



# 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](http://www.mauria.com)

CIN: L51909WB1980PLC033010; e-mail Id- [mauria@mauria.com](mailto:mauria@mauria.com)

Date: March 09, 2018

To,  
BSE Limited  
The Department of Corporate Services  
P.J. Towers, Dalal Street,  
Mumbai- 400001

**Sub: Clear and readable copy of Financial Results for the Quarter ended September 2017**

Dear Sir,

This is in reference to the mail dated March 09, 2018 received from your good office, please find attached herewith clear and readable copy of Financial Results for the Quarter ended September 2017 under Reg.33 (3)(b) of SEBI (LODR) Regulations 2015.

You are requested to kindly take the same on your record.

Thanking You,

Yours Faithfully,  
**For Mauria Udyog Limited**

**(N. K. SUREKA)**  
**MANAGING DIRECTOR**



**Encl: a/a**

**Head Office** : 602, Chiranjiv Tower, 43, Nehru Place, New Delhi-110019, **Ph.:**+91-11-26447645,46,47, **Fax:+**91-11-26234244

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

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

**GOVT. RECOGNISED EXPORT HOUSE**



# MAURIA UDYOG LIMITED

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CIN: L51909WB1980PLC033010; e-mail Id- [mauria@mauria.com](mailto:mauria@mauria.com)

Date: December 14, 2017

To,  
BSE Limited  
The Department of Corporate Services  
P.J. Towers, Dalal Street,  
Mumbai- 400001

**Sub: Outcome of Board Meeting held on December 14, 2017 to consider the Unaudited Financial results for the Second Quarter and Half-year ended September 30, 2017**

Dear Sir,

In reference to the above captioned subject, we wish to apprise your good office that the Board of Directors in its meeting held today i.e., December 14, 2017 at 3.00 P.M. and concluded at 4.00 P.M., has considered and approved the Un-audited Financial Results of the company for the second quarter & Half-year ended September 30, 2017 along with Limited Review Report thereon. A copy of the results and Limited Review Report thereon is enclosed herewith as *Annexure 1*.

You are requested to kindly take the same on your record.

Thanking You,

Yours Faithfully,  
**For Mauria Udyog Limited**

  
( N.K. SUREKA )  
**MANAGING DIRECTOR**



**CC: Calcutta Stock Exchange Ltd.**

7, Lyons Range,  
Kolkata – 700 001

**Encl: a/a**

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**GOVT. RECOGNISED EXPORT HOUSE**

## MAURIA UDYOG LIMITED

Registered Office : ROOM NO. 107, 1ST FLOOR, ANAND JYOTI BUILDING, 41, NETAJI SUBHAS ROAD, KOLKATA 700 001.

Ph.:033-65180616 , 22309902, E-Mail Id:- mauria@mauria.com, Web-site: www.mauria.com

CIN - L51909WB1980PLC033010

### UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF-YEAR ENDED 30.09.2017

*Un-Audited Financial Results for the quarter and half year ended on Ended on September 30, 2017*

		For Quarter			For Year to Date		Rs. In Lakhs
Particulars		3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year to date figures for the current year	Year to date figures for the previous year	For Year
		(30/09/2017)	(30/06/2017)	(30/09/2016)	(30/09/2017)	(30/09/2016)	(31/03/2017)
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue From Operations	30793.40	38261.49	29836.53	69054.89	59449.27	123646.97
II	Other Income	21.63	8.72	41.36	30.35	272.85	341.47
III	<b>Total Income (I+II)</b>	<b>30815.03</b>	<b>38270.21</b>	<b>29877.89</b>	<b>69085.24</b>	<b>59722.12</b>	<b>123988.44</b>
IV	<b>EXPENSES</b>						
a	Cost of materials consumed	6840.46	9668.67	5255.01	16509.13	9913.47	23875.33
b	Purchases of Stock-in-Trade	17849.16	23113.44	19263.47	40962.60	39427.01	78281.14
c	Changes in inventories of finished goods, Stock-in-Trade and Work-in-progress	(110.92)	(292.83)	(456.85)	(403.75)	(542.69)	793.53
d	Employee benefits expense	263.83	242.49	190.31	506.32	297.34	707.61
e	Finance costs	715.27	864.31	631.49	1579.58	1188.29	2478.45
f	Depreciation and amortization expense	126.48	125.28	142.26	251.76	272.19	547.85
g	Other expenses	4843.21	4201.81	4556.55	9045.02	8230.16	15931.11
	<b>Total expenses (IV)</b>	<b>30527.49</b>	<b>37923.15</b>	<b>29582.24</b>	<b>68450.66</b>	<b>58785.77</b>	<b>122615.02</b>
V	Profit/(loss) before exceptional items and tax (III- IV)	287.54	347.06	295.65	634.58	936.35	1373.42
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	55.27
VII	Profit/(loss) before tax (V-VI)	287.54	347.06	295.65	634.58	936.35	1428.69
VIII	<b>Tax expense:</b>						
	(1) Current tax	130.00	100.00	125.48	230.00	263.65	531.00
	(2) Deferred tax	12.25	-	0.00	12.25	0.00	(32.33)
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	145.29	247.06	170.17	392.34	672.70	930.02
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	<b>Profit/(loss) for the period (IX+XII)</b>	<b>145.29</b>	<b>247.06</b>	<b>170.17</b>	<b>392.34</b>	<b>672.70</b>	<b>930.02</b>
XIV	<b>Other Comprehensive Income</b>						
	A (i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(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	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
XV	<b>Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the period)</b>	<b>145.29</b>	<b>247.06</b>	<b>170.17</b>	<b>392.34</b>	<b>672.70</b>	<b>930.02</b>
XVI	<b>Earnings per equity share (for continuing operation):</b>						
	(1) Basic	1.09	1.85	1.28	2.95	5.05	6.98
	(2) Diluted	1.09	1.85	1.28	2.95	5.05	6.98
XVII	<b>Earnings per equity share (for discontinued operation):</b>						
	(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	<b>Earnings per equity share (for discontinued &amp; continuing operations):</b>						
	(1) Basic	1.09	1.85	1.28	2.95	5.05	6.98
	(2) Diluted	1.09	1.85	1.28	2.95	5.05	6.98

**Notes:**

- 1 The Company has adopted Indian Accounting Standards (IND AS); prescribed under the Companies Act, 2013 read with relevant rules thereunder, with effect from April 1, 2017 and accordingly these financial results have been prepared in accordance with Ind AS notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendments) Rules, 2016. The financial results, presented in accordance with Ind AS 101 "First Time Adoption of Indian Accounting Standards", have been prepared in accordance with the recognition and measurement principles in Ind AS 34 "Interim Financial Reporting". The figures for the quarter and half year ended September 30, 2017 presented here are also IND AS compliant.
- 2 The Ind AS compliant financial results pertaining to quarter and half year ended September 30, 2017 has not been subjected to limited review in line with SEBI circular no. CIRICFD/FAC/62/2016 dated July 05, 2016. However, the management has exercised necessary due diligence to ensure that the financial results fair view of its affairs.
- 3 The above un-audited financial results for the quarter and half year ended September 30, 2017 were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on December 14, 2017.
- 4 **Statement of Reconciliation for net profit under IND AS and Indian GAAP for the quarter and half year ended September 30, 2016:**

Particulars	For Quarter ended on 30.09.2016	For half year ended on 30.09.2016
<b>Net profit after tax for the period as per Indian GAAP</b>	<b>169.29</b>	<b>540.58</b>
Impact of measuring investments at Fair Value through Profit or Loss (FVTPL)	1.31	195.72
Tax adjustments	(0.43)	(63.60)
<b>Profit after tax as reported under Ind-AS</b>	<b>170.17</b>	<b>672.70</b>
Other Comprehensive Income / (expense) (net of tax)	-	-
<b>Total Comprehensive Income for the period under Ind AS</b>	<b>170.17</b>	<b>672.70</b>
- 5 Segment Results forming part of the Un-audited Results have been prepared in accordance as per Ind AS 108 dealing with segment reporting.
- 6 Previous year period figures have been rearranged / regrouped wherever necessary to make them comparable with current period figures.
- 7 The results will be available on the Company's website www.mauria.com and at the stock exchange website of BSE Limited www.bseindia.com

PLACE : NEW DELHI  
DATE : 14.12.2017



For MAURIA UDYOG LIMITED

(N. K. SUREKA)  
MANAGING DIRECTOR  
DIN:00054929

## MAURIA UDYOG LIMITED

Registered Office : ROOM NO. 107, IST FLOOR, ANAND JYOTI BUILDING, 41. NETAJI SUBHAS ROAD, KOLKATA 700 001. Ph.:033-65180616 , 22309902,

E-Mail Id:- mauria@mauria.com,

Web-site: www.mauria.com

CIN - L51909WB1980PLC033010

### Format of Statement of Assets & Liabilities

(Rupees in Lakhs)

Particulars	As at 30th September 2017	As at 30th September 2016
	UNAUDITED	UNAUDITED
<b>ASSETS</b>		
<b>NON-CURRENT ASSETS</b>		
(a) Property, Plant and Equipment	6,006.22	6845.27
(b) Capital work-in-progress	11.01	
(c) Investment Property	250.72	263.01
(d) Goodwill		
(e) Other Intangible assets		
(f) Intangible assets under development		
(g) Biological Assets other than bearer plants		
(h) Financial Assets		
(i) Investments		
(ii) Trade receivables		
(iii) Loans	672.59	594.44
(iv) Others (to be specified)		
(i) Deferred tax assets (net)		
(j) Other non-current assets		
<b>CURRENT ASSETS</b>		
(a) Inventories	10,680.02	
(b) Financial Assets		
(i) Investments		11486.4
(ii) Trade receivables	39,656.62	42204.61
(iii) Cash and cash equivalents	1,555.60	2105.58
(iv) Bank balances other than (iii) above		
(v) Loans	10,924.27	6705.96
(vi) Others (to be specified)	4,381.01	1448.82
(c) Current Tax Assets (Net)		
(d) Other current assets		
<b>Total Assets</b>	<b>74,138.07</b>	<b>71654.09</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share capital	1,332.00	1332.00
(b) Other Equity	11,846.49	11069.65
<b>LIABILITIES</b>		
<b>Non-Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	12,059.23	7757.47
(ii) Trade payables		
(iii) Other financial liabilities (other than those specified in item (b), to be specified)		
(b) Provisions		
(c) Deferred tax liabilities (Net)	361.23	381.31
(d) Other non-current liabilities		
<b>Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	33,507.62	33670.60
(ii) Trade payables	12,525.85	13757.00
(iii) Other financial liabilities (other than those specified in item (c))		
(b) other current liabilities	1,666.50	3486.00
(c) Provisions	839.14	200.05
(d) Current Tax Liabilities (Net)	74,138.07	71654.09
<b>Total Equity and Liabilities</b>		

For MAURIA UDYOG LIMITED



*(Handwritten Signature)*

(N. K. SUREKA)

MANAGING DIRECTOR

DIN:00054929

PLACE : NEW DELHI

DATE : 14.12.2017

## MAURIA UDYOG LIMITED

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SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED UNDER REGULATION 33 OF THE LISTING REGULATIONS							Rs. in Lakhs
SL. NO.	PARTICULARS	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year to date figures for the current year	Year to date figures for the previous year	Previous Year ended
		(30/09/2017)	(30/06/2017)	(30/09/2016)	(30/09/2017)	(30/09/2016)	(31/03/2017)
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	<b>SEGMENT REVENUE</b>						
	a) Segment A - Manufacturing	12745.68	14747.66	10680.23	27493.34	19298.36	43207.68
	b) Segment B - Trading	18047.71	23513.84	19156.30	41561.55	40150.91	80352.64
	c) Segment C - Investments & Finance	21.63	8.72	0.15	30.35	0.57	86.65
	d) Unallocated	0.00	0.00	0.00	0.00	0	0
	<b>Total</b>	<b>30815.02</b>	<b>38270.22</b>	<b>29836.68</b>	<b>69085.24</b>	<b>59449.84</b>	<b>123646.97</b>
	LESS: Inter Segment Revenue	0.00		0.00	0.00	0	0
	<b>NET SALES/INCOME FROM OPERATIONS</b>	<b>30815.02</b>	<b>38270.22</b>	<b>29836.68</b>	<b>69085.24</b>	<b>59449.84</b>	<b>123646.97</b>
2	<b>SEGMENT RESULTS</b>						
	<b>PROFIT(+)/LOSS(-) BEFORE TAX &amp; INTEREST #</b>						
	a) Segment A - Manufacturing	655.60	1042.09	754.19	1697.69	1594.48	3044.05
	b) Segment B - Merchandising	104.94	169.28	131.17	274.22	257.31	379.69
	c) Segment C - Investments & Finance	0.00	0.00	0.57	0.00	0.57	86.65
	d) Unallocated	0.00	0.00	0.00	0.00	0	0
	<b>TOTAL PROFIT BEFORE TAX</b>	<b>760.54</b>	<b>1211.37</b>	<b>885.93</b>	<b>1971.91</b>	<b>1852.36</b>	<b>3510.39</b>
	LESS:(i) FINANCE COST	715.27	864.31	631.49	1579.58	1188.29	2478.45
	(ii) Other Unallocable Expenditure net off	0.00	0.00	0.00	0.00	0	0
	Add.: Un-allocable income	242.25	0.00	39.90	242.25	76.56	396.74
	<b>PROFIT BEFORE TAX</b>	<b>287.54</b>	<b>347.06</b>	<b>294.34</b>	<b>634.58</b>	<b>740.63</b>	<b>1428.69</b>
3	<b>SEGMENT ASSETS</b>						
	a) Segment A - Manufacturing	56753.14	63197.29	55890.20	56753.14	56688.61	58883.62
	b) Segment B - Trading	17134.21	16109.69	13987.20	17134.21	14701.95	14619.85
	c) Segment C - Investments & Finance	250.72	250.72	263.01	250.72	263.01	250.7
	d) Unallocated	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL</b>	<b>74138.07</b>	<b>79557.70</b>	<b>70140.41</b>	<b>74138.06</b>	<b>71653.57</b>	<b>73754.17</b>
4	<b>SEGMENT LIABILITIES</b>						
	a) Segment A - Manufacturing	48504.72	55936.64	48390.20	50999.08	48504.72	50377.21
	b) Segment B - Merchandising	12749.45	12590.00	11520.10	11962.75	12749.45	12592.96
	c) Segment C - Investments & Finance	0.00	0.00	0.00	0.00	0.00	0.00
	d) Unallocated	0.00	0.00	0.00	0.00	0.00	0.00
		<b>61254.17</b>	<b>68526.64</b>	<b>59910.30</b>	<b>62961.83</b>	<b>61254.17</b>	<b>62970.17</b>

For MAURIA UDYOG LIMITED



(N. K. SUREKA)

MANAGING DIRECTOR

DIN:00054929

PLACE : NEW DELHI

DATE : 14.12.2017





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

**To the Board of Directors,  
Mauria Udyog Limited**

We have reviewed the accompanying statement of unaudited financial results of **MAURIA UDYOG LIMITED** ('the Company') for the Quarter and Half year ended September 30, 2017 ('the statement'), being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No.CIR/CFD/FAC/62/2016 dated July 5, 2016 (Listing Regulations).

The statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors in their meeting held on 14<sup>th</sup> December, 2017. Our responsibility is to issue a report 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 results are free of material misstatements. 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 Act, 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 under Regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

**Cont..P/2**



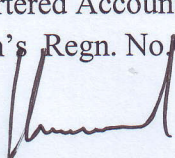


As stated in Note 02 of the Statement the review of unaudited financial results for the Quarter and half year ended September 30, 2016 and the audit of financial results for the year ended 31<sup>st</sup> March, 2017, included in the statement was carried out and reported by M/s Salarpuria & Partners, Chartered Accountants, (Previous Auditors) vide their unmodified reports dated 11/11/2016 and 29/05/2017 respectively, whose reports have been furnished to us by the management and which have been relied upon by us for the purpose of our review of the Statement. We have not performed the review or audit of the reconciliation of net profit/ loss for the Quarter and half year ended September 30, 2016 between the previous GAAP and Indian Accounting Standards ("Ind AS").

For U.K. GOENKA & COMPANY

Chartered Accountants

Firm's Regn. No. 010549N



(U.K. GOENKA)

PARTNER

Membership No.083410

Place : New Delhi

Date :14/12/2017