

# NEGOTIUM INTERNATIONAL TRADE LIMITED

*{FORMERLY KNOWN AS MAHADUSHI INTERNATIONAL TRADE LIMITED}*

Registered office: 3/12, Ground Floor, Asaf Ali Road, New Delhi 110002, Tel.: 011- 65670014

Email ID- mditrade@yahoo.com, Website: www.mahadushiinternational.com

CIN: L74999DL1994PLC062446

**Date: 14<sup>th</sup> November, 2018**

**To,**

**BSE Limited  
Phiroze jeejobhoy Towers,  
Dalal Street,  
Mumbai -400001**

**Subject: Submission of Unaudited Financial Results for the Quarter and half year ended on 30.09.2018 along with Limited Review Report**

**Reference : Scrip Code: 537838, Scrip ID: NEGOTIUM**

Dear Sir/ Madam,

Please find enclosed herewith Standalone unaudited Financial Results for the quarter and half year ended on 30.09.2018 along with Limited Review Report, as approved by the Board of Directors in their Meeting held on 14.10.2018, pursuant to regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015,

Please take the same in your records.

For Negotium International Trade Ltd  
(formerly known as Mahadushi International Trade Limited)



**RAJU YADAV**  
Wholetime Director  
Din: 06692750

**PART-I STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEP 2018**

Particulars	Quarter Ended			Period Ended		Year Ended
	3 Months ended 30/09/2018	Preceding 3 months ended 30/06/2018	Corresponding 3 months ended 30/09/2017	Year to Figure for current year ended 30.09.2018	Year to Figure for previous year ended 30.09.2017	Current Ended 31/03/2018
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I. Total Income from Operations	-	-	34.27	-	66.43	66.43
II. Other Income	2.39	2.06	4.05	4.44	8.21	15.48
III. <b>Total Revenue (I+II)</b>	<b>2.39</b>	<b>2.06</b>	<b>38.32</b>	<b>4.44</b>	<b>74.64</b>	<b>81.91</b>
IV. <b>Expenses</b>						
a) Cost of Materials consumed	-	-	-	-	-	-
b) Purchase of Stock-in-trade	-	-	31.59	-	61.92	61.92
c) Changes in inventories of finished goods, WIP and stock in trade	-	-	-	-	-	-
d) Employee benefits expenses	1.23	1.27	2.33	2.51	5.17	10.61
e) Depreciation and amortisation expenses	0.05	0.05	0.08	0.11	0.16	0.32
f) Other expenses	0.95	0.73	3.81	1.68	6.72	8.42
<b>Total Expenses</b>	<b>2.23</b>	<b>2.06</b>	<b>37.80</b>	<b>4.29</b>	<b>73.97</b>	<b>81.27</b>
V Profit/(Loss) before exceptional and extraordinary items and tax (III-V)	<b>0.15</b>	<b>(0.00)</b>	<b>0.52</b>	<b>0.15</b>	<b>0.67</b>	<b>0.64</b>
VI Exceptional Items	-	-	-	-	-	-
VII Profit/(Loss) before extraordinary items and tax (VI-VII)	0.15	(0.00)	0.52	0.15	0.67	0.64
VIII Extraordinary items	-	-	-	-	-	-
IX Profit/(Loss) before tax (VIII-IX)	0.15	(0.00)	0.52	0.15	0.67	0.64
X Tax expenses						
a) Current Tax	0.04	-	0.15	-	0.15	0.16
a) Income Tax Adjustment	-	-	-	-	-	(0.02)
a) Deferred Tax Adjustment / Liabilities / (Assets)	-	-	-	-	-	0.32
b) Deferred Tax Liabilities / (Assets)	-	-	0.32	-	0.32	0.00
XI Profit (Loss) for the period from continuing operations (IX-X)	0.11	(0.00)	0.05	0.15	0.20	0.18
XII Profit/(loss) from discontinuing operations	-	-	-	-	-	-
XIII Tax expense of discontinuing operations	-	-	-	-	-	-
XIV Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)	-	-	-	-	-	-
XV Profit (Loss) for the period (XI + XIV)	0.11	(0.00)	0.05	0.15	0.20	0.18
XVI Other Comprehensive Income						
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	-	-	-	-	-	-
B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-

	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XVII	Total Comprehensive Income for the period (XV+XVI) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	0.11	(0.00)	0.05	0.15	0.20	0.18
XVIII	Earnings per equity share (for continuing operation):						
	(1) Basic	0.011	0.000	0.000	0.000	0.000	0.000
	(2) Diluted	0.011	0.000	0.000	0.000	0.000	0.000
XIX	Earnings per equity share (for discontinued operation):						
	(1) Basic	0.011	0.000	0.000	0.000	0.000	0.000
	(2) Diluted	0.011	0.000	0.000	0.000	0.000	0.000
XX	Earning Per Share (for discontinued & continuing operations)						
	a) Basic	0.011	0.000	0.000	0.000	0.000	0.000
	b) Diluted	0.011	0.000	0.000	0.000	0.000	0.000

For Negotium International Trade Ltd  
(formerly known as Mahadushi International Trade Limited)



RAJU YADAV  
Wholetime Director  
Din: 06692750

<b>STATEMENT OF ASSETS AND LIABILITIES AS ON 30.09.2018</b>			
<b>Sr. No.</b>	<b>Particulars</b>	<b>30.09.2018</b>	<b>31.03.2018</b>
		<b>Unaudited</b>	<b>Audited</b>
<b>I.</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1)</b>	<b>Shareholder's funds</b>		
(a)	Share Capital	392.23	392.23
(b)	Reserves and Surplus	-61.26	-61.37
(c)	Money Received against Share Warrants		
	<b>Sub-total - Shareholders' funds</b>	<b>330.97</b>	<b>330.85</b>
<b>2)</b>	<b>Share application money pending allotment</b>		
	(a) Share Application Money	-	-
<b>3)</b>	<b>Non-Current liabilities</b>		
(a)	Long term Borrowings	-	-
(b)	Deferred tax liabilities (net)	-	-
(c)	Other Non-Current Liabilities	-	-
(d)	Other long Term Liabilities	804.06	804.06
(e)	Long Term Provisions	-	-
	<b>Sub-total - Non-current liabilities</b>	<b>804.06</b>	<b>804.06</b>
<b>3)</b>	<b>Current Liabilities</b>		
(a)	Short Term Borrowings	-	-
(b)	Trade Payables	360.52	360.52
(c)	Other Current Liabilities	5.21	6.44
(d)	Short- Term Provisions	0.20	0.16
	<b>Sub-total - Current liabilities</b>	<b>365.92</b>	<b>367.12</b>
	<b>Total Equity &amp; Liabilities</b>	<b>1,500.95</b>	<b>1,502.03</b>
<b>II.</b>	<b>ASSETS</b>		
<b>1)</b>	<b>Non- Current Assets</b>		
(a)	Fixed Assets	0.96	1.07
(b)	Deferred tax assets (net)	0.09	0.09
(c)	Non-current investments	885.95	885.95
(d)	Long term loans and advances	-	-
(e)	Other non-current assets	-	-
	<b>Sub-total - Non-current assets</b>	<b>887.00</b>	<b>887.11</b>
<b>2)</b>	<b>Current Assets</b>		
(a)	Current Investment	-	-
(b)	Inventories	-	-
(c)	Trade receivables	201.63	212.58
(d)	Cash and Bank equivalents	1.51	19.24
(e)	Short term loans and advances	407.12	379.86
(f)	Other current assets	3.69	3.24
	<b>Sub-total - Current assets</b>	<b>613.95</b>	<b>614.92</b>
	<b>Total Assets</b>	<b>1,500.95</b>	<b>1,502.03</b>

**Notes :**

1. The above results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 14/11/2018.

2. The Financial Results have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standard (Ind AS) prescribed under Section 133 of the Companies Act, 2013, read with relevant rules there under in terms of Regulation 33 of SEBI (Listing and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

3. The previous period figures have been rearranged / regrouped, wherever necessary to confirm to current period classifications.

4. The Financial results are subject to the Limited Review Report issued by the statutory auditors of the company.

**Date : 14.11.2018**  
**Place : New Delhi**

For Negotium International Trade Ltd  
(formerly known as Mahadushi International Trade Limited)



**RAJU YADAV**  
Wholetime Director  
Din: 06692750



# G.P. KESHRI & ASSOCIATES

## Chartered Accountants

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E-Mail: gopalkeshri@yahoo.com

### LIMITED REVIEW REPORT

To,  
Board of Directors of  
M/S NEGOTIUM INTERNATIONAL TRADE LIMITED

(Formerly known as M/s MAHADUSHI INTERNATIONAL TRADE LIMITED)

We have reviewed the accompanying statement of Unaudited Financial Results of M/S NEGOTIUM INTERNATIONAL TRADE LIMITED (the "Company"), for the quarter and period ended 30<sup>th</sup> September 2018, being submitted by the company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This Statement is the responsibility of the Companies Management and has been approved by the 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 on Review Engagement (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditors 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 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 accordingly, we do not express and\ audit opinion.

Based on our review conducted as above, nothing has come to our attention that caused us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards i.e. Indian Accounting Standards prescribed under Section 133 of the Companies Act. 2013 read with relevant rules issued hereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and disclosed Requirements) Regulations, 2015 and SEBI circular dated 5<sup>th</sup> July 2016 including the manner in which it is to be disclosed, or that its contains any material misstatement.

For G.P.Keshri & Associates.  
Chartered Accountants

CA. Gopal Prasad Keshri  
Partner  
FRN: 017251N  
M.NO: 098476

Place: New Delhi  
Date: 14.11.2018



### Branch Offices:

Ghaziabad (U.P.)

Dhanbad (Jharkhand)