

**MATRA KAUSHAL ENTERPRISE LIMITED**

**Statement of Un-Audited Results for the Quarter Ended and Six Months Ended 30.09.2025 (Amount in lakhs)**

| S.No. | Particulars   | For the Quarter ended |            |                | Six Months Ended |                | Year Ended     |
|-------|---|-----------------------|------------|----------------|------------------|----------------|----------------|
|       |   | 30.09.2025            | 30.06.2025 | 30.09.2024     | 30.09.2025       | 30.09.2024     |                |
| I.    | Revenue from Operations   | 5                     | 5          | 4              | 5                | 4              | 5 (Audited)    |
| II.   | Other Income  | -                     | -          | 6.65           | -                | -              | 20.68          |
| III.  | <b>Total income (I+II)</b>  | -                     | -          | <b>6.65</b>    | -                | -              | <b>20.68</b>   |
| IV.   | <b>Expenses</b>   |                       |            | 6.45           |                  | 20.08          | 31.48          |
|       | (a) Cost of Materials consumed  |                       |            | -              |                  | -              | -              |
|       | (b) Purchase of stock-in-trade  |                       |            | -              |                  | -              | -              |
|       | (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade |                       |            | -              |                  | -              | -              |
|       | (d) Employee benefits expense   |                       |            | 7.80           |                  | 7.80           | 6.80           |
|       | (e) Finance Cost  |                       |            | 0.81           |                  | 0.81           | 46.10          |
|       | (f) Depreciation and amortisation expense   |                       |            | -              |                  | -              | -              |
|       | (h) Other expenses  |                       |            | 4.56           |                  | 4.56           | 0.84           |
|       | <b>Total Expenses</b>   |                       |            | <b>13.16</b>   |                  | <b>13.16</b>   | <b>73.82</b>   |
| V.    | <b>Profit / (Loss) before and exceptional items and Tax ( III-IV)</b>             |                       |            | <b>(13.16)</b> |                  | <b>(13.16)</b> | <b>(53.14)</b> |
| VI.   | Exceptional Items   |                       |            | -              |                  | -              | -              |
| VII.  | <b>Profit / (Loss) from before tax (V-VI)</b>                                     |                       |            | <b>(13.16)</b> |                  | <b>(13.16)</b> | <b>(53.14)</b> |
| VIII. | <b>Tax expense</b>  |                       |            | -              |                  | -              | -              |
|       | Current Tax   |                       |            | -              |                  | -              | -              |
|       | Deferred Tax  |                       |            | -              |                  | -              | -              |
| IX.   | <b>Net Profit / (Loss) for the period from Continuing operations (VII-VIII)</b>   |                       |            | <b>(13.16)</b> |                  | <b>(13.16)</b> | <b>(53.14)</b> |
| X.    | Profit/ (Loss) from discontinuing operations                                      |                       |            | -              |                  | -              | -              |
| XI.   | Tax Expense of discontinuing operations   |                       |            | -              |                  | -              | -              |
| XII.  | <b>Profit/ (Loss) from discontinuing operations after tax</b>                     |                       |            | <b>-</b>       |                  | <b>-</b>       | <b>-</b>       |
| XIII. | <b>Profit/(loss) for the Period (IX+XII)</b>                                      |                       |            | <b>(13.16)</b> |                  | <b>(13.16)</b> | <b>(53.14)</b> |
| XIV.  | <b>Other Comprehensive Incomes</b>  |                       |            | -              |                  | -              | -              |

*(Signature)*

|       |   |          |          |          |          |          |          |          |          |
|-------|---|----------|----------|----------|----------|----------|----------|----------|----------|
| A.    | (i) Items that will not be recycled to profit or loss   | -        | -        | -        | -        | -        | -        | -        | -        |
|       | (ii) Income tax relating to items that will not be reclassified to profit or loss                             | -        | -        | -        | -        | -        | -        | -        | -        |
| B.    | (i) Items that may be reclassified to profit or loss  | -        | -        | -        | -        | -        | -        | -        | -        |
|       | (ii) Income tax on items that may be reclassified to profit or loss   | -        | -        | -        | -        | -        | -        | -        | -        |
|       | <b>Total Comprehensive Income</b>   | -        | -        | -        | -        | -        | -        | -        | -        |
| XV    | <b>Total Comprehensive Income for the period</b>  | (13.16)  | -        | -        | (26.68)  | (13.16)  | (53.14)  | (106.54) | -        |
| XVI   | <b>Earnings Per Equity Share of face value of Rs. 1/- each Continuing operations):</b>                        |          |          |          |          |          |          |          |          |
|       | 1) Basic  | (0.01)   | -        | (0.013)  | (0.007)  | (0.026)  | (0.05)   |          |          |
|       | 2) Diluted  | (0.01)   | -        | (0.013)  | (0.007)  | (0.026)  | (0.05)   |          |          |
| XVII  | <b>Earnings Per Equity Share of face value of Rs. 1/- each) (for Discontinuing operations):</b>               |          |          |          |          |          |          |          |          |
|       | 1) Basic  | -        | -        | -        | -        | -        | -        | -        | -        |
|       | 2) Diluted  | -        | -        | -        | -        | -        | -        | -        | -        |
| XVIII | <b>Earnings Per Equity Share of face value of Rs. 1/- each) (for Continued and Discontinuing operations):</b> |          |          |          |          |          |          |          |          |
|       | 1) Basic  | (0.01)   | -        | (0.013)  | (0.007)  | (0.026)  | (0.05)   |          |          |
|       | 2) Diluted  | (0.01)   | -        | (0.013)  | (0.007)  | (0.026)  | (0.05)   |          |          |
| XIX   | <b>Paid-up equity share capital</b>   |          |          |          |          |          |          |          |          |
|       | (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 |

**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 14th November 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) Rules, 2015.
- 3 Earnings per share for the quarter and year ended has been calculated as per weighted average formula and diluted earnings per share has been calculated considering proposed issue of equity shares on account of conversion of convertible securities.
- 4 The figures of the previous year periods have been re-grouped/re-classified, whenever necessary, for the purpose of comparison.
- 5 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.
- 6 The Company has adopted Ind AS notified by Ministry of Corporate Affairs w.e.f 1st April, 2017

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



Ramesh Chandhra Partani  
Managing Director  
DIN: 02260773



Place : Hyderabad  
Date : 14.11.2025

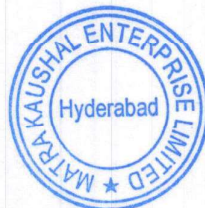
**MATRA KAUSHAL ENTERPRISE LIMITED**  
(CIN:L29309AP1992PLC014177)  
702, E,AL KARIM TRADE CENTRE, RANIGUNJ, SECUNDERABAD,TELANGANA-500003  
BALANCE SHEET AS AT 30th SEPTEMBER 2025

( Amount in Lakhs)

|           | PARTICULARS                               | As at<br>September 30, | As at<br>March 31, 2025 |
|-----------|---|------------------------|-------------------------|
| <b>I</b>  | <b>ASSETS:</b>                            |                        |                         |
| (1)       | <b>Non-current assets</b>                 |                        |                         |
|           | (a) Property, Plant and Equipment         | -                      | -                       |
|           | (b) Capital work-in-progress              | -                      | -                       |
|           | (c) Goodwill                              | -                      | -                       |
|           | (d) Other Intangible Assets               | -                      | -                       |
|           | (e) Intangible Assets under development   | -                      | -                       |
|           | (f) Financial assets                      |                        |                         |
|           | (i) Investments                           | 1.31                   | 1.31                    |
|           | (ii) Loans                                | -                      | -                       |
|           | (iii) Other Financial Assets              | -                      | -                       |
|           | (g) Deferred tax assets (net)             | -                      | -                       |
|           | (h) Other non-current assets              | -                      | -                       |
| (2)       | <b>Current assets</b>                     |                        |                         |
|           | (a) Inventories                           | 0.58                   | 0.58                    |
|           | (b) Financial assets                      |                        |                         |
|           | (i) Investments                           | -                      | -                       |
|           | (ii) Trade receivables                    | 500.32                 | 474.93                  |
|           | (iii) Cash and cash equivalents           | 7.79                   | 0.41                    |
|           | (iv) Bank Balances other than (iii) above |                        |                         |
|           | (v) Loans and advances                    |                        |                         |
|           | (vi) Investments held for Sale            |                        |                         |
|           | (c) Other current assets                  | 0.23                   | 0.23                    |
|           | <b>TOTAL ASSETS</b>                       | <b>510.22</b>          | <b>477.46</b>           |
| <b>II</b> | <b>EQUITY AND LIABILITIES:</b>            |                        |                         |
|           | <b>Equity</b>                             |                        |                         |
|           | (a) Equity Share Capital                  | 2,017.18               | 2,017.18                |
|           | (b) Other Equity                          |                        |                         |
|           | (i) Reserves and Surplus                  | (2,413.63)             | (2,400.47)              |
|           | <b>Liabilities</b>                        |                        |                         |
| (1)       | <b>Non Current Liabilities</b>            |                        |                         |
|           | (a) Financial Liabilities                 |                        |                         |
|           | (i) Borrowings                            | 539.92                 | 389.92                  |
|           | (b) Provisions                            | -                      | -                       |
| (2)       | <b>Current Liabilities</b>                |                        |                         |
|           | (a) Financial Liabilities                 |                        |                         |
|           | (i) Borrowings                            | -                      | -                       |
|           | (ii) Trade Payables                       | 300.78                 | 389.78                  |
|           | (iii) Other financial liabilities         | -                      | -                       |
|           | (b) Other current liabilities             | 65.98                  | 81.05                   |
|           | (c) Provisions                            | -                      | -                       |
|           | (d) Deffered tax liabilities(Net)         | -                      | -                       |
|           | <b>TOTAL EQUITY AND LIABILITIES</b>       | <b>510.22</b>          | <b>477.46</b>           |

For M/s. MATRA KAUSHAL ENTERPRISE LIMITED

Place : Hyderabad  
Date : 14.11.2025



*Ramesh Chandhra Partani*  
Ramesh Chandhra Partani  
Managing Director  
DIN: 02260773

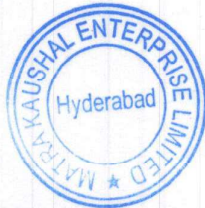
| <b>MATRA KAUSHAL ENTERPRISE LIMITED</b>   |                            |                            |
|---|----------------------------|----------------------------|
| (CIN:L29309AP1992PLC014177)   |                            |                            |
| 02, E,AL KARIM TRADE CENTRE, RANIGUNJ, SECUNDERABAD, Andhra Pradesh, India, 50000                     |                            |                            |
| Cash Flow Statement for the Half Year ended 30th September 2025.                                      |                            |                            |
| PARTICULARS   | 30-09-2025<br>Rs. In Lakhs | 31-03-2025<br>Rs. In Lakhs |
| <b>A. CASH FLOW FROM OPERATING ACTIVITIES :</b>   |                            |                            |
| Net profit before tax   | (13.16)                    | (106.54)                   |
| <b>Adjustment for:</b>  |                            |                            |
| Depreciation of Tangible Assets   | -                          | -                          |
| Amortisation of Intangible Assets   | -                          | -                          |
| Loss on Sale of Assets  | -                          | -                          |
| Finance Cost  | -                          | -                          |
| Preliminary Expenses Written off  | -                          | -                          |
| Interest Earned   | -                          | -                          |
| Cash Flows from Operations before changes in assets and liabilities                                   | (13.16)                    | (106.54)                   |
| <b>Movements in Working Capital::</b>   |                            |                            |
| (Increase) / Decrease in trade receivables  | (25.39)                    | (35.74)                    |
| (Increase)/Decrease in other Current Assets   | -                          | -                          |
| (Increase) / Decrease in Inventories  | -                          | -                          |
| Increase / (Decrease) in Borrowings   | -                          | -                          |
| (Increase) / Decrease in Loans and Advances   | -                          | -                          |
| Increase / (Decrease) in Trade Payables   | (104.08)                   | (247.65)                   |
| (Increase) / Decrease in Short Term Provision   | -                          | -                          |
| Increase/(Decrease) in Other current liabilities  | -                          | -                          |
| <b>Change in Working Capital</b>  | <b>(129.46)</b>            | <b>(283.38)</b>            |
| Changes in non current assets and liabilities   | -                          | -                          |
| Decrease/(Increase) in loans & advances   | -                          | -                          |
| Decrease/(Increase) in Long Term Provisions   | -                          | -                          |
| Decrease/(Increase) in Other non Current Assets   | -                          | -                          |
| Changes in non current assets and liabilities.  | -                          | -                          |
| Cash Generated From Operations  | (142.62)                   | (389.92)                   |
| Less: Taxes paid  | -                          | -                          |
| <b>Net Cash from operating activities(A)</b>  | <b>(142.62)</b>            | <b>(389.92)</b>            |
| <b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>   |                            |                            |
| (Increase) / Decrease in Fixed assets and Capital Work In progress                                    | -                          | -                          |
| Proceeds From sale of Fixed Assets  | -                          | -                          |
| Proceeds From sale of Investments   | -                          | -                          |
| Bank Balances not considered as Cash and Cash equivalents   | -                          | -                          |
| Investments   | -                          | -                          |
| Long Term Loans and Advances  | -                          | -                          |
| <b>Net cash used in Investing activities (B)</b>  | <b>-</b>                   | <b>-</b>                   |
| <b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>   |                            |                            |
| Proceeds/ (repayment) from long term borrowings, net  | 150.00                     | -                          |
| Proceeds/ (repayment) from Short term borrowings, net   | -                          | -                          |
| Increase / (Decrease) in Share Capital  | -                          | -                          |
| Increase / (Decrease) in Borrowings   | -                          | -                          |
| Interest paid   | -                          | -                          |
| <b>Net cash Flow from Financing Activities ( C )</b>  | <b>150.00</b>              | <b>-</b>                   |
| <b>D. Effect of exchange differences on translation of foreign currency cash and cash equivalents</b> |                            |                            |
|   | -                          | -                          |
| <b>Net Increase/(Decrease) in cash &amp; cash equivalents [A+B+C]</b>                                 | <b>7.38</b>                | <b>(389.92)</b>            |
| <b>CASH &amp; CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR</b>                                       | <b>0.41</b>                | <b>0.41</b>                |
| <b>CASH &amp; CASH EQUIVALENTS AT THE END OF THE YEAR</b>   | <b>7.79</b>                | <b>(389.51)</b>            |

For M/s. MATRA  
KAUSHAL ENTERPRISE  
LIMITED

*Ramesh Chandhra Partani*

Ramesh Chandhra Partani  
Managing Director  
DIN: 02260773

Place: Hyderabad  
Date : 14.11.2025





# L SIVA KUMAR & ASSOCIATES

CHARTERED ACCOUNTANTS

## LIMITED REVIEW REPORT

To  
**The Board of Directors,**  
**MATRA KAUSHAL ENTERPRISE LIMITED**

We have reviewed the accompanying statement of Un-Audited Standalone Financial Results of **MATRA KAUSHAL ENTERPRISE LIMITED** for the quarter ended **30<sup>th</sup> September, 2025** attaching herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing obligations and disclosure Requirements) Regulations, 2015, as amended.

The preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting (Ind AS 34) prescribed under Section 133 of the companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standard) Rules, 2015 is the responsibility of the company management and has been approved by the Board of Directors of the Company. Our Responsibility is to express a conclusion on the statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Review of Interim Financial information performed by the Independent auditor of the Entity issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ( "Ind AS") specified under section 133 of the Companies Act, 2013, read with relevant rules issued there under 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 and Disclosure Requirements) Regulations, 2015, as amended including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

*L. Sivakumar*



L. Siva Kumar  
Proprietor  
Membership No 311388  
UDIN: 26311388KAWUTC2559

Place: Hyderabad  
Date: 10-04-2026

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