

AGRAWAL & AGRAWAL ASSOCIATES

CHARTERED ACCOUNTANTS

CA. Agrawal Shyam Sunder B.Com., F.C.A., L.L.B., Disa (ICAI)
CA. Agrawal Pramodkumar B.Com., F.C.A., DISA (ICAI)
CA. Agrawal Ruchi B.Com., A.C.A.
CA. Shinde Rohit B.Com., A.C.A.
CA. Elroy Lawrence Rodrigues B.Com., A.C.A., DISA (ICAI)



A-505, Eco Heights, Shree Nityanand Chs. Ltd.,
Nityanand Nagar No. 1, Near Sanjeevani Hospital,
Sahar Road, Andheri (E), Mumbai - 400069.
Tel. : (O) 2684 0916 | TeleFax : 2683 5699
E-mail : shyam31774@yahoo.com
Website : www.cashyamagrwal.co.in
Mobile : 9820052168

ANNEXURE V

LIMITED REVIEW REPORT

Review Report to "M/s. Mardia Samyoung Capillary Tubes Company Limited".

We have reviewed the accompanying statement of unaudited financial results of M/s Mardia Samyoung Capillary Tubes Company Limited for the period ended 30/09/2023. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors/Committee of Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard of Review Engagement (SRE) 2400, engagements to Review Financial Statements performed 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 provides 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 and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (LODR) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Agrawal & Agrawal Associates
Chartered Accountants

(S C Agrawal)
Partner



Place: Mumbai
Date: 10/11/2023

UDIN No: 23031774BGVWHD5521

MARDIA SAMYOUNG CAPILLARY TUBES COMPANY LIMITED
UNAUDITED FINANCIAL RESULTS FOR THE SECOND QUARTER ENDED 30.09.2023

STATEMENT OF PROFIT AND LOSS (STANDALONE)

CIN NO. L74999MH1992PLC069104

(Rupees in Lakhs)

	Particulars	THREE MONTH ENDED (UNAUDITED)	PRECEEDIN G THREE MONTH ENDED (UNAUDITED)	CORRESPONDING QUARTER ENDED IN THE PREVIOUS YEAR (UNAUDITED)	YEAR TO DATE FIGURES FOR THE CURRENT PERIOD ENDED (UNAUDITED)	YEAR TO DATE FIGURES FOR THE PREVIOUS YEAR ENDED (UNAUDITED)	PREVIOUS YEAR ENDED AUDITED (AUDITED)
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
I	Income From Operations	0.00	0.00	0.00	0.00	0.30	0.00
II	Other Income	2.32	6.95	6.85	9.27	13.47	27.64
III	Total Income (I+II)	2.32	6.95	6.85	9.27	13.77	27.64
	Expenses:						
	Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
	Purchases of Stock-in-Trade	0.00	0.00	0.00	0.00	7.46	7.46
	Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	0.00	0.00	0.00	0.00	0.00	0.00
	Employee benefits expense	3.91	3.85	4.48	7.76	8.31	15.09
	Finance costs	0.00	0.00	0.00	0.00	0.00	0.00
	Depreciation and amortization expense	0.70	0.74	0.70	1.44	1.42	2.95
	Other expenses	1.44	3.64	2.08	5.08	15.39	24.87
	Total expenses (IV)	6.05	8.23	7.26	14.28	32.58	50.37
V	Profit/(loss) before exceptional items and tax (I-IV)	-3.73	-1.28	-0.41	-5.01	-18.81	-22.73
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit/(loss) before tax (V-VI)	-3.73	-1.28	-0.41	-5.01	-18.81	-22.73
VIII	Tax expense:						
	(1) Current tax	0.00	0.00	0.00	0.00	0.00	0.00
	(2) Deferred tax	0.00	0.00	0.00	0.00	0.00	0.00
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	-3.73	-1.28	-0.41	-5.01	-18.81	-22.73
X	Profit/(loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
XI	Tax expense of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00	0.00
XIII	Profit/(loss) for the period (IX+XII)	-3.73	-1.28	-0.41	-5.01	-18.81	-22.73
XIV	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss						
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	B (i) Items that will be reclassified to profit or loss						
	(ii) Income tax relating to items that will not be reclassified to profit or loss						



XV	Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit/(Loss) and Other Comprehensive Income for the period)	-3.73	-1.28	-0.41	-5.01	-18.81	-22.73
XVI	Earnings per equity share (for continuing operation): (1) Basic (2) Diluted	0.00	0.00	0.00	0.00	0.00	0.00
XVII	Earnings per equity share (for discontinued operation): (1) Basic (2) Diluted	0.00	0.00	0.00	0.00	0.00	0.00
XVIII	Earnings per equity share (for discontinued & continuing operations): (1) Basic (2) Diluted	0.00	0.00	0.00	0.00	0.00	0.00

Notes:

The Above results for the quarter ended 30th September, 2023 were reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors in its Meeting held on 10th November, 2023 and the same were also the Company subject to Limited Review by Statutory Auditors of the Company.

The company has adopted Indian Accounting Standards (IND-AS) notified by the Ministry of Corporate Affairs with effect from April 01, 2017 and accordingly the financial results have been prepared in accordance with the recognized and measurement principles laid down in IND -AS -34 "

- 2 The Figures for the previous financial period/year figures have re-classified/re-arranged/re-grouped wherever

By the Order of the Board
For Mardia Samyoung Capillary Tubes Co. Ltd.

Ravindra Mardia
Ravindra Mardia
Managing Director
DIN: 00077012

Place: Mumbai
Date: 10th November, 2023



For AGRAWAL & AGRAWAL ASSOCIATES
Chartered Accountants

Partner
FRN: 116653 W

MARDIA SAMYOUNG CAPILLARY TUBES CO. LTD.
CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS ON 30.09.2023

(Rs. In Lacs.)


Sr. No	Particulars	Audited As at 30.09.2023	Audited As at 31.03.2023
	ASSETS		
	Non-Current Assets		
	a) Fixed Assets	200.76	202.20
	b) Goodwill on Consolidation	0.00	0.00
	c) Non-current Investments	0.00	0.00
	d) Deferred Tax Assets (Net)	321.20	321.20
	d) Long-term Loan and Advances	2.98	5.08
	e) Other Non-current Assets	0.00	0.00
	Sub-total-Non-current Assets	524.94	528.48
	Current Assets		
	a) Current Investments	74.29	74.29
	b) Inventories	112.81	107.65
	c) Trade Receivable	62.76	60.77
	d) Cash and Cash Equivalents	0.00	0
	e) Short-term Loans and Advances	28.84	27.00
	f) Other Current Assets	278.7	269.71
	Sub-total-current Assets	278.7	269.71
	TOTAL-ASSETS	803.64	798.19
	EQUITY AND LIABILITIES		
	Shareholders' Fund		
	a) Share Capital	696.14	696.14
	b) Reserves and Surplus	-206.92	-201.91
	c) Money Received against Share Warrants	0.00	0.00
	Sub-total-Shareholders' Fund	489.22	494.23
	Share Application Money Pending Allotment		
	Minority Interest		
	Non-current Liabilities		
	a) Long-term Borrowings	0	0.00
	b) Deferred Tax Liabilities (Net)	0	0.00
	c) Other Long-term Liabilities	0	0.00
	d) Long -Terms Provisions	227.38	227.38
	Sub-total-Current Liabilities	227.38	227.38
	Current Liabilities		
	a) Short Term Borrowings	10	10.90
	b) Trade payables	75.6	63.80
	c) Other current Liabilities	0.87	1.31
	d) Short-term provisions	0.57	0.57
	Sub-total-Current Liabilities	87.04	76.58
	TOTAL-EQUITIES AND LIABILITIES	803.64	798.19



- 1 The financial results were reviewed by the Audited Committee and taken on record by the Board of Directors at its meeting held on 10th November, 2023.
- 2 The figures of previous period/ year have been regrouped wherever considered necessary.

Place: Mumbai
Date :10/11/2023

MARDIA SAMYOUNG CAPILLARY TUBES CO. LTD.


RAVINDRA MARDIA
CHAIRMAN & MG. DIRECTOR



For AGRAWAL & AGRAWAL ASSOCIATES
Chartered Accountants


Partner
FRN: 116653 W