

MANSOON TRADING COMPANY LIMITED

Regd. Office : Commerce House, 4th Floor, 3 Currimbhoy Road,
Ballard Estate, Mumbai - 400 001.
CIN : L99999MH1985PLC035905

11th November, 2021

Dept. of Corporate Services(CRD)
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street
Mumbai 400 001

Dear Sir,

Ref : Scrip Code : 512303

Subject : Outcome of the Board Meeting held on November 11, 2021 – Un-audited Financial Results for the Second Quarter and Half Year ended 30th September, 2021

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI Listing Regulations), we enclose herewith the following:

1. Un-audited Financial Results of the Company for the Second Quarter and Half Year ended September 30, 2021

The above Un-audited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held today.

2. Limited Review Report on the aforesaid Financial Results duly issued by M/s S K H D & Associates, Statutory Auditor of the Company.

The Meeting of the Board of Directors commenced at 4.00 pm and concluded at ----- **5.45 pm**

You are requested to take the same on your record.

Thanking You.

Yours faithfully,
For **MANSOON TRADING COMPANY LIMITED**

V. B. Kulkarni
Vikas B. Kulkarni
Managing Director
(DIN-08180938)



MANSOON TRADING COMPANY LIMITED

CIN : L99999MH1985PLC035905

Regd. Office : Commerce House, 4th Floor, 3, Currimbhoy Road, Ballard Estate, Mumbai-400 001

E-mail: mansoontradingltd@gmail.com

Statement of Unaudited Financial Results for the quarter and half year ended 30th September, 2021

(Rs. in Lakhs) Except EPS

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30/09/2021	30/06/2021	30/09/2020	30/09/2021	30/09/2020	31/03/2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	Revenue From Operations						
	Interest Income	565.08	563.50	243.21	1,128.58	460.00	1,429.75
	Dividend Income	0.02	-	0.01	0.02	0.01	0.02
	Net Gain on Fair Value Changes	74.03	74.03	-	148.06	-	-
2	Other Income	-	-	1.12	-	1.12	-
3	Total Income	639.13	637.53	244.34	1,276.66	461.13	1,429.76
4	Expenses						
	Finance Costs	385.52	381.33	-	766.85	-	549.98
	Net loss on Fair Value Changes	-	-	-	-	-	4,483.80
	Employee Benefit Expense	1.57	1.58	1.58	3.15	3.15	6.30
	Depreciation and amortisation expense	-	-	-	-	-	-
	Other Expenses	1.74	12.32	0.85	14.06	4.62	42.08
	Total Expenses	388.83	395.22	2.43	784.06	7.77	5,082.17
5	Profit before Tax (3-4)	250.30	242.32	241.91	492.60	453.37	(3,652.40)
6	Tax Expenses						
	Current Tax	(44.00)	(43.00)	60.00	(87.00)	115.00	(220.00)
	Earlier Year Tax Adjustments	-	-	-	-	-	-
	Total Tax Expenses	(44.00)	(43.00)	60.00	(87.00)	115.00	(220.00)
7	Net Profit After Tax (5-6)	206.30	199.32	181.91	405.60	338.37	(3,872.40)
8	Other Comprehensive Income						
	Items that will not be reclassified to profit or loss						
	FV measurement on Investments	9.31	20.33	(960.71)	29.64	373.29	(373.90)
	Income Tax on above	-	-	-	-	-	(2,200.00)
	Other Comprehensive Income	9.31	20.33	(960.71)	29.64	373.29	(2,573.90)
9	Total Comprehensive Income (7+8)	215.61	219.65	(778.79)	435.24	711.66	(6,446.31)
10	Earning Per Share (EPS)						
	Basic EPS (in Rs.) (Not annualised)	8.78	8.95	(31.73)	17.73	28.99	(262.61)
	Diluted EPS (in Rs.) (Not annualised)	8.78	8.95	(31.73)	17.73	28.99	(262.61)



STATEMENT OF ASSETS AND LIABILITIES AS AT 30 SEPTEMBER, 2021		
(Rs. In Lakhs)		
PARTICULARS	As At 30.09.2021 (UNAUDITED)	As At 31.03.2021 (AUDITED)
ASSETS		
1. Financial Assets		
a) Cash and Cash Equivalents	41.80	240.43
b) Loans	21,063.00	20,645.00
c) Investments	5,805.66	5,627.96
d) Other Financial Assets	1,283.23	1,256.70
	28,193.69	27,770.09
2. Non-Financial Assets		
a) Current Tax Assets (Net)	-	-
b) Property, Plant and Equipment	-	-
c) Other Non-Financial Assets	-	-
	-	-
TOTAL - ASSETS	28,193.69	27,770.09
EQUITY AND LIABILITIES		
1. Financial Liabilities		
a) Borrowings	13,300.00	13,300.00
b) Other Financial Liabilities	2.73	1.50
	13,302.73	13,301.50
2. Non-Financial Liabilities		
a) Current Tax Liabilities	2,074.20	2,100.05
b) Provisions	55.87	54.75
b) Other Non-Financial Liabilities	238.56	226.68
	2,368.62	2,381.48
3. Equity		
a) Equity Share Capital	245.47	245.47
b) Other Equity	12,276.87	11,841.63
	12,522.34	12,087.10
TOTAL - EQUITY AND LIABILITIES	28,193.69	27,770.09

Notes:

- These financial results for the quarter and half year ended 30th September, 2021 have been reviewed by the Audit Committee and subsequently approved at the meeting of the Board of Directors held on 11th November, 2021
- The Statutory Auditors of the Company have carried out a Limited Review of the results for the quarter and half year ended September 30, 2021 and have issued an unqualified review report.
- The Company is primarily engaged in the Finance & Investment activities and all other activities revolve around the main business of the Company. Further, all activities are conducted within India and as such there is no separate reportable segment, as per the Ind AS 108 "Operating Segments" specified under Section 133 of the Act.
- COVID-19 outbreak declared as a global pandemic by the WHO has continued to spread rapidly leading to extension of nationwide lockdown with minor exemptions and quarantine measures stalling economic activity. The Company has been in operation with minimal permitted staff. The Company has not faced any material adversity of its financial position as at September 30, 2021 and considering other relevant facts and circumstances existing as of that date, the Company does not anticipate any material uncertainties which affects its liquidity position and also ability to continue as a going concern. However, the impact of the global health pandemic may differ from that estimated as at the date of approval of the financial results and the Company will continue to closely monitor and material changes to future economic conditions.
- Previous period's / Year's figures have been regrouped / rearranged wherever necessary.

For MANSOON TRADING COMPANY LIMITED



V B. Kulkarni

VIKAS KULKARNI
Managing Director

MANSOON TRADING COMPANY LIMITED

CIN : L99999MH1985PLC035905

Cash Flow Statement for the half year ended 30th September 2021

Particulars		Half Year Ended	Year Ended
		30.09.2021 (₹ in Lakhs)	31.03.2021 (₹ in Lakhs)
A. CASH FLOW FROM OPERATING ACTIVITIES:			
Net profit before taxation and extraordinary items		492.60	(3,652.40)
Adjustments for:			
Provision for Expenses		241.29	228.18
Prepaid Expenses		-	-
(Profit)/Loss on Sale of Investments		(148.06)	(8,636.86)
Dividend Income		(0.02)	(0.02)
Operating Profit before working capital changes		585.81	(12,061.10)
Increase/(Decrease) in Sundry Payables & Other Liabilities		(252.92)	141.24
(Increase)/Decrease in Trade & Other Receivables		(0.68)	880.39
(Increase)/Decrease in Inventories		-	-
Cash generated from operations		332.21	(11,039.47)
Less: Direct Taxes paid		112.85	2,309.23
Net Cash Flow from operating activities before extraordinary Items		219.36	(13,348.71)
Adjustments for Prior Period Items		-	-
Net Cash Flow from operating activities	(A)	219.36	(13,348.71)
B. CASH FLOW FROM INVESTING ACTIVITIES:			
Sale of Investments (net)		0.00	12,357.71
Loan Granted / (Repayment Received)		(418.00)	(12,150.00)
Dividend Income		0.02	0.02
Net Cash from/(used) in Investing activities	(B)	(417.98)	207.73
C. CASH FLOW FROM FINANCING ACTIVITIES:			
Loan Taken / (Repaid)		-	13,300.00
Net Cash from/(used) in financing activities	(C)	-	13,300.00
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)		(198.63)	159.02
Cash & Cash Equivalents as at beginning of period		240.43	81.41
Cash & Cash Equivalents as at end of period		41.80	240.43

1. Cash and cash equivalents included in the Statement of cash flows comprise the following :

	30.09.2021	31.03.2021
Cash on hand	0.01	-
Balance in current accounts	41.80	240.43
Cash and cash equivalents as restated	41.80	240.43

- Direct Tax paid are treated as arising from operating activity and not bifurcated in investment and financing activities.
- Figures of the previous year have been re-grouped and re-classified wherever necessary to correspond with the figures of the
- Figures in brackets represent outflows.



For and on behalf of the Board of Directors

V. B. Kulkarni

Vikas Kulkarni
Managing Director
DIN: 08180938

Place : Mumbai
Date : 11th November, 2021

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of Mansoon Trading Company Limited pursuant to Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To Board of Directors of Mansoon Trading Company Limited

1. We have reviewed the accompanying statement of unaudited Financial Results of **Mansoon Trading Company Limited** ("the Company") for the quarter ended September 30, 2021 and year to date from April 1, 2021 to September 30, 2021 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including relevant circulars issued by the SEBI from time to time ("Listing Regulations").
2. In terms with the requirements of Disclosure of Assets and Liabilities as per Regulation 33(3)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company has presented a Statement of Assets and Liabilities as at September 30, 2021 along with corresponding figures for the previous year in the Statement.
3. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 ("the Act") as amended, read with relevant rules issued thereunder, other accounting principles generally accepted in India and Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
4. We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 to whether the Statement is 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.
5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, read with relevant rules issued thereunder, other accounting principles generally accepted in India and Regulation 33 of the Listing Regulations has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We draw your attention to Note No. 4 of the unaudited Financial Results, which explains the management's assessment of the financial impact due to outbreak of corona virus (COVID-19) pandemic. The management has taken into account the possible impact of COVID-19 in preparation of the unaudited standalone financial results. Our conclusion is not modified in respect of this matter.

For **S K H D & Associates**

Chartered Accountants

Firm's Registration No. 105929 W

H.M. Solanki

Hemanshu Solanki

Partner

Membership No. 132835

UDIN: 21132835AAAADM1977

Mumbai, dated November 11, 2021

