

Date: 10.10.2013

To,
The Manager,
Corporate Service Department, BSE Limited,
P. J. Towers, Dalal Street, Mumbai — 400001

Dear Sir/Madam,

Sub: Compliance of Regulation 34 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

Scrip Code: 526671.

Pursuant to sub-regulation 1 of Regulation 34 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company is hereby enclosing Annual Report of 21st Annual General Meeting of the company held on 30th day of September, 2013.

This is for your kind information and record.

Thanking you

Yours Faithfully

For Matra Kaushal Enterprise Limited


Ramesh Chandra Partani
Managing Director
DIN: 02260773



Encl: 1. Annual Report of 21st AGM.

MATRA KAUSHAL ENTERPRISE LIMITED 702 E, Al-Karim Trade Centre, Ranigunj,
Secunderabad - 500 003.

21st
annual¹²⁻¹³
REPORT



MATRA KAUSHAL ENTERPRISE LIMITED

(Formerly Known as P.L.Enterprises Limited)

21st
ANNUAL REPORT
2012-2013

MATRA KAUSHAL ENTERPRISE LIMITED

(Formerly known as P.L. Enterprise Limited)

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BOARD OF DIRECTORS : **Shri Ramesh Chandra Partani**
Managing Director

Smt Prema latha Partani
Director

Shri Dennis Alwares
Independent Director

Shri Dihedral Kumar Jain
Independent Director

Shri. Suresh Chandra Partani
Independent Director

REGISTERED OFFICE : 702E AL KARIM TRADE CENTRE
RANIGUNJ, SECUNDERABAD 500 003.

AUDITORS : **M/S. T.P. Rao & Co.,**
Chartered Accountants,
Plot No: 32, Flat No: 114,
Huda Complex, Saroor Nagar
Hyderabad 35.

BANKERS : **State Bank of India**
M.G.Road, Secunderabad

REGISTRAR & SHARE
TRANSFER AGENTS : **M/S.Aarthi Consultants Pvt Ltd.,**
1-2-285, Domalguda
Hyderabad 500 29.

Notice

Notice is hereby given that the Twentieth Annual General Meeting of the Company will be held at the Registered Office at 702E, Al-Karim Trade Centre, Ranigunj, Secunderabad – 500 003.AP. at 10.00 A.M on Monday 30th September, 2013 to transact the following business.

ORDINARY BUSINESS;

1. To receive, consider and adopt the P & L Account for the year ended 31st March 2013 and the Balance Sheet as on that day and the Report of Directors' and Auditors, thereon.
2. To appoint a Director in place of Mr. D K Jain, Director, who retires by rotation and being eligible, offers himself for reappointment.
3. To appoint a Director in place of Mr. SURESH CHANDRA PARTANI, who retires by rotation and being eligible, offers himself for reappointment.
4. To appoint Auditors to hold office from the conclusion of this meeting till the conclusion of next AGM and to fix their remuneration.

**For and on behalf of the board
M/s. MATRA KAUSHAL ENTERPRISE LIMITED**

**Hyderabad
Date: 05.09.2013**

**Ramesh Chandra Partani
Managing Director**

NOTES:

1. **A MEMBER ENTITLED TO ATTEND AND VOTE AT THE MEETING IS ENTITLED TO APPOINT A PROXY OR PROXIES TO ATTEND AND VOTE ON A POLL INSTEAD OF HIMSELF / HERSELF AND THE PROXY NEED NOT BE A MEMBER OF THE COMPANY. PROXIES, IN ORDER TO BE EFFECTIVE MUST BE RECEIVED BY THE COMPANY NOT LESS THAN 48 HOURS BEFORE THE COMMENCEMENT OF THE MEETING.**
2. The Register of Members and Share Transfer Books of the Company will be closed from 26.09.2013 to 30.09.2013 (Both days inclusive).
3. Members are requested to hand over the enclosed Attendance Slip, duly signed in accordance with their specimen signature(s) registered with the Company for admission to the meeting hall. Members who hold shares in dematerialized form are requested to bring their Client ID and DP ID Numbers for identification.
4. Members holding shares in physical form are requested to notify immediately any change in their address along with address proof, i.e Electric /Telephone Bill, Driving License or a copy of passport and Bank particulars to the company or its Registrar & Share Transfer Agent and in case their shares are held in dematerialized form, this information should be passed on directly to their respective Depository Participants.
5. A Member desirous of receiving any information on the accounts or operations of the company is requested to forward his/her queries to the Company at least 7 working days prior to the meeting, so that the required information can made available at the meeting.
6. Members desirous of making a nomination in respect of their shareholding in the Company, as permitted under Section 109A of the Companies Act, 1956, are requested to send the same to the office of the Registrar and Transfer Agent of the Company.
7. Corporate Members are requested to send to the Company's Registrar & Transfer Agent, a duly certified copy of the Board Resolution authorising their representative to attend and vote at the Annual General Meeting.
8. As a measure of austerity, copies of the annual report will not be distributed at the Annual General Meeting. Members are therefore, requested to bring their copies of the Annual Report to the Meeting.
9. Members holding shares in the same name under different ledger folios are requested to apply for Consolidation of such folios and send the relevant share certificates to M/s. Aarthi Consultants Pvt Ltd, Share Transfer Agents of the Company for their doing the needful.
10. As part of Green Initiative in Corporate Governance the Ministry of Corporate Affairs (MCA), Government of India vide its Circular has allowed paperless compliances by Companies inter-alia stating that if the Company sends official documents to their shareholders electronically, it will be in compliance with the provisions of Section 53 of the Companies Act, 1956. Keeping in view shareholders are requested to update their E-Mail ID with their DP.

**For and on behalf of the board
M/s. MATRA KAUSHAL ENTERPRISE LIMITED**

**Hyderabad
Date: 05.09.2013**

**Ramesh Chandra Partani
Managing Director**

DIRECTOR'S REPORT

To
The Members
Matra Kaushal Enterprise Limited (formally known as P.L. Enterprises Limited)
Hyderabad

The Directors present here with the Nineteenth Annual Report and accounts of the Company for the year ended 31st March, 2013 together with the Auditors Report thereon.

FINANCIAL RESULTS:

	(Rupees in Lacs)	
	31.03.2013	31.03.2012
Income from Operations	1087.70	255.20
Profit before Interest & Depreciation	(8.29)	(273.21)
Less: Interest	0.76	2.20
Profit before Depreciation	(9.05)	(275.41)
Less: Depreciation	1.90	1.63
Profit after Depreciation	(10.95)	(277.04)
Less: Income Tax & FBT for the Current Year	0	0
Profit after Tax	(10.95)	(277.04)
Balance of profit brought forward from previous period	(334.50)	(57.46)
Amount available for appropriation	(345.45)	(334.50)
Balance carried Over	(345.45)	(334.50)

Reasons for variations in achievement during the year vis-à-vis the projection have been discussed under the head "Operations".

OPERATIONS:

Your directors wish to inform the share holders that the Company's sales have decreased from Rs 255 Lakhs to Rs 109 lakhs for the year ended 31st March 2013 due to adverse market conditions and slack in demand.

CHANGE IN THE NAME OF THE COMPANY:

During the year the name of the company has been changed from **M/s. P.L. Enterprises Limited** to **M/s. Matra Kaushal Enterprise Limited** vide fresh certificate of incorporation consequent upon change of name dated 27.08.2013 issued by the Registrar of Companies, Hyderabad, Andhra Pradesh.

MERGER AND REDUCTION OF SHARES:

During the year the company underwent the process of reconstruction by reducing the capital under section 101 and amalgamation of M/s. Kaushalya Global Limited. The Board of directors in their meeting held on 24th September, 2012 approved the composite scheme of Amalgamation and reduction of capital along with the valuation report as submitted by M/s. T.P RAO & co., Chartered Accountants and the same was approved by the members of the company on in the court convened EGM held on 01st March, 2013. The Hon'ble High court of Andhra Pradesh vide it's orders dated 24th June 2013 approve the composite scheme of Amalgamation and reduction of capital. The salient features of the Composite Scheme of Amalgamation and reduction of capital are briefed hereunder:

Pursuant to the above order of the Hon'ble High Court ;

a) The existing Subscribed and Paid-up Share Capital of the Transferee Company (PL Enterprise Limited) be reduced from Rs. 3,43,57,000 (Rupees Three Crores Forty Three Lacs Fifty Seven Thousand Only) divided into 34,35,700 (Thirty Four Lacs Thirty Five Thousand Seven Hundred Only) fully paid up Equity Shares of Rs. 10/- (Rupees Ten Only) each to Rs. 17,17,850/- (Rupees Seventeen Lacs Seventeen Thousand Eight Hundred and Fifty Only) divided into 1,71,785 (One Lac Seventy One Thousand Seven Hundred Eighty Five Only) Equity Shares of Rs.10/- (Rupees Ten Only).

b) The issued, subscribed and paid up share capital of the Transferee Company shall be reduced by cancelling a sum of Rs. 9/50 from every paid up share of Rs. 10/- and thereafter consolidating 20 Equity Shares of Rs. 0.50 each as fully paid up capital in the Transferee Company i.e. after reduction the capital of the company will be of 1,71,785 (One Lac Seventy One Thousand Seven Hundred Eighty Five Only) fully paid equity shares of Rs. 10/- each aggregating toRs.

17,17,850/- (Rupees Seventeen Lacs Seventeen Thousand Eight Hundred and Fifty Only).

c) The Transferee Company shall, subject to the provisions of the Scheme and without any further application or deed, issued at par and allot 1(One) Equity Share of the face value of Rs. 10/- (Rupees Ten)(i.e. post reduction of capital & consolidation thereafter as stated above) each credited as fully Paid up in the Capital of the Transferee Company to the Shareholders of the Transferor Company (Kaushalya Global Limited) whose names are recorded in its Register of Members, on the record date fixed by the Board of Directors of the Transferee Company, for every 1(One) Equity Shares of the face value of Rs. 10/- (Rupees Ten) each held by the said Shareholders in the Transferor Company.

For fractional shares

In case any member's holding in the Transferor Company is such that the member becomes entitled to a fraction of an equity share in the respective Resulting Company, that Resulting Company shall not issue fractional share certificate to such member but shall consolidate such fractions and issue consolidated equity shares to separate trustees nominated by the respective Resulting Company in that behalf, who shall sell such shares and distribute the net sale proceeds (after deduction of the expenses incurred) at the available market price after listing of the said shares and pay to the shareholders of resulting companies, the net sale proceeds thereof, in proportion to their fractional share entitlement

FUTURE OUTLOOK:

Your directors have initiated several measures by strengthening the marketing force to increase the sales revenue for several new models of Voltage Stabilizers which have been added to the existing range. These new models have been very well received in market. Your Board has planned to import and launch Domestic Appliances and health products to increase the market share.

DIVIDEND:

In view of the carried forward losses your Directors are unable to recommend dividend for the year under review.

DIRECTORS:

Mr. D K Jain, Director retire by rotation at the ensuing Annual General meeting and being eligible offers himself for reappointment as Director. Your Director recommend his re-appointment as director liable to retire by rotation.

Mrs. SURESH CHANDRA PARTANI, Director retire by rotation at the ensuring Annual General meeting and being eligible offers herself for reappointment as Director. Your Director recommended her re-appointment as director liable to retire by rotation.

AUDITORS:

M/s. T.P.Rao &Co., Chartered Accountants, retires at the conclusion of this Annual General Meeting, and is eligible for reappointment.

PARTICULARS OF EMPLOYEES:

During the year under review, there were no employees drawing salaries equal or more than the limits laid under Section 217 (2A) of the Companies Act, 1956, read with the Companies (Particulars of Employees) Rules, 1975 as amended.

DEPOSITS:

The Company has not accepted any deposits from the public within the meaning of Section 58A of Companies Act, 1956.

PARTICULARS OF CONSERVATION OF ENERGY, TECHNICAL ABSORPTION FOREIGN EXCHANGE EARNING AND OUTGO

The details of energy conservation, technology absorption and foreign exchange earnings and outgo as required under Section 217 (1) (e) of the Companies Act, 1956, read with the Companies (disclosure of particulars, in the report of Board of Directors) Rules 1988 are given in the Annexure-1 forming part of this report.

CORPORATE GOVERNANCE:

Pursuant to clause 49 to listing Agreement with the stock exchange separate section titled 'Corporate Governance' has been attached to this annual report. A Certificate from the auditors of the company regarding compliance of the conditions of corporate Governance stipulated in the listing agreement with stock exchanges are annexed to and from part of the Annual Report.

DIRECTOR'S RESPONSIBILITY STATEMENT:

Pursuant to the requirement under Section 217 (2AA) of the Companies Act, 1956 with respect to Directors Responsibility Statement, it is hereby confirmed.

- (i) That in the preparation of the Annual Accounts for the financial year ended March 31, 2012 the applicable accounting standards had been followed along with proper explanation relating to material departures.

- (ii) That the Directors had selected such accounting policies and applied them consistently and made judgments and estimates that were reasonable and prudent, so as to give us true and fair view of the state of affairs of the Company at the end of the financial year and of the profit or loss of the Company for the year under review.
- (iii) That the Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 1956 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities.
- (iv) That the Directors had prepared the accounts for the financial year ended March 31, 2013 on a `going concern` basis.

INDUSTRIAL RELATION:

Industrial relations remain cordial throughout the year and your Directors express their deep gratitude to all the employees. The Company is pursuing its policy to provide a congenial working environment at work place.

ACKNOWLEDGEMENT:

Your Directors take this opportunity to express their grateful appreciation for the co-operation and assistance by Central and State Governments, Banks, Suppliers and business associates as well as shareholders. Your Directors also place on record their appreciation for the devoted services rendered by all employees.

**For and on behalf of the board
M/s. MATRA KAUSHAL ENTERPRISE LIMITED**

**Hyderabad
Date: 05.09.2013**

**Ramesh Chandra Partani
Managing Director**

ANNEXURE TO THE DIRECTORS' REPORT

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

Pursuant to Clause 49 of the Listing Agreement, a report on Management Discussion and Analysis Report is given below:

INDUSTRY STRUCTURE AND DEVELOPMENTS:

Your Company is engaged in Electrical Industry which is into manufacture of voltage stabilizers under the brand “**unistab**” and the products are having its different broad range.

The industry has seen growing trend in requirements in last few years with continued capacity expansions/newer investments in the user industries and the force placed by the Government on the sector and the increasing participation of private sector in electricity generation. The demand for the Company's products continues to improve considerably. The margins however, are low due to rising input costs and intense competition. We are however trying to reduce the impact by improving operational efficiencies. The actual performance may however differ as it is dependent on several factors beyond control of the Company.

FUTURE OUTLOOK

The thrust placed on the power sector and the improved demand from the user industries, bodes well for us. The margins may however be lower due to increasing raw material costs and intense competition.

RISKS & CONCERNS

Rising input costs are a matter of concern as it may not be possible to pass them on fully to the customers. The industry is turning highly competitive. Timely availability of inputs is also uncertain.

INTERNAL CONTROL SYSTEM

The Company has in place an adequate system of internal controls commensurate with the size of the Company and the nature of business to ensure efficacy of operations and also to ensure that assets are safeguarded against loss and for compliance with applicable legislation. There exists an adequate management reporting system comprising managerial reporting and analysis on various performance indicators, for corrective action as necessary.

The Company has review systems of the performance against agreed financial parameters to assess the strengths and areas of improvement at all the place of Work.

HUMAN RESOURCES

Industrial relations during the year were cordial and the Company continued to have good support of all its employees at all levels.

ANNEXURE TO DIRECTORS' REPORT

CORPORATE GOVERNANCE

Introduction

Your Company has complied with the applicable requirements of the revised Clause 49. A report for the financial year ended 31st March, 2013 on the implementation of the Corporate Governance Code of the Listing Agreement by the Company, is furnished below.

1. Company's Philosophy on code of governance

The company believes that strong corporate governance is indispensable for healthy business growth and to be resilient in a vibrant capital market and is an important instrument of investor protection.

2. Board of Directors

- a) The Board of Directors of the Company has an optimum combination of executive and non-executive Directors as envisaged in Clause 49 of the Listing Agreement.
- b) 8 Board Meetings were held during the year 2012-2013. Your Company has complied with all the requirements in terms of Listing Agreement and Companies Act, 1956 in respect of Board Meetings. The dates on which the Meetings were held are as follows:

02nd April 2012, 30th May 2012, 05th July 2012, 15th August 2012, 24th September 2012, 15th November 2012, 13th February 2013 and 04th March 2013,

Name of the Director	Category (Promoter/ Executive/ Non- Executive)	No of other Directorships	No. of Committees in which member	Number of Board meetings attended	Whether attended last AGM
Mr.Ramesh Chandra Partani	Promoter and Managing Director	NIL	NIL	8	Yes
Mr. SURESH CHANDRA PARTANI	Non-Executive Independent Director	NIL	NIL	6	No
Mr.Dennis Alwares	Non-Executive Independent Director	NIL	NIL	8	No
Mrs.Prema Lata partani	Promoter and Director	NIL	NIL	4	Yes
Mr.Dhirendra Kumar Jain	Non-Executive Independent Director	NIL	NIL	8	No

c) Board's Procedure

Agenda papers along with explanatory statements were circulated to the Directors in advance for each of these meetings. All relevant information as per Clause 49 of the Listing Agreement was placed before the Board from time to time.

d) Pecuniary relationship or transactions of the Non-Executive Directors vis-a-vis the company.

None of the Non-Executive Directors has any pecuniary relationship or transactions with the Company.

3. Code of Conduct

The Company has formulated and implemented a Code of Conduct for Board Members and Senior Management of the Company. Requisite annual affirmations of compliance with the respective Codes have been made by the Directors and Senior Management of the Company.

4. Audit Committee

Adhering to the principles envisaged in Clause 49 of the Listing Agreement and Section 292A of the Companies Act, 1956 the Audit Committee was constituted as under:

The constitution of the Committee and the attendance of each member of the Committee are given below:

Name of the Director	Designation	Nature of Directorship	No. meetings attended
Mr.Dhirendra Kumar Jain	Chairman	Non-Executive and Independent Director	5
Mr.Suresh Chandra Partani	Member	Non-Executive and Independent Director	5
Mr.Ramesh Chandra Partani	Member	Executive and Non-Independent Director	5

During the year under review Five (6) meetings were held on 30th May 2012, 05th July 2012, 24th September 2012, 15th November 2012 and 13th February 2013 for approval of un-audited and audited Financial Results.

Terms and reference of the Audit Committee include a review of;

- Financial reporting process
- Draft financial statements and auditor's report (before submission to the Board)
- Accounting policies and practices
- Internal controls and internal audit systems
- Risk management policies and practices
- Related party transactions
- Internal audit reports and adequacy of internal audit function

The Audit Committee reviews the un-audited quarterly, half-yearly and yearly financial results with the Management before the same are submitted to the Board for its consideration and approval.

The role of the audit committee includes inter alia, recommending the appointment and removal of the external auditor, discussion of the audit plan, fixation of audit fee and also approval of payment of fees for any other services.

The Chairman of the Audit Committee is always present at the Annual General Meeting to give clarifications, if any, required by the members thereat.

All the members including the Chairman have adequate financial and accounting knowledge.

5. Remuneration Committee

The Company has constituted Remuneration Committee to decide, fix the remuneration payable to the Managing / Whole time Directors of the Company.

However, the remuneration of the Managing / Whole time Director is subject to approval of the Board, and of the Company in the General Meeting and such approvals as may be necessary.

A. Composition

The Remuneration Committee consists of the following Directors:

Name of the Director	Designation	Nature of Directorship
Mr.Dhirendra Kumar Jain	Chairman	Non-Executive and Independent Director
Mr.SURESH CHANDRA PARTANI	Member	Non-Executive and Independent Director
Mr.Dennis Alwares	Member	Non-Executive and Independent Director

B. Brief description of terms of reference

The Remuneration Committee shall function in accordance with the terms of reference made by the Board of Directors, which are given as follows:

1. To fix the remuneration packages of Managing Director, etc.,
2. To decide on the elements of remuneration package of all the Directors i.e., salary, benefits, bonus, stock options, pension etc.”

6. Details of remuneration to the directors for the Year

Details of remuneration paid to Directors are given below:

Name of The Director	Relationship with other Directors	Business relationship with company, if any	Loans & Advances from company	Remuneration paid during 2011-12 (Rs. in lakhs)			
				Sitting fees	Salary	Comm-ission	Total
Mr.Ramesh Chandra Partani	NA	Managing Director	Nil	None	1.0	NIL	1.0

7. Investors' Grievance Committee

The Board constituted an investors' grievance committee which looks into shareholders' and investors' grievances. The following are the members of the committee:

Details of Committee members

Name of the Director	Designation	Nature of Directorship
Mr.Ramesh Chandra Partani	Chairman	Executive and Managing Director
Mr. SURESH CHANDRA PARTANI	Member	Non-Executive and Independent Director
Mr.Dhirendra Kumar Jain	Member	Non-Executive and Independent Director

Details of Complaints received/resolved

Nature of Complaint	Received	Resolved	Pending
Non Receipt of Dividends	NIL	NIL	NIL
Non Receipt of Annual Report	NIL	NIL	NIL
Non Receipt of Share Certificate sent	NIL	NIL	NIL
Total	NIL	NIL	NIL

Name and Designation of the Compliance Officer:

Mr. Ramesh Chandra Partani
 Managing Director
 702E, Al-Karim Trade Centre, Ranigunj, Secunderabad-500003

8. General Body Meetings

The details of last three Annual General Meetings are as follows:

AGM	YEAR	DATE	TIME	VENUE	SPECIAL RESOLUTIONS
20 th	2011-2012	31.07.2012	10:00 AM	702E, Al-Karim Trade Centre, Ranigunj, Secunderabad-500003	NIL
19 th	2010-2011	30.09.2011	3.30PM	702E, Al-Karim Trade Centre, Ranigunj, Secunderabad-500003	NIL
18 th	2009-2010	29.09.2010	3.30PM	702E, Al-Karim Trade Centre, Ranigunj, Secunderabad-500003	NIL

During the year, no resolutions were put through postal ballot.

9. Disclosures

- (a) The Company has not entered into any transaction of material nature with related parties i.e., Directors, Management, their relatives conflicting with the Company's interest.
- (b) There were no instances of non-compliance of any matter relating to the capital markets during the year under review. Hence, there have been no penalties or strictures imposed by SEBI / Stock Exchange or any other statutory authorities on matters related to capital market.

10.Means of Communication

As per the listing requirements, the Company publishes periodical financial results in leading English and Regional Newspapers.

11.General Share Holder Information

The following information would be useful to the shareholders:

A	Annual General Meeting Date Time Venue	Monday ,30 th September , 2013 10.00 AM 702E, Al-Karim Trade Centre, Ranigunj, Secunderabad-500003
B	Financial Calendar 2013-14 (Tentative Schedule) Financial Reporting for: Quarter ending June, 30 2013 Quarter ending September 30 2013 Quarter ending December 31 2013 Quarter ending March 31 2014 Annual General Meeting for Year ended 31 st March,2014	1 st April to 31 st March Before end of 15 August, 2013 Before end of 15 November, 2013 Before end of 15 February , 2014 Before end of 15 May, 2014 Before end of September, 2014
C	Dates of Book Closure	26 th September, 2013 to 30 th September , 2013
D	Listing on Stock Exchanges Equity Shares	The Bombay Stock Exchange Limited, Mumbai
E	Demat ISIN Number	INE265N01014
F	Trading Code	PLENTER
G	Scrip ID BSE	526671

H. Market Price Data: High, Low during each Month in last Financial Year : The suspension in trading of shares of the Company is revoked and trading as been allowed for the members with effect from 28th April 2012.

Month	HIGH	LOW	Volume
Oct-12	50	47.51	1,000
Nov-12	49.85	39.8	4,000
Dec-12	37.85	28	8,100
Jan-13	26.65	26.65	1,000
Feb-13	25.35	13.3	6,200
Mar-13	13.04	11.4	14,100
Apr-13	12.29	11.82	2,500
May-13	15.66	12.9	500
Jun-13	22.85	16.4	1,400
Jul-13	49.2	23.95	6,200
Aug-13	49.15	48.25	2,000

I . Stock Performance in Comparison to Broad-based indices.



J	Registrars and transfer agents (RTA)	M/s Aarthi Consultants Pvt Ltd. 1-2-285, Domalguda, Hyderabad –500 029. Ph:27634445, 27638111 Fax:27632184
K	Share Transfer System	The transactions of the shares held in demat and Physical form are handled by the company's Depository Registrar, M/s Aarthi Consultants Pvt Ltd.

L. Distribution of Company's Shareholdings as on 31.3.2013

Share Holding of Nominal Value		Share Holders		Share Amount	
Rs	Rs.	Numbers	% of Total	In Rs.	% of Total
	(1)	(2)	(3)	(4)	(5)
Upto	5,000	1125125	32.75	11251250	32.75
5,001	10,000	181900	05.30	1819000	05.30
10,001	20,000	144700	04.21	1447000	04.21
20,001	30,000	76700	02.23	767000	02.23
30,001	40,000	94200	02.74	942000	02.74
40,001	50,000	40700	01.18	407000	01.18
50,001	1,00,000	79365	02.31	793650	02.31
1,00,001	And above	1693010	49.28	16930100	49.28
	TOTAL	3435700	100.00	34357000	100.00

M. According to categories of shareholders as at 31st March 2013

Category	No. of shares held	Percentage of shareholding
A Promoter's holding		
1. Promoters*		27.30
- Indian Promoters	937903	
- Foreign Promoters	-	
2. Persons acting in concert #	-	
Sub-Total	937903	27.30
B. Non-Promoters Holding		
3. Institutional Investors	-	
a. Mutual Funds and UTI	-	
b. Banks, Financial Institutions, Insurance Companies (Central/ State Govt. Institutions/ Non-government Institutions)	-	
c. FII's	-	
Sub-Total		
4. Others		
a. Private Corporate Bodies	239597	06.97
b. Indian Public	1748200	50.88
c. NRIs/OCBs	170000	04.95
d. Any other (please specify)	340000	09.90
Sub-Total	2666207	72.70
GRAND TOTAL...	3435700	100.00

N. Dematerialization of Shares

The Company's shares are Tradable compulsorily in electronic form and through Aarthi Consultants Pvt Ltd, Registrars and Share Transfer Agents. The Company has established connectivity with the Depositories i.e., Central Depository Services (India) Limited. The International Securities Identification Number (ISIN) allotted to our shares under the Depository System is INE265N01014. As on March 31, 2013, 8,28,503 Shares i.e 24.12% of the total paid up capital of the Company were held in dematerialized form (Demat) and the rest 26,07,197 i.e 75.88 % held in physical form.

O Outstanding GDRs/ADRs/Warrants

There are no outstanding GDRs and or any convertible instruments warrants which have to be converted as on 31.03.2013

P. Address for Correspondence 702E, Al-Karim Trade Centre,
Ranigunj, Secunderabad-
500003

12. Details of Directors proposed for Reappointment

1. Mr. D K Jain, Aged about 42 years is a qualified Fellow Member of the Institute of Chartered Accountants of India. He is having more than 15 years of experience in Finance & Accounts. He worked in several public sector and private enterprises. Presently he is practicing as Chartered Accountant extending Consultancy services to several corporates.
2. Mr. Suresh Chandra Partani Aged about 58 years and he belongs to promoter group and is associated with the company as a Director for the last Three years. He is equipped with the knowledge of marketing in electrical goods.

For and on behalf of the board
MATRA KAUSHAL ENTERPRISE LIMITED
(Formerly Known as P.L.Enterprises imited)

Sd/-
(Ramesh Chandra Partani)
Managing Director

PLACE : HYDERABAD
DATE : 05-09-2013

**DECLARATION REGARDING COMPLIANCE BY BOARD MEMBERS AND SENIOR
MANAGEMENT PERSONNEL WITH THE COMPANY'S CODE OF CONDUCT**

I, Ramesh Chandra Partani, Managing Director of MATRA KAUSHAL ENTERPRISE LIMITED (Formerly Known as P.L.Enterprises Limited) hereby declare that all the board members and senior managerial personnel have affirmed for the year ended 31 March 2013 compliance with the code of conduct of the company laid down for them.

Ramesh Chandra Partani
Managing Director

Place : Hyderabad
Date : 05.09.2013

CERTIFICATE BY THE CHIEF EXECUTIVE OFFICER (CEO)

I, Ramesh Chandar Partani, Managing Director of M/s. **MATRA KAUSHAL ENTERPRISE LIMITED (Formerly Known as P.L. Enterprises Limited)** certify:

1. That we have reviewed the financial statements and the cash flow statement for the year ended 31 March 2013 and to the best of our knowledge and belief;
 - a. These statements do not contain any materially untrue statement nor omit any material fact nor contain statements that might be misleading, and
 - b. These statements present a true and fair view of the company's affair and are in compliance with the existing accounting standards, applicable laws and regulations.
2. That there are, to the best of our knowledge and belief, no transactions entered into by the company during the year, which are fraudulent, illegal or violative of the company's code of conduct;
3. That we accept responsibility for establishing and maintaining internal controls, we have evaluated the effectiveness of the internal control systems of the company and we have disclosed to the auditors and the audit committee, deficiencies in the design or the operation of internal controls, if any, of which we are aware and the steps that we have taken or purpose to take and rectify the identified deficiencies and;
4. That we have informed the auditors and the audit committee of:
 - a) Significant changes in the internal control during the year;
 - b) Significant changes in accounting policies during the year and that the same have been disclosed in the notes to the financial statements; and
 - c) Instances of significant fraud of which we have become aware and the involvement or an employee having a significant role in the company's internal control system.

Ramesh Chandra Partani

Managing Director

Place : Hyderabad

Date : 05.09.2013

AUDITOR'S REPORT

To the Members of

M/s. MATRA KAUSHAL ENTERPRISE LIMITED Formerly known as P L ENTERPRISE LIMITED.

SECUNDERABAD

We have audited the accompanying financial statements of M/s MATRA KAUSHAL ENTERPRISE LIMITED Formerly known as P L ENTERPRISE LIMITED. ("the Company"), which comprise the Balance Sheet as at March 31, 2013, and the Statement of Profit and Loss and Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the Accounting Standards referred to in sub-section (3C) of section 211 of the Companies Act, 1956 ("the Act"). This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) in the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2013;
 - b) in the case of the Profit and Loss Account, of the Loss for the year ended on that date; and
 - c) in the case of the Cash Flow Statement, of the cash flows for the year ended on that date.
1. As required by the Companies (Auditor's Report) Order, 2003 ("the Order") issued by the Central Government of India in terms of sub-section (4A) of section 227 of the Act, we give in the Annexure a statement on the matters specified in paragraphs 4 and 5 of the Order.
 2. As required by section 227(3) of the Act, we report that:
 - a) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - b) in our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books
 - c) the Balance Sheet, Statement of Profit and Loss, and Cash Flow Statement dealt with by this Report are in agreement with the books of account.
 - d) in our opinion, the Balance Sheet, Statement of Profit and Loss, and Cash Flow Statement comply with the Accounting Standards referred to in subsection (3C) of section 211 of the Companies Act, 1956;
 - e) on the basis of written representations received from the directors as on March 31, 2013, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2013, from being appointed as a director in terms of clause (g) of sub-section (1) of section 274 of the Companies Act, 1956.
 - f) Since the Central Government has not issued any notification as to the rate at which the cess is to be paid under section 441A of the Companies Act, 1956 nor has it issued any Rules under the said section, prescribing the manner in which such cess is to be paid, no cess is due and payable by the Company.

For T.P. RAO & CO

Chartered Accountants

FRN:

T. Prasada Rao

Proprietor

Membership No. :019196

Place: Hyderabad

Date:05/09/2013

The Annexure referred to in paragraph 1 of the Our Report of even date to the members of M/s. MATRA KAUSHAL ENTERPRISE LIMITED Formerly known as P L ENTERPRISE LIMITED on the accounts of the company for the year ended 31st March, 2013.

On the basis of such checks as we considered appropriate and according to the information and explanation given to us during the course of our audit, we report that:

1. a) The company has maintained proper records showing full particulars including quantitative details and situation of its fixed assets.

(b) As explained to us, fixed assets have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification.

(c) In our opinion and according to the information and explanations given to us, no fixed asset has been disposed during the year and therefore does not affect the going concern assumption
2. (a) As explained to us, inventories have been physically verified during the year by the management at reasonable intervals.

(b) In our opinion and according to the information and explanations given to us, the procedures of physical verification of inventories followed by the management are reasonable and adequate in relation to the size of the company and the nature of its business.

(c) In our opinion and on the basis of our examination of the records, the Company is generally maintaining proper records of its inventories. No material discrepancy was noticed on physical verification of stocks by the management as compared to book records.
3. (a) According to the information and explanations given to us and on the basis of our examination of the books of account, the Company has not granted any loans, secured or unsecured, to companies, firms or other parties listed in the register maintained under Section 301 of the Companies Act, 1956. Consequently, the provisions of clauses iii (b), iii(c) and iii (d) of the order are not applicable to the Company.

(b) According to the information and explanations given to us and on the basis of our examination of the books of account, the Company has not taken loans from companies, firms or other parties listed in the register maintained under Section 301 of the Companies Act, 1956. Thus sub clauses (f) & (g) are not applicable to the company.

4. In our opinion and according to the information and explanations given to us, there is generally an adequate internal control procedure commensurate with the size of the company and the nature of its business, for the purchase of inventories & fixed assets and payment for expenses & for sale of goods. During the course of our audit, no major instance of continuing failure to correct any weaknesses in the internal controls has been noticed.
5. a) Based on the audit procedures applied by us and according to the information and explanations provided by the management, the particulars of contracts or arrangements referred to in section 301 of the Act have been entered in the register required to be maintained under that section.

b) As per information & explanations given to us and in our opinion, the transaction entered into by the company with parties covered u/s 301 of the Act does not exceeds five lacs rupees in a financial year therefore requirement of reasonableness of transactions does not arises.
6. The Company has not accepted any deposits from the public covered under section 58A and 58AA of the Companies Act, 1956.
7. As per information & explanations given by the management, the Company has no internal audit system commensurate with its size and the nature of its business.
8. As per information & explanation given by the management, maintenance of cost records has not been prescribed by the Central Government under clause (d) of sub-section (1) of section 209 of the Act.
9. (a) According to the records of the company, undisputed statutory dues including Provident Fund, Investor Education and Protection Fund, Employees' State Insurance, Sales-tax, Wealth Tax, Service Tax, Custom Duty, Excise Duty, cess Except Income tax to the extent applicable and any other statutory dues have generally been regularly deposited with the appropriate authorities. According to the information and explanations given to us there were no outstanding statutory dues in respect of Income Tax as on 31st of March, 2013 for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us, there is no amounts payable in respect of income tax, wealth tax, service tax, sales tax, customs duty and excise duty which have not been deposited on account of any disputes.

10. The Company have accumulated loss and has incurred cash loss during the financial year covered by our audit and in the immediately preceding financial year.
11. Based on our audit procedures and on the information and explanations given by the management, we are of the opinion that, the Company has not defaulted in repayment of dues to a financial institution, bank or debenture holders.
12. According to the information and explanations given to us, the Company has not granted loans and advances on the basis of security by way of pledge of shares, debentures and other securities.
13. The Company is not a chit fund or a nidhi /mutual benefit fund/society. Therefore, the provision of this clause of the Companies (Auditor's Report) Order, 2003 (as amended) is not applicable to the Company.
14. According to information and explanations given to us, the Company is not trading in Shares, Mutual funds & other investments.
15. According to the information and explanations given to us, the Company has not given any guarantees for loan taken by others from a bank or financial institution.
16. Based on our audit procedures and on the information given by the management, we report that the company has not raised any term loans during the year.
17. Based on the information and explanations given to us and on an overall examination of the Balance Sheet of the Company as at 31st March, 2013, we report that no funds raised on short-term basis have been used for long-term investment by the Company.
18. Based on the audit procedures performed and the information and explanations given to us by the management, we report that the Company has not made any preferential allotment of shares during the year.
19. The Company has no outstanding debentures during the period under audit.
20. The Company has not raised any money by public issue during the year.
21. Based on the audit procedures performed and the information and explanations given to us, we report that no fraud on or by the Company has been noticed or reported during the year, nor have we been informed of such case by the management.

For T.P. Rao & Co.
Chartered Accountants
FRN :

T. Prasada Rao
Proprietor
Membership No. : 019196

Place : Hyderabad
Date : 05/09/2013

Balance Sheet as at 31-Mar-2013

		In ₹ (Rupees)	In ₹ (Rupees)
	Notes	as at 31-Mar-2013	as at 31-Mar-2012
I. EQUITY AND LIABILITIES			
1. Shareholders' Funds			
(a) Share Capital	<u>2.1</u>	201,717,850	34,357,000
(b) Reserves and Surplus	<u>2.2</u>	(299,075)	(31,843,503)
		201,418,775	2,513,497
2. Non-Current Liabilities			
(a) Long-Term Borrowings		-	-
		-	-
3. Current Liabilities			
(a) Short-Term Borrowings	<u>2.3</u>	217,202	945,902
(b) Trade Payables	<u>2.4</u>	9,257,673	3,319,792
(c) Other Current Liabilities	<u>2.5</u>	10121154	16,342,476
		19,596,029	20,608,170
Total		221,014,804	23,121,667
II. ASSETS			
1. Non-Current Assets			
(a) Fixed Assets			
(i) Tangible Assets	<u>2.6</u>	1,248,979	1,439,470
(ii) In Tangible Assets	<u>2.7</u>	1,550,402	-
(c) Non-Current Investments	<u>2.8</u>	630,500	630,500
		3,429,881	2,069,970
2. Current Assets			
(a) Inventories	<u>2.9</u>	1,450,429	1,493,034
(b) Trade receivables	<u>2.10</u>	10,939,931	13,969,234
(c) Cash and Cash Equivalents	<u>2.11</u>	1,625,568	3,193,280
(d) Short-Term Loans and Advances	<u>2.12</u>	203,568,995	2,396,149
		217,584,923	21,051,697
Total		221,014,804	23,121,667

As per my report of even date attached

For and on behalf of the board

For T.P Rao & Co
Chartered Accountants

RAMESH CHANDRA PARTANI

SURESH CHANDRA PARTANI

T.Prasada Rao
Proprietor
Membership No.019196

MANAGING DIRECTOR

DIRECTOR

Place : Hyderabad
Date : 05/09/2013

Statement of Profit and Loss for the year ended 31st March, 2013

Particulars	Note No	In ₹ (Rupees) as at 31-Mar-2013	In ₹ (Rupees) as at 31-Mar-2012
I. Revenue from operations	<u>2.13</u>	108,769,507	25,519,744
II. Other Income		-	-
III. Total Revenue (I +II)		108,769,507	25,519,744
IV. Expenses:			
Cost of Goods Sold	<u>2.14</u>	102,783,733	33,365,973
Employee benefits expense	<u>2.15</u>	2,451,209	3,864,317
Finance Costs	<u>2.16</u>	174,120	328,635
Depreciation	<u>2.6</u>	190,492	163,588
Other Expenses	<u>2.17</u>	4,264,675	15,502,144
V.Total Expenses		109,864,229	53,224,657
VI.Loss before tax	(III - V)	(1,094,722)	(27,704,913)
VII. Tax expense:			
(1) Current tax		-	-
(2) Deferred tax		-	-
	VIII	-	-
IX. Loss for the year	(VI-VIII)	(1,094,722)	(27,704,913)
X. Earning per equity share (Face value Rs.10/- each)			
(1) Basic		(0.05)	(8.06)
(2) Diluted		(0.10)	(8.06)

As per my report of even date attached

For and on behalf of the board

For T.P Rao & Co
Chartered Accountants

RAMESH CHANDRA PARTANI SURESH CHANDRA PARTANI

T.Prasada Rao
Proprietor
Membership No.019196

MANAGING DIRECTOR

DIRECTOR

Place : Hyderabad
Date : 05/09/2013

	Amount in Rs.	
	31.03.2013	31.03.2012
A. Cash From operating Activities		
Net Profit before Tax & extraordinary items	(1,094,722)	(27,704,913)
Adjustments for:		
Interest	174,120	219,842
Depreciation	190,492	163,588
Miscellaneous Expenses written off		-
	36,461	38,343
	(730,110)	(27,321,483)
Operating Profit before working capital changes		
adjustment for:		
Increase/Decrease in Trade & Other receivable	(198,143,543)	227,639,040
Increase/Decrease in Inventories	42,604	923,740
Increase/Decrease in Trade & Other payables	(1,012,141)	(1,045,107)
	(199,113,080)	30,956,197
	(199,843,190)	36,347,140
Interest Paid	(174,120)	(219,842)
Income Tax paid	-	-
Net Cash From Operating Activities	(200,017,310)	34,148,720
B. Cash flow investing activities		
Interest received	-	-
Purchase of Assets	(1,550,402)	(671,829)
Investments	-	-
	(1,550,402)	(671,829)
Net cash used in investing activities	(201,567,712)	27,430,430
C. Cash Flow from financing activities		
Proceeds from issue of shares	200,000,000	(454,098)
Net Cash used in financing activities	200,000,000	-
Net Increase in cash & cash equivalent	(1,567,712)	228,894
Cash & Cash equivalent at the beginning of the year	319,328	90,433
Cash and Cash equivalent at the end of the year	162,558	319,328

As per my report of even date attached

For and on behalf of the board

For T.P Rao & Co

Chartered Accountants

 T.Prasada Rao
Proprietor
 Membership No.019196

RAMESH CHANDRA PARTANI

MANAGING DIRECTOR

SURESH CHANDRA PARTANI

DIRECTOR

 Place: Hyderabad
 Date:05/09/2013

Notes to the financial statement

Note No : 2.1 - 1

In ₹ (Rupees)

In ₹ (Rupees)

Share Capital

Particulars	as at 31-Mar-2013		as at 31-Mar-2012	
	Number	Amount	Number	Amount
Authorised				
Equity Shares of Rs 10.00 each	24,000,000	240,000,000	4,000,000	40,000,000
Total	24,000,000	240,000,000	4,000,000	40,000,000
Issued				
Equity Shares of Rs 10.00 each	20,171,785	201,717,850	3,435,700	34,357,000
Total	20,171,785	201,717,850	3,435,700	34,357,000
Subscribed and fully paid				
Equity Shares of Rs 10.00 each	20,171,785	201,717,850	3,435,700	34,357,000
Total	20,171,785	201,717,850	3,435,700	34,357,000
Total	20,171,785	201,717,850	3,435,700	34,357,000

Note No: 2.1 - 2

Reconciliation of No. of shares outstanding

Particulars	as at 31-Mar-2013		as at 31-Mar-2012	
	Number	Amount	Number	Amount
Equity Shares				
At the beginning of the year	3,435,700	34,357,000	3,435,700	34,357,000
(-) 95 % of capital written off during the year as per the order of high court	(3,263,915)	(32,639,150)		
(+) Fresh Shares issued to the share holders during the year on the Amalgamation of Kaushalya Global Limited in the Ratio of 1:1 as per order of High court	20,000,000	200,000,000		-
Bought back during the year	-	-	-	-
Outstanding at the end of the year	20,171,785	201,717,850	3,435,700	34,357,000

Note No: 2.1 - 3

Shareholders holding more than 5% Equity shares in the company

Particulars	as at 31-Mar-2013		as at 31-Mar-2012	
	Number	% of Holding	Number	% of Holding
Kashish multi tradePrivate Limited	1650000	8.18%		
Pushkar Appliance	-	-	247807	7.21%
Premlata Partani	-	-	268435	7.81%
Pooja Partani	-	-	219208	6.38%
Kavita Partani	-	-	194150	5.65%

Note No - 2.2

In ₹ (Rupees)

In ₹ (Rupees)

Reserves and Surplus	as at 31-Mar-2013		as at 31-Mar-2012	
Capital Reserve(Investment Subsidy)	107000			107367
(-) Transferred to Capital Reduction	(107,000)		0	
General Reserve	1500000			1500000
(-) Transferred to Capital Reduction	(1,500,000)		0	
Surplus				
At the beginng of the year	(33,450,870)			(5,745,957)
(+) Loss for the year up to 15/09/2012	(1,043,620)			(27,704,913)
	(34,494,490)			
Transferred from Capital Reduction	34,246,150			
+/- Profit or loss after 15/09/2012 upto 31/03/2013			(248,340)	-
(-) Transfer From reserves			(51,102)	-
			367	-
At the end of the year			(299,075)	(33,450,870)
Grand Total			-299075	-31843503

Note No - 2.3	In ₹ (Rupees)	In ₹ (Rupees)
Short-Term Borrowings	as at 31-Mar-2013	as at 31-Mar-2012
Secured	-	-
Unsecured Others	217,202	945,902
Grand Total	217,202	945,902

Note No - 2.4	In ₹ (Rupees)	In ₹ (Rupees)
Trade Payables	as at 31-Mar-2013	as at 31-Mar-2012
Sundry Creditors	9,257,673	3,319,792
Grand Total	9,257,673	3,319,792

Note: Micro, Small and Medium scale business entities:

The company does not owe any sum to Micro & Small enterprises as at the end of the accounting year on account of principal and interest under the Micro, Small and Medium Enterprises Development Act, 2006 as per the information and records available with the company about their industrial status.

Note No - 2.5	In ₹ (Rupees)	In ₹ (Rupees)
Other Current Liabilities	as at 31-Mar-2013	as at 31-Mar-2012
Cash at Bank-C/A (Excess of Cheques Issued over Balance)	6699937	8696701
Advance against sales	703973	976297
Vat Tax Payable	157410	611451
TDS Payable	4,057	35843
Other Payables	2555777	6022184
Grand Total	10121154	16342476

Note No - 2.7	In ₹ (Rupees)	In ₹ (Rupees)
In Tangible Assets	as at 31-Mar-2013	as at 31-Mar-2012
Good will a/c	1,550,402	-
	1,550,402	-

Note No - 2.8	In ₹ (Rupees)	In ₹ (Rupees)
Non Current Investment(Long Term Investment)	as at 31-Mar-2013	as at 31-Mar-2012
Trade Investments		
In Equity Shares of Listed Companies (Present Market Value)	30,500	30,500
In Equity Shares of Unquoted Companies	600,000	600,000
Grand Total	630,500	630,500

Note No - 2.9	In ₹ (Rupees)	
	as at 31-Mar-2013	as at 31-Mar-2012
Inventories (At Lower of cost and net realisable value)		
Traded Goods (goods purchased for resale)	1,450,429	1,493,034
Grand Total	1,450,429	1,493,034

Note No - 2.10	In ₹ (Rupees)	
	as at 31-Mar-2013	as at 31-Mar-2012
Trade Receivables		
Outstanding for a period exceeding 6 months from date they are due for payment unsecured considered good	3010306	4,418,505
Doubtful		-
Less : Provision for Doubtful receivables		-
Total (A)	3,010,306	4,418,505
Others		
Considered		
Unsecured Considered Good	7,929,625	9,550,729
Total (B)	7,929,625	9,550,729
Grand Total	10,939,931	13,969,234

Note No - 2.11	In ₹ (Rupees)	
	as at 31-Mar-2013	as at 31-Mar-2012
Cash and Cash Equivalentents		
Balances with Banks		
Current Accounts	591,069	1,014,879
Cash on hand	1,034,499	2,178,401
Grand Total	1,625,568	3,193,280

Note No - 2.12	In ₹ (Rupees)	
	as at 31-Mar-2013	as at 31-Mar-2012
Short-Term Loans and Advances		
Trade Deposit & Advances	202,068,505	1,297,651
Staff Advances	1,476,740	1,074,748
Deposits	12,050	12,050
Others	11,700	11,700
Grand Total	203,568,995	2,396,149

Note : 2.13	In ₹ (Rupees)	
	as at 31-Mar-2013	as at 31-Mar-2012
Revenue from Operation		
Revenue		
A) Gross Sales	108,769,507	25,519,744
	108,769,507	25,519,744
Gross Revenue	108,769,507	25,519,744
Net Revenue from Operation	108,769,507	25,519,744

Note : 2.14 Cost Of Goods Sold	<i>In ₹ (Rupees)</i>	<i>In ₹ (Rupees)</i>
	as at 31-Mar-2013	as at 31-Mar-2012
Opening Stock	1,493,034	10,730,434
Purchase of Finished Goods	102,741,128	24,128,573
Closing Stock	1,450,429	1,493,034
Total	102,783,733	33,365,973

Note : 2.15 Employee Benefits Expenses	<i>In ₹ (Rupees)</i>	<i>In ₹ (Rupees)</i>
	as at 31-Mar-2013	as at 31-Mar-2012
a) Salaries & Wages	2,312,322	3,740,133
b) Director Remuneration	120,000	120,000
d) Staff Welfare Expenses	18887	4184
Total	2,451,209	3,864,317

Note : 2.16 Finance Cost	<i>In ₹ (Rupees)</i>	<i>In ₹ (Rupees)</i>
	as at 31-Mar-2013	as at 31-Mar-2012
Interest Expense	75,600	219,842
Bank Charges	98,520	108,793
Total	174,120	328,635

Note : 2.17 Other Expenses	<i>as at</i>	<i>as at</i>
	31-Mar-2013	31-Mar-2012
Audit Fees	29,000	19,000
Advertisement	80,355	14,716
Business Promotion	1,525	2,696,694
Consultancy charges	-	20,000
Computer Maintenance	25,031	25,109
Listing expenses	-	827,250
Cooler Assembling Charges	-	16,200
Discount allowed	-	1,997,200
Electricity	115,377	-
Freight & Cartage	252,581	553,658
Legal & Professional Charges	555,934	196,821
Insurance	-	3,983
Incentives	76,158	183,729
Miscellaneous Expenses	16,338	13,707
Office Maintenance & Renovation	584,327	307,434
Postage & Telegram	56,103	19,034
Power and Fuel	1,710	176,793
Printing & Stationery	118,971	66,434
Rent, Rates & Taxes	315,230	132,500
Repair charges	186,678	279,675
Vehicle Repair & Maintenance	90,582	309,251
Share Transfer Expenses	158,733	44,295
Subscription and renewals	-	-
Telephone & Internet Charges	278,523	298,754
Travelling & Conveyance	1,079,006	1,410,822
water charges	27,345	11,733
Service Charges	-	21,991
Advance W/o	-	4,006,186
Sundry Balance W/o	215,168	-
Bad Debts W/o	-	1,849,175
Total	4,264,675	15,502,144

Schedule - Q

1) Significant Account Policies

a) Convention:

The financial statements are prepared under historical cost convention in accordance with applicable accounting Standards and relevant presentational requirements of the Companies Act, 1956.

b) Fixed Assets:

Fixed assets are stated at cost net of modvat/cenvat / valued added tax, less accumulated depreciation and impairment loss.

c) Depreciation:

Depreciation has been provided on written down value method on the basis at the rates prescribed in Income Tax, 1961.

d) Investments:

Unquoted Investment: In the opinion of the management investment in the unquoted investment in associates and other companies are of long term nature meant to be held permanently and any diminution in the latest available book value as compared to the cost of such shares is considered temporary by the management and hence not provided (not ascertained).

e) Inventories:

Stocks are valued at lower of cost or estimated net realizable value.

f) Amortization of Miscellaneous Expenditure:

Preliminary Expenses are amortized over a period of five years.

g) Provision for Expenses:

All the expenses for the year are provided on accrual basis.

h) Recognition of Income and Expenditure:

Income and expenditure are recognized on mercantile basis of accounting.

I) Revenue Recognition:

Revenue from sale of goods is recognized when significant risks and rewards in respect of ownership of goods is transferred by the company.

j) Taxation:

Provision for income tax is made on the basis of estimated taxable income for the current accounting period in accordance with the provisions of Income tax act 1961.

k) Earnings per share

In determining earnings per share, the company considers the net profit after tax and includes the post tax effect of any extra ordinary items. The number of shares used in computing basic earnings per share is the weighted average number of shares outstanding during the period.

2) Notes on Accounts:

a. contingent liabilities not provided for :

l) Contingent Liabilities are nil.

b. MANAGERIAL REMUNERATIONS:	<u>31.03.2013</u>	<u>31.03.2012</u>
l) Ramesh Chandra Partani	Rs.1,20,000/-	Rs.1,20,000/-

c. Balances of parties are taken as they appear in the book of accounts produced and are subject to confirmation.

d. In the opinion of the board and to the best of their knowledge and belief, the value of current assets, loans and advances, in the ordinary course of business would not be less than the amount at which they are stated in the balance sheet.

e. No provision for gratuity has been made as the same is accounted on cash basis.

f. Segment information: The Company operates only in one business segment being the trading in Electronic Items and there are no geographical segments to be reported.

g. The Company has no information as to whether any of its suppliers constitute small scale/ ancillary undertaking and therefore, the amounts due to such suppliers have not been identified and also there is no information as to whether any dues from suppliers covered under “The Micro, Small and Medium Enterprise Development Act, 2006” as March 31, 2013.

h. Previous year’s figures have been regrouped/ reclassified where ever necessary to correspond with the current year’s classification/ disclosure and the current year figures are not Strictly comparable with the previous year as the current year figure includes figures of Kaushalya Global Limited for the period from 16/09/2012 to 31/03/2013.

i. **Earnings in foreign currency: NIL.**

j. **Expenditure in Foreign Currency: NIL**

k. Basic and diluted earnings per share (“EPS”) computed in accordance with accounting standard (AS) 20 “Earnings per Share”

Particulars	2012-13	2011-12
Basic		
Profit after tax as per profit & loss account	-10,94,722	-27704913
Number of shares subscribed	24,17,17,850	34,35,700
Basic EPS (Rupees)	(0.05)	(8.06)
Diluted	(0.10)	(8.06) -

I. Related Party Disclosures

As required by Accounting Standards as per AS-18, the related party's disclosure issued by the Institute Of Chartered Accountants Of India is as follows:

a) List of related parties and relationships.

(i) Relatives of Key Managerial Personnel.

1. Vikas Partani.
2. Pushkar Partani.
3. Pooja Partani.
4. Laxmi Partani.
5. Ramchander Partani.
6. Nitin Partani
7. Kavita Partani

(ii) Key Management Personnel: 1) Ramesh Chandra Partani

2) Shyam Sundar Partani

3) Dennis Alwaris

Related Party Transactions for the year:

Particulars	Amount Paid 31.03.2013
a. Remuneration to key managerial personnel	1,20,000

Amalgamation:

The MATRA KAUSHAL ENTERPRISE LIMITED Formerly known as P L ENTERPRISE LIMITED (Transferee Company) and KAUSHALYA GLOBAL LIMITED (Transferor Company) both the companies are trading in the same line of business .and this Amalgamation is to result in increased economies and Decrease operating cost and gain competitive advantage in market of similar industry.

Effective Date

The effective date of Amalgamation for accounting purpose as per high court order is 15/09/2012.

Method of Accounting

The method of accounting opted for Amalgamation of MATRA KAUSHAL ENTERPRISE LIMITED Formerly known as P L ENTERPRISE LIMITED (Transferee company) and KAUSHALYA GLOBAL LIMITED(Transferor company) is "AMALGAMATION IN THE NATURE OF PURCHASE".

Particulars of the Scheme of Amalgamation approved by court:

All the assets and liabilities of transferor company will become assets and liabilities of the transferee company and transferee company would issue one Equity share (Post Reduction of paid up capital) For one equity share to the members of transferor company

Recognition of Goodwill :

1.The total consideration Paid by the transferee company to the members of the Transferor company (Kaushalya global Limited) is Rs 20,00,000,00,in the form of equity shares of P l Enterprise Limited.

2. Calculation Of Good Will :

Total Purchase consideration Paid	20,00,000,00
Total Net Assets Value of the transferor Company	<u>19,84,49,598</u>
Good Will	<u>1 5,50,402</u>

3. The excess consideration paid over and above the Net Assets Value of the transferor company is recognized as good will in the books of the Transferee company.

4.Pursuant to the petition filed by the Company with Hon'ble High Court of Andhra Pradesh, The Hon'ble Court vide its Orders dated 24/06/2013 approved the scheme of arrangements MATRA KAUSHAL ENTERPRISE LIMITED Formerly known as P L ENTERPRISE LIMITED, and allowed for reduction and consolidation of share capital, and infusion of fresh capital in the following manner:

a) Setting-off the losses of the Company of Rs.34246150/- against its Paid Up Capital of Rs.32639150/- and Free Reserves 1607000 resulting in a reduction of Rs. 32639150from its Paid Up Capital.

b) Upon setting off the accumulated losses, the issued, subscribed and paid up capital of the Company stands at Rs.1717850/- divided into 3435700 Equity Shares of Re.0.5/-each. The said issued, subscribed and paid up share capital of the company has been consolidated into Rs.1717850/- divided into 171850 Equity Shares of Re.10/- each.

c) The P L Enterprise Limited (Transferee Company) has issued 20000000 Shares(Post Reduction) of 10 each to the members of the Kaushalya Global Limited (Transferor company) in the ratio 1:1 .

Change in name

The name of P L ENTERPRISE LIMITED changed to MATRA KAUSHAL ENTERPRISE LIMITED. Effective from 27/08/2013.

As per my report of even date attached.

For and on behalf of the board

T.PRASADA RAO
Chartered Accountant
Membership No: 019196

For MATRA KAUSHAL ENTERPRISE LIMITED

Sd/-
T. Prasada Rao
Proprietor

Sd/-
Ramesh Chandra Partani
Managing Director

Sd/-
Suresh Chandra Partani
Director

Place: Hyderabad
Date:05/09/2013

Note: 2.6

ANNEXURE -II

**DETAILS OF FIXED ASSETS AS ON 31-3-2013
DEPRECIATION AS PER INCOME TAX ACT, 1961.**

Particulars	WDV b/f.	Additions		Total as on 3/31/2013	Dep. Rate	Depre- ciation for the year	WDV as on 3/31/2013
		Before Sept, 12	After Sept, 12				
Office Building	391,601	-	-	391,601	10%	39,160	352,441
Furniture & Fixtures	106,828	-	-	106,828	10%	10,683	96,145
Office Equipments	72,985	-	-	72,985	15%	10,948	62,037
Computers	13,872	-	-	13,872	60%	8,323	5,549
Generator	17,502	-	-	17,502	15%	2,625	14,877
Patents	45,000	-	-	45,000	0%	-	45,000
Motor Vehicle	791,683	-	-	791,683	15%	118,752	672,931
TOTAL	1,439,471	-	-	1,439,471		190,492	1,248,979

ANNEXURE - III

Particulars	Nature of Payment	Amount
Ramesh Chandra Partani	Director Remuneration	120,000

ANNEXURE - IV

Particulars of each loan of deposit in an amount exceeding the specified limit in Section 269 SS taken or accepted during the previous year:

Name, Address & PAN of the Lender / Depositor	Amount of Loan or Deposit taken or Accepted	Whether the loan or deposit was squared-up during the previous year	Maximum Amount Outstanding in the account at any time during the previous year
KASHISH MULTI TRADE PRIVATE LIMITED	1,500,000	YES	1,500,000

ANNEXURE - V

Particulars of each repayment of loan or deposit in an amount exceeding the specified limit in Section 269 T taken or accepted during the previous year:

Name, Address & PAN of the Lender / Depositor	Amount of the Repayment	Maximum Amount Outstanding in the account at any time during the previous year	Whether the loan or deposit was Repayed otherwise than by an account payee cheque or a account payee bank draft
KASHISH MULTI TRADE PRIVATE LIMITED	1,500,000	1,500,000	NO

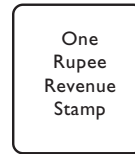
PROXY FORM

I / We _____ of _____
being a Member / Members of Matra Kaushal Enterprise Limited (formerly known as P.L. Enterprise Limited), hereby
appoint _____.

_____ as my / our proxy to vote for me / us on my / our behalf at the 21st Annual General Meeting
of the Company to be held on Monday 30th September 2013 at 11.00 am.

Signed this _____ day of _____ Two thousand Thirteen.

Signature



NOTE : This proxy form must be deposited / mailed at the Registered Office of the Company at the above mentioned address not less than 8 hours before the time of holding the meeting.

----- CUT HERE -----

MATRA KAUSHAL ENTERPRISE LIMITED

(Formerly known as P.L. Enterprise Limited)

Regd. Office : 702E, Al-Karim Trade Centre, Ranigunj, Secunderabad - 500 003.

ATTENDANCE SLIP

21st Annual General Meeting

Folio No. _____

I certify that I am registered shareholder / proxy for the registered shareholder of the Company.

I hereby record my presence at the 21st Annual General Meeting of the Company held at the registered Office of the Company on Monday 30th September 2013 at 11.00 am.

Member's / Proxy 's _____

Signature _____

Note : Please fill in this attendance slip and hand over at the ENTRANCE OF THE MEETING HALL. All are requested to bring the ANNUAL REPORTS to the meeting as these will not be circulated.



MATRA KAUSHAL ENTERPRISE LIMITED

(Formerly Known as P.L.Enterprises Limited)

702E AL KARIM TRADE CENTRE, RANIGUNJ, SECUNDERABAD 500 003

PRINTED MATTER

BOOK-POST

If undelivered, please return to :

MATRA KAUSHAL ENTERPRISE LIMITED

(Formerly known as P.L. Enterprises Limited)

702E, Al-Karim Trade Centre,
Ranigunj, Secunderabad - 500 003.