

**Independent Auditor's Report on the Review of the Un-audited Financial results of MAYURBHANJ TRADES AND AGENCIES LIMITED for the quarter and nine-month period ended on December 31<sup>st</sup>, 2024 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To  
**The Board of Directors of  
MAYURBHANJ TRADES AND AGENCIES LIMITED**

1. We have reviewed the accompanying statement of un-audited financial results ("the Statement") of **MAYURBHANJ TRADES AND AGENCIES LIMITED** ("the Company") for the quarter and nine-month period ended on December 31<sup>st</sup>, 2024, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "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 the Indian Accounting Standard 34 "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. 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with 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. Accordingly, we do not express an audit opinion.
4. Based on our review, 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 the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

UDIN: 25058108 B.M.O.S.S. 3431

Dated: February 13<sup>th</sup>, 2025

Place : Kolkata

For G. BASU & CO.  
Chartered Accountants  
R. No.-301174E

*S. Bandhyopadhyay*  
Satyapriya Bandhyopadhyay  
Partner  
(M. No.-058108)

**MAYURBHANJ TRADES AND AGENCIES LIMITED**

CIN: L24117WB1979PLC032322

Regd. Office: 7 WATERLOO STREET, 2ND FLOOR, KOLKATA-700069

Email: info.mayurbhanj@gmail.com, Website: www.mayurbhanjtrades.in

**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024**

(Rs. In Lakhs)

Sl. No	Particulars	Quarter ended			Nine Months ended		Year ended
		31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from Operations	28.64	11.49	47.27	51.84	71.34	71.34
II	Other Income	-	-	-	-	1.22	2.66
III	<b>Total (I+II)</b>	<b>28.64</b>	<b>11.49</b>	<b>47.27</b>	<b>51.84</b>	<b>72.56</b>	<b>74.00</b>
IV	Expenditure						
	a) Cost of materials consumed	-	-	-	-	-	-
	b) Purchase of Stock-in-Trade	20.60	8.26	38.35	36.65	57.01	57.05
	c) (Increase) / decrease in finished goods, work in progress & stock-in-trade	-	-	-	-	-	-
	d) Employee benefits expense	1.13	1.12	1.08	3.38	3.24	4.32
	e) Finance Cost	-	-	-	-	-	-
	f) Depreciation and amortisation expense	-	-	-	-	-	1.69
	g) Other Expenses	1.85	0.56	1.27	3.46	3.21	5.01
	<b>Total Expenditure (IV)</b>	<b>23.58</b>	<b>9.94</b>	<b>40.70</b>	<b>43.49</b>	<b>63.46</b>	<b>68.07</b>
V	Profit/(Loss) before exceptional items and tax (I-IV)	<b>5.06</b>	<b>1.55</b>	<b>6.57</b>	<b>8.35</b>	<b>9.10</b>	<b>5.93</b>
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(loss) after Exceptional Items before Tax (V-VI)	5.06	1.55	6.57	8.35	9.10	5.93
VIII	Tax Expense - Current	-	-	-	-	-	2.00
	- Deferred Tax	-	-	-	-	-	-
	<b>Total Tax expenses</b>	-	-	-	-	-	2.00
IX	Net Profit/Loss for the period (VII-VIII)	5.06	1.55	6.57	8.35	9.10	3.93
X	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss						
	(ii) Remeasurement of net defined benefit liability						
	(iii) Equity instruments through other comprehensive income, net	-	-	-	-	-	(15.50)
	B (i) Items that will be reclassified to profit or loss						
	(ii) Fair value changes on investments	-	-	-	-	-	-
		-	-	-	-	-	(15.50)
XI	Total Comprehensive income for the period (IX+X)	5.06	1.55	6.57	8.35	9.10	(11.57)
XII	Paid-up Equity Share Capital (Face Value Rs.10/- per share)	20.00	20.00	20.00	20.00	20.00	20.00
XIII	Other Equity excluding Revaluation Reserve as per the audited balance sheet	-	-	-	-	-	222.47
XIV	Earnings Per Share (EPS) (Rs.)						
	a) Basic	2.53	0.78	3.29	4.18	4.55	1.97
	b) Diluted	2.53	0.78	3.29	4.18	4.55	1.97

Note As per Annexure "A" attached

By Order of the Board

For G. BASU & CO.  
Chartered Accountants  
R. No.-301174E

For Mayurbhanj Trades and Agencies Limited

*Satyapriya Bandyopadhyay*  
Satyapriya Bandyopadhyay  
Partner  
(M. No.-058108)

*Harendra Singh*  
Harendra Singh  
Whole-time Director  
DIN: 06870959

UDIN: 25058108.BMOSKY3435  
Place : Kolkata  
Date: 13.02.2025

**MAYURBHANJ TRADES AND AGENCIES LIMITED**

CIN: L24117WB1979PLC032322

Regd. Office: 7 WATERLOO STREET, 2ND FLOOR, KOLKATA-700069

Email: info.mayurbhanj@gmail.com, Website: www.mayurbhanjtrades.in

**Annexure "A"**

**NOTES TO AND FORMING PART OF THE STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED  
DECEMBER 31, 2024**

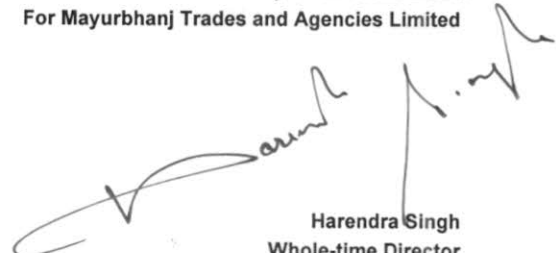
- 1) These financial results of the Company for the quarter and nine months ended 31st December 2024 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on February 13, 2025.
- 2) The Statutory Auditors of the Company have carried out limited review of these results. The Statutory Auditors have expressed an unmodified conclusion in their report. The results are being published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 3) As the Company's business activity falls within a single primary business segment, viz., "Trading of Agriculture Products", the disclosure requirements of Ind AS 108, "Operating Segments" are not applicable.
- 4) Storage and Other charges are payable at the time of release of agricultural products.
- 5) The financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) as prescribed under Section 133 of Companies Act 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and relevant amendment thereafter.
- 6) Income Tax and Deferred tax are calculated at the end of the year.
- 7) MAT (Minimum Alternative Tax) credit entitlement will be computed and accounted for at the end of the year.
- 8) Previous period/years figures have been regrouped/reclassified to make them comparable with those of current period.

For G. BASU & CO.  
Chartered Accountants  
R. No.-301174E

  
Satyapriya Bandyopadhyay  
Partner  
(M. No.-058108)

UDIN: 25058108RMOSSY343  
Place: Kolkata  
Date: 13.02.2025

By Order of the Board  
For Mayurbhanj Trades and Agencies Limited

  
Harendra Singh  
Whole-time Director  
DIN: 06870959