

# AGRAWAL & AGRAWAL ASSOCIATES

## CHARTERED ACCOUNTANTS

CA. Agrawal Shyam Sunder  
CA. Agrawal Pramodkumar  
CA. Agrawal Ruchi  
CA. Shinde Rohit  
CA. Elroy Lawrence Rodrigues

B.Com., F.C.A., L.L.B., Disa (ICAI)  
B.Com., F.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 30.09.2022. 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  
FRN NO 116653W



Place: Mumbai

Date: 08/11/2022

UDIN NO : 22031774BCMFIW1697

**MARDIA SAMYOUNG CAPILLARY TUBES COMPANY LIMITED**  
**UNAUDITED FINANCIAL RESULTS FOR THE SECOND QUARTER ENDED 30.09.2022**

STATEMENT OF PROFIT AND LOSS (STANDALONE)  
 CIN NO. L74999MH1992PLC069104

(Rupees in Lakhs)

	Particulars	THREE MONTH ENDED (UNAUDITED )	PRECEEDIN G THREE MONTH ENDED (UNAUDITED )	CORRESPON DING QUARTER ENDED IN THE PREVIOUS YEAR (UNAUDITED)	YEAR TO DATE FIGURES FOR THE CURRENT PERIOD ENDED (UNAUDITE D)	YEAR TO DATE FIGURES FOR THE PREVIOUS YEAR ENDED (UNAUDITED)	PREVIOUS YEAR ENDED AUDITED (AUDITED)
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
I	Income From Operations	0.00	0.30	0.00	0.30	0.00	0.00
II	Other Income	6.85	6.62	6.51	13.47	12.81	45.54
III	<b>Total Income (I+II)</b>	<b>6.85</b>	<b>6.92</b>	<b>6.51</b>	<b>13.77</b>	<b>12.81</b>	<b>45.54</b>
IV	<b>Expenses:</b>						
	Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.56
	Purchases of Stock-in-Trade	0.00	7.46	0.00	7.46	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	0.81
	Employee benefits expense	4.48	3.83	3.44	8.31	6.45	12.81
	Finance costs	0.00	0.00	0.00	0.00	0.00	0.00
	Depreciation and amortization expense	0.70	0.72	0.70	1.42	1.40	2.96
	Other expenses	2.08	13.31	1.82	15.39	4.9	25.04
	<b>Total expenses (IV)</b>	<b>7.26</b>	<b>25.32</b>	<b>5.96</b>	<b>32.58</b>	<b>12.75</b>	<b>42.18</b>
V	<b>Profit/(loss) before exceptional items and tax (I-IV)</b>	<b>-0.41</b>	<b>-18.40</b>	<b>0.55</b>	<b>-18.81</b>	<b>0.06</b>	<b>3.36</b>
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII	<b>Profit/(loss) before tax (V-VI)</b>	<b>-0.41</b>	<b>-18.40</b>	<b>0.55</b>	<b>-18.81</b>	<b>0.06</b>	<b>3.36</b>
VIII	<b>Tax expense:</b>						
	(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	<b>Profit (Loss) for the period from continuing operations (VII-VIII)</b>	<b>-0.41</b>	<b>-18.40</b>	<b>0.55</b>	<b>-18.81</b>	<b>0.06</b>	<b>3.36</b>
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	<b>Profit/(loss) from Discontinued operations (after tax) (X-XI)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
XIII	<b>Profit/(loss) for the period (IX+XII)</b>	<b>-0.41</b>	<b>-18.40</b>	<b>0.55</b>	<b>-18.81</b>	<b>0.06</b>	<b>3.36</b>
XIV	<b>Other Comprehensive Income</b>						
	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	<b>Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit/(Loss) and Other Comprehensive Income for the period)</b>	<b>-0.41</b>	<b>-18.40</b>	<b>0.55</b>	<b>-18.81</b>	<b>0.06</b>	<b>3.36</b>
XVI	Earnings per equity share (for continuing operation): (1) Basic (2) Diluted	0.00 0.00	0.00 0.00	0.00 0.00	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	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	0.00 0.00	0.00 0.00	0.00 0.00

Notes:

- 1 The Above results for the quarter ended 30th September, 2022 were reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors in its Meeting held on 8th November, 2022 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.**

*Mardia Ravi*  
**RAVINDRA MARDIA**  
**MANAGING DIRECTOR**  
**DIN: 00077012**

Place: Mumbai  
Date : 8th November, 2022



**MARDIA SAMYOUNG CAPILLARY TUBES CO. LTD.**  
**CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS ON 30.09.2022**

Sr. No	Particulars	(Rs. In Lacs.)	
		Audited As at 30.09.2022	Audited As at 31.03.2022
	<b>ASSETS</b>		
	<b>Non-Current Assets</b>		
	a) Fixed Assets	204.46	205.16
	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	2.26	3.98
	e) Other Non-current Assets	0.00	0.00
	Sub-total-Non-current Assets	527.92	530.34
	<b>Current Assets</b>		
	a) Current Investments		
	b) Inventories	74.29	74.29
	c) Trade Receivable	108.3	108.42
	d) Cash and Cash Equivalents	61.84	60.84
	e) Short-term Loans and Advances	0.00	0
	f) Other Current Assets	26.00	24.27
	Sub-total-current Assets	270.43	267.82
	<b>TOTAL-ASSETS</b>	<b>798.35</b>	<b>798.16</b>
	<b>EQUITY AND LIABILITIES</b>		
	<b>Shareholders' Fund</b>		
	a) Share Capital	696.14	696.14
	b) Reserves and Surplus	-198.01	-179.18
	c) Money Received against Share Warrants	0.00	0.00
	Sub-total-Shareholders' Fund	498.13	516.96
	Share Application Money Pending Allotment		
	<b>Minority Interest</b>		
	<b>Non-current Liabilities</b>		
	a) Long-term Borrowings	0	0.00
	b) Deffered 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
	<b>Current Liabilities</b>		
	a) Short Term Borrowings	10	11.36
	b) Trade payables	61.02	41.02
	c) Other current Liabilities	1.25	0.87
	d) Short-term provisions	0.57	0.57
	Sub-total-Current Liabilities	72.84	53.82
	<b>TOTAL-EQUITIES AND LIABILITIES</b>	<b>798.35</b>	<b>798.16</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 8th November, 2022.

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

Place: Mumbai  
Date :08/11/2022

For MARDIA SAMYOUNG CAPILLARY TUBES CO. LTD.



RAVINDRA MARDIA  
MANAGING DIRECTOR  
DIN: 00077012

