



# MAURIA UDYOG LIMITED

(AN ISO 14001 & OHSAS 18001 CERTIFIED COMPANY)

Works :Sohna Road, Sector-25, Faridabad-121004 (Haryana), INDIA

Ph. +91-129-4092000, Fax : +91-129-2231220, Visit us :www.mauria.com

CIN: L51909WB1980PLC033010; e-mail Id- mauria@mauria.com

Dated: November 12, 2020

To

<b>BSE Limited</b> <b>The Department of Corporate Services</b> <b>P.J. Towers, Dalal Street,</b> <b><u>Mumbai- 400001</u></b>	<b>Calcutta Stock Exchange Ltd.</b> <b>7, Lyons Range,</b> <b><u>Kolkata – 700 001</u></b>
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**Sub : Outcome of Board Meeting Pursuant to Regulation 30 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015**

**Date of Board Meeting: Thursday, November 12, 2020**

**Venue: 602, Chiranjiv Tower, 43, Nehru Place, New Delhi-110 019**

**Board Meeting started at: 01:00 P.M., Board Meeting closed at: 04:15 P.M.**

Dear Sir,

In reference to the above captioned subject and our letter dated November 03, 2020 we wish to apprise your good office that the meeting of the Board of Directors has been held as per the schedule at 01:00 P.M. and concluded at 04:15 P.M. and among other things, the Board has approved Standalone Unaudited Financial Results of the company for the Quarter and Half-year ended September 30, 2020.

Pursuant to Regulation 33 read with Regulation 30 of SEBI (Listing Obligation & Disclosures Requirements) Regulations, 2015, we are submitting herewith the following:-

1. Standalone Unaudited Financial Results of the company for the Quarter & Half-year ended September 30, 2020.
2. Limited Review Report of the Auditors of the company on the aforementioned Financial Results.

Kindly take the above documents on your record.

Thanking you,

Yours faithfully,

for MAURIA UDYOG LTD.

*Divya Agarwal*

(Divya Agarwal)  
Company Secretary  
Mn. No: A21071



**Encl: As Above**

**Head Office:** 602, Chiranjiv Tower, 43, Nehru Place, New Delhi-110019, Ph.:+91-11-32946682,26414057, Tele-Fax:+91-11-41674116

**Regd. Office :**Room No.107, 1<sup>st</sup> Floor, Anand Jyoti Building, 41, NetajiSubhas Road, Kolkata-700001, Ph.: +91-33-65180616

**Mfrs. of : L.P.G.CYLINDERS-VALVES-REGULATORS-IMPORTERS & EXPORTERS**

**GOVT. RECOGNISED EXPORT HOUSE.**

# MAURIA UDYOG LIMITED

CIN: L51909WB1980PLC033010

Registered Office: Room.No.107, Anand Jyoti Building, 1st floor, 41 Netaji Subhas Road, Kolkata, West Bengal ,700001

Ph. No:- 033-65180616, E-mail Id: mauria@mauria.com, Web-site:www.mauria.in

*Un-Audited Financial Results for the quarter and half year ended on September 30,2020*

Rs. In Lakhs

Particulars	For Quarter			Year to Date		For Year
	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year to date figures for current period ended	Year to date figures for the previous year ended	Previous Year ended
	(30/09/2020)	(30/06/2020)	(30/09/2019)	(30/09/2020)	(30/09/2019)	(31/03/2020)
	Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
I Revenue From Operations	2094.16	2420.17	17399.18	4514.34	43999.47	54295.47
II Other Operating Income	367.43	6.26	12.71	373.70	32.75	47.91
III Total Income (I+II)	2461.60	2426.44	17411.89	4888.04	44032.22	54343.38
IV EXPENSES						
a Cost of materials consumed	1102.85	985.67	2238.50	2088.53	5600.73	8932.05
b Purchases of Stock-in-Trade	76.81	0.00	12908.02	76.81	33133.40	36205.63
c Changes in inventories of finished goods, Stock-in-Trade and Work-in-progress	188.73	718.31	(68.73)	907.04	(980.97)	4153.26
d Employee benefits expense	119.94	109.10	216.32	229.04	419.07	801.55
e Finance costs	86.11	6.50	1210.99	92.61	2125.51	2435.40
f Depreciation and amortization expense	103.60	111.00	130.00	214.59	261.96	408.66
g Other expenses	936.14	1052.93	2042.00	1989.07	4416.16	6436.31
Total expenses (IV)	2614.18	2983.50	18677.10	5597.69	44975.86	59372.86
V Profit/(loss) before exceptional items and tax (I-IV)	(152.59)	(557.07)	(1265.21)	(709.65)	(943.64)	(5029.48)
VI Exceptional Items	0.00	0.00	0.00	0.00	0.00	-1500.00
VII Profit/(loss) before tax (V-VI)	(152.59)	(557.07)	(1265.21)	(709.65)	(943.64)	(6529.48)
VIII Tax expense:						
(1) Current tax	0.00	0.00	0.00	0.00	96.56	0.00
(2) Deferred tax	23.55	196.61	0.00	220.16	0.00	1702.27
IX Profit (Loss) for the period from continuing operations (VII-VIII)	(129.03)	(360.46)	(1265.21)	(489.49)	(1040.20)	(4827.21)
X Profit/(loss) from discontinued operations	NA	NA	NA	NA	NA	NA
XI Tax expense of discontinued operations	NA	NA	NA	NA	NA	NA
XII Profit/(loss) from Discontinued operations (after tax) (X-XI)	NA	NA	NA	NA	NA	NA
XIII Profit/(loss) for the period (IX+XII)	(129.03)	(360.46)	(1265.21)	(489.49)	(1040.20)	(4827.21)
XIV Other Comprehensive Income						
A (i) Items that will not be reclassified in profit or loss	40.55	(49.27)	0.18	(8.72)	(8.80)	36.89
(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 in profit or loss	0.00	0.00	(0.06)	0.00	2.94	12.31
(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00		0.00	
XV Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	(88.48)	(409.73)	(1265.09)	(498.21)	(1046.06)	(4802.63)
XVI Earnings per equity share (for continuing operation):						
(1) Basic	(0.66)	(3.08)	(9.50)	(3.74)	(7.85)	(36.06)
(2) Diluted	(0.66)	(3.08)	(9.50)	(3.74)	(7.85)	(36.06)
XVII Earnings per equity share (for discontinued operation):						
(1) Basic	0.00	0.00	0.00	0.00	0.00	0.00
(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	(0.66)	(3.08)	(9.50)	(3.74)	(7.85)	(36.06)
(2) Diluted	(0.66)	(3.08)	(9.50)	(3.74)	(7.85)	(36.06)

**Notes:**

- 1 These financial results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.
- 2 Segment results forming part of Un-audited results for the quarter ended 30.09.2020 have been prepared as per Ind-AS 108.
- 3 The Unaudited financial results of the Company for the quarter and half year ended on September 30, 2020 have been reviewed by the Audit Committee of the Board and approved by the Board of Directors at its respective meetings held on 12-11-2020.
- 4 The Auditors Review Report as required under Regulation 33 of SEBI ( Listing Obligations and Disclosure Requirements) Regulations, 2015 has been completed by the Statutory Auditors
- 5 The figures for the corresponding previous period have been regrouped / reclassified wherever necessary, to make them comparable.
- 6 Since the outbreak of Covid-19 pandemic your Company has been monitoring the situation closely taking into account directives from the Government from time to time. The Company has assessed the potential impact of Covid-19 on the carrying value of its financial and non-financial assets and based on its review and current indicators of future economic conditions there is no significant impact on its financial results. The Company will continue to closely monitor any material changes to future economic conditions.
- 7 The results will be available on the Company's website [www.mauria.in](http://www.mauria.in) and at the stock exchange website of BSE Limited (URL: [www.bseindia.com](http://www.bseindia.com))

For Mauria Udyog Limited



(N.K. Sureka)  
Managing Director  
DIN: 00054929

Date: 12-11-2020  
Place: NEW DELHI

## MAURIA UDYOG LIMITED

CIN: L51909WB1980PLC033010

Registered Office: Room.No.107, Anand Jyoti Building, 1st floor, 41 Netaji Subhas Road, Kolkata, West Bengal ,700001

Ph. No:- 033-65180616, E-mail Id: mauria@mauria.com, Web-site:www.mauria.in

Segment wise Revenue, Results and Capital Employed for the Quarter and Half year ended Sep 30, 2020						
Particulars	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year to date figures for current period ended	Year to date figures for the previous year ended	Previous Year ended
	(30/09/2020)	(30/06/2020)	(30/09/2019)	(30/09/2020)	(30/09/2019)	31/03/2020
	Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
<b>1 Segment Revenue</b>						
(a) Segment – A	2,019.46	2,420.17	4,259.22	4,439.63	10,352.86	17,266.96
b) Segment – B	74.71		13,139.96	74.71	33,646.61	36,991.18
(c) Segment – C	361.17		(0.01)	361.17	-	37.33
(d) unallocated	-			-	-	-
<b>Total</b>	<b>2,455.34</b>	<b>2,420.17</b>	<b>17,399.17</b>	<b>4,875.51</b>	<b>43,999.47</b>	<b>54,295.47</b>
<b>2 Segment Results (Profit)(+)/ Loss (-) before tax and interest from Each segment)#</b>						
(a) Segment – A	(73.38)	(551.48)	(295.02)	(624.86)	739.88	(3,138.90)
b) Segment – B	0.64	(5.35)	228.06	(4.71)	409.24	459.59
(c) Segment – C	-	-	12.71	-	32.75	37.33
(d) unallocated	-	-	-	-	-	-
<b>Total</b>	<b>(72.74)</b>	<b>(556.83)</b>	<b>(54.25)</b>	<b>(629.57)</b>	<b>1,181.87</b>	<b>(2,641.98)</b>
Less: i) Interest	86.11	6.50	1,210.96	92.61	2,125.51	2,435.40
ii) other Un-allocable expenditure net off	-	-	-	-	-	-
iii) Un-allocable income	6.27	6.26	-	12.53	-	47.91
<b>Total Profit Before Tax</b>	<b>(152.59)</b>	<b>(557.06)</b>	<b>(1,265.21)</b>	<b>(709.65)</b>	<b>(943.64)</b>	<b>(5,029.48)</b>
<b>Capital Employed</b>						
<b>(Segment Assets-Segment Liabilities)</b>	<b>6,878.65</b>	<b>7,039.76</b>	<b>10,908.53</b>	<b>6,878.65</b>	<b>11,299.45</b>	<b>7,399.61</b>
<b>3 Segment Assets</b>						
(a) Segment – A	43,993.06	45,062.19	46,538.49	43,993.06	46,538.49	43,433.35
b) Segment – B	11,133.91	11,199.06	20,854.16	11,133.91	20,854.16	13,377.36
(c) Segment – C	289.88	450.65	390.92	289.88	390.92	326.04
(d) unallocated	-	-	-	-	-	-
<b>Total</b>	<b>55,416.84</b>	<b>56,711.91</b>	<b>67,783.58</b>	<b>55,416.84</b>	<b>67,783.57</b>	<b>57,136.75</b>
<b>Segment Liabilities</b>						
(a) Segment – A	40,565.73	41,633.88	37,443.53	40,565.73	38,010.04	39,525.93
b) Segment – B	7,972.46	8,038.27	19,265.44	7,972.46	18,474.08	10,211.21
(c) Segment – C	-	-	-	-	-	-
(d) unallocated	-	-	-	-	-	-
<b>Total</b>	<b>48,538.19</b>	<b>49,672.14</b>	<b>56,708.97</b>	<b>48,538.19</b>	<b>56,484.12</b>	<b>49,737.14</b>

Date: 12-11-2020  
Place: NEW DELHI



For Mauria Udyog Ltd.

(N.K. Sureka)  
Managing Director  
DIN: 00054929

## MAURIA UDYOG LIMITED

CIN: L51909WB1980PLC033010

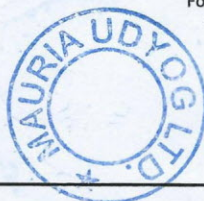
Registered Office: Room.No.107, Anand Jyoti Building, 1st floor, 41 Netaji Subhas Road, Kolkata, West Bengal ,700001

Ph. No:- 033-65180616, E-mail Id: mauria@mauria.com, Web-site:www.mauria.in

### Statement of Assets and Liabilities

	As at half year ended 30.09.2020	As at Previous year ended 31.03.2020
<b>Standalone / Consolidated Statement of Assets and Liabilities</b>		
<b>ASSETS</b>		
<b>(1) Non-Current Assets</b>		
(a) Property, Plant and Equipment	4,853.99	4,992.05
(b) Capital work-in-progress	4.62	-
(c) Investment Property	8,681.90	8,681.90
(I) Investments	289.88	326.04
(II) Loans	672.00	614.98
(d) Goodwill		
(e) Other Intangible assets	0.55	0.60
(f) Intangible assets under development		
(g) Biological Assets other than bearer plants		
(h) Financial Assets		
(i) Investments		
(ii) Trade receivables		
(iii) Loans		
(iv) Others (to be specified)		
(i) Deferred tax assets (net)	1,631.74	1,411.57
(j) Other non-current assets	46.89	55.54
<b>Total Non-Current Asset</b>	<b>16,181.56</b>	<b>16,082.68</b>
<b>(2) Current Assets</b>		
(a) Inventories	6,390.92	6,457.02
(b) Financial Assets		
(i) Investments		
(ii) Trade receivables	28,121.86	29,647.70
(iii) Cash and cash equivalents	118.36	85.41
(iv) Bank balances other than (iii) above		
(v) Loans -	3,177.50	3,361.79
(vi) Others (to be specified)		
(c) Current Tax Assets (Net)	231.94	254.16
(d) Other current assets	1,194.70	1,248.00
<b>Total Current Asset</b>	<b>39,235.28</b>	<b>41,054.07</b>
<b>Total Assets</b>	<b>55,416.84</b>	<b>57,136.75</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share capital	1,332.00	1,332.00
(b) Other Equity	7,665.83	8,186.79
<b>Total Equity</b>	<b>8,997.83</b>	<b>9,518.79</b>
<b>LIABILITIES</b>		
<b>(1) Non-Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	9,506.05	9,841.59
(ii) Trade payables		
(iii) Other financial liabilities (other than those		
(b) Provisions		
(c) Deferred tax liabilities (Net)		
(d) Other non-current liabilities		
<b>(2) Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	24,582.29	25,030.60
(ii) Trade payables	9,233.88	9,600.58
Total outstanding Dues of Micro & Small Enterprises;and		
Total outstanding Dues of Creditors other than Micro & Small Enterprises;and		
(iii) Other financial liabilities (other than those specified in item (c))	1,824.54	1,829.43
(b) other current liabilities	1,183.85	1,225.26
(c) Provisions	88.40	90.51
(d) Current Tax Liabilities (Net)	-	-
<b>Total Equity and Liabilities</b>	<b>55,416.84</b>	<b>57,136.75</b>

For Mauria Udyog Limited



*(Signature)*  
(N.K. Sureka)

Managing Director  
DIN:00054929

Date:12-11-2020  
Place: NEW DELHI

## AUDITED STANDALONE STATEMENT OF CASH FLOW FOR THE YEAR ENDED SEPTEMBER 30,2020

(Rs. In Lacs)

Particulars	Qtr ended Sep 30, 2020	Qtr ended Sep 30, 2019
	Audited	Audited
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit before Tax	(709.65)	(943.64)
Other Comprehensive Income	(8.72)	(8.79)
	<b>(718.38)</b>	<b>(952.43)</b>
<b>Adjustment for:</b>	-	-
Provision for Leave encashment and Gratuity	-	(18.29)
Depreciation	214.59	261.96
Interest Paid	98.18	2,239.88
Loss/(Profit) on Sale of Investments	(361.17)	-
Loss/(Profit) on Sale of Fixed Assets	-	-
Impact of measuring investments at Fair Value	0.07	0.15
Deferment of Processing Charges as per Ind AS	8.65	8.65
Interest Received	(5.57)	(114.37)
Dividend Received	-	-
<b>Operating Profit before Working Capital Changes</b>	<b>(763.62)</b>	<b>1,425.55</b>
<b>Adjustments for:</b>		
Trade Recievables & Other assets	1,728.62	(342.54)
Other Current Liability	(41.41)	232.09
Trade Payables	(366.70)	(2,670.25)
Inventories	66.10	(588.48)
Short term Provision	(2.12)	-
<b>CASH GENERATED FROM OPERATIONS:</b>	<b>620.88</b>	<b>(1,943.64)</b>
Interest paid	(98.18)	(2,239.89)
Direct Tax paid	(22.74)	(4.00)
<b>NET CASH FLOW FROM/(USED IN) OPERATING ACTIVITIES</b>	<b>499.96</b>	<b>(4,187.52)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Sales/(Purchase) of Investments (Net)	397.26	-
Interest Received	5.57	114.37
Purchase of Fixed Assets	(81.10)	(32.61)
Investment in property	-	-
Dividend Received	-	-
<b>NET CASH FLOW FROM/(USED IN) INVESTING ACTIVITIES</b>	<b>321.72</b>	<b>81.75</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds/(Repayment) of Borrowings	(788.73)	3,712.57
Dividend Paid	-	-
Dividend Distribution Tax	-	-
<b>NET CASH FLOW from FINANCING ACTIVITIES</b>	<b>(788.73)</b>	<b>3,712.57</b>
<b>INCREASE IN CASH OR CASH EQUIVALENTS (A+B+C)</b>	<b>32.95</b>	<b>(393.19)</b>
Cash and Cash Equivalents at beginning of the year	85.41	1,547.58
Balance at the end of the year	118.36	1,154.39



For Mauria Udyog Ltd.

(N.K. Sureka)

Managing Director

DIN: 00054929

Date: 12-11-2020

Place: New Delhi



**L. K. Bohania & Co.**  
**Chartered Accountants**

41, Netaji Subhash Road,  
4th Floor, Room No. - 404  
Kolkata-700 001.  
Off. - 2230 9902, 2231 1686  
Fax - 033-2210 2438  
Email : bohania2010@gmail.com

**Limited Review Report on unaudited Quarterly and half year ended Financial Results of Mauria Udyog Limited pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

To,  
The Board of Directors  
Mauria Udyog Limited  
CIN: L51909WB1980PLC033010  
41, Netaji Subhas Road,  
1<sup>st</sup> Floor, Room No. 107  
Kolkata – 700 001

1. We have reviewed the accompanying Statement of unaudited standalone Financial Results of **Mauria Udyog Limited** (“the company”) for the Quarter and half year ended 30<sup>th</sup> September, 2020 (“the Statement”), being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2. This Statement, which is the responsibility of the Company’s management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 “Interim Financial Reporting” (“Ind AS 34”), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our 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 Statement is free of material misstatement.

4. 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.

**5. Emphasis of Matter**

We draw attention to the following matters in the notes to the accompanying Statement:

1. Note 6 to the Statement, which explains the Management’s evaluation of the financial impact on the Company due to lockdown and other restrictions imposed on account of COVID-19 pandemic situation. The assessment of the impact in the subsequent period is highly subjective and is dependent upon circumstances as they evolve.

Our opinion is not modified in respect of these matters.



Cont.....P/2

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6. Based on our review conducted as above and procedure performed as stated in paragraph 3 & 4, except for the matter described in the 'Basis of Modified Conclusion' paragraph above impact whereof, if any, not ascertainable presently, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with applicable Accounting Standard 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 obligations and Disclosure Requirements) Regulation, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For L.K. BOHANIA & CO.  
Chartered Accountants  
Firm Registration No.317136E



*Vikash Mohata*

(Vikash Mohata)  
Partner

Membership No - 304011

Place: Kolkata.

Date: November 12, 2020.

UDIN :- 20304011AAAAEL6486