

MANSOON TRADING COMPANY LIMITED

CIN : L99999MH1985PLC035905

Regd. Office : Office No. 203, 2nd Floor, M - Space, Next to Minatai Thackeray Blood Bank,
Sitaram Patkar Marg, Goregaon (West), Mumbai - 400 104

E mail : mansoontradingltd@gmail.com · Website : mansoontrading.co.in

9th November, 2023

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 9, 2023 – Un-audited Financial Results for the Second Quarter and Half Year ended 30th September, 2023

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, 2023

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 SKHD & Associates, Statutory Auditor of the Company.

The Meeting of the Board of Directors commenced at 3.00 pm and concluded at 4.00 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)



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Regd. Office : Office No.203, M-Space, 2nd Floor, Sitaram Patkar Marg, Goregaon (West), Mumbai-400 104

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Statement of Unaudited Financial Results for the quarter and half year ended 30th September, 2023

(Rs. In Lakhs) Except EPS

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	Revenue From Operations						
	Interest Income	398.35	390.68	328.41	789.03	862.45	1,183.47
	Dividend Income	1.29	-	0.22	1.29	0.22	0.22
	Net Gain on Fair Value Changes	97.04	96.84	87.03	193.88	173.81	348.60
		(0.65)	2.68	-	2.03	-	14.36
2	Other Income						
3	Total Income	496.03	490.20	415.66	986.23	1,036.47	1,546.65
4	Expenses						
	Finance Costs	402.91	406.09	434.80	809.00	856.36	1,609.24
	Impairment of Financial Instruments	-	-	537.12	-	537.12	499.20
	Employee Benefit Expense	1.62	1.62	1.62	3.24	3.24	6.48
	Depreciation and amortisation expense	-	-	-	-	-	-
	Other Expenses	14.33	2.59	(1.47)	16.92	6.17	217.01
	Total Expenses	418.86	410.30	972.07	829.16	1,402.89	2,331.93
5	Profit before Tax (3-4)	77.17	79.90	(556.41)	157.07	(366.41)	(785.28)
6	Tax Expenses						
	Current Tax	-	-	27.00	-	-	-
	Earlier Year Tax Adjustments	-	-	-	-	-	(511.18)
	Total Tax Expenses	-	-	27.00	-	-	(511.18)
7	Net Profit After Tax (5-6)	77.17	79.90	(529.41)	157.07	(366.41)	(1,296.46)
8	Other Comprehensive Income						
	Items that will not be reclassified to profit or loss						
	FV measurement on Investments	49.01	(4.26)	707.44	44.75	(47.34)	(50.94)
	Income Tax on above	-	-	-	-	-	-
	Other Comprehensive Income	49.01	(4.26)	707.44	44.75	(47.34)	(50.94)
9	Total Comprehensive Income (7+8)	126.18	75.64	178.03	201.82	(413.75)	(1,347.40)
10	Paid-up equity share capital (Face Value ₹ 10/- per share)	245.47	245.47	245.47	245.47	245.47	245.47
11	Reserves excluding Revaluation Reserves						11,282.99
12	Earning Per Share (EPS)						
	Basic EPS (in Rs.) (Not annualised)	5.14	3.08	7.25	8.22	(16.86)	(54.89)
	Diluted EPS (in Rs.) (Not annualised)	5.14	3.08	7.25	8.22	(16.86)	(54.89)

Notes:

- These Financial Results for the quarter and half year ended 30th September, 2023 have been reviewed by the Audit Committee and subsequently approved at the meeting of the Board of Directors held on 9th November, 2023.
- This statement has been prepared in accordance with companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- 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.
- Previous period's / Year's figures have been regrouped / rearranged wherever necessary.

For MANSOON TRADING COMPANY LIMITED

V. B. Kulkarni

VIKAS KULKARNI
Managing Director
DIN : 08180938

Place : Mumbai
Date : November 9, 2023



MANSOON TRADING COMPANY LIMITED
CIN : L99999MH1985PLC035905
STATEMENT OF ASSETS AND LIABILITIES AS AT 30 SEPTEMBER, 2023

PARTICULARS	(Rs. In Lakhs)	
	As At 30.09.2023 (UNAUDITED)	As At 31.03.2023 (AUDITED)
ASSETS		
1. Financial Assets		
a) Cash and Cash Equivalents	82.36	51.05
b) Loans	18,428.80	18,798.80
c) Investments	6,432.01	6,523.83
d) Other Financial Assets	731.49	1,171.08
	25,674.66	26,544.76
2. Non-Financial Assets		
a) Current Tax Assets (Net)	235.32	156.29
b) Property, Plant and Equipment	-	-
c) Other Non-Financial Assets	-	-
	235.32	156.29
TOTAL - ASSETS	25,909.99	26,701.05
EQUITY AND LIABILITIES		
1. Financial Liabilities		
a) Borrowings	13,900.00	14,900.00
	13,900.00	14,900.00
2. Non-Financial Liabilities		
a) Current Tax Liabilities	-	-
b) Provisions	36.66	38.69
c) Other Non-Financial Liabilities	2.77	1.62
d) Other Payables	240.27	232.28
	279.70	272.59
3. Equity		
a) Equity Share Capital	245.47	245.47
b) Other Equity	11,484.82	11,282.99
	11,730.29	11,528.46
TOTAL - EQUITY AND LIABILITIES	25,909.99	26,701.05

MANSOON TRADING COMPANY LIMITED
Cash Flow Statement for the half year ended 30th September 2023

Particulars	(Rs. In Lakhs)	
	Half Year Ended 30.09.2023 (UNAUDITED)	Year Ended 31.03.2023 (AUDITED)
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Net profit before taxation and extraordinary items	157.07	(785.28)
Adjustments for:		
Provision for Expenses	243.04	233.90
Prepaid Expenses	2.02	-
(Profit)/Loss on Sale of Investments	(0.03)	(2.21)
Dividend Income	(1.29)	(0.22)
Operating Profit before working capital changes	400.81	(553.81)
Increase/(Decrease) in Sundry Payables & Other Liabilities	(235.93)	(246.75)
(Increase)/Decrease in Trade & Other Receivables	437.57	757.41
(Increase)/Decrease in Inventories	-	-
Cash generated from operations	602.45	(43.16)
Less: Direct Taxes paid	79.03	156.29
Net Cash Flow from operating activities before extraordinary items	523.41	(199.45)
Adjustments for Prior Period Items	-	-
Net Cash Flow from operating activities	(A) 523.41	(199.45)
B. CASH FLOW FROM INVESTING ACTIVITIES:		
Sale of Investments (net)	136.61	(607.56)
Loan Granted / (Repayment Received)	370.00	(195.80)
Dividend Income	1.29	0.22
Net Cash from/(used) in Investing activities	(B) 507.90	(803.14)
C. CASH FLOW FROM FINANCING ACTIVITIES:		
Loan Taken / (Repaid)	(1,000.00)	900.00
Net Cash from/(used) in financing activities	(C) (1,000.00)	900.00
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	31.30	(102.58)
Cash & Cash Equivalents as at beginning of period	51.05	153.64
Cash & Cash Equivalents as at end of period	82.36	51.06

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

	30.09.2023	31.03.2023
Cash on hand	0.04	0.01
Balance in current accounts	82.33	51.05
Cash and cash equivalents as restated	82.36	51.06

2. Direct Tax paid are treated as arising from operating activity and not bifurcated in investment and financing activities.
3. Figures of the previous year have been re-grouped and re-classified wherever necessary to correspond with the figures of the current year.
4. 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 : 9th November, 2023



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

Review Report to
The Board of Directors
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, 2023 and year to date from April 1, 2023 to September 30, 2023 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Regulation") as amended, including relevant circulars issued by the SEBI from time to time ("Listing Regulations").
2. 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 Accounting Standard for Interim Financial Reporting (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and Regulation 33 and 52 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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 from material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit is conducted in accordance with the Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



S K H D & Associates

Chartered Accountants

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared by the Company in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards ('Ind AS') 34 prescribed under Section 133 of the Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 and 52 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S K H D & Associates
Chartered Accountants
Firm Registration No. 105929 W



H. M. Solanki

Hemanshu Solanki
Partner
Membership No. 132835

UDIN: 23132835BGYDZX8890

Mumbai, dated 9th November 2023