

MATRA KAUSHAL ENTERPRISE LIMITED
Statement of Audited Results for the Quarter Ended and Year Ended 31.03.2025

S.No.	Particulars	For the Quarter ended			Year Ended	
		31.03.2025 (Audited)	31.12.2024 (Unaudited)	31.03.2024 (Audited)	31.03.2025 (Audited)	31.03.2024 (Audited)
I.	Revenue from Operations					
II.	Other Income	9.21	2.53	27.39	32.43	81.49
III.	Total Income (I+II)					
IV.	Expenses	9.21	2.53	27.39	32.43	81.49
	(a) Cost of Materials consumed					
	(b) Purchase of stock-in-trade	8.95	2.46	26.73	31.48	79.25
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-
	(d) Employee benefits expense	-	-	-	-	-
	(e) Finance Cost	3.40	3.40	3.15	13.60	12.60
	(f) Depreciation and amortisation expense	23.05	23.05	-	92.20	-
	(h) Other expenses	-	-	-	-	-
	Total Expenses	0.42	0.42	0.60	1.68	2.41
V.	Profit / (Loss) before and exceptional items and Tax (III-IV)	35.82	29.33	30.48	138.96	94.27
VI.	Exceptional Items	(26.60)	(26.80)	(3.09)	(106.54)	(12.77)
VII.	Profit / (Loss) from before tax (V-VI)					
VIII.	Tax expense	(26.60)	(26.80)	(3.09)	(106.54)	(12.77)
	Current Tax					
	Deferred Tax					
IX.	Net Profit / (Loss) for the period from Continuing operations (VII-VIII)					
X.	Profit / (Loss) from discontinuing operations	(26.60)	(26.80)	(3.09)	(106.54)	(12.77)
XI.	Tax Expense of discontinuing operations					
XII.	Profit / (Loss) from discontinuing operations after tax					
XIII.	Profit/(loss) for the Period (IX+XII)					
XIV.	Other Comprehensive Incomes	(26.60)	(26.80)	(3.09)	(106.54)	(12.77)
A.	(i) Items that will not be recycled to profit or loss reclassified to profit or loss	-	-	-	-	-

Verant

B)	(i) Items that may be reclassified to profit or loss								
	(ii) Income tax on items that may be reclassified to profit or loss								
	Total Comprehensive Income								
XV	Total Comprehensive Income for the period								
XVI	Earnings Per Equity Share of face value of Rs.1/- each Countaining operations):	(26.60)	(26.80)	(3.09)	(106.54)	(12.77)			
	1) Basic								
	2) Diluted	(0.013)	(0.013)	(0.002)	(0.05)	(0.01)			
XVII	Earnings Per Equity Share of face value of Rs.1/- each) (for Discountaining operations):	(0.013)	(0.013)	(0.002)	(0.05)	(0.01)			
	1) Basic								
	2) Diluted								
XVIII	Earnings Per Equity Share of face value of Rs.1/- each) (for Continued and Discountaining operations):								
	1) Basic								
	2) Diluted	(0.013)	(0.013)	(0.002)	(0.05)	(0.01)			
XIX	Paid-up equity share capital (Face Value of Rs. 1/- per share)	2,017.18	2,017.18	2,017.18	2,017.18	2,017.18	2,017.18	2,017.18	2,017.18

Arach


NOTES:

- 1 In pursuance with Regulation 33 of SEBI (LODR) Regulations, 2015 and Schedule III of Companies Act, 2013, the above Financial Results have been prepared, reviewed by the Statutory Auditors of Company and recommended by Audit Committee and subsequently approved by Board of Directors of Company at their meeting held on 30th May 2025.
- 2 The Financial Statements have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS prescribed under Section 133 of Companies Act, 2013 read with the Companies (Indian Accounting Standards) earnings per share has been calculated considering proposed issue of equity shares on account of conversion of convertible securities.
- 3
- 4 The figures of the previous year periods have been re-grouped/re-classified, whenever necessary, for the purpose of The Company is engaged in trading of chemicals. Hence it operates in a single segment, Segment reporting as per Ind AS - 108 "Operating Segments" is not applicable.
- 5
- 6 The Company has adopted Ind AS notified by Ministry of Corporate Affairs w.e.f 1st April, 2017

Place : Hyderabad
Date : 30.05.2025



For and on the Behalf of the Board of Directors
M/s. MATRA KAUSHAL ENTERPRISE LIMITED


Ramesh Chandhra Partahi
Managing Director
DIN: 02260773

Matra Kaushal Enterprise Limited

(Formerly known as P L Enterprise Limited)

(CIN:L29309AP1992PLC014177)

702, E,AL KARIM TRADE CENTRE, RANIGUNJ, SECUNDERABAD, INDIA ,500003

Balance Sheet as at March 31st , 2025

Particulars	Notes	(Amt in Rs.)	
		As at March 31, 2025 Audited	As at March 31, 2024 Audited
ASSETS			
(1) Non- Current Assets			
a) Property, Plant and Equipment	3	-	-
b) Intangible Assets			
Financial Assets			
i) Investments	4	1,30,500	1,30,500
ii) Loans		-	-
iii) Others		-	-
iv) Deferred Tax Assest (net)		-	-
v) Others non-current assets		-	-
Total Non Current Assets		1,30,500	1,30,500
(2) Current Assets			
a) Inventories	5	57,995	57,995
b) Financial Assets			
i) Investments		-	-
ii) Trade receivables	6	4,74,93,412	4,39,19,864
iii) Cash and cash equivalents	7	41,175	41,175
iv) Bank balances other than (iii)above		-	-
v) Loans	8	-	-
vi) Others		-	-
c) Current Tax Assets (Net)	9	-	-
d) Other Current Assets	10	22,750	22,750
Total Current Assets		4,76,15,332	4,40,41,784
Total Assets		4,77,45,832	4,41,72,284
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share Capital	11	20,17,17,850	20,17,17,850
(b) Other Equity	12	(24,00,47,000)	(22,93,93,204)
Share Holders Fund		(3,83,29,150)	(2,76,75,354)
LIABILITIES			
(1) Non -Current Liabilities			
(a) Financial Liabilities			
i) Borrowing		3,89,92,053	-
ii) Trade Payables		-	-
iii) Other financial liabilities		-	-
(b) Provisions		-	-
(c) Deffered tax liabilities (net)		-	-
(d) Other non-current liabilities		-	-
Total Non Current Liabilities		3,89,92,053	-
(2) Current Liabilities			
(a) Financial Liabilities			
i) Borrowing		-	-
ii) Trade Payables	13	3,89,77,670	6,52,80,482
iii) Other financial liabilities		-	-
(b) Other current liabilities	14	81,05,259	65,67,156
(c) Provisions		-	-
(d) Current tax liabilities (net)		-	-
Total Current Liabilities		4,70,82,929	7,18,47,638
Total Equity and Liabilities		4,77,45,832	4,41,72,284

The notes are an integral part of the financial statements in terms of our report attached

For Siva Kumar & Associates

Chartered Accountants

FRN No. 019347S

L. Siva Kumar
L. Siva Kumar

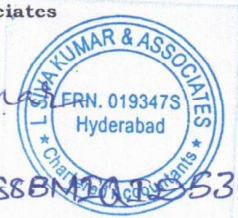
Proprietor

M.No. 311388

UIN : 253113888M100055300

Place: Hyderabad

Date: 28-08-2025



For and on behalf of the Board of Directors

Matra Kaushal Enterprise Limited

(Formerly known as P L Enterprise Limited)

Ramesh Chandra Partani
Managing Director

Prema Latha Partani
Director



MATRA KAUSHAL ENTERPRISE LIMITED
(Formerly Known as P L ENTERPRISE LIMITED)
(CIN:L29309AP1992PLC014177)

702, E,AL KARIM TRADE CENTRE, RANIGUNJ, SECUNDERABAD, 500003
Statement of Profit and Loss for the year ended March 31, 2025

(Amt in Rs.)

Particulars	Note No	Audited	Audited
		For the year Ended March 31, 2025	For the year Ended March 31, 2024
Continuing Operations			
Revenue from operations	15	32,42,501	81,49,466
other income	16	-	-
Total Revenue		32,42,501	81,49,466
Expenses			
Cost of material consumed	17	31,48,060	79,25,077
Purchase of Stock -in-Trade		-	-
Changes in Inventories of finished goods,Stock-in-Trade and work in progress		-	-
Employee benefit expenses	18	13,60,000	12,60,000
Finance Cost	19	92,19,776	-
Depreciation and amortisation expense	3	-	-
Other Expenses	20	1,68,461	2,41,430
Total Expenses		1,38,96,297	94,26,507
profit /(loss) before exceptional items and Tax		(1,06,53,796)	(12,77,041)
Exceptional Items		-	-
profit /(loss) before extraordinary items and Tax		(1,06,53,796)	(12,77,041)
Extraordinary items		-	-
Profit/(loss) before Tax		(1,06,53,796)	(12,77,041)
Tax expense:			
(1) Current Tax		-	-
(2) Current tax relating to previous year		-	-
(3) Deferred Tax		-	-
Profit/(loss) for the period from continuing operations		(1,06,53,796)	(12,77,041)
Profit/(loss) from discontinued operations		-	-
Tax expenses of discontinued operations		-	-
Profit/(loss) from discontinued operations (after tax)		-	-
Profit/(loss) for the period		(1,06,53,796)	(12,77,041)
others Comprehensive Income (OCI)			
A .(i) Items that will not be reclassified to profit or loss		-	-
(a) Others (gratuity and leave encashment excess provision reversal)		-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-
B (i) items that will be reclassified to profit or loss		-	-
(ii) Income tax relating to items that will be reclassified to profit or loss		-	-
Total Comprehensive Income for the period (Comprising Profit/(loss) and others Comprehensive Income for the period)		(1,06,53,796)	(12,77,041)
Earnings per equity share (for continuing operations)			
(1) Basic		(0.05)	(0.01)
(2) Diluted		(0.05)	(0.01)
Earnings per equity share (for discontinued operations)			
(1) Basic		-	-
(2) Diluted		-	-
Earnings per equity share (for discontinued & continuing operations)			
(1) Basic		(0.05)	(0.01)
(2) Diluted		(0.05)	(0.01)

The notes are an integral part of the financial statements in terms of our report attached

For Siva Kumar & Associates

Chartered Accountants

FRN No. 019347S

L. Siva Kumar

Proprietor

M.No. 311388

UOTN:25311388BMT 019347S

Place: Hyderabad

Date: 28-08-2025

For and on behalf of the Board of Directors of

Matra Kaushal Enterprise Limited

Ramesh chandra Partani

Ramesh chandra Partani

Managing Director

Mrs. Premlata Partani

Prema Latha Partani

Director



MATRA KAUSHAL ENTERPRISE LIMITED

Formerly Known as P L ENTERPRISE LIMITED

702, E,AL KARIM TRADE CENTRE, RANIGUNJ, SECUNDERABAD, INDIA ,500003

CASH FLOW STATEMENT FOR THE YEAR ENDED 31.03.2025

Particulars	For the Year Ended		For the Year Ended	
	2025		2024	
A. Cash From operating Activities				
Net Profit before Tax & extraordinary items		(1,06,53,796)		(12,77,041)
Adjustments for:				
Interest Income	-	-	-	-
Depreciation	-	-	-	-
Miscellaneous Expsnses written off	-	-	-	-
		(1,06,53,796)		(12,77,041)
Operating Profit before working capital changes adjustment for:				
Increase/Decrease in Trade & Other receivable	(35,73,548)		(81,49,466)	
Increase/Decrease in Inventories	-		-	
Increase/Decrease in Trade & Other payables	(2,47,64,709)		94,26,507	
		(2,83,38,257)		12,77,041
		(3,89,92,053)		0
Interest Paid	-	-	-	-
Income Tax paid	-	-	-	-
Net Cash From Operating Activities		(3,89,92,053)		0
B. Cash flow investing activities				
Interest received	-	-	-	-
Purchase of Assets	-	-	-	-
Investments	-	-	-	-
		-		-
Net cash used in investing activities		(3,89,92,053)		-
C. Cash Flow from financing activities				
Proceeds from issue of shares	-	-	-	-
Proceeds from Loans and Advances given	-	-	-	-
Net Cash used in financing activities		-		-
Net Increase in cash & cash equivalent		(3,89,92,053)		-
Cash & Cash equivalent at the beginning of the year		41,175		41,175
Cash and Cash equivalent at the end of the year		(3,89,50,878)		41,175

As per my report of even date attached

For Siva Kumar & Associates

Chartered Accountants

FRN No. 019347S

L. Sivakumar

L. Siva Kumar

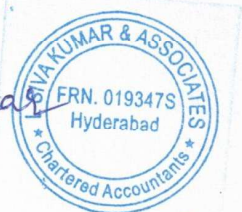
Proprietor

M.No. 311388

UIN: 25311388BBIQ125300

Place: Hyderabad

Date: 28-08-2025



For and on behalf of the board

Matra Kaushal Enterprise Limited

Ramesh chandra Partani

Managing Director

Mrs. Premlata Partani

Prema Latha Partani
Director



L SIVA KUMAR & ASSOCIATES

CHARTERED ACCOUNTANTS

Independent Auditor's Report on Quarterly Standalone Financial Results and Year to Date pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015

To the Board of Directors of MATRA KAUSHAL ENTERPRISE LIMITED

Report on the Audit of Financial Results

Opinion

We have audited the accompanying standalone annual financial results of **MATRA KAUSHAL ENTERPRISE LIMITED** hereinafter referred to as 'the Company' for the quarter and year ended March 31, 2025 (the Statement'), 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 our opinion and to the best of our information and according to the explanations given to us, the aforesaid Statement:

- 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 applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India, of net loss and other comprehensive income and other financial information of the company for the year ended March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We 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 our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

L. Sivakumar



H.NO: 2-22-253, 2 nd Floor, Rensri Arcade, Bhagyanagar Society, Kukatpally, Hyderabad,
Telangana – 500072.

Phone No. 9494590500.

E-Mail Id: siva@gscorp.in

Board of Directors' Responsibilities for the Standalone Financial Results

This Statement have been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of this Statement that give a true and fair view of the net loss and other comprehensive income in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015, as amended issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Board of Directors of the Company are responsible for 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Company, as aforesaid.

In preparing the Statement, the Board of Directors of the Company are responsible for assessing the ability of the Company 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 of the Company are responsible for overseeing the financial reporting process of the Company.

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

Our objectives are to obtain reasonable assurance about whether the Statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our 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 Statement.

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

- Identify and assess the risks of material misstatement of the Statement, 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 our 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. Under

Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- 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 ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the Company of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we 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 our independence, and where applicable, related safeguards.

For Siva Kumar & Associates.,
Chartered Accountants
Firm Regn No 019347S

L. Sivakum



Place: Hyderabad
Date: 28-08-2025

L. Siva Kumar
Proprietor
Membership No 311388
UDIN: 25311388BMIQID5300