

# 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)



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### 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 30.09.2020. 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

PARTNER  
SHYAM AGRAWAL



Place: Mumbai  
Date: 15/01/2021

UDIN NO - 21031774 AAAAGD3154

**MARDIA SAMYOUNG CAPILLARY TUBES COMPANY**  
**UNAUDITED FINANCIAL RESULTS FOR THE 2ND QUARTER ENDED 30.09.2020**  
**STATEMENT OF PROFIT AND LOSS**

NO.L74999MH1992PLC069104

Rupees in Lakhs

|      | Particulars  | QUARTER ENDED UN AUDITED | QUARTER ENDED UN AUDITED | QUARTER ENDED AUDITED | QUARTER ENDED UN AUDITED | QUARTER ENDED UN AUDITED | YEAR ENDED AUDITED |
|------|--|--------------------------|--------------------------|-----------------------|--------------------------|--------------------------|--------------------|
|      |  | 30.9.2020                | 30.6.2020                | 31.3.2020             | 31.12.2019               | 31.09.2019               | 31.3.2020          |
| I    | Income From Operations   | 0.00                     | 0.00                     | 0.00                  | 0.00                     | 0.00                     | 0.00               |
| II   | Other Income   | 0.00                     | 0.00                     | 9.23                  | 2.30                     | 0.00                     | 9.23               |
| III  | Total Income (I+II)  | 0.00                     | 0.00                     | 0.00                  | -2.30                    | 0.00                     | 9.23               |
| IV   | <b>EXPENSES</b>  | 0.00                     | 0.00                     | 0.00                  | 0.00                     | 0.00                     | 0.00               |
|      | Cost of materials consumed   |                          |                          |                       |                          |                          |                    |
|      | Purchases of Stock-in-Trade  | 0.00                     | 0.00                     | 0.00                  | 0.00                     | 0.00                     | 0.00               |
|      | 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  | 0.00                     | 0.00                     | 1.72                  | 3.78                     | 3.79                     | 13.20              |
|      | Finance costs  | 0.00                     | 0.00                     | 0.00                  | 0.00                     | 0.00                     | 0.00               |
|      | Depreciation and amortization expense  | 0.70                     | 0.70                     | 0.86                  | 0.70                     | 0.70                     | 2.96               |
|      | Other expenses   | 0.17                     | 0.14                     | 2.32                  | 2.34                     | 2.41                     | 19.96              |
|      | Total expenses (IV)  | 0.87                     | 0.84                     | 4.90                  | 6.82                     | 6.90                     | 36.12              |
| V    | Profit/(loss) before exceptional items and tax (I- IV)   | -0.87                    | -0.84                    | -4.90                 | -4.52                    | -6.90                    | -26.89             |
| VI   | Exceptional Items  | 0.00                     | 0.00                     | 0.00                  | 0.00                     | 0.00                     | 0.00               |
| VII  | Profit/(loss) before tax (V-VI)  | -0.87                    | -0.84                    | -4.90                 | -4.52                    | -6.90                    | -26.89             |
| VIII | Tax expense:<br>(1) Current tax<br>(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)   | -0.87                    | -0.84                    | -4.90                 | -4.52                    | -6.90                    | -26.89             |
| 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)  | -0.87                    | -0.84                    | -4.90                 | -4.52                    | -6.90                    | -26.89             |
| XIV  | Other Comprehensive Income<br>A (i) Items that will not be reclassified to profit or loss<br>(ii) Income tax relating to items that will not be reclassified to profit or loss<br>B (i) Items that will be reclassified to profit or loss<br>(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   | Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period  | -0.87                    | -0.84                    | -4.90                 | -4.52                    | -6.90                    | -26.89             |
| XVI  | Earnings per equity share (for continuing operations)  |                          |                          |                       |                          |                          |                    |

*Mardia Samyoun*

|       |  |      |      |      |      |      |      |
|-------|--|------|------|------|------|------|------|
|       | (1) Basic  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
|       | (2) Diluted  |      |      |      |      |      |      |
| XVII  | Earnings per equity share (for discontinued operation):              |      |      |      |      |      |      |
|       | (1) Basic  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
|       | (2) Diluted  |      |      |      |      |      |      |
| XVIII | Earnings per equity share (for discontinued & continuing operations) |      |      |      |      |      |      |
|       | (1) Basic  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
|       | (2) Diluted  |      |      |      |      |      |      |

Notes:

1. The Above results for the quarter ended September 30, 2020 were reviewed and recommended by the Audit Committed and subsequently approved by the Board of Directors in its Meeting held on 15th January 2021 and the same were also subject to Limited Review by Statutory Auditors of the Company.

2. The Figures for the previous financial period/year figures have re-classified/re-arranged/re-grouped wherever necessary to make them comparable.

By the Order of the Board

For Mardia Samyoung Capillary Tubes Co. Ltd.



Ravindra Mardia

(Managing Director)

Place : Mumbai

Date : 15th January, 2021

**MARDIA SAMYOUNG CAPILLARY TUBES CO. LTD.**  
**CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS ON 30.09.2020**

(Rs. In Lacs.)

| Sr. No.                        | Particulars                               | Audited<br>As at 30.09.2020 | Audited<br>As at 31.03.2020 |
|--------------------------------|---|-----------------------------|-----------------------------|
| <b>ASSETS</b>                  |   |                             |                             |
| <b>Non-Current Assets</b>      |   |                             |                             |
|                                | a) Fixed Assets                           | 210.35                      | 210.35                      |
|                                | b) Goodwill on Consolidation              | 0.00                        | 0.00                        |
|                                | c) Non-current Investments                | 0.01                        | 0.01                        |
|                                | d) Deferred Tax Assets (Net)              | 321.20                      | 321.20                      |
|                                | d) Long-term Loan and Advances            | 8.30                        | 8.57                        |
|                                | e) Other Non-current Assets               | 0.00                        | 0.00                        |
|                                | Sub-total-Non-current Assets              | 539.86                      | 540.13                      |
| <b>Current Assets</b>          |   |                             |                             |
|                                | a) Current Investments                    |                             |                             |
|                                | b) Inventories                            | 75.66                       | 75.66                       |
|                                | c) Trade Receivable                       | 82.62                       | 78.20                       |
|                                | d) Cash and Cash Equivalents              | 28.13                       | 61.01                       |
|                                | e) Short-term Loans and Advances          | 0                           | 0                           |
|                                | f) Other Current Assets                   | 47.60                       | 20.71                       |
|                                | Sub-total-current Assets                  | 234.01                      | 235.58                      |
|                                | <b>TOTAL-ASSETS</b>                       | <b>773.87</b>               | <b>775.71</b>               |
| <b>EQUITY AND LIABILITIES</b>  |   |                             |                             |
| <b>Shareholders' Fund</b>      |   |                             |                             |
|                                | a) Share Capital                          | 696.14                      | 696.14                      |
|                                | b) Reserves and Surplus                   | -179.79                     | -179.79                     |
|                                | c) Money Received against Share Warrants  | 0.00                        | 0.00                        |
|                                | Sub-total-Shareholders' Fund              | 516.35                      | 516.35                      |
|                                | Share Application Money Pending Allotment |                             |                             |
| <b>Minority Interest</b>       |   |                             |                             |
| <b>Non-current Liabilities</b> |   |                             |                             |
|                                | a) Long-term Borrowings                   | 0.00                        | 0.00                        |
|                                | b) Deferred Tax Liabilities(Net)          | 0.00                        | 0.00                        |
|                                | c) Other Long-term Liabilities            | 0.00                        | 0.00                        |
|                                | d) Long -Terms Provisions                 | 227.37                      | 227.37                      |
|                                | Sub-total-Current Liabilities             | 227.37                      | 227.37                      |
| <b>Current Liabilities</b>     |   |                             |                             |
|                                | a) Short Term Borrowings                  | 0.00                        | 10.00                       |
|                                | b) Trade payables                         | 29.58                       | 21.42                       |
|                                | c) Other current Liabilities              | 0.00                        | 0.00                        |
|                                | d) Short-term provisions                  | 0.57                        | 0.57                        |
|                                | Sub-total-Current Liabilities             | 30.15                       | 31.99                       |
|                                | <b>TOTAL-EQUITIES AND LIABILITIES</b>     | <b>773.87</b>               | <b>775.71</b>               |

1 The financial results were reviewed by the Audited Committee and taken on record by the Board of Directors at its meeting held on 15th January 2021

2 The figures of previous period/ year have been regrouped wherever considered necessary.

**MARDIA SAMYOUNG CAPILLARY TUBES CO. LTD.**

*Mardia Ravi*

Place: Mumbai  
Date :15/01/2021

**RAVINDRA MARDIA**  
**CHAIRMAN & MG. DIRECTOR**

