## MANSOON TRADING COMPANY LIMITED

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

13th August, 2021

Deputy General Manager Listing Compliance BSE Limited P. J. Towers, Dalal Street Mumbai 400 001

Dear Sir,

Ref : Scrip Code : 512303

Subject : Regulation 33 – Un-audited Financial Results for the First Quarter ended 30.06.2021 along with Limited Review Report.

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 First Quarter ended 30<sup>th</sup> June, 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 SKHD & Associates., Chartered Accountants Statutory Auditor of the Company.

The Meeting was commenced at 2.30 pm and concluded on 4.30 pm, along with Limited Review Report.

Please take the same on your records.

Thanking you.

Yours faithfully, For MANSOON TRADING COMPANY LIMITED

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

Unaudited Standalone Financial Results for the guarter ended 30th June, 2021

Sr. No.	Particulars		Quarter Ended		
		30/06/2021	31/03/2021	30/06/2020	31/03/2021 Audited
		Unaudited	Audited	Unaudited	
1	Income				
	Revenue From Operations				
	Interest Income	563.50	531.06	216.79	1,429.7
	Dividend Income			-	0.0
	Net Gain on Fair Value Changes	74.03	(0.04)	-	74.0
2	Other Income				
3	Total Income	637.53	531.02	216.79	1,503.79
4	Expenses				
	Finance Costs	381.33	353.41	-	549.9
	Net loss on Fair Value Changes		4,483.80	-	4,483.8
	Employee Benefit Expense	1.58	1.57	1.58	6.3
	Depreciation and amortisation expense	-	-	w	*
	Other Expenses	12.32	5.56	3.77	42.0
	Total Expenses	395.22	4,844.34	5.34	5,082.10
5	Profit before Tax (3-4)	242.32	(4,313.32)	211.45	(3,578.37
6	Tax Expenses	······	and the second	1	
	Current Tax	(43.00)	(2,127.00)	55.00	(220.00
	Earlier Year Tax Adjustments	~		-	
	Total Tax Expenses	(43.00)	(2,127.00)	55.00	(220.00
7	Net Profit After Tax (5-6)	199.32	> (2,186.32)	156.45	(3,798.37
8	Other Comprehensive Income				
	Items that will not be reclassified to profit or loss				
	FV measurement on Investments	20.33	(4,996.44)	1,334.00	(373.90
	Income Tax on above		(2,200.00)		(2,200.00
	Other Comprehensive Income	, 20.33	(7,196.44)	1,334.00	(2,573.90
9	Total Comprehensive Income (7+8)	219.65	(9,382.77)	1,490.45	(6,372.27
10	Earning Per Share (EPS)				
	Basic EPS (in Rs.) (Not annualised)	8.95	(382.24)	60.72	(259.59
	Diluted EPS (in Rs.) (Not annualised)	8.95	(382.24)	60.72	(259.59

These financial results for the quarter ended 30th June, 2021 have been reviewed by the Audit Committee and subsequently approved at the 1 meeting of the Board of Directors held on 13th August, 2021

This statement has been prepared in accordance with companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under section 2 133 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 2 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 Δ 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 June 30, 2021 and considering other relevant facts and circumstances existing as of that date, the Company does not anticipate any material uncertainties which affects it 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.

The figures for the quarter ended March 31, 2021 and March 31, 2020 are the balancing figures between audited figures in respect of full 5 financial year and the unaudited published year to date figures upto nine months ended December 31, 2020 and December 31, 2019 which were subject to limited review.

6 Previous period's / Year's figures have been regrouped / rearranged wherever necessary.

For MANSOON TRADING COMPANY LIMITED

**VIKAS BHASKAR KULKARNI** 

Place : Mumbai Date : 13th August, 2021 **VIKAS KULKARNI** Managing Director DIN: 08180938

## **HSSOCIA**

605, Kshitij Building, Next to Garden Court Restaurant, Veera Desai Road, Andheri (W), Mumbai – 400 058. • Tel: 64541984 • E-mail : skhdandassociates@gmail.com

## e d C C 0 ntants

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Independent Auditor's Review Report on the Quarterly Unaudited Financial Results of Mansoon Trading Company Limited pursuant to Regulation 33 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 June 30, 2021 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 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. 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.
- 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 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 4. 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.
- 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.
- In view of the ongoing lockdown/restrictions, the Audit for the quarter was carried out online based on remote access of data, as provided by the management, instead of standard conventional review. This resulted in need for carrying out alternative audit procedures as per the Standards on Auditing prescribed by the Institute of Chartered Accountants of India (ICAI). The Audit has been carried out based on the advisory on "Specific Considerations while conducting Distance Audit/ Remote Audit/ Online Audit under current Covid-19 situation" issued by the Auditing and Assurance Standards Board of ICAI. We have been represented by the management that the data provided for our review purposes is correct, complete, reliable, and are directly generated by the accounting system of the Company without any further manual modifications. Review of the financial results has been performed in the aforesaid conditions.

For SKHD & Associates Chartered Accountants Firm's Registration No. 105929 W

Hemanshu Solanki Partner Membership No. 132835 UDIN:21132835AAAACD8390

Place: Mumbai Date: August 13, 2021

