



Madhukar Garg & Company

Chartered Accountants

Head Office :

II Floor, K-2B, Raj Apartment, Keshav Path
Ahinsa Circle, C-Scheme, Jaipur-1
Phone : 4005471, 2365513

B. Office :

3, Gangwal Park, Jaipur-4
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The Board of Directors,
Mayur Leather Products Limited,
Jaipur

1. We have reviewed the accompanying statement of standalone unaudited financial results of **Mayur Leather Products Limited, Jaipur** (the "Company") for the quarter ended Dec. 31, 2022 ("the statement") being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No CIR/CFD/FAC/62/2016 dated July 5, 2016.

This Statement which is the responsibility of the Company's management and approved by the 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 there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

2. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" 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 Statement is free of material misstatement.
3. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



4. Based on our review conducted as above, **except as given in Annexure of this report**, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with Ind AS and other recognised accounting practices and policies, and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

for **MADHUKAR GARG & COMPANY**
CHARTERED ACCOUNTANTS
FRN 000866C

Shukla

(SUNIL SHUKLA)
PARTNER
M. NO.: 071179
PLACE: JAIPUR
DATED: 31/10/2023
UDIN: 23071179BGZLWS3322



Mayur Leather Products Limited, Jaipur

ANNEXURE TO THE AUDITOR'S REPORT

1. The Profit & Loss Account and Balance Sheet of the Company complies with the Indian Accounting Standards referred to in Section 133 of the Companies Act, 2013, read with relevant rules of the Companies (Accounts) Rules, 2014, Except in case of Ind AS-19 (Employees benefit), and Ind and Ind AS18 (Revenue).
2. Gratuity has not been provided as per actuarial valuation required in IND AS-19 (Employees Benefits).
3. No rental income and rental expenses of Restaurant Division has been booked in the books of accounts.

for **MADHUKAR GARG & COMPANY**
CHARTERED ACCOUNTANTS
FRN 000866C

Shukla

(SUNIL SHUKLA)
PARTNER
M. NO.: 071179
PLACE: JAIPUR
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MAYUR LEATHER PRODUCTS LIMITED, JAIPUR

CIN: L19129RJ1987PLC003889

Regd Office: B-5, Vrindavan Apartment, Vrindavan Vihar, King's Road, Jaipur-302019

STATEMENT OF STANDALONE UNAUDITED PROFIT & LOSS FOR THE QUARTER ENDED ON 31ST DECEMBER, 2022

Particulars	Quarter-Ended			Year Ended
	31st December, 2022 (Unaudited)	30th September 2022 (Unaudited)	31st December, 2021 (Unaudited)	31st March 2022 (Audited)
I. Revenue from operations	98.82	165.99	248.81	926.79
II. Other Income	75.82	10.23	8.33	42.76
III. Total Revenue (I + II)	174.64	176.23	257.13	969.55
IV. Expenses:				
Cost of materials consumed	75.62	96.58	208.63	629.75
Purchase of Stock-in-Trade	-	-	-	-
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	25.50	51.93	2.72	36.80
Employee/workers benefit expense	28.87	34.39	45.37	186.67
Finance costs	14.55	13.02	13.00	50.09
Depreciation and amortization expense	5.87	6.96	10.85	30.32
Other expenses	120.54	44.45	39.43	132.40
Total Expenses	270.96	247.33	320.00	1,066.03
V. Profit before exceptional items & tax (III - IV)	-96.32	-71.10	-62.87	-86.48
VI. Exceptional Items	-0.37	-0.01	-29.27	-29.27
VII. Profit before tax (V - VI)	-95.95	-71.09	-33.60	-67.21
VIII. Tax expense:				
(1) Current tax				
(2) Deferred tax				
(3) Short/(Excess) Provision Reversal				
(4) Earlier Year tax				
(5) MAT Credit				
IX. Profit/(Loss) for the period from continuing operations (VII-VIII)	-95.95	-71.09	-33.60	-67.21
X. Profit/(Loss) from discontinuing operations				
XI. Tax expense of discontinuing operations				
XII. Profit/(Loss) from Discontinuing operations (after Tax) (X - XI)				
XIII. Profit/(Loss) for the period (IX + XII)	-95.95	-71.09	-33.60	-67.21
Other Comprehensive Income				
Income Tax Effect				
Other Comprehensive Income, Net of Taxes				
Total comprehensive income	-95.95	-71.09	-33.60	-67.21
Paid Up Equity Share Capital (Face Value of Rs 10 each)	483.48	483.48	483.48	483.48
(1) Basic	-1.98	-1.47	-0.69	-1.39
(2) Diluted	-1.98	-1.47	-0.69	-1.39

Notes:

- In Terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, the standalone financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the company in the Board Meeting held on 14th November, 2021. The Statutory Auditors of the company have conducted limited review of these financial results.
- Segment information has not been provided for the Quarter and 9 month ended Dec. 31st, 2022 as per para 4 of Indian Accounting Standard (Ind AS) 108 "Operating Segment", specified under Section 133 of the Companies Act, 2013.
- The previous period figures have been regrouped/ rearranged wherever necessary.
- The financial results of the Company for the Quarter and 9 month ended Dec. 31st, 2022 are available on the website of the Company www.mayurgroups.com
- The company has adopted Indian Accounting Standards (Ind AS) from April 1, 2017 and accordingly the above financial results for the quarter and 9 month ended Dec. 31st, 2022 have been prepared in accordance with the Indian Accounting Standard Rules (IND AS) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued.

For and on behalf of the Board

R. K. Poddar
R. K. PODDAR
(CFO & Director)
DIN No.: 00143571

A. Poddar
AMITA PODDAR
(Chairperson & Director)
DIN No.: 00143486

Place: Jaipur
Date:

As per Our Separate report of even date attached.

For H.C. GARG & COMPANY
CHARTERED ACCOUNTANTS
FRN: 000152C



Sunil Shukla
Sunil Shukla
Partner
M.No. 071179