

UNISTAB

HOME PRODUCTS

Date: 13.02.2021

To

BSE Limited,
Compliance Department,
P. J. Towers, Dalal Street,
Mumbai – 400 001
Company Code – 526671

Dear Sir,

Sub: Outcome of Board Meeting.
Ref: Our Notice dated 05.02.2021


Pursuant to Regulation 30 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, this is to inform you that the Board of Directors at their meeting held on today the 13th February, 2021 has inter-alia approved Unaudited Standalone Quarterly Financial Results of the company for the quarter ended 31st December, 2020.

The above matter has been duly approved by the Board of Directors at their meeting which commenced at 5.00 p.m and concluded at 05.30 p.m.

We are submitting herewith the certified true copy of the aforesaid unaudited quarterly results along with Limited Review Report issued by the Statutory Auditor of the Company.

Please take the same on record.

Yours faithfully,
For Matra Kaushal Enterprises Limited


(Ramesh Partani)
Managing Director



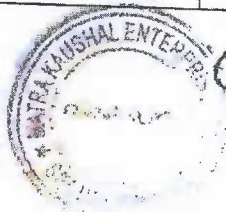
MATRA KAUSHAL ENTERPRISE LIMITED

702 E, Al Karim Trade Centre, Ranigunj,
Secunderabad - 500 003, Telangana, INDIA

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MATRA KAUSHAL ENTERPRISE LIMITED
STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR AND NINE MONTHS ENDED 31-12-2020

SL NO	PARTICULARS	Three months			Nine Months			(Rs. In lacs)
		12/31/2020	9/30/2020	12/31/2019	12/31/2020	12/31/2019	3/31/2020	Year ended
		(Un-Audited)	(un-audited)	(un-audited)	(Un -Audited)	(un-audited)	(Audited)	
1	Income from operations							
	Net Sales / Income from operations	2.69	10.67	18.33	29.24	33.09	88.9	
2	Other income	1.36	0.00	0.00	1.36	0	26.89	
3	Total income from operations (1+2)	4.05	10.67	18.33	30.60	33.09	115.79	
4	Expenses							
	(a) Cost of materials consumed	1.66	9.96	18.14	26.59	33.92	72.96	
	(b) Purchases of stock-in-trade	0	0	0	0.00	0	0	
	(c) Change in inventories of finished goods, work-in-progress and stock-in-trade	0	0	0	0.00	0	0	
	(d) Employee benefits expenses	5.25	4.84	5.65	13.18	8.51	13.98	
	(e) Depreciation and amortisation expenses	0.15	0.15	0.16	0.45	0.48	0.7	
	(f) Stores, Spares and Tools consumed	0	0	0	0.00	0	0	
	(g) Other expenses	2.93	1.65	2.31	6.50	10.63	25.9	
	Total expenses	9.99	16.6	26.26	46.72	53.54	113.54	
5	Profit/(Loss) before Exceptional Items and Tax(3-4)	-5.94	-5.93	-7.93	-16.12	-20.45	2.25	
6	Exceptional items	0	0	0	0.00	0	0	
7	Profit/(Loss) after Exceptional Items before Tax(5-6)	-5.94	-5.93	-7.93	-16.12	-20.45	2.25	
8	Tax Expenses:							
	a) Current tax	0	0	0	0.00	0	0.58	
	b) Deferred Tax	0	0	0	0.00	0	0	
9	Profit/(Loss) for the period (7-8)	-5.94	-5.93	-7.93	-16.12	-20.45	1.67	
10	Other Comprehensive Income:							
	A. (1) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00	
	(11) Income Tax relating to items that will not be reclassified to	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	0.00	0.00	0.00	0.00	0.00	0.00	
11	Total Comprehensive income for the period (9+10) comprising	-5.94	-5.93	-7.93	-16.12	-20.45	1.67	
12	Paid-up Equity share capital (face value of share Re.1/- each	2017.18	2017.18	2017.18	2017.18	2017.18	2017.18	
13	Reserves excluding revaluation Reserves as per Balance sheet of previous accounting year							
14	Earnings per Equity share (of Rs.1/- each) (Not Annualized)							
	(a) Basic	-0.003	-0.003	-0.004	-0.008	-0.010	0.001	
	(b) diluted	-0.003	-0.003	-0.004	-0.008	-0.010	0.001	



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Notes

- 1 The Company operates in a single segment. As per Ind AS 108 on segment reporting issued by the ICAI the same is considered to constitute as single primary segment. According to the disclosure requirements of Ind AS 108 are not applicable
- 2 The above standalone financial results were Reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 13th February, 2021
- 3 The Statutory Auditors of the Company have carried out a "Limited Review" of the above results as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015. The IND AS Compliant corresponding figures of the previous year have not been subject to review, however the Company's Management has exercised necessary due diligence to ensure that such financial results provide true and fair view
- 4 Earning per share for the quarter and year ended has been calculated as per weighted average formula and diluted earning per share has been calculated considering proposed issue of equity shares on account of conversion of convertible securities.
- 5 Previous period figures have been regrouped and rearranged wherever necessary.
- 6 Interest receivable on Inter Corporate Deposits and other un Secured Loans are being accounted at the year end.
- 7 The Company has adopted Ind AS notified by Ministry of Corporate Affairs w.e.f 1st April, 2017 Accordingly, the financial for the quarter/nine months ended 31st December, 2020 are in compliance with Ind AS. Reconciliation of net profit as per Ind AS and previous IGAAP ("Accounting Standard") is given below.

Particulars	Quarter	Nine Months
	Ended 31.12.2019	Ended 31.12.2019
(1) Net profit(Loss) as per previous Indian GAAP	(7.77)	(19.97)
(2) Fair Market valuation of Debentures & Deposits	-	-
(3) Depreciation on fair valuation of fixed Assets	0.16	0.48
(4) Notional Interest on deposits received	-	-
(5) Notional Interest on ZCB	-	-
(6) Deffered Tax impact on above adjustments	-	-
(7) Share issue expenses	-	-
(8) Actual Gain/Loss on employee benefit	-	-
(9) Total(2 to 7)	0.16	0.48
(10) Net Profit(Loss) before OCI as per Ind AS (1+9)	(7.93)	(20.45)
(11) Other Comprehensive Income	-	-
(12) Total Comprehensive Income as per Ind AS (10+11)	(7.93)	(20.45)

- 8 There is the possibility that these quarterly /half yearly financial result may require adjustments before constituting the final Ind AS financial statements for the year ending 31st March, 2021

Date : 13-02-2021
Place: Secunderabad



By order of the Board

Matra Kaushal Enterprise Limited

Ramesh Chandra Partani
Ramesh Chandra Partani

DIN : 02260773

Managing Director/Compliance officer

For JEEDIGUNTA & Co.
Chartered Accountants

J. Prabhakar
J. PRABHAKAR
(Proprietor)



MATRA KAUSHAL ENTERPRISE LIMITED

702 E, Al Karim Trade Centre, Ranigunj,
Secunderabad - 500 003, Telangana, INDIA.
T : 040-6626 0041/ 47/ 43/ 44



We have reviewed the accompanying statements of Audited financial results of M/s Matra kaushal Enterprise Limited for the Quarter ended 31-12-2020. These statements are the responsibility of the Company's Management and have been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

The statement, which is the responsibility of the company's Management and approved by the Board of Directors in their meeting held on 13th February, 2021 has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under section 133, of the companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these Financial Statements 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 whether the financial statements are free of miss statement. A review is limited primarily to inquiries of company personnel and an analytical procedure 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 stated above, nothing has come to our attention, that causes us to believe that the accompanying statement prepared in accordance with applicable Accounting Standard i.e IND AS prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 Dated 5th July, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Jeedigunta & Co
Chartered Accountants
FRN:0013225

J. Prabhakar
M.No :026006

Dated: 13.02.2021
Place: Hyderabad

UDIN: 21026006AAAAEE5678

