

**LIMITED REVIEW REPORT**


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

1. We have reviewed the accompanying standalone statement of unaudited financial results of **Goneril Investment & Trading Company Limited** (the 'Company') for the quarter and six months ended **September 30, 2015** (the "Statement").
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors in their Meeting, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 "Interim Financial Reporting" ("AS 25"), 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.
3. We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", as specified under Section 143(10) of the Companies Act, 2013. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and 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.
4. We draw attention towards
  - a) For the purpose of preparing quarterly financial results, accrual basis of accounting has not been followed which is not in accordance with generally accepted accounting principles.
  - b) No provision has been made in respect of diminution in the market value of long term quoted investments of company, amount not ascertained, as in the opinion of management, the same is not permanent in nature.
5. Based on our review conducted as above, except for effects of matter stated in paragraph (4) above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with applicable Accounting Standard i.e. AS 25 prescribed under Companies Act, 2013 read with relevant rules issued thereunder 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 & Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

19A, Jawaharlal Nehru Road,  
Kolkata – 700 087.

Dated : 09/11/15 .

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

  
**(RAJESH KR. SINGHANIA**  
**M. NO. 052722)**

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 Unaudited Financial Results for the Quarter /Half Year ended 30th September,2015

Sr. No.	Particulars	Three Months Ended		Half Year Ended	Year ended
		30.09.2015	30.06.2015	30.09.2015	31.03.2015
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	<b>Income from Operations</b>				
	Net Sales/Income from Operations (Net of excise duty)	3,859	-	3,859	2,602,592
	<b>c) Total Income from Operations (net)</b>	<b>3,859</b>	<b>-</b>	<b>3,859</b>	<b>2,602,592</b>
2	<b>Expenses</b>				
	a) Cost of Materials Consumed	-	-	-	-
	b) Cost of Materials Sold	-	-	-	-
	c) Changes in inventories of finished goods	-	-	-	220,565
	d) Employees benefits expense	147,600	97,600	245,200	459,688
	e) Depreciation and amortisation expense	-	-	-	-
	f) Other Expenses	170,042	43,220	213,262	166,806
	<b>Total Expenses</b>	<b>317,642</b>	<b>140,820</b>	<b>458,462</b>	<b>847,059</b>
3	Profit / (Loss) from operations before other income, finance costs and exceptional Items (1-2)	(313,783)	(140,820)	(454,603)	1,755,533
4	Other Income	-	-	-	11,373
5	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3+4)	(313,783)	(140,820)	(454,603)	1,766,906
6	Finance Costs	-	-	-	676,357
7	Profit / (Loss) from ordinary activities before tax (5-6)	(313,783)	(140,820)	(454,603)	1,090,549
8	Tax Expense				
	(a) Current	-	-	-	218,446
	(b) Deferred	-	-	-	-
	(c) Total	-	-	-	218,446
9	Net Profit / (Loss) from ordinary activities after tax (9-10)	(313,783)	(140,820)	(454,603)	872,103
10	Paid up Equity Share Capital (Face value of Rs.10/- each)	2,400,000	2,400,000	2,400,000	2,400,000
11	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year				3,531,724
12	Earning (Loss) Per Share (EPS)				
	Basic and Diluted(Not annualized) Rs.	(1.31)	(0.59)	(1.89)	3.63
<b>PART II : Select Information for the Quarter ended 30th September 2015</b>					
<b>A</b>	<b>PARTICULARS OF SHAREHOLDING</b>				
1	Public Shareholding				
	- Number of Shares	190,000	190,000	190,000	190,000
	- Percentage of Shareholding	79.17	79.17	79	79.17
2	Promoters and promoter group Shareholding				
	a) Pledged / Encumbered				
	- Number of Shares	-	-	-	-
	b) Non - Encumbered				
	- Number of Shares	50,000	50,000	-	50,000
	- Percentage of shares (as a % of the total Shareholding of the promoter and promoter group)	100	100	-	100
	- Percentage of shares (as a % of the total Share Capital of the company)	20.83	20.83	-	20.83
	<b>Particulars</b>	<b>3 months ended 30.09.2015</b>			
<b>B</b>	<b>INVESTOR COMPLAINTS</b>				
	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	





## GONERIL INVESTMENT &amp; 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

Standalone Statement of Assets and Liabilities as at 30th September,2015

PARTICULARS	As at 30.09.2015 Rs.	As at 31.03.2015 Rs.
<b>A EQUITY AND LIABILITIES</b>		
<b>(1) Shareholders' Funds</b>		
(a) Share Capital	2,400,000	2,400,000
(b) Reserves and Surplus	3,949,224	4,403,827
Sub-total - Shareholders' Funds	6,349,224	6,803,827
<b>(2) Non-current Liabilities</b>		
(a) Long-term Borrowings	80,540,000	83,030,000
(b) Deferred Tax Liabilities (Net)	-	-
(c) Other Long-term Liabilities	-	-
Sub-total - Non-current Liabilities	80,540,000	83,030,000
<b>(3) Current Liabilities</b>		
(a) Short-term Borrowings	-	-
(b) Trade Payables	141,387	67,542
(c) Other Current Liabilities	5,512	669,206
(d) Short-term Provisions	218,446	218,446
Sub-total - Current Liabilities	365,345	955,194
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>87,254,569</b>	<b>90,789,021</b>
<b>B ASSETS</b>		
<b>(1) Non-current Assets</b>		
(a) Fixed Assets		
(i) Tangible Assets	-	-
(ii) Capital Work-in-progress	-	-
(b) Non-current Investments	4,320,050	3,559,019
(c) Deferred Tax Assets(Net)	-	-
(d) Long-term Loans & Advances	-	-
Sub-total - Non-current Assets	4,320,050	3,559,019
<b>(2) Current Assets</b>		
(a) Inventories	291,662	1,052,693
(b) Trade Receivables	-	-
(c) Cash and Bank Balances	15,195	65,802
(d) Short-term Loans and Advances	82,140,428	85,496,000
(e) Other Current Assets	487,234	615,507
Sub-total - Current Assets	82,934,519	87,230,002
<b>TOTAL ASSETS</b>	<b>87,254,569</b>	<b>90,789,021</b>

**Notes:**

- The above results have been approved Board of Directors of the Company held on 09.11.15
- The Statutory Auditors have carried out a 'Limited Review' of the Financial Results for Quarter ended Sept 30,2015 as required.
- The Company has complied with all applicable Accounting Standards.
- Figures have been regrouped and rearranged wherever necessary.

Place : Kolkata

Date : 09.11.15

For Goneril Investment &amp; Trading Co.Ltd

**GONERIL INVESTMENT & TRADING CO. LTD**

Director

Director