

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, 2024**. 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 an analytical procedure 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

(Arvind Kumar Saraf)

Proprietor

M.No. 056138

UDIN: 24056138 **BKGWJN5458**

Place: Kolkata

Dated: 14th November, 2024



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 30/09/2024 (Rs.In lacs)

	Quarter Ended			Six Months ended		Year Ended
	30.09.24 Unaudited	30.06.24 Unaudited	30.09.23 Unaudited	30.09.24 Unaudited	30.09.23 Unaudited	31.03.2024 Audited
Income:						
Revenue from Operations	7024.25	5262.82	5836.25	12287.07	11158.42	23291.79
Other Income	9.09	4.66	5.85	13.75	12.66	66.43
Total Revenue	7033.34	5267.48	5842.10	12300.82	11171.08	23358.22
Expenses						
Purchase	6029.46	5591.40	5078.97	11620.86	10606.26	20883.63
Property Development Expenses	-	-	7.58	-	10.58	-
Changes in Inventories	257.88	(783.98)	31.16	(526.10)	(830.15)	(143.68)
Employee benefits expenses	65.86	61.18	59.19	127.04	120.16	265.64
Finance Costs	44.72	30.58	67.64	75.30	125.61	315.51
Depreciation and Amortisation Expenses	104.14	104.35	98.52	208.49	196.92	416.92
Other expenses	498.87	356.66	418.68	855.53	813.58	1955.80
Total Expenses	7000.93	5360.19	5761.74	12361.12	11042.96	23693.82
Profit/(Loss) before exceptional items and tax	32.41	(92.71)	80.36	(60.30)	128.12	(335.60)
Exceptional Items						1,335.73
Profit/(Loss) before tax	32.41	(92.71)	80.36	(60.30)	128.12	1,000.13
Tax Expenses :						
Current Tax	-	-	-	-	-	45.38
Deffered Tax	-	-	-	-	-	-
Total tax expenses	0.00	0.00	0.00	0.00	0.00	45.38
Profit/(Loss) for the period	32.41	(92.71)	80.36	(60.30)	128.12	954.75
Other Comprehensive Income/(Loss)						
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)	-	-	-	-	-	-
Total other Comprehensive Income/(Loss)						
Total Income for the year	32.41	(92.71)	80.36	(60.30)	128.12	954.75
Paid-up Equity(F.V Rs.10/-each)	921.82	921.82	921.82	921.82	921.82	921.82
Other Equity	-	-	-	-	-	2,822.75
Basic & Diluted E.P.S (In Rs.)	0.36	(1.01)	0.87	(0.65)	1.39	10.36
Public Shareholding -						
Number of Shares	4796000	4796000	4796000	4796000	4796000	4796000
Percentage of Holding:	52.03	52.03	52.03	52.03	52.03	52.03
PROMOTER & PROMOTER GROUP						
a) Pledge/Encumbured						
- 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

NEW MOUNT TRADING & INVESTMENT COMPANY LIMITED

Balance Sheet as at 30th September, 2024

Amount (Rs in Lakhs)					
Particulars	Note No.	As at 30th September 2024		As at 31st March 2024	
		Unaudited		Audited	
I. ASSETS					
(1) Non-Current Assets					
(a) Property, Plant and Equipment		2,075.94		2,247.72	
(b) Capital Work-in-Progress		-		-	
(b) Other Intangible Assets		0.46		0.46	
(d) Financial assets		56.88		56.88	
(i) Investments		71.13		77.88	
(ii) Other Financial Assets					
Total Non-Current Assets			2,204.41		2,382.94
(2) Current Assets					
(a) Inventories		3,306.76		2,780.67	
(b) Financial Assets					
(i) Investments		655.00		20.00	
(ii) Trade Receivables		1,976.09		706.66	
(iii) Cash and cash equivalents		181.39		914.48	
(iv) Loans		-		-	
(c) Other Current Assets		698.07	6,817.31	293.79	4,715.60
Total Current Assets					
TOTAL ASSETS (1+2)			9,021.72		7,098.54
II. EQUITY AND LIABILITIES					
(1) Equity					
(a) Share Capital		921.82		921.82	
(b) Other Equity		2,762.45	3,684.27	2,822.75	3,744.57
Total Equity					
Liabilities					
(2) Non-current liabilities					
(a) Financial Liabilities					
(i) Borrowings		118.36		68.49	
(b) Provisions		40.49		40.49	
(c) Deferred Tax liabilities (Net)		-	158.85	-	108.98
Total Non-Current Liabilities					
(3) Current liabilities					
(a) Financial Liabilities					
(i) Borrowings		1,953.16		1,136.02	
(ii) Trade Payables					
- Total outstandings due to Micro Enterprises and Small Enterprises		-		-	
- Total outstandings due to creditors other than Micro Enterprises and Small Enterprises		1,820.81		851.93	
(b) Other Liabilities		1,404.63	5,178.60	1,257.05	3,245.00
Total Current Liabilities					
TOTAL EQUITY AND LIABILITIES (1+2+3)			9,021.72		7,098.55

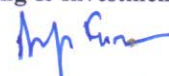
Notes : 1. The above Unaudited Financial Results were taken on record by the Board of Director at their Meeting held on 14th November, 2024 and subjected to limited review by the Statutory Auditors.

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, 2024.

By Order of the Board.

Sd/- Director

For New Mount Trading & Investment Co.Ltd.



Director.

(DIN- 00759839)

Place: Kolkata.

Dated: 14th day of November, 2024.