

AGRAWAL & AGRAWAL ASSOCIATES

CHARTERED ACCOUNTANTS

CA. Agrawal Shyam Sunder B.Com., F.C.A., L.L.B., DISA (ICAI)
CA. Agrawal Ruchi 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 30.09.2024. 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 C Agrawal
Date: 25/10/2024
Place: Mumbai
UDIN NO : 24031774BKAAIR7719



MARDIA SAMYOUNG CAPILLARY TUBES COMPANY LIMITED
UNAUDITED FINANCIAL RESULTS FOR THE SECOND QUARTER ENDED 30.09.2024

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

(Rupees in Lakhs)

	Particulars	THREE MONTH ENDED (UNAUDITED)	PRECEEDIN G THREE MONTH ENDED (UNAUDITED)	CORRESPONDING QUARTER ENDED IN THE PREVIOUS YEAR (UNAUDITED)	YEAR TO DATE FIGURES FOR THE CURRENT PERIOD ENDED (UNAUDITED)	YEAR TO DATE FIGURES FOR THE PREVIOUS YEAR ENDED (UNAUDITED)	PREVIOUS YEAR ENDED AUDITED (AUDITED)
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
I	Income From Operations	0.58	11.75	0.00	12.33	0.00	0.00
II	Other Income	0.00	0.00	2.32	0.00	9.27	9.26
III	Total Income (I+II)	0.58	11.75	2.32	12.33	9.27	9.26
IV	Expenses:						
	Cost of materials consumed	74.29	20.46	0.00	94.74	0.00	0.00
	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	1.40	2.07	3.91	3.47	7.76	15.67
	Finance costs	0.00	0.00	0.00	0.00	0.00	0.00
	Depreciation and amortization expense	0.00	0.73	0.70	0.73	1.44	2.79
	Other expenses	67.45	6.48	1.44	73.93	5.08	41.78
	Total expenses (IV)	143.14	29.74	6.05	172.87	14.28	60.24
V	Profit/(loss) before exceptional items and tax (I-IV)	-142.56	-17.99	-3.73	-160.54	-5.01	-50.98
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit/(loss) before tax (V-VI)	-142.56	-17.99	-3.73	-160.54	-5.01	-50.98
VIII	Tax expense:						
	(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	Profit (Loss) for the period from continuing operations (VII-VIII)	-142.56	-17.99	-3.73	-160.54	-5.01	-50.98
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)	-142.56	-17.99	-3.73	-160.54	-5.01	-50.98
	Other Comprehensive Income						
XIV	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						



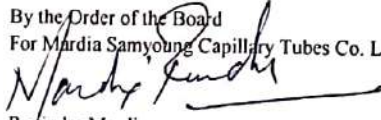
XV	Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit/(Loss) and Other Comprehensive Income for the period)	-142.56	-17.99	-3.73	-160.54	-5.01	-50.98
XVI	Earnings per equity share (for continuing operation): (1) Basic (2) Diluted	0.00	0.00	0.00	0.00	0.00	0.00
XVII	Earnings per equity share (for discontinued operation): (1) Basic (2) Diluted	0.00	0.00	0.00	0.00	0.00	0.00
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

Notes:

- 1 The Above results for the quarter ended 30th September, 2024 were reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors in its Meeting held on 10th November, 2023 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 necessary to make them comparable.

By the Order of the Board
For Mardia Samyoung Capillary Tubes Co. Ltd.

Rayindra Mardia
Managing Director
DIN: 00077012

Place: Mumbai
Date: 25th October, 2024



MARDIA SAMYOUNG CAPILLARY TUBES CO. LTD.
CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS ON 30.09.2024

(Rs. In Lacs.)

Sr. No.	Particulars	Audited As at 30.09.2024	Audited As at 31.03.2024
	ASSETS		
	Non-Current Assets		
	a) Fixed Assets	0.00	253.64
	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	347.73	3.69
	e) Other Non-current Assets	0.00	0.00
	Sub-total-Non-current Assets	668.93	578.53
	Current Assets		
	a) Current Investments		
	b) Inventories	0	74.30
	c) Trade Receivable	0.51	0.00
	d) Cash and Cash Equivalents	0.69	0.53
	e) Short-term Loans and Advances	0.00	0
	f) Other Current Assets	29.83	30.28
	Sub-total-current Assets	31.03	105.11
	TOTAL-ASSETS	699.96	683.64
	EQUITY AND LIABILITIES		
	Shareholders' Fund		
	a) Share Capital	696.14	696.14
	b) Reserves and Surplus	-413.46	-252.88
	c) Money Received against Share Warrants	0.00	0.00
	Sub-total-Shareholders' Fund	282.68	443.26
	Share Application Money Pending Allotment		
	Minority Interest		
	Non-current Liabilities		
	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	0	71.33
	Sub-total-Current Liabilities	0	71.33



Current Liabilities		
a) Short Term Borrowings	0	83.07
b) Trade payables	354.06	85.39
c) Other current Liabilities	-2.97	0.02
d) Short-term provisions	66.19	0.57
Sub-total-Current Liabilities	417.28	169.05
TOTAL-EQUITIES AND LIABILITIES	699.96	683.64

1 The financial results were reviewed by the Audited Committee and taken on record by the Board of Directors at its meeting held on 25th October, 2024.

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

MARDIA SAMYOUNG CAPILLARY TUBES CO. LTD.

Mardia Ravindra

RAVINDRA MARDIA
CHAIRMAN & MG. DIRECTOR

Place: Mumbai
Date : 25/10/2024



For AGRAWAL & AGRAWAL ASSOCIATES
Chartered Accountants

[Signature]
Partner
FRN: 116653 W

MARDIA SAMYOUNG CAPILLARY TUBES COMPANY LIMITED

STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30 TH, 2024

(in Rupees)

	As at September 30, 2024	As at March 31, 2024
Cash Flows from Operating Activities		
Profit before Tax from		
continuing Operations	(1,60,58,000)	(50,98,494)
discontinued operations	-	-
Profits before Income Tax	(1,60,58,000)	(50,98,494)
Adjustments for		
Depreciation & Amortisation expense	73,733	2,79,288
Foreign Exchange	-	-
Investments	-	-
Gain or Loss on Sale of Fixed Assets	3,000	-
Interest & Dividend Classified as Investing Cash Flows		-
Change in Operating assets & liabilities		
(Increase)/Decrease in Inventories	74,30,000	-
(Increase)/Decrease in Trade Receivables	(58,194)	1,07,64,963
Increase/(Decrease) in Trade payables	2,68,66,607	21,59,507
(Increase)/Decrease in Other Current Assets	45,000	(3,28,025)
(Increase)/Decrease in other financial assets	-	1,38,492
Increase/ (Decrease) non-financial liabilities and provisions	65,62,000	(1,56,04,343)
Increase/ (Decrease) in Long Term Borrowing	(3,44,04,000)	81,75,787
Increase/ (Decrease) in Other Short Term Liabilities	(83,07,000)	(10,88,045)
Increase/ (Decrease) in Long Term Provisions	(71,33,000)	
Increase/ (Decrease) in Other Current Liabilities	(2,95,000)	
Cash generated from Operations		
Income taxes paid	-	-
Net Cash Flow from Operating Activities	(2,52,74,854)	(6,00,870)
Cash Flow from Investing Activities		
Purchase of Fixed Assets	-	(54,22,900)
(Add) Proceeds from Sale of Fixed Assets	2,52,90,000	-
(Add) Interest received	-	-
(Add) Dividend received	-	-
(Add) Receipts from Long term advances	-	-
Net Cash Flow from Investing Activities	2,52,90,000	(54,22,900)
Cash Flow from Financing Activities		
Proceeds from Issue of Share Capital	-	-
Proceeds from Long Term Borrowings	-	-
Repayment of Long Term Borrowings	-	-
Interest Paid	-	-
Dividend Paid	-	-
Net Cash Flows from Financing Activities	-	-
Net Increase/(Decrease) in Cash & Cash Equivalents	15,146	(60,23,770)
Cash & Cash Equivalents at Beginning of the Financial year	52,736	60,76,506
Cash & Cash Equivalents at the end of the Financial year	67,882	52,736

