

**Review Report to New Mount Trading & Investment Company Limited.**

We have reviewed the accompanying statement of unaudited financial results of **New Mount Trading & Investment Company Limited** for the period ended **September, 30, 2023**. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, *Engagements to Review Financial Statements* 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 financial statements are 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 accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For A.K.SARAF & ASSOCIATES

Chartered Accountants

F.R.No-322316E



(Arvind Kumar Saraf)

Proprietor

M.No. 056138

Place: Kolkata

Dated: 08<sup>th</sup> February, 2024

UDIN: 24056138BKSWHC3297





# NEW MOUNT TRADING & INVESTMENT COMPANY LIMITED

CIN - L67120WB1975PLC030153

26, Jawaharlal Nehru Road, Suit No.22 2nd Floor, Kolkata-700087

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## UNAUDITED FINANCIAL RESULTS(PROVISIONAL)FOR THREE MONTHS ENDED 30/09/2023 (Rs.In lacs)

	Quarter Ended			Six Months ended		Year Ended
	30.09.23 Unaudited	30.06.23 Unaudited	30.09.22 Unaudited	30.09.23 Unaudited	30.09.22 Unaudited	31.03.2023 Audited
<b>Income:</b>						
Revenue from Operations	5836.25	5322.17	5150.89	11158.42	9621.49	20233.18
Other Income	5.85	6.81	12.47	12.66	13.46	30.87
<b>Total Revenue</b>	<b>5842.10</b>	<b>5328.98</b>	<b>5163.36</b>	<b>11171.08</b>	<b>9634.95</b>	<b>20264.05</b>
<b>Expenses</b>						
Purchase	5078.97	5527.29	4431.28	10606.26	8486.95	17116.42
Property Development Expenses	7.58	3.00	8.48	10.58	11.90	24.63
Changes in Inventories	31.16	(861.31)	235.87	(830.15)	140.34	1,064.74
Employee benefits expenses	59.19	60.97	51.89	120.16	102.73	244.59
Finance Costs	67.64	57.97	36.99	125.61	98.16	237.95
Depreciation and Amortisation Expenses	98.52	98.40	100.25	196.92	211.59	437.31
Other expenses	418.68	394.90	304.34	813.58	679.29	1440.47
<b>Total Expenses</b>	<b>5761.74</b>	<b>5281.22</b>	<b>5169.10</b>	<b>11042.96</b>	<b>9730.96</b>	<b>20566.11</b>
<b>Profit/(Loss) before tax</b>	<b>80.36</b>	<b>47.76</b>	<b>(5.74)</b>	<b>128.12</b>	<b>(96.01)</b>	<b>(302.05)</b>
<b>Tax Expenses :</b>						
Current Tax	-	-	-	-	-	-
Deffered Tax	-	-	-	-	-	-
<b>Total tax expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Profit/(Loss) for the period</b>	<b>80.36</b>	<b>47.76</b>	<b>(5.74)</b>	<b>128.12</b>	<b>(96.01)</b>	<b>(302.05)</b>
<b>Other Comprehensive Income/(Loss)</b>						
Items that will not be reclassified to profit or loss	-	-	-	-	-	-
Fair value changes of Investments in equity shares	-	-	-	-	-	-
Income tax relating to items that will not be recycled to profit or (loss)	-	-	-	-	-	-
<b>Total other Comprehensive Income/(Loss)</b>						
<b>Total Comprehensive Income for the year</b>	<b>80.36</b>	<b>47.76</b>	<b>(5.74)</b>	<b>128.12</b>	<b>(96.01)</b>	<b>(302.05)</b>
Paid-up Equity(F.V Rs.10/-each)	921.82	921.82	921.82	921.82	921.82	921.82
Other Equity						1,868.00
Basic & Diluted E.P.S (In Rs.)	0.87	0.52	(0.06)	1.39	(1.04)	(3.28)
<b>Public Shareholding -</b>						
Number of Shares	4796000	4796000	4796000	4796000	4796000	4796000
Percentage of Holding:	52.03	52.03	52.03	52.03	52.03	52.03
<b>PROMOTER &amp; PROMOTER GROUP</b>						
a) Pledge/Encumbered						
- Number of Shares	Nil	Nil	Nil	Nil	Nil	Nil
- Percentage of Share ( As a % of the total shareholding of Promoter and Promoter group)	-	-	-	-	-	-
- Percentage of Shares ( As a % of the total share Capital of the Company)	-	-	-	-	-	-
b) Non-encumbered						
- Number of Shares	4422166	4422166	4422166	4422166	4422166	4422166
- Percentage of Share ( As a % of the total shareholding of Promoter and Promoter group)	100.00	100.00	100.00	100.00	100.00	100.00
- Percentage of Shares ( As a % of the total share Capital of the Company)	47.97	47.97	47.97	47.97	47.97	47.97

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## Balance Sheet as at 30th September, 2023

Particulars	Note No.	Amount (Rs in Lakhs)	
		As at 30th September 2023 Unaudited	As at 31st March 2023 Audited
<b>I. ASSETS</b>			
(1) Non-Current Assets			
(a) Property, Plant and Equipment		2,379.70	2,558.70
(b) Capital Work-in-Progress		100.34	71.79
(b) Other Intangible Assets		0.35	0.35
(d) Financial assets			
(i) Investments		56.88	56.88
(ii) Other Financial Assets		71.41	74.76
<b>Total Non-Current Assets</b>		<b>2,608.68</b>	<b>2,762.48</b>
(2) Current Assets			
(a) Inventories		3,467.14	2,636.99
(b) Financial Assets			
(i) Investments		-	600.00
(ii) Trade Receivables		1,457.25	667.35
(iii) Cash and cash equivalents		356.91	43.25
(iv) Loans		162.82	162.82
(c) Other Current Assets		331.47	315.47
<b>Total Current Assets</b>		<b>5,775.59</b>	<b>4,425.88</b>
<b>TOTAL ASSETS (1+2)</b>		<b>8,384.27</b>	<b>7,188.36</b>
<b>II. EQUITY AND LIABILITES</b>			
(1) Equity			
(a) Share Capital		921.82	921.82
(b) Other Equity		1,996.12	1,868.00
<b>Total Equity</b>		<b>2,917.94</b>	<b>2,789.82</b>
<b>Liabilities</b>			
(2) Non-current liabilities			
(a) Financial Liabilities			
(i) Borrowings		1,090.15	883.85
(b) Provisions		31.74	31.74
(c) Deferred Tax liabilities (Net)		-	-
<b>Total Non-Current Liabilities</b>		<b>1,121.89</b>	<b>915.59</b>
(3) Current liabilities			
(a) Financial Liabilities			
(i) Borrowings		1,931.89	1,788.38
(ii) Trade Payables			
- Total outstandings due to Micro Enterprises and Small Enterprises			
- Total outstandings due to creditors other than Micro Enterprises and Small Enterprises		1,245.71	640.60
(b) Other Liabilities		1,166.84	1,053.97
<b>Total Current Liabilities</b>		<b>4,344.44</b>	<b>3,482.95</b>
<b>TOTAL EQUITY AND LIABILITES (1+2+3)</b>		<b>8,384.27</b>	<b>7,188.36</b>

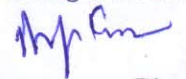
**Notes : 1.** The above Unaudited Financial Results were taken on record by the Board of Director at their Meeting held on 8th November, 2023 and subjected to limited review by the Statutory Auditors.

**2.** There were no complaints from investors outstanding at the beginning of the quarter and no complaints were received during the quarter ended 30th September, 2023.

By Order of the Board.

Sd/- Director

For New Mount Trading & Investment



Director.

Place: Kolkata.

Dated: 8th day of November, 2023.