

S. K. SINGHANIA & CO.
CHARTERED ACCOUNTANTS

Auditor's Report on Financial Results of Goneril Investment & Trading Company Limited pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015.

TO THE BOARD OF DIRECTORS OF GONERIL INVESTMENT & TRADING COMPANY LIMITED

1. We have audited the accompanying annual financial results of GONERIL INVESTMENT & TRADING COMPANY LIMITED ('the Company') for the year ended 31st March 2019 being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'). Attention is drawn to the fact that figures for the last quarter ended 31st March 2019 and the corresponding quarter ended in the previous year as reported in these annual financial results are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the end of the third quarter of the relevant financial year. Also the figures up to the end of the third quarter had only been reviewed and not subjected to audit.
2. These annual financial results have been prepared on the basis of the annual financial statements and reviewed quarterly financial results which are the responsibility of the Company's Management. Our responsibility is to express an opinion on these annual financial results based on our audit of the annual financial statements which have been prepared in accordance with the recognition and measurement principles laid down in the Companies (Indian Accounting Standard) Rules, 2015 as per Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.
3. 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 annual 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.
4. In our opinion and to the best of our information and according to the explanations given to us these financial results :
 - a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
 - b. give a true and fair view of the net profit and other comprehensive income and other financial information for the year ended 31 March 2019.

For S. K. SINGHANIA & CO.
CHARTERED ACCOUNTANTS
(Firm Registration No.302206E)

19A, Jawaharlal Nehru Road,
Kolkata - 700 087

Dated : May 30th 2019




(RAJESH KR. SINGHANIA)

(M. NO.52722)
PARTNER

GONERIL INVESTMENT & TRADING COMPANY LIMITED

Temple Chambers" 6, Old Post Office Street, 4th Floor, Kolkata-700 001

CIN - U67120WB1982PLC035494

Phone No.: 033 2230-7373/2248-3854 E-mail : goneril1982@gmail.com

PART I Statement of Standalone Audited Financial Results for the Quarter /Half Year ended 31st March,2019

Sr. No.	Particulars	Three Months Ended			Year ended	Year ended
		31.03.2019	31.12.2018	31.03.2018	31.03.2019	31.03.2018
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Income from Operations					
	Net Sales/Income from Operations	559,343	2,410,249	711,097	3,077,763	1,562,871
	c) Total Income from Operations (net)	559,343	2,410,249	711,097	3,077,763	1,562,871
2	Expenses					
a)	Cost of Materials Consumed	-	-	-	-	-
b)	Cost of Materials Sold	-	-	-	-	-
c)	Changes in inventories of finished goods	-	-	-	-	-
d)	Employees benefits expense	431,571	458,121	367,185	1,574,484	1,541,416
e)	Depreciation and amortisation expense	-	-	-	-	-
f)	Other Expenses	1,046,354	63,896	102,944	1,774,451	264,914
	Total Expenses	1,477,925	522,017	470,129	3,348,935	1,806,330
3	Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)	(918,582)	1,888,232	240,968	(271,172)	(243,459)
4	Other Income	2,265	-	67,800	12,724	867,800
5	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3+4)	(916,317)	1,888,232	308,768	(258,448)	624,341
6	Finance Costs	29,479	-	35,251	29,479	192,319
7	Profit / (Loss) from ordinary activities before tax (5-6)	(945,796)	1,888,232	273,517	(287,927)	432,022
8	Tax Expense					
(a)	Current	34,925	-	150,000	34,925	150,000
(b)	Deferred	-	-	-	-	-
(c)	Earlier Year	(414,196)	-	6,089	(414,196)	6,089
	Total	(379,271)	-	156,089	(379,271)	150,000
9	Net Profit / (Loss) from ordinary activities after tax (9-10)	(566,525)	1,888,232	117,428	91,344	282,022
10	Paid up Equity Share Capital (Face value of Rs.10/- each)	5,045,000	5,045,000	5,045,000	5,045,000	5,045,000
11	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year					29,628,926
12	Earning (Loss) Per Share (EPS)					
	Basic and Diluted(Not annualized) Rs.	(1.28)	3.74	0.26	0.18	0.62
PART II : Select Information for the Quarter ended 31st March 2019						
A	PARTICULARS OF SHAREHOLDING					
1	Public Shareholding					
	- Number of Shares	162,059	152,059	162,059	162,059	162,059
	- Percentage of Shareholding	32.12	30.14	32.12	32.12	32
2	Promoters and promoter group Shareholding					
a)	Pledged / Encumbered					
	- Number of Shares	-	-	-	-	-
b)	Non - Encumbered					
	- Number of Shares	342,441	352,441	342,441.00	342,441	342,441
	- Percentage of shares (as a % of the total Shareholding of the promoter and promoter group)	100	100	100	100	100
	- Percentage of shares (as a % of the total Share Capital of the company)	67.88	69.86	69.86	67.88	67.88
	Particulars	3 months ended 31.03.2019				
B	INVESTOR COMPLAINTS					
	Pending at the beginning of the quarter	NIL				
	Received during the quarter	NIL				
	Disposed of during the quarter	NIL				
	Remaining unresolved at the end of the quarter	NIL				

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GONERIL INVESTMENT & TRADING COMPANY LIMITED

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Standalone Statement of Assets and Liabilities as at 31st March,2019

PARTICULARS	As at 31.03.2019 Rs.	As at 31.03.2018 Rs.
A EQUITY AND LIABILITIES		
(1) Shareholders' Funds		
(a) Share Capital	5,045,000	5,045,000
(b) Reserves and Surplus	29,996,203	29,904,859
Sub-total - Shareholders' Funds	35,041,203	34,949,859
(2) Non-current Liabilities		
(a) Long-term Borrowings	-	-
(b) Deferred Tax Liabilities (Net)	-	-
(c) Other Long-term Liabilities	-	-
Sub-total - Non-current Liabilities	-	-
(3) Current Liabilities		
(a) Short-term Borrowings	200,000	300,000
(b) Trade Payables	-	-
(c) Other Current Liabilities	225,026	1,954,019
(d) Short-term Provisions	-	-
Sub-total - Current Liabilities	425,026	2,254,019
TOTAL EQUITY AND LIABILITIES	35,466,229	37,203,878
B ASSETS		
(1) Non-current Assets		
(a) Non-current Investments	27,123,142	28,030,137
(b) Deferred Tax Assets(Net)	-	-
(c) Long-term Loans & Advances	-	-
Sub-total - Non-current Assets	27,123,142	28,030,137
(2) Current Assets		
(a) Cash and Bank Balances	1,004,228	6,416,441
(b) Short-term Loans and Advances	6,500,000	200,000
(c) Other Current Assets	838,859	2,557,300
Sub-total - Current Assets	8,343,087	9,173,741
TOTAL ASSETS	35,466,229	37,203,878

Notes:

- The above results have been approved by the Board of Directors of the Company held on 30.05.2019
- The Statutory Auditors have carried out a 'Limited Review' of the Financial Results for Quarter ended March 31,2019 as required.
- The Company has complied with all applicable Accounting Standards.
- Figures have been regrouped and rearranged wherever necessary.

For Goneril Investment & Trading Co.Ltd

Place : Kolkata

Date : 30-05-2019

Director

