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G. BASU & CO.
CHARTERED ACCOUNTANTS

BASU HOUSE
1ST FLOOR
3, CHOWRINGHEE APPROACH
KOLKATA-700 072

Independent Auditor's Report on the Review of the Un-audited Financial Results of MAYURBHANJ TRADES & AGENCIES LIMITED for the quarter and half-year ended on September 30th, 2024 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To

The Board of Directors of
MAYURBHANJ TRADES & AGENCIES LIMITED

1. We have reviewed the accompanying statement of un-audited financial results ("the Statement") of **MAYURBHANJ TRADES & AGENCIES LIMITED** ("the Company") for the quarter and half-year ended on September 30th, 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.

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

Satyapriya Bandopadhyay
Satyapriya Bandopadhyay
Partner
(M. No. 058108)

UDIN: 24058108 BKFWNA 8074

Dated: November 14th, 2024

Place : Kolkata

MAYURBHANJ TRADES AND AGENCIES LIMITED

CIN: L24117WB1976PLD002322
Regd. Office: 7 WATERLOO STREET, 2ND FLOOR, KOLKATA-700069
Email: info.mayurbhanj@gmail.com, Website: www.mayurbhanjtrades.in

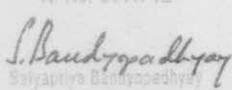
UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED SEPTEMBER 30, 2024

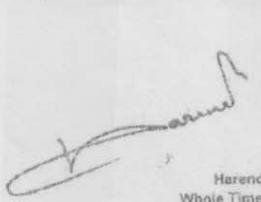
Sl. No	Particulars	Quarter			Half-year		(Rs. In Lakhs)
		30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	
I	Revenue from Operations	11.49	-	11.71	12.18	23.19	24.07 71.34
II	Other Income	-	-	-	1.22	-	1.22 2.86
III	Total (I+II)	11.49	-	11.71	13.38	23.19	25.29 74.00
IV	Expenditure						
	a) Cost of materials consumed						
	b) Purchase of Stock-in-Trade						
	c) (Increase) / decrease in finished goods, work in progress & stock-in-trade						
	d) Employee benefits expense						
	e) Finance Cost						
	f) Depreciation and amortisation expense						
	g) Other Expenses						
	Total Expenditure (IV)	8.26	7.80	10.22	16.05	18.66	57.05
		1.12	1.13	1.08	2.25	2.16	4.32
		-	-	-	-	-	1.69
		0.56	1.05	0.33	1.61	1.94	5.01
		6.34	9.97	11.63	19.91	22.76	68.07
V	Profit/(Loss) before exceptional items and tax (I-IV)	1.55	1.74	1.75	3.28	2.53	5.93
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(Loss) after Exceptional Items before Tax (V-VI)	1.55	1.74	1.75	3.28	2.53	5.93
VIII	Tax Expense	-	-	-	-	-	2.00
	- Current	-	-	-	-	-	2.00
	- Deferred Tax	-	-	-	-	-	
	Total Tax expenses	-	-	-	-	-	
IX	Net Profit/Loss for the period (VII-VIII)	1.55	1.74	1.75	3.28	2.53	3.93
X	Other Comprehensive Income						
	Item that will be reclassified to profit or loss (Net of Tax)						
	(a) Equity instruments at fair value through other comprehensive income						
	Items that will be reclassified to profit or loss (Net of Tax)						(15.50)
	Fair value changes on investments						
XI	Total Comprehensive income for the period (IX+X)	1.55	1.74	1.75	3.28	2.53	(15.50) (11.87)
XII	Other Equity excluding Revaluation Reserve as per the audited balance sheet	-	-	-	-	-	
XIII	Paid-up Equity Share Capital (Face Value Rs.10/- per share)	20.00	20.00	20.00	20.00	20.00	20.00
XIV	Other Equity	-	-	-	-	-	222.47
XV	Earnings Per Share (EPS) (Rs.)	0.78	0.87	0.88	1.64	1.26	1.97
	a) Basic	0.78	0.87	0.88	1.64	1.26	1.97
	b) Diluted	-	-	-	-	-	

Notes: As per Annexure "A" attached

By Order of the Board
For Mayurbhanj Trades and Agencies Limited

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


 Sayapriya Bandyopadhyay
 Partner
 (M. No.-058103)


 Harendra Singh
 Whole Time Director
 DIN: 06870959

24058108 BKFWNA8074
Place : Kolkata
Date: 14/11/2024

MAYURBHANJ TRADES AND AGENCIES LIMITED

CIN: 124117WB1879PLC032322
Regd. Office: 7 WATERLOO STREET, 2ND FLOOR, KOLKATA-700069
Email: info.mayurbhanj@gmail.com, Website: www.mayurbhanjtrades.in

STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER 2024

	30-Sep-24 (Unaudited)	31-Mar-24 (Audited)
ASSETS		
Non-Current Assets		
a) Property, plant and equipment	59.35	59.35
b) Capital work-in-progress	-	-
c) Investment property	-	-
d) Other Intangible assets	-	-
e) Financial assets		
i) Investments	172.20	172.20
ii) Loans	-	-
iii) Other Financial Assets	-	-
g) Deferred tax assets (Net)		
h) Other non-current assets		
Total Non-Current Assets	231.55	231.55
Current Assets		
a) Inventories	-	-
b) Financial assets		
i) Investment	-	-
ii) Trade receivables	58.39	66.68
iii) Cash and Cash equivalents	-	-
iv) Loans	-	-
v) Other Financial Assets	-	-
c) Current tax asset (Net)	1.17	0.17
d) Other current assets	7.14	-
Total Current Assets	66.70	65.85
Total Assets	298.25	297.40
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	20.00	20.00
(b) Other Equity	225.76	222.47
Total Equity	245.76	242.47
Liabilities		
Non-Current Liabilities		
a) Financial liabilities		
i) Borrowings	-	-
ii) Other Financial Liability	-	-
b) Deferred tax liabilities (Net)	38.71	38.71
c) Other non-current liabilities	-	-
d) Provisions	-	-
Total Non-Current Liabilities	38.71	38.71
Current Liabilities		
(a) Financial liabilities:		
(i) Borrowings	-	-
(ii) Trade payables	-	-
(iii) Other financial Liabilities	-	-
(b) Other current liabilities	13.78	16.22
(c) Provisions	-	-
Total Current Liabilities	13.78	16.22
Total Equity and Liabilities	298.25	297.40

By Order of the Board

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

For Mayurbhanj Trades and Agencies Limited

S. Bandyopadhyay
Salyapriya Bandyopadhyay
Partner
(M. No.: 058106)

H. Singh
Harendra Singh
Whole Time Director
DIN: 06870959

UDIN: 24058108 BKFWNA8074

Place: Kolkata
Date: 14/11/2024

MAYURBHANJ TRADES AND AGENCIES LIMITED

CIN: L24117WB1979PLC032322

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

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Cash Flow Statement for the quarter and half year ended 30 Sept, 2024

(All amounts in Rs Lacs)

Particulars	Half year ended		Half year ended	
	30-Sep-24		30-Sep-23	
	Unaudited	Unaudited		
A Cash Flow from Operating Activities				
Net Profit before Tax and extra-ordinary Items		3.28		2.53
Depreciation				
Interest/Dividend			(1.22)	
Fluctuation of Foreign Currency				
Expenses not considered in Ealier years				
Short Provision for Income Tax for earlier years				
Balances Written Back		0.00		(1.22)
Operating Profit before Working Capital Changes		3.28		1.31
Adjustment for Increase/decrease of				
Inventories				
Trade Receivables	(7.14)		(6.12)	
Short Term Loans & Advances & Current Assets				
Other Non Current Assets	(2.44)	(9.58)	(2.90)	(9.02)
Other Current Liabilities		(6.30)		(7.71)
Cash Generated from Operation		(1.00)		(1.37)
Direct Taxes Paid				
Interest Paid		(7.30)		(6.34)
Net Cash from Operating Activities (A)				
B Cash Flow from Investing Activities :				
Purchase of Fixed Assets			0.00	
Interest Received			1.22	
Net Cash from Investing Activities (B)				1.22
C Cash Flow from Financing Activities:				
Long Term Borrowings				
Short Term Borrowings				
Net Cash from Financing Activities (C)		(7.30)		(5.12)
Net Increase in Cash and Cash Equivalents (A+B+C)				
Cash and Cash equivalents at the begining of the period	65.68		57.85	
Cash and Cash equivalents at the end of the period	58.38		52.43	
	(7.30)		(5.12)	

Note:-

The above cash flow statement has been prepared under the "Indirect method" as set out in the Indian Accounting Standard (IND AS) as statement of cash flow.

In terms of our report of even date

By Order of the Board

For Mayurbhanj Trades and Agencies Limited

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

S. Bandyopadhyay
Satyaparna Bandyopadhyay
Partner
(M. No. 058108)

UDIN: 24058108 BKFWNA8074

Place: Kolkata
Date: 14/11/2024

Harendra Singh
Harendra Singh
Whole-time Director & CFO
DIN: 06870959

MAYURBHANJ TRADES AND AGENCIES LIMITED

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ANNEXURE -"A"

Notes to and forming part of the Statement of unaudited financial results for the quarter and Six months ended 30th September 2024

- 1) These financial results of the Company for the half year ended September,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 14th November 2024.
- 2) The Statutory Auditors of the Company have carried out the limited review of these results. The Statutory Auditors have expressed an unmodified conclusion in their report. The report is 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 has been prepared in accordance with the Indian Accounting Standards (IND AS) as prescribed under Section 133 of the Companies Act 2013 read with rule 3 of the companies (Indian Accounting Standards) Rules 2015 and relevant amendment thereof.
- 6) Income Tax, Deferred tax and Depreciation are calculated at the end of the year.
- 7) Previous period/year figures have been regrouped/reclassified to make them comparable with those of current period.

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

S. Bandyopadhyay
Satyaprakash Bandyopadhyay
Partner
(M. No -058106)

By Order of the Board
For Mayurbhanj Trades and Agencies Limited

UDIN: 24058108 BKF WWA 8074

Place : Kolkata
Date: 14/11/2024

Harendra Singh
Harendra Singh
Whole Time Director
DIN: 06670969