

**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, 2017** (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 : 10.11.17.

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,2017

Sr. No.	Particulars	Three Months Ended			Half Year Ended		Year ended
		30.09.2017	30.06.2017	30.09.2016	30.09.2017	30.09.2016	31.03.2017
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	<b>Income from Operations</b>						
	Net Sales/Income from Operations (Net of excise duty)	282,427	1,001,833	509,102	1,284,260	560,102	7,310,032
	<b>c) Total Income from Operations (net)</b>	<b>282,427</b>	<b>1,001,833</b>	<b>509,102</b>	<b>1,284,260</b>	<b>560,102</b>	<b>7,310,032</b>
2	<b>Expenses</b>						
	a) Cost of Materials Consumed	-	-	-	-	-	-
	b) Cost of Materials Sold	-	-	-	-	-	-
	c) Changes in inventories of finished goods	-	-	-	-	-	291,662
	d) Employees benefits expense	494,953	340,184	205,608	835,137	359,448	1,233,036
	e) Depreciation and amortisation expense	-	-	-	-	-	-
	f) Other Expenses	44,241	30,332	25,295	74,573	140,707	298,725
	<b>Total Expenses</b>	<b>539,194</b>	<b>370,516</b>	<b>230,903</b>	<b>909,710</b>	<b>500,155</b>	<b>1,823,423</b>
3	Profit / (Loss) from operations before other income, finance costs and exceptional Items (1-2)	(256,767)	631,317	278,199	374,550	59,947	5,486,609
4	Other Income	-	-	-	-	570	2,250,570
5	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3+4)	(256,767)	631,317	278,199	374,550	60,517	7,737,179
6	Finance Costs	-	157,068	-	157,068	-	6,825,979
7	Profit / (Loss) from ordinary activities before tax (5-6)	(256,767)	474,249	278,199	217,482	60,517	911,200
8	Tax Expense						
	(a) Current	-	-	-	-	-	500,604
	(b) Deferred	-	-	-	-	-	-
	(c) Total	-	-	-	-	-	500,604
9	Net Profit / (Loss) from ordinary activities after tax (9-10)	(256,767)	474,249	278,199	217,482	60,517	410,596
10	Paid up Equity Share Capital (Face value of Rs.10/- each)	5,045,000	5,045,000	4,435,000	5,045,000	4,435,000	5,045,000
11	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year						7,868,330
12	Earning (Loss) Per Share (EPS)						
	Basic and Diluted(Not annualized) Rs.	(0.58)	1.07	0.63	0.49	0.14	0.93

## PART II : Select Information for the Quarter ended 30th September 2017

<b>A PARTICULARS OF SHAREHOLDING</b>						
1 Public Shareholding						
- Number of Shares	162,059	162,059	443,200	162,059	443,200	162,059
- Percentage of Shareholding	32.12	32.12	99.93	32.12	99.93	32.12
2 Promoters and promoter group Shareholding						
a) Pledged / Encumbered						
- Number of Shares	-	-	-	-	-	-
b) Non - Encumbered						
- Number of Shares	342,441	342,441	300	342,441	300	342,441
- Percentage of shares (as a % of the total Shareholding of the promoter and promoter group)	100	100	100	100	100	100
- Percentage of shares (as a % of the total Share Capital of the company)	67.88	67.88	0.07	67.88	0.07	67.88
<b>Particulars</b>	<b>3 months ended 30.09.2017</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

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CIN - U67120WB1982PLC035494

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Standalone Statement of Assets and Liabilities as at 30th September,2017

PARTICULARS	As at 30.09.2017 Rs.	As at 31.03.2017 Rs.
<b>A EQUITY AND LIABILITIES</b>		
(1) <u>Shareholders' Funds</u>		
(a) Share Capital	5,045,000	5,045,000
(b) Reserves and Surplus	29,846,407	29,628,926
Sub-total - Shareholders' Funds	34,891,407	34,673,926
(2) <u>Non-current Liabilities</u>		
(a) Long-term Borrowings	-	-
(b) Deferred Tax Liabilities (Net)	-	-
(c) Other Long-term Liabilities	-	-
Sub-total - Non-current Liabilities	-	-
(3) <u>Current Liabilities</u>		
(a) Short-term Borrowings	443,000	7,443,000
(b) Trade Payables	-	-
(c) Other Current Liabilities	2,458,653	6,634,652
(d) Short-term Provisions	-	-
Sub-total - Current Liabilities	2,901,653	14,077,652
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>37,793,060</b>	<b>48,751,578</b>
<b>B ASSETS</b>		
(1) <u>Non-current Assets</u>		
(a) <u>Fixed Assets</u>		
(i) Tangible Assets	-	-
(ii) Capital Work-in-progress	-	-
(b) Non-current Investments	28,030,137	41,368,129
(c) Deferred Tax Assets(Net)	-	-
(d) Long-term Loans & Advances	-	-
Sub-total - Non-current Assets	28,030,137	41,368,129
(2) <u>Current Assets</u>		
(a) Inventories	-	-
(b) Trade Receivables	-	-
(c) Cash and Bank Balances	287,427	635,137
(d) Short-term Loans and Advances	3,000,000	200,000
(e) Other Current Assets	6,475,496	6,548,312
Sub-total - Current Assets	9,762,923	7,383,449
<b>TOTAL ASSETS</b>	<b>37,793,060</b>	<b>48,751,578</b>

**Notes:**

- The above results have been approved Board of Directors of the Company held on 10.11.17
- The Statutory Auditors have carried out a 'Limited Review' of the Financial Results for Quarter ended Sept 30,2017 as required.
- The Company has complied with all applicable Accounting Standards.
- Figures have been regrouped and rearranged wherever necessary.



Place : Kolkata

Date : 10.11.17

For Goneril Investment & Trading Co.Ltd  
GONERIL INVESTMENT & TRADING CO. LTD

  
Director

Director