

**Auditor's Report On Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To  
The Board of Directors of  
**New Mount Trading & Investment Company Limited,**

We have audited the quarterly financial results of New Mount Trading & Investment Company Limited for the quarter ended **March 31, 2024** and the year to date results for the period **April 01, 2023 to March 31, 2024**, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (AS 25 / Ind AS 34), prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.



# A. K. Saraf & Associates

Chartered Accountants

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In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- (ii) give a true and fair view of the net profit and other financial information for the quarter ended March 31, 2024 and the year to date results for the period April 01, 2023 to March 31, 2024.

For A.K.SARAF & ASSOCIATES

Chartered Accountants

F.R.No-322316E

*Arvind*

(Arvind Kumar Saraf)

Proprietor

M.No. 056138

UDIN: 24056138BKGWIN3551

Place: Kolkata

Dated: 6<sup>th</sup> September, 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 FOR THREE MONTHS ENDED 31/03/2024 (Rs.In lacs)

|                                                                                          | Quarter Ended       |                       |                     | Year Ended          |
|------------------------------------------------------------------------------------------|---------------------|-----------------------|---------------------|---------------------|
|                                                                                          | 31.03.24<br>Audited | 31.12.23<br>Unaudited | 31.03.23<br>Audited | 31.03.24<br>Audited |
| <b>Income:</b>                                                                           |                     |                       |                     |                     |
| Revenue from Operations                                                                  | 5859.96             | 6273.41               | 5139.76             | 23291.79            |
| Other Income                                                                             | 32.94               | 20.83                 | 9.11                | 66.43               |
| <b>Total Revenue</b>                                                                     | <b>5892.90</b>      | <b>6294.24</b>        | <b>5148.87</b>      | <b>23358.22</b>     |
| <b>Expenses</b>                                                                          |                     |                       |                     |                     |
| Purchase                                                                                 | 4971.19             | 5306.18               | 3824.01             | 20883.63            |
| Property Development Expenses                                                            | (16.37)             | 5.79                  | 7.78                | -                   |
| Changes in Inventories                                                                   | 518.28              | 168.19                | 875.42              | (143.68)            |
| Employee benefits expenses                                                               | 83.15               | 62.33                 | 71.24               | 265.64              |
| Finance Costs                                                                            | 45.44               | 144.46                | 68.68               | 315.51              |
| Depreciation and Amortisation Expenses                                                   | 121.09              | 98.91                 | 99.77               | 416.92              |
| Other expenses                                                                           | 719.04              | 423.18                | 363.88              | 1955.80             |
| <b>Total Expenses</b>                                                                    | <b>6441.82</b>      | <b>6209.04</b>        | <b>5310.78</b>      | <b>23693.82</b>     |
| <b>Profit/(Loss) before exceptional items and tax</b>                                    | <b>(548.92)</b>     | <b>85.20</b>          | <b>(161.91)</b>     | <b>(335.60)</b>     |
| Exceptional Items                                                                        | 1,335.73            | -                     | -                   | 1,335.73            |
| Profit/(Loss) before tax                                                                 | 786.81              | 85.20                 | (161.91)            | 1,000.13            |
| <b>Tax Expenses :</b>                                                                    |                     |                       |                     |                     |
| Current Tax                                                                              | 45.38               | 0.00                  | 0.00                | 45.38               |
| Deffered Tax                                                                             | 0.00                | 0.00                  | 0.00                | 0.00                |
| <b>Total tax expenses</b>                                                                | <b>45.38</b>        | <b>-</b>              | <b>-</b>            | <b>45.38</b>        |
| <b>Profit/(Loss) for the period</b>                                                      | <b>741.43</b>       | <b>85.20</b>          | <b>(161.91)</b>     | <b>954.75</b>       |
| <b>Other Comprehensive Income/(Loss)</b>                                                 |                     |                       |                     |                     |
| <b>Items that will not be reclassified to profit or loss Fair value</b>                  |                     |                       |                     |                     |
| Fair value changes of Investments in equity shares                                       | 0.00                | 0.00                  | 0.00                | 0.00                |
| Income tax relating to items that will not be recycled ro profit or (loss)               | 0.00                | 0.00                  | 0.00                | 0.00                |
| <b>Total other Comprehensive Income/(Loss)</b>                                           | <b>0.00</b>         | <b>0.00</b>           | <b>0.00</b>         | <b>0.00</b>         |
| <b>Total Comprehensive Income for the year</b>                                           | <b>741.43</b>       | <b>85.20</b>          | <b>(161.91)</b>     | <b>954.75</b>       |
| Paid-up Equity(F.V Rs.10/-each)                                                          | 921.82              | 921.82                | 921.82              | 921.82              |
| Other Equity                                                                             | 0.00                | -                     | 0.00                | 2822.75             |
| Basic & Diluted E.P.S (In Rs.)                                                           | 8.04                | 0.92                  | (1.76)              | 10.36               |
| <b>Public Shareholding -</b>                                                             |                     |                       |                     |                     |
| Number of Shares                                                                         | 4796000             | 4796000               | 4796000             | 4796000             |
| Percentage of Holding:                                                                   | 52.03               | 52.03                 | 52.03               | 52.03               |
| <b>PROMOTER &amp; PROMOTER GROUP SHAREHOLDING</b>                                        |                     |                       |                     |                     |
| a) Pledge/Encumbered                                                                     |                     |                       |                     |                     |
| - Number of Shares                                                                       | 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             |
| - Percentage of Share ( As a % of the total shareholding of Promoter and Promoter group) | 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               |

### Notes:

- The above Audited Financial Results were taken on record by the Board of Director at their Meeting held on 15th May,2024 and subjected to review by the Statutory Auditors.
- There were no complaints from investors outstanding at the beginning of the quarter and no complaints were received during the quarter ended 31st March, 2024.

By Order of the Board.

For New Mount Trading & Investment Co.Ltd.

Place: Kolkata.

Dated: 15th May, 2024.



**Director**