



SD AND ASSOCIATES

Chartered Accountants

LIMITED REVIEW REPORT

Auditor's Report on Quarterly Un-Audited Result of 'Martin Burn Limited' for the quarter ended 30.06.2024 Pursuant to the Regulation 33 of the SEBI (LODR Regulation), 2015

To
The Board of Directors of Martin Burn Limited
"Martin Burn House"
1, R N Mukherjee Road, Kolkata -700001

We have reviewed the accompanying Statement of unaudited Financial Results of "M/s Martin Burn Limited" (The 'Company') CIN No L51109WB1946PLC013641 for the Quarter ended June 30th, 2024 being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing obligation and Disclosure Requirements) Regulation, 2015.

The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34), 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review 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 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial Results, prepared in accordance with applicable accounting standards specified under section 133 of the companies Act,2013 read with rule 7 of the companies (Accounts) Rules, 2014 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 Obligation and Disclosure Requirements) Regulations, 2015.

Place: Kolkata

Date: 10/08/2024

UDIN: 24302102BKFUXA5958



For, SD AND ASSOCIATES
Chartered Accountants
Firm's Registration No.016223C

Ganesh Kumar Keshri
GANESH KUMAR KESHRI
Partner
Membership No: 302102

MARTIN BURN LIMITED

"Martin Burn House", 1, R. N. Mukherjee Road, Kolkata - 700 001.

CIN NO. : : L51109WB1946PLC013641

STATEMENTS OF UN-AUDITED STANDLONE FINANCIAL RESULTS for the Quarter ended 30th June, 2024.

(Figures in Rs. Lac, except per share data)

Sl. No.	Particulars	Quarter Ended			Previous year ended
		3 months ended	Previous 3 months ended	Corresponding 3 months ended the previous year	
		30.06.2024 (Un-Audited)	31.03.2024 (Audited)	30.06.2023 (Un-Audited)	31.03.2024 Audited
1	Income				
a	Revenue from operations	8.04	164.03	7.54	199.35
b	Other Income	145.50	275.48	121.77	653.89
	Total Income (a+b)	153.54	439.51	129.31	853.24
2	Expenditure				
a.	Operating costs	0.95	(1.01)	0.89	11.17
b.	Changes in inventories	(0.51)	292.06	(0.50)	288.67
c.	Employee benefits expenses	24.54	52.02	25.33	144.71
d.	Finance cost	22.37	22.40	22.41	92.34
e.	Depreciation and amortisation	6.34	5.53	4.34	22.10
f.	Other expenditure	33.31	79.85	13.27	151.42
	Total (a+b+c+d+e+f+g)	87.00	450.85	65.74	710.41
3	Profit from Operations before Exceptional Items (1-2)	66.54	(11.34)	63.57	142.83
4	Exceptional item (net of tax expenses)	-	-	0.10	0.10
5	Profit before taxes (3+4)	66.54	(11.34)	63.67	142.93
6	Tax expenses				
a.	Current Tax	18.51	6.79	17.71	24.50
b.	Deferred Tax	-	0.05	-	0.05
c.	Dividend Tax Paid	-	-	-	-
	Total Tax expenses	18.51	6.84	17.71	24.55
7	Net Profit (+)/Loss (-) for the period (5-6)	48.03	(18.18)	45.96	118.38
8	Other comprehensive income				
	1. Item that will not be reclassified to profit or loss	-	-	-	-
	2. Income tax relating to items that will not be reclassified to profit or loss.	-	-	-	-
9	Total comprehensive income for the period	48.03	-18.18	45.96	118.38
10	Paid up equity shares capital (Face value of Rs. 10/- each)	515.39	515.39	515.39	515.39
11	Reserve and surplus (excluding revaluation reserves)	-	-	-	3673.93
12	Revaluation reserves	-	-	-	830.41
13	Earnings Per Share (EPS)				
a.	Basic and diluted EPS before Extra-ordinary items for the period, for the year to date and for the previous year (not to be annualized)	0.93	(0.35)	0.89	2.30
b.	Basic and diluted EPS after Extra-ordinary items for the period, for the year to date and for the previous year (not to be annualized)	0.93	(0.35)	0.89	2.30

Notes :

- Other operating Income represents rental income from the property.
 - The Un-Audited Standalone Financial Results for the quarter ended June 30, 2024 have been reviewed by the Audit Committee and approved by the meeting held on 12.08.2024. The audited standalone financial results are prepared in accordance with the IND - AS as prescribed u/s 133 of the Co's Act, 2013.
 - As the Company's business activity falls within a single primary business segment viz. Real Estates, segmentwise reporting is not applicable to the Company.
 - As this is an on going Real Estate concern, Sales figures are non-comparable. The company was working under single business segment.
 - None of the Director / promoter share is pledged/encumbered as informed by the promoter
 - Previous year figures have been re-arranged/re-grouped wherever necessary.
 - Tax calculated on financial yearly basis.
- | | | |
|---|---|--------------|
| 8 | a) No. of investor grievances pending at the beginning of the quarter | <u>Total</u> |
| | b) No. of investor grievances received during the quarter | Nil |
| | c) No. of investor grievances replied/resolved during the quarter | Nil |
| | d) No. of investor grievances pending at the end of the quarter | Nil |



For MARTIN BURN LIMITED

Manish Fatehpuria
MANISH FATEHPURIA
WHOLE TIME DIRECTOR
DIN :: 00711992

Place : Kolkata.

Date : August 12, 2024.

MARTIN BURN LIMITED									
1, R.N. Mukherjee Road, Kolkata - 700 001.				Figures in Lakh				Ratio	
				Quarter ended on 30.06.2024	Quarter ended on 30.06.2023	Quarter ended on 30.06.2024	Quarter ended on 30.06.2023		
Debt Equity Ratio	::					0.54	0.56		
		Long Term Debts / Equity							
			Long Term Debts	2,771.75		2,808.64			
			Equity	5,091.49		4,973.22			
Debt Service Coverage Ratio (DSCR)	::					2.99	3.38		
		(Earning Before Interest & Tax / (Debt Serviced + Interest Serviced))							
			Earning Before Interest & Tax	88.91		86.08			
			Debts Serviced	7.32		3.09			
			Interest Serviced	22.37	29.69	22.41	25.50		
Interest Service Coverage Ratio (ISCR)	::					3.97	3.84		
		(Earning Before Interest & Tax / Interest Serviced)							
			Earning Before Interest & Tax	88.91		86.08			
			Interest Serviced	22.37		22.41			



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Manish Fatehpuria

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