies Act 2013 ('the Act') read with the Companies (Indian Accounting Standard), Rules 2015 from 1st April 2019, and the effective date of such transition is 1st April 2018. Such transition has been carried out from the erstwhile Accounting Standards notified under the Act, read with relevant rules issued thereunder and guidelines issued by the Reserve Bank of India (collectively referred to as 'the Previous GAAP'). The figures have been presented in accordance with the format prescribed for financial statements for a Non-Banking Finance Company (NBFC) whose financial statements are drawn up in compliance of the Companies (Indian Accounting Standards) Rules, 2015, in Division III of Notification No. GSR 1022 (E) dated 11th October, 2018, issued by the Ministry of Corporate Affairs, Government of India.

3) Figures for the quarter ended 31st March, 2020 and 31st March, 2019 are the balancing figures between audited figures in respect of full financial year and the published year to date figures up to the third quarter of the relevant financial year.

4) Reconciliation of results between previous GAAP and Ind AS is as follows:

Particulars	(Rs in Lacs)	
	Quarter ended 31.03.2019 (Audited)	Year ended 31.03.2019 (Audited)
Net profit after tax as per Previous GAAP	84.10	102.72
Adjustments:		
Gain on sale of investments in equity shares reclassified to Other Comprehensive Income (Net of Current Tax)	81.18	81.18
Others	-	-
Deferred tax impact on Ind AS adjustments (including MAT adjustments)	-	-
Net profit after tax as per Ind AS	(2.92)	(21.54)
Other Comprehensive Income, net of tax	(81.18)	(81.22)
Total Comprehensive Income as per Ind AS	-84.10	-102.76

5) Reconciliation of equity between previous GAAP and Ind AS is as follows:

Particulars	(Rs in Lacs)	
	31.03.2019 (Audited)	
Equity as reported under Previous GAAP	174.06	
Adjustments:		
Investments in equity shares remeasured at fair value	0.11	
Deferred tax impact on Ind AS adjustments	(0.03)	
Equity as per Ind AS	174.14	

6) The business of the Company falls within a single primary segment viz., financing, and hence, the disclosure requirement of Ind AS 108 - 'Operating Segments' is not applicable.

7) Figures pertaining to the previous period have been rearranged / regrouped, wherever considered necessary, to make them comparable with those of the current period.

For and on behalf of the Board of Directors

*Chand Ratan Modi*

Chand Ratan Modi  
Director  
DIN: 00343685

Place of Signature : Kolkata  
Date: 30th July, 2020



# MAURYA TRADING COMPANY LIMITED

## Statement of Assets and Liabilities

(Figures in lacs.)

Sr. No.	Particulars	As at 31st March, 2020 (Audited)	As at 31st March, 2019 (Audited)
<b>A</b>	<b>EQUITY AND LIABILITIES</b>		
(1)	<b>Shareholder's Funds</b>		
	(a) Share Capital	175.0	175.0
	(b) Reserves and Surplus	-5.27	-0.86
		169.73	174.14
(2)	<b>Non - Current Liabilities</b>		
	(a) Long Term Borrowngs	400.00	400.00
	(b) Long Term Provisions	-	-
		400.00	400.00
(3)	<b>Current Liabilities</b>		
	(a) Trade Payables	6.44	1.84
	(b) Other Current Liabilities	28.08	13.26
	(c) Short-Term Provisions	0.06	0.08
		34.58	15.18
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>604.31</b>	<b>589.32</b>
<b>B</b>	<b>ASSETS</b>		
(1)	<b>Non-Current Assets</b>		
	(a) Fixed Assets	7.61	7.95
	(b) Non-Current Investments	49.43	49.62
	(c) Long Term Loans and Advances	124.06	102.11
		181.10	159.68
(2)	<b>Current Assets</b>		
	(a) Inventories	404.96	405.85
	(b) Cash and Bank Balances	1.03	2.32
	(c) Short - Term Loans and Advances	16.79	16.78
	(d) Trade Recievables	0.43	4.69
		423.21	429.64
	<b>TOTAL ASSETS</b>	<b>604.31</b>	<b>589.32</b>

FOR MAURYA TRADING COMPANY LIMITED

*Chanchal Rungta*

**Chanchal Rungta**  
Director  
DIN:'07590027

Place: Kolkata  
Date: 30.07.2020

**MAURYA TRADING COMPANY LIMITED**

**CASH FLOW STATEMENT FOR THE YEAR ENDED AS ON 31ST MARCH '2020**

Particulars	For the year ended		For the year ended	
	Rs.	Rs.	Rs.	Rs.
<b>A. Cash flow from operating activities</b>				
Net Profit / (Loss) before extraordinary items and tax		(4.26)		(21.54)
<u>Adjustments for:</u>				
Net Fair value gain/(loss)		(0.19)		
Depreciation		0.34		0.36
Operating profit / (loss) before working capital changes		(4.11)		(21.18)
<u>Changes in working capital:</u>				
<u>Adjustments for (increase) / decrease in operating assets:</u>				
Inventories	0.89		-	
Short Term Loans & Advances	-		2.80	
Trade Receivables	4.26		(4.68)	
<u>Adjustments for increase / (decrease) in operating liabilities:</u>				
Trade payables	4.60		0.63	
Other current liabilities	14.82		(46.54)	
		24.57	-	(47.80)
<b>Net Cash from Operating activities</b>		<b>20.46</b>		<b>(68.98)</b>
Taxation for earlier years	-	-	-	-
<b>Net Cash from/(used in) operating activities activities (A)</b>		<b>20.46</b>		<b>(68.98)</b>
<b>B. Cash Flow from Investment activities</b>				
Sale/(Purchase)of Investment		0.19		(775.42)
Fixed Assets		-		-
<b>Net Cash (used in) Investing activities (B)</b>		<b>0.19</b>		<b>(775.42)</b>
<b>C. Net Cash from financing activities</b>				
Proceeds from long term borrowings	-		(533.49)	
(Increase)/decrease in Long Term Loans & Advances given	(21.95)	(21.95)	(89.90)	(623.39)
<b>Net Cash (used in) financing activities ( C)</b>		<b>(21.95)</b>		<b>(623.39)</b>
<b>Net increase / (decrease) in Cash and cash equivalents (A+B+C)</b>		<b>(1.30)</b>		<b>1.87</b>
Cash and cash equivalents at the beginning of the year		2.32		0.45
<b>Cash and cash equivalents at the end of the year</b>		<b>1.03</b>		<b>2.32</b>

For and on behalf of the Board of Directors

Date : 30th July 2020

*Chanchal Rungta.*

**Chanchal Rungta**  
Director  
DIN:'07590027

**MAURYA TRADING COMPANY LTD.**

CIN : L51433WB1984PLC038149

5, Gorky Terrace, 2nd Floor, Kolkata - 700 017

Phone : 033-66133300, Fax : 033- 66133303

E-mail : mauryatcl17@gmail.com

website : mauryatcl.com

**Date: May 30<sup>th</sup>, 2019**

**To**

**The Metropolitan Stock Exchange of India Ltd. (MSEI)**

Vibgyor Towers, 4th Floor,

Plot No C 62, G-Block,

Opp. Trident Hotel,

Bandra Kurla Complex,

Bandra (E), Mumbai-400098, India.

**SCRIP CODE: 023188**

**Sub: Declaration in respect of Auditors Report with Unmodified Opinion.**

**Ref: Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015**

Dear Madam/ Sir,

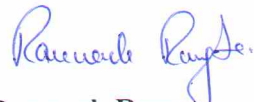
We hereby declare that the Statutory Auditors of the Company, Rahul Bansal & Associates, Chartered Accountants (Registration No.: 327098E), Kolkata, have issued the Audit Report with Unmodified Opinion in respect of the Audited Financial Results for the year ended on 31<sup>st</sup> March, 2019.

Kindly take the information on record.

Thanking you,

Yours faithfully,

**For Maurya Trading Company Limited**



**Raunack Rungta  
Managing Director**