

S.MANDAL & CO.
CHARTERED ACCOUNTANTS

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Independent Auditor's Limited Review Report on Review of the Quarter and Half-Year ended Unaudited Standalone Financial Results of the Company

To
The Board of Directors
Maurya Trading Co. Ltd
5, Gorky Terrace, 2nd Floor
Kolkata-700017

- 1) We have reviewed the accompanying statement of unaudited financial results of **Maurya Trading Co. Ltd** for the quarter and half year ended 30th September, 2019 (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, as amended (the "Listing Regulations").
- 2) We conducted our Limited 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 misstatement. A review is limited primarily to inquire 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.
- 3) Based on our Limited review conducted as above, nothing has come to our attention, **except the point stated in para (4)**, that cause 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.
- 4) The Company has not adopted Indian Accounting Standard ('Ind-AS') notified u/s 133 of the companies act-2013 (the Act) read with the Companies (Indian Accounting Standard) Rules, 2015 from 1st April 2019 .The accompanying Financial statements submitted by the company for our review have been prepared following the principles followed earlier.

Date: 14.11.2019

Place: Kolkata

UDIN : 19050190AAAA BL4958

For S.MANDAL & CO.
Chartered Accountants
Firm Registration No: 314188E


(H.C. Dey)

Partner

Membership No.: FCA050190



MAURYA TRADING COMPANY LIMITED
5, Gorky Terrace, 2nd Floor, Kolkata-700017
CIN L51433WB1984PLC038149

Part I

Unaudited Financial Results for the Quarter and Half Year ended 30th September, 2019

Particulars	Quarter Ended			Half-Year		₹ in Lakhs Previous Year ended 31.3.2019
	3 months ended 30.09.2019	Corresponding 3 months ended 30.09.2018	Preeceeding 3 months ended 30.06.2019	Half-Year ended 30.09.2019	Corrosponding 6 month ended 30.09.2018	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Revenue from operations	0.00	694.24	0.00	0.00	694.24	-81.15
2. Other Income	0	0.03	0.00	0.00	0.03	0.00
3. Total Revenue	0.00	694.27	0.00	0.00	694.27	-81.15
4. Expenses						
a) Purchases of stock-in- trade	0.00	0.00	0.00	0.00	0.00	0.0
b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0.00	0.00	0.00	0.00	0.00
c) Employee benefits expense	0.00	0.00	0.27	0.27	0.00	0.42
d) Depreciation & amortisation expenses	0.00	0.00	0.00	0.00	0.00	0.37
e) Other Expenses	1.22	0.460	0.810	2.03	1.140	5.07
f) Finance cost	0	16.26	0.00	0.00	31.09	15.72
Total Expenses	1.22	16.72	1.08	2.30	32.23	21.58
5. Profit / (Loss) from ordinary activities before tax (3-4)	-1.22	677.55	-1.08	-2.30	662.04	-102.73
6. Tax expense						
a) Current tax	0.00	209.36	0	0.00	209.36	0
b) Deferred tax	0	0	0	0	0	0
9. Net profit / (loss) for the period after tax (5-6)	-1.22	468.19	-1.08	-2.30	452.68	-102.73
10. Paid-up equity share capital	175	175	175	175	175	175
12. Reserves excluding Revaluation Reserves	-3.24	554.68	-2.02	-3.24	554.68	-0.94
14. Earning per share (Basic and Diluted)	-0.07	26.75	-0.06	-0.13	26.14	-5.87

Unaudited Statement of Assets and Liabilities as at September 30, 2019

	AS AT 30th Sept 2019	AS AT 31st March 2019
ASSETS	UN-AUDITED	AUDITED
1. Non Current Assets		
a) Fixed Assets	7.95	7.95
b) Non- Current Investments	49.51	49.51
c) Long Term Loans and Advances	102.56	102.11
2. Current Assets		
a) Inventories	405.85	405.85
b) Trade Receivables	3.40	4.69
c) Cash and cash equivalents	1.19	2.32
d) Short Term loans and advances	16.78	16.78
Total Assets	587.25	589.22
EQUITY AND LIABILITIES		
Equity		
a) Share Capital	175.00	175.00
b) Reserves and Surplus	-3.24	-0.94
Liabilities		
1. Non Current Liabilities		
a) Long Term Borrowings	401.80	400.00
b) Long Term Provisions	0.05	0.05
2. Current Liabilities		
a) Trade payables	1.95	1.84
b) Other current liabilities	11.68	13.26
c) Short Term Provisions	0.01	0.01
Total Equity and Liabilities	587.25	589.22

- 1) The above statement has been reviewed ny the audit committee and approved by the board of Directors of the company at their meeting held on November 14, 2019. The statutory auditors have carried out a limited review of the above financial
- 2) Segment wise reporting as defined in Accounting Standard (AS 17) is not applicable , since the entire operation of the Company relates to one segment.
- 3) Indian Accounting Standard (IND-AS) which is applicable to the company from the current year have not been followed so far. Accordingly the above statements have been prepared following the principles followed earlier.
- 4) Figures for the previous periods/year have been regrouped/re classified, wherever necessary.

Place: Kolkata
Date: November 14, 2019

By Order of the Board
Chanchal Rungta
Chanchal Rungta
Director (DIN 07590027)

