



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, 2021

To

BSE Limited The Department of Corporate Services P.J. Towers, Dalal Street, <u>Mumbai- 400001</u>	Calcutta Stock Exchange Ltd. 7, Lyons Range, <u>Kolkata - 700 001</u>
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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: Friday, November 12, 2021

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

Board Meeting started at: 02:00 P.M., Board Meeting closed at: 04:00 P.M.

Dear Sir,

In reference to the above captioned subject and our letter dated October 30, 2021 we wish to apprise your good office that the meeting of the Board of Directors has been held as per the schedule at 02:00 P.M. and concluded at 04:00 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, 2021.

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, 2021.
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, 1st 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.

MĀURIA 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, Website: www.mauria.com
Un-audited Financial Results for the Quarter and half year ended September 30, 2021

Particulars	For the quarter ended			For the half year ended		For the year ended	
	September 30, 2021	June 30, 2021	September 30, 2020	September 30, 2021	September 30, 2020	March 31, 2021	
	Reviewed	Reviewed	Reviewed	Reviewed	Reviewed	Audited	
Income							
I Revenue from operations	6,252.54	5,026.15	2,095.98	11,278.69	4,532.02	13,093.12	
II Other income	71.50	10.90	373.00	88.40	379.27	742.09	
III Total Income	6,320.04	5,037.05	2,468.98	11,367.09	4,911.29	13,835.21	
Expenses							
a Cost of materials consumed	3,639.54	3,373.27	1,120.54	7,012.81	2,106.21	6,585.76	
b Purchases of stock-in-trade	127.99	190.86	76.81	318.85	76.81	73.51	
c Changes in inventories	(74.65)	(566.54)	188.73	(641.19)	907.04	888.45	
d Employee benefit expense	239.59	209.54	119.94	449.13	229.04	556.58	
e Finance costs	142.03	115.35	91.68	257.38	98.18	758.09	
f Depreciation and amortization expense	108.81	82.24	103.59	191.05	214.59	414.39	
g Other expenses	2,245.32	1,838.75	936.14	4,084.07	1,989.07	12,681.47	
Total Expenses	6,428.53	5,243.47	2,637.43	11,672.10	5,620.94	21,958.25	
V (Loss) before exceptional items and tax (III- IV)	(98.59)	(206.42)	(168.45)	(305.01)	(709.65)	(8,123.04)	
VI Exceptional Items							
VII (Loss) before tax (V-VI)	(98.59)	(206.42)	(168.45)	(305.01)	(709.65)	(6,123.04)	
VIII Tax expense:							
(1) Current tax	-	-	22.74	-	22.74	23.74	
(2) Deferred tax	(44.23)	(23.27)	(23.55)	(67.50)	(220.16)	(1,580.90)	
Total Tax Expenses (VIII)	(44.23)	(23.27)	(23.55)	(67.50)	(197.42)	(1,557.16)	
IX Profit/(Loss) for the period from continuing operations (VII - VIII)	(53.36)	(183.15)	(167.64)	(237.51)	(512.23)	(6,565.88)	
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)	(53.36)	(183.15)	(167.64)	(237.51)	(512.23)	(6,565.88)	
XIV Other Comprehensive Income							
A (i) Items that will not be reclassified to profit or loss	(16.31)	(14.98)	40.55	(31.29)	(8.72)	(71.09)	
A (ii) Income tax relating to items that will not be reclassified to profit or loss	5.09	4.67	-	9.76	-	22.18	
B (i) Items that will be reclassified to profit or loss	(9.60)	0.80	-	(8.80)	-	-	
B (ii) Income tax relating to items that will be reclassified to profit or loss	3.00	(0.25)	-	2.75	-	-	
Total Other Comprehensive Income (XIV)	(17.82)	(9.76)	40.55	(29.34)	(8.72)	(48.91)	
XV Total Comprehensive Income for the period (XIII+XIV)	(71.18)	(192.91)	(127.09)	(266.85)	(520.95)	(6,614.79)	
XVI Paid up Equity Share Capital (face value of ₹ 10 each)	733.20	133.20	133.20	133.20	133.20	133.20	
XVII Earnings per share (for continuing operations)							
(1) Basic	(0.41)	(1.38)	(1.26)	(1.78)	(3.85)	(49.29)	
(2) Diluted	(0.41)	(1.38)	(1.26)	(1.78)	(3.85)	(49.29)	
XVIII Earnings per share (for discontinued operations)							
(1) Basic	NA	NA	NA	NA	NA	NA	
(2) Diluted	NA	NA	NA	NA	NA	NA	



For MAURIA UDYOG LIMITED
Navneet Kumar Soreka
Managing Director
DIN: 00054929

Place: New Delhi
Date: November 12, 2021

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, Website: www.mauria.com

Un-audited Financial Results for the Quarter and half year ended September 30, 2021
SEGMENT REVENUE, RESULTS, ASSETS & LIABILITIES

Segment wise performance	₹ in Lacs, except per share data)					
	For the quarter ended			For the half year ended		For the year ended
	September 30, 2021	June 30, 2021	September 30, 2020	September 30, 2021	September 30, 2020	March 31, 2021
	Reviewed	Reviewed	Reviewed	Reviewed	Reviewed	Audited
Segment Revenue						
- Manufacturing	6,295.31	4,828.52	2,028.84	11,123.83	4,439.63	13,010.48
- Trading	45.63	197.63	67.14	243.26	92.39	82.64
Total Segment revenue from operations (Gross)	6,340.94	5,026.15	2,095.98	11,367.09	4,532.02	13,093.12
Segment Results						
- Manufacturing	(36.62)	(108.73)	(434.55)	(145.35)	(986.03)	(8,090.67)
- Trading	2.56	6.76	0.64	9.32	(4.71)	(16.37)
Total Segment Results	(34.06)	(101.97)	(433.91)	(136.03)	(990.74)	(8,107.04)
Add: Other income	77.50	10.90	373.01	88.40	379.27	742.09
Less: Finance Costs	142.03	115.35	91.68	257.38	98.18	758.09
Less: Unallocable expenses	-	-	-	-	-	-
Total (Loss) before exceptional items & tax	(98.59)	(206.42)	(152.58)	(305.01)	(709.65)	(8,123.04)
Less: Exceptional items	-	-	-	-	-	-
Total (Loss) before tax	(98.59)	(206.42)	(152.58)	(305.01)	(709.65)	(8,123.04)
Less: Tax expenses	(44.23)	(23.27)	(0.81)	(67.50)	(197.42)	(1,557.16)
Net Profit/(Loss) for the period/year	(54.36)	(183.19)	(151.77)	(237.51)	(512.23)	(6,565.88)
Other comprehensive income	(17.82)	(9.76)	40.55	(27.58)	(8.72)	(48.91)
Total comprehensive income	(72.18)	(192.95)	(111.22)	(265.09)	(520.95)	(6,614.79)
Capital Employed:						
(Segment Assets-Segment Liabilities)						
Segment Assets						
- Manufacturing	2,638.94	2,711.09	8,997.83	2,638.94	8,997.83	2,904.01
- Trading	26,337.57	25,748.10	33,434.38	26,337.57	33,434.38	25,671.29
- Unallocated	9,027.33	9,242.99	11,147.00	9,027.33	11,147.00	9,570.38
Total	47,599.22	47,170.57	55,416.83	47,599.22	55,416.83	47,397.17
Segment Liabilities						
- Manufacturing	9,447.77	10,207.71	9,602.67	9,447.77	9,602.67	9,320.32
- Trading	15.56	15.56	2,728.00	15.56	2,728.00	15.56
- Unallocated	35,496.95	34,236.21	34,088.34	35,496.95	34,088.34	35,147.28
Total	44,960.28	44,459.48	46,419.01	44,960.28	46,419.01	44,483.16

For MAURIA UDYOG LIMITED
Navneet Kumar Suroka
Managing Director
DIN: 00054929



Place: New Delhi
Date: November 12, 2021

MAURIA UDYOG LIMITED

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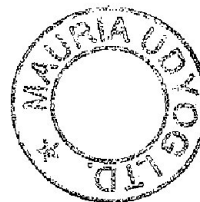
(₹ in Lacs)

Statement of Assets and Liabilities as at September 30, 2021

	Particulars	As at	As at
		September 30, 2021	March 31, 2021
		Reviewed	Audited
A	Assets		
1	Non-current assets		
	Property, plant & equipment	4,834.43	4,864.94
	Intangible assets	2.48	1.22
	Capital work-in-progress	-	36.72
	Financial assets		
	Investments	293.87	289.63
	Trade receivables	5,905.24	-
	Other financial assets	2,789.97	72.35
	Deferred tax assets (net)	3,094.67	3,014.66
	Other non-current assets	8,775.56	8,756.02
	Total Non-current assets	25,696.22	17,035.54
2	Current assets		
	Inventories	7,158.85	6,847.39
	Financial assets		
	Trade receivables	10,570.45	17,270.11
	Cash and cash equivalents	84.49	454.38
	Bank balances other than cash equivalents	1,407.82	122.71
	Loans	88.45	27.68
	Other financial assets	54.56	2,740.01
	Current tax assets (net)	163.88	159.31
	Other current assets	2,374.50	2,730.03
	Total Current assets	21,903.00	30,351.62
	Total Assets	47,599.22	47,387.16
B	Equity and Liabilities		
1	Equity		
	Equity share capital	1,332.00	1,332.00
	Other equity	1,306.94	1,572.01
	Total Equity	2,638.94	2,904.01
2	Non-current liabilities		
	Financial liabilities		
	Borrowings	12,927.16	16,957.28
	Provisions	40.52	8.31
	Total Non-current liabilities	12,967.68	16,965.59
3	Current liabilities		
	Financial liabilities		
	Trade payables	7,885.48	8,503.31
	Borrowings	22,539.53	18,190.00
	Other financial liabilities	369.85	164.44
	Provisions	33.22	38.49
	Other current liabilities	1,164.52	621.32
	Total Current liabilities	31,992.60	27,517.56
	Total Equity and Liabilities	47,599.22	47,387.16

Place: New Delhi

Date: November 12, 2021



For MAURIA UDYOG LIMITED

Navneet Kumar Sureka
Managing Director
DIN: 00054929

MAURIA UDYOG LIMITED
CIN: L51909WB1980PLC033010

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Un-audited Statement of Cash Flows for the half year ended September 30, 2021

Particulars	(₹ in Lacs)	
	For the period ended	For the period ended
	September 30, 2021	September 30, 2020
	Reviewed	Reviewed
A Cash flow from operating activities		
Profit before tax		
Adjustments to reconcile profit before tax to cash generated from operating activities		
Provision for employee benefits	(304.99)	(709.65)
Depreciation and amortisation expense	4.84	-
(Profit)/loss on sale of investments	191.05	214.59
(Profit) on sale of property, plant and equipment	-	(361.17)
Interest income	(1.99)	-
Dividend income	(15.31)	(5.57)
Balances written back	-	-
Finance costs	(18.94)	-
Other comprehensive income/(loss)	257.38	98.18
Operating (loss) before working capital changes	(27.58)	-
Movement in working capital:	84.46	(763.62)
(Increase)/decrease in bank balances other than cash equivalents		
Increase/(decrease) in inventories	(1,285.12)	2.53
Decrease in trade receivables	(311.46)	66.10
Decrease in loans	794.42	1,525.84
(Increase) in other financial assets	(60.77)	127.27
(Increase) in other non-financial assets	(32.17)	-
Increase/(decrease) in trade payables	335.99	75.52
Increase in other financial liabilities	(598.89)	(366.71)
(Decrease) in provisions	205.42	-
(Decrease) in other non-financial liabilities	22.10	(2.12)
Cash generated from/(used in) operations	543.20	(41.41)
Less: Income tax paid (net of refunds)	(302.82)	623.40
Net cash flow generated from/(used in) operating activities (A)	(17.09)	(22.73)
	(319.91)	600.67
B Cash flows from investing activities		
Proceeds from/(payments for) property, plant and equipment, intangible assets and capital work-in-progress		
(Increase)/decrease in investments	(123.09)	(81.10)
Interest income	(4.24)	397.26
Dividend income	15.31	5.57
Net cash flow from investing activities (B)	(112.02)	321.73
C Cash flows from financing activities		
Proceeds from/(repayments for) borrowings		
Interest paid	319.42	(788.73)
Net cash inflow from/(used in) financing activities (C)	(257.38)	(98.18)
	62.04	(886.91)
Net increase (decrease) in cash and cash equivalents (A+B+C)	(369.89)	35.49
Cash and cash equivalents at the beginning of the year	454.38	51.83
Cash and cash equivalents at the end of the year	84.49	87.32

Place: New Delhi
Date: November 12, 2021



For MAURIA UDYOG LIMITED

Navneet Kumar Sengupta
Managing Director
DIN: 00054929

Mauria Udyog Limited

CIN No: L51909WB1980PLC033010

Registered Office: Room No. 107, "Anand Jyoti Building" 1st Floor, 41, Netaji Subhas Road, Kolkata – 700 001

Notes to the Un-audited Financial Results for the quarter and half year ended September 30, 2021

1. The above results have been reviewed and recommended by the Audit Committee and approved by the Board at their meetings held on November 12, 2021.
2. The financial results for the quarter and half year ended September 30, 2021, have been prepared in accordance with the principles and procedures for the preparation and presentation of financial results as set out in the accounting standards as specified under section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued there under and other recognised accounting practices and policies to the extent applicable.
3. In accordance with Ind AS -108 "Operating Segment" and based on "Management Evaluation", the chief operating decision maker evaluates the Company's performance and allocate resources based on the analysis of various performance indicators by business segments. Accordingly, information has been presented along these business segments. These accounting principles used in preparation of financial statements are constantly applied to record revenue and expenditure in individual segments. The reportable segments comprises of "Manufacturing" and "Trading".
4. The basic and diluted earnings per share have been calculated in accordance with Indian Accounting Standard -33 "Earnings Per Share".
5. The Company has considered the possible effects that may result from the pandemic relating to COVID-19 in the preparation of these financial results including the recoverability of carrying amounts of financial and non-financial assets. In developing the assumptions relating to the possible future uncertainties in the global economic conditions because of this pandemic, the Company has at the date of approval of these financial results, used internal and external sources of information including credit reports and related information and economic forecasts and expects that the carrying amount of these assets will be recovered. The impact of COVID-19 on the Company's financial results may differ from that estimated as at the date of approval of these financial results.

The Company has drawn projected cash flow for the next one year, based on certain assumptions and has concluded that the Company will have sufficient liquidity to continue its operations.

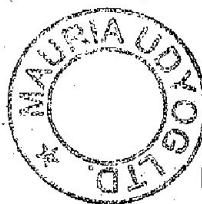
In assessing the recoverability of its current assets including trade receivables, other financial assets, the Company has considered internal and external information up to the date of approval of these financial statements, has performed sensitivity analysis on the assumptions based on current indicators of the future economic conditions and considered the same in preparing these financial results. The Company is confident of recovering the carrying amount of these assets.



6. The Company has defaulted in repayment of its borrowing taken from various banks/ NBFCs and accordingly these loans have been classified as Non-Performing Assets (NPAs) by the respective banks/ NBFCs. The Company has not been recognising interest on such loans from the date of NPA classification by respective banks/ NBFCs.
7. The Auditor's Limited Review Report as required under Regulation 33 of SEBI (Listing Obligations & Disclosure Requirement) Regulations, 2015 has been prepared by Statutory Auditors.
8. There is no fund raising in the Company during the quarter under review. Thus, statement of deviation under Reg 32 of Listing Regulations is not applicable.
9. The Company has initiated proceedings under Section 9 of Insolvency & Bankruptcy Code 2016 against its trade receivables M/s. Linkwise Marketing Private Limited and M/s. Nexus Commosales Private Limited, before the NCLT, Kolkata Bench vide Company Petition No. C.P. (IB)/86(KB) and 1908134/01725 of 2021 and the matter is currently pending before the Hon'ble NCLT, Kolkata Bench. Hon'ble NCLT has accepted the matter. The management anticipates that the amount will not be recovered in the next 12 months. Hence, the same has been classified as non-current in the financial results.
10. Pursuant to the notification issued by the Ministry of Corporate Affairs dated March 24, 2021, in respect of changes incorporated in Schedule III of the Companies Act, 2013, the figures for the corresponding previous periods/year have been regrouped/reclassified wherever necessary to make them comparable.
11. The results will be available on the Company's website WWW.MAURIA.COM and at the stock exchange website of BSE limited i.e., www.bseindia.com.

Place: New Delhi

Date: November 12, 2021



By the order of the Board

Navneet Kumar Sureka

Managing Director

Independent Auditor's Review Report on the Unaudited Quarterly Financial Results of Mauria Udyog Limited pursuant to the Regulation 33 of SEBI (Listing Obligation and Disclosures Requirements) Regulations, 2015 (as amended)

To,
The Board of Directors
Mauria Udyog Limited

1. We have reviewed the accompanying Statement of Unaudited Financial Results ("the statement") of Mauria Udyog Limited ("the Company") for the quarter ended September 30, 2021 and the year to date results for the period 1 April 2021 to 30 September 2021, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) including relevant circulars issued by the SEBI from time to time.
2. 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 recognition and measurement principles laid down in Indian Accounting Standard – 34 "Interim Financial Reporting" as prescribed under Section 133 of Companies Act, 2013 ("the Act") read with relevant rules issued there under and other accounting principles generally accepted in India in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. Our responsibility is to express a conclusion 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above and according to the explanation given to us, except for the effects/ possible effects of the matters described in the Basis for Qualified Opinion section of our report, the aforesaid Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.



Basis of Qualified opinion

- I. The Company has defaulted in repayment of its borrowing taken from various banks/ NBFCs and accordingly these loans have been classified as Non-Performing Assets (NPAs) by the respective banks/ NBFCs. The Company has not been recognising interest on such loans from the date of NPA classification by respective banks/ NBFCs. The amount of interest expenses cannot be ascertained. Further, the balances of borrowings are subject to confirmation from the respective banks/ NBFCs.
- II. The Company has classified its investments in unquoted equity shares of other entities to be Fair Valued through other comprehensive income (FVTOCI). However, it has not obtained/ carried out fair valuation of such unquoted equity shares. The Company has measured investments in unquoted equity shares based on Net Asset Value of such equity shares as at 31 March 2020 wherever the financial statements of such entities are available as on such date. The impact of fair valuation cannot be ascertained.
- III. The Company has not used expected credit loss model to assess the impairment loss or gain on trade receivables as required by Ind AS 109 "Financial Instruments". The impact of such non-compliance cannot be ascertained.
- IV. The Company had entered into certain transactions with Amrapali Group of Companies in past years. In consequent to which forensic audit was conducted as per the Directions of Hon'ble Supreme Court of India to look into transactions between Amrapali Group of Companies and Sureka Group of Companies. After which the Hon'ble Supreme Court vide its order No. Writ Petition(s)(Civil) No. 940/2017 dated 2 December 2019 had directed M/s Jotindra Steel & Tubes Limited and Mauria Udyog Limited including associated companies and Directors viz Mr. Navneet Kumar Sureka and Mr. Akhil Kumar Sureka to deposit Rs. 16,700 lacs. In response to the order of the Hon'ble Supreme Court, it had filed an application on December 9, 2019 before the Hon'ble Supreme Court to accept the title deeds of immoveable properties belonging to Sureka family members and associate companies (based on latest valuation report) worth amounting Rs. 16,897 lacs net off incumbency amount of Rs. 3,934 lacs including Properties amounting Rs. 10,182 lacs belonging to Mauria Udyog Limited.

In the financial year 2019-20, the Company has charged Rs. 1,500 Lacs in the Statement of Profit and Loss against the above matter on an estimated basis and reduced the value of properties (property which is deposited to Hon'ble Supreme Court).

The Company has neither provided for liability against this matter nor any amount has been shown as contingent liability as required by Ind AS 37 "Provisions, Contingent Liabilities and Contingent Assets".



- 5 We draw attention to note 6 to the Statement, which describes the uncertainties relating to COVID-19 pandemic outbreak and management's evaluation of its impact on the operations of the Company and accompanying Statement as at and for the period ended 30 September 2021, the extent of which is significantly dependent on future developments as they evolve. Our opinion is not modified in respect of this matter.
6. We also draw attention to note 9 to the Statement, which describes the classification of disputed trade receivables as non-current. Our opinion is not modified in respect of this matter.

For **NKSC & Co.**
Chartered Accountants
ICAI Firm Registration No. 020076N



Priyank Goyal
Priyank Goyal
Partner
Membership No.: 521986
UDIN: 21521986 AAAA-BJ8460

Place: New Delhi
Date: November 12, 2021