# MOULIN COMMERCIAL LTD

**Regd.off.**: 1 Anandgram, Aya Nagar, M G Road, New Delhi - 47

**CIN :** L74899DL1982PLC067811

**AUGUST 24TH , 2021**

**To,**
**The Secretary**
**CSE Limited**
**The Stock Exchange, Kolkata**
**Corporate Relationship Department**
**7, Lyons Range, Murgighata, Dalhousie, Kolkata,**
**West Bengal 700001**

**SCRIP CODE: 023170 –MOULIN COMMERCIAL LTD**

**Sub: Intimation under Regulation 47 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sir,

In pursuant to Regulation 47 (1) (b) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Please find enclosed copies of Unaudited Standalone Financial Results of the company for the First Quarter and Three Months ended on June 30th, 2021 published in newspaper viz. The Pioneer (English Newspaper) & The Pioneer (Hindi Newspaper) on August 24th 2021.

This is for your information and records.

Kindly take the same on your record.

Thanking You
For **MOULIN COMMERCIAL LTD**

**Ashish Gupta**
**Encl: As above**

CERTIFIED TO BE TRUE COPY
Beena Gupta

**Corp. Off.**: 11th Floor,Vatika Tower,Tower-B ,Golf Course Road,Sector -54 ,Gurgaon-122 002,Haryana,India

**Phone.**: +91-124-4232222, **E-mail** : info@vinylgroup.com.

# ARUN K MAHESHWARI & CO.

Chartered Accountants

Off.: H-278 A, Kunwar Singh Nagar, Nangloi, New Delhi-110041
E-mail:- maheshwariarun_ca@yahoo.co.in, Ph. 09312251518


**Independent Auditor's Report (Unmodified Opinion) on Audited standalone 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**

**INDEPENDENT AUDITOR'S REPORT**

TO THE BOARD OF DIRECTORS OF MOULIN COMMERCIAL LTD

**Report on the audit of the Standalone Financial Results**

**Opinion**

I have audited the accompanying standalone quarterly financial results of MOULIN COMMERCIAL LTD (the company) for the quarter ended 30th June 2021 (date of the quarter end) and the year to date results for the period from April 2021 to June 2021, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In my opinion and to the best of my information and according to the explanations given to us these standalone financial results:

i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the quarter ended 30th June, 2021(date of the quarter end) as well as the year to date results for the period from April to June 2021.

**Basis for Opinion**

I conducted my audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). My responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of my report. I are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to my audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and I have fulfilled my other ethical responsibilities in accordance with these requirements and the Code of Ethics. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

**Management's Responsibilities for the Standalone Financial Results**

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting'

ARUN K. MAHESHWARI & CO. CHARTERED ACCOUNTANT DELHI

CERTIFIED TO BE TRUE COPY

Beena Gupta

prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

**Auditor's Responsibilities for the Audit of the Standalone Financial Results**

My objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If I conclude that a material uncertainty exists, I are required to draw attention in my auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

ARUN K. MAHESHWARI & CO. CHARTERED ACCOUNTANTS CA DELHI

CERTIFIED TO BE TRUE COPY
Beena Gupta

- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

**For Arun K. Maheshwari& Co.**

**Chartered Accountants**

**(Firm's Regn No. 21421N)**

**Arun Maheshwari**
**(Proprietor)**
**(Membership No. 508847)**

Date: 23/08/2021
Place: New Delhi
UDIN: 21508847AAAABW9150

ARUN K. MAHESHWARI & CO. CHARTERED ACCOUNTANT CA DELHI

CERTIFIED TO BE TRUE COPY
Beena Gupta

# Moulin Commercial limited

CIN: L74899DL1982PLC067811
Regd. Off.: 1, Anand Gram, Aya Nagar, M G Road, New Delhi - 47
Corp. Off. 11th Floor, Vatika Tower, Tower -B, Golf Course Road, Sector-54, Gurgaon-122002, Haryana, India
Phone: +91-124-4232222, E-mail: info@vinylgroup.com

**Statement of Standalone Unaudited Results for the Quarter Ended 30.06.2021**

Amount in Lakhs

| S. NO. | Particulars | 3 Months Ended (30/06/2021) | Preceding 3 Months Ended (31/03/2021) | Corresponding 3 Months Ended in the Previous Year (30/06/2020) | Previous Year Ended (31/03/2021) |
|---|---|---|---|---|---|
| | (Refer Notes Below) | Unaudited | Audited | Unaudited | Audited |
| | **Revenue** | | | | |
| 1 | Revenue from Operations | 26.43 | 18.3 | 22.62 | 88.72 |
| 2 | Other Income | 1.52 | 1.00 | 0.05 | 1.05 |
| 3 | **Total Revenue** | **27.95** | **19.30** | **22.67** | **89.77** |
| 4 | Expenses | | | | |
| | Cost of Material Consumed | | | | |
| | Employee benefits expense | 1.66 | 2.05 | 1.28 | 6.78 |
| | Finance Cost | 14.92 | 17.34 | 12.53 | 55.98 |
| | Depreciation and Amortisation expense | 2.20 | 1.46 | 3.60 | 12.26 |
| | Other expenditure | 1.07 | 0.68 | 0.82 | 4.36 |
| | **Total Expenses** | **19.85** | **21.53** | **18.23** | **79.38** |
| 5 | Profit Before exceptional items and extraordinary items and Tax | 8.10 | (2.23) | 4.44 | 10.39 |
| 6 | Exceptional Items | | | | |
| 7 | Profit Before extraordinary items and Tax (5-6) | 8.10 | (2.23) | 4.44 | 10.39 |
| 8 | Extraordinary Items | | | | |
| 9 | Profit before tax (7-8) | 8.10 | (2.23) | 4.44 | 10.39 |
| 10 | Tax expense | | | | |
| | 1) Current Tax | 2.04 | 0.43 | 1.12 | 3.61 |
| | 2) Taxation for earlier years | | | | |
| | 3)Contigency provision for standard assets | 0.36 | (0.14) | 0.35 | 0.55 |
| | 3) Deffered Tax | | | | 1.23 |
| 11 | Profit/(Loss) for the period from continuing operations (9-10) | **5.70** | **(2.52)** | **2.97** | **5.00** |
| 12 | Profit/(Loss) from discontinuing operations | | | | |
| 13 | Tax expense of discontinuing operations | | | | |
| 14 | Profit/(Loss) from discontinuing operations (after tax) (12-13) | | | | |
| 15 | Profit/(Loss) for the period (11+14) | 5.70 | (2.52) | 2.97 | 5.00 |
| 16 | Share of Minority Shareholders* | | | | |
| 17 | Profit after minority interest* | | | | |
| 18 | Share of profit/ (Loss) in Associates* | | | | |
| 19 | Net Profit/ (Loss) after share of profit/(loss) in associates (9+10)* | | | | |
| 20 | Profit/(Loss) on sale of subsidiaries and associates* | | | | |
| 21 | Profit after Tax (11+12) | 5.70 | (2.52) | 2.97 | 5.00 |
| 22 | Paid up equity shares Capital(Face Value Rs 10 per shares) | 57.30 | 57.30 | 57.30 | 57.30 |
| 23 | Earnings Per Share (befoe extraordinary items) (of Rs. 10/- each) (not annualised): | | | | |
| | 1) Basic (Rs.) | 0.99 | (0.44) | 0.52 | 0.87 |
| | 2) Diluted (Rs.) | 0.99 | (0.44) | 0.52 | 0.87 |

Notes:

1 The above results have been reviewed by the Audit Committee and approved by the Board at its meeting held on 23/08/2021.

2 This statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

3 Previous periods figures have been regrouped/rearranged whereever necessary.

**For Moulin Commercial Limited**

**Ashish Gupta**
**Managing Director**

**Date :** 23.08.2021
**Place :** Delhi

# Moulin Commercial Limited

CIN : L74899DL1982PLC067811 ; Ph. No: 9871374285; E-mail : kohli@vinylgroup.com
Regd. Off.: 1, Anand Gram, Aya Nagar, M G Road, New Delhi - 47
Corp. Off: 11th Floor Vatika Tower B Sector - 54, Golf Course Road Gurgaon - 122002

## Extract of Standalone unaudited Financial Results for the Quarter ended on 30th June, 2021

Amount in Lacs

| Particulars | Quarter ended (30/06/2021) | Year ended 31/03/2021 | Quarter ended 30/06/2020 |
|---|---|---|---|
| | Standlone | | |
| Total Income from Operations (net) | 27.95 | 89.77 | 22.67 |
| Net Profit/(Loss) for the period (before tax, Exceptional and/or Extraordinary items) | 8.10 | 10.39 | 4.44 |
| Net Profit/(Loss) for the period before tax(after Exceptional and/or Extraordinary items) | 8.10 | 10.39 | 4.44 |
| et Profit/(Loss) for the period | 5.70 | 5.00 | 2.97 |
| Total Comprehensive Income for the period [comprising Profit/(Loss) for the period (after tax) and other comprehensive income (after tax)] | | | |
| Paid-up equity share capital [Face value Rs. 10 per share] | 57.30 | 57.30 | 57.30 |
| Reserves (excluding revaluation reserves as Shown in the Balance Sheet of previous Year) | 179.60 | 173.90 | 171.85 |
| Earnings per share - (after extraordinary items)- (of Rs. 10/- each) | 0.99 | 0.87 | 0.52 |
| Diluted earnings per share- (after exceptional items)- (of Rs. 10/- each) | 0.99 | 0.87 | 0.52 |

**Notes:**

The above is an extract of the Standalone unaudited financial results of the Company for the quarter ended 30th June 2021. The detailed Standalone unaudited results for the three months ended on 30th June, 2021 filed with the Stock Exchanges under Regulation 33 of SEBI (Lising and Other Disclosure Requirements) Regulations, 2015. The full format of the Standalone Financial Results for the three months ended on 30th June, 2021 are available on the Stock Exchange website.

**For Moulin Commercial Limited**

d/-
**shish Gupta**
Managing Director
DIN: 00115090

Date: 23.08.2021
Place: Gurgaon