

Devrup Trading Limited

Regd. Off.: Cabin No. 2, C-309, Ganesh Meridian, Opp. Gujarat High Court,
S. G. Highway, Ahmedabad-60, Contact No: 079-29706309
Email id: cricwatches007@gmail.com CIN: L51103HP1982PLC005083
Website: www.devtrading.co.in

13th October, 2022

To,
The Head - Listing & Compliance
Metropolitan Stock Exchange of India Limited
Exchange Square,
Suren Road, Chakala,
Andheri (East),
Mumbai - 400093

Ref. Symbol: DEVRUPTRAD

Dear Sir/Madam,

Sub.: Outcome of Board Meeting

With reference to above subject and in compliance with Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby submit the outcome of the Meeting of the Board of Director held on today i.e., 13th October, 2022 at 02:00 p.m. and concluded on 06:45 p.m.: -

- 1) Considered, adopted and approved Unaudited Financial Results for the quarter and half year ended on 30th September, 2022.
- 2) Reviewed the other businesses of the company.

Please take the same on record.

Thanking you,

Yours faithfully
For Devrup Trading Limited



Jaydeep Suthar
Managing Director
DIN: 06924403

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Financial results by company

PA RT I		(Rs. in Lakhs)					
Statement of Standalone Unaudited Results for the Quarter and half year Ended 30/09/2022							
	Particulars	Quarter Ended			Haf Year Ended		Previou s year ended
	Particulars	3 months ended	Preced ing 3 month s ended	Corresp onding 3 months ended in the previous year	Year to date figures for curren t period ended	Year to date figures for the previo us year ended	Previou s year ended
		(30/09/ 2022)	(30/06/ 2022)	(30/09/20 21)	(30/09/ 2022)	(30/09/ 2021)	(31/03/2 022)
	(Refer Notes Below)	(Unau dited)	(Unau dited)	(Unaudit ed)	(Unau dited)	(Unau dited)	(Audite d)
1	Revenue from Operation	0.76	1.15	0.25	1.91	1.01	1.20
	Other income	0.00	0.00	6.92	0.00	6.92	84.79
	Total Revenue (I + II)	0.76	1.15	7.17	1.91	7.93	85.99
2	Expenses						
	(a) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Purchase of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	© Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.22	0.00	0.00	0.22	0.00	0.00
	(d) Employee benefits expense	1.35	0.90	0.57	2.25	1.07	3.23
	(e) Finance Cost	0.00	0.00	0.00	0.00	0.00	0.01
	(f) Depreciation and amortisation expense	0.00	0.00	0.00	0.00	0.00	0.00
	(g) Other expenses	0.27	0.84	0.82	1.11	0.98	2.31
	Total expenses	1.84	1.74	1.39	3.58	2.05	5.55
3	Profit / (Loss)before exceptional and extraordinary items and tax (III - IV)	(1.08)	(0.59)	5.78	(1.67)	5.88	80.44

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4	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit / (Loss) before extraordinary items and tax (V - VI)	(1.08)	(0.59)	5.78	(1.67)	5.88	80.44
6	Tax expense - Provision for taxation						
	Current Tax - Provision for taxation	0.00	0.00	1.04	0.00	1.04	0.00
	Deferred Tax						
7	Net Profit / (Loss) for the period	(1.08)	(0.59)	4.74	(1.67)	4.84	80.44
8	Other Comprehensive Income/(Loss) (net of tax)	0.00	0.00	0.00	0.00	0.00	0.00
9	Total Comprehensive Income/(Loss) for the period	(1.08)	(0.59)	4.74	(1.67)	4.84	80.44
10	Paid up Equity Share Capital (Face value of Rs. 10/- each)	113.02	113.02	113.02	113.02	113.02	113.02
11	Earnings per equity share:						
	(1) Basic	(0.00)	(0.00)	0.00	(0.00)	0.00	0.00
	(2) Diluted	(0.00)	(0.00)	0.00	(0.00)	0.00	0.00

Notes:

1. The above unaudited financial results were reviewed by the audit committee and approved by the board of directors at its meeting held on October 13, 2022.
2. These financial results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 Interim Financial Reporting prescribed under section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India.
3. Disclosure of segment wise information is not applicable as the Company has only one business segment.
4. Previous quarter's figures have been re-grouped / re-arranged wherever necessary.
5. In view of the seasonality of the Company's business, the financial results for the Quarter & Half Year ended on September 30, 2022 are not indicative of the full year's performance.

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By Order of the Board of Directors

For Devrup Trading Limited

Date:

13/10/2022

Place:

Ahmedabad



Jaydeep Suthar

Managing Director

DIN: 06924403

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Stamenet Of Assets and Liability		
	(Rs. In Lacs)	
Particulars	Standalone	
	As at 30th September 2022	As at 31st March 2022
	Unaudited	Audited
<u>A) Assets</u>		
<u>Non Current Assets</u>		
Property Plant and Equipement	-	
Capital Work In Progress	-	
Other Intangible Assets		
Intangible assets under Development		
Financial Assets		
i) Investment	38.80	36.30
ii) Loan & advances	43.44	41.60
iii) Other Financial Assets		
Deferred Tax Assets (net)	1.54	1.54
Other non current Assets	-	-
Total Non Current Assets	83.78	79.44
<u>Current Assets</u>		
Inventories	-	-
Financial Assets		
i) Trade Receivable	-	-
ii) Cash and Cash Equivalents	5.38	3.92
iii) Bank Balance other than (ii)above	5.80	13.45
iv) Loans and Advances	-	
iv) Other Financial Assets	-	-
Other Current Assets	-	-
Total Curent Assets	11.18	17.37
Total Assets	94.96	96.80
<u>B) Equity and Liabilities</u>		
Equity Share Capital	113.02	113.02
Other Equity	-23.12	-21.45
Total Equity	89.90	91.57
<u>Non Current Liabilities</u>		
Financial Liabilities		
i) Borrowings	-	-
Defered Tax Liabilities		-
Total Non Current Liabilities	89.90	91.57
<u>Current Liabilities</u>		
Financial Liabilities		
i) Borrowings	5.06	5.06
ii) Trade Payables	-	0.17
iii) Other Financial Liabilities	-	-
Provisions	-	-
Other Current Liabilities	-	-
Total Current Liabilities	5.06	5.23
Total Equity and Liabilities	94.96	96.80

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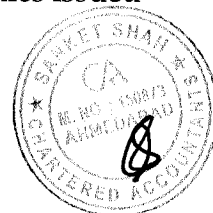
Cash Flow Statement Particulars	(Amount in Lac)	
	For the period ended on 30.09.2022	For the period ended on 31.03.2022
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit Before Tax	(1.67)	80.44
Adjustments for:		
Depreciation		
Preliminary Exps. Written off		
Finance Cost		
Dividend Written back/excess provision for taxation	-	-
Operating Profit before Working Capital Changes	(1.67)	80.44
Movements in Working Capital :		
Decrease / (Increase) in Inventories	-	6.05
Decrease / (Increase) in Sundry Debtors		
Decrease / (Increase) in Loans and Advances	(1.85)	(6.89)
Decrease / (Increase) in Current Assets		
(Decrease) / Increase in Trade Payables		(88.63)
(Decrease) / Increase in Short Term Provisions	(0.17)	(0.45)
(Decrease) / Increase in Current Liabilities		(6.23)
(Decrease) / Increase in Other Current Liabilities		
Cash (used in) / generated from operations	(3.69)	(15.71)
Direct Taxes Paid (net of refunds)	-	-
Net cash (used in) / generated from operating activities (A)	(3.69)	(15.71)
B. CASH FLOW FROM INVESTING ACTIVITIES		
(Purchase) of Fixed Assets		-
Purchase of Investment	(2.50)	15.94
Sale / Disposal of Fixed Assets	-	-
Profit on sale of Investment / Assets	-	-
Net cash (used in) / generated from investing activities (B)	(2.50)	15.94
C. CASH FLOW FROM FINANCING ACTIVITIES		
(Repayment) / Proceeds From Long Term Borrowings	-	-
(Repayment) / Proceeds From Short Term Borrowings	-	-
Repayment / (Proceeds) From Long Term Loans & Advances	-	-
Proceeds from Issue of Shares		
Interest Expense		-
Dividend	-	-
Net cash (used in) / generated from financing activities (C)	-	-
D.NET INCREASE IN CASH AND CASH EQUIVALENTS (D)=(A+B+C)	(6.19)	0.23
Cash and cash equivalents at the beginning of the year	-	17.14
Cash and cash equivalents at the end of the year	(6.19)	17.37
Components of cash and cash equivalents		
Cash and cheques on hand	10.43	3.92
With Scheduled Banks		
- in Current Account	17.93	13.45
- in Term Deposit Accounts	-	-
	28.36	17.37



Independent Auditor's Review Report on the Quarterly and Half Yearly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

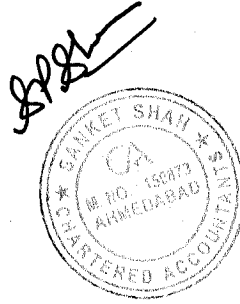
**Review Report to
The Board of Directors of
Devrup Trading Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Devrup Trading Limited (the 'Company') for the quarter and half year ended September 30, 2022 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation') as amended, read with SEBI Circular No. CIRJCFD/CMD1/44/2019 dated March 29, 2019 ('the Circular').
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34. (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the Circular is the responsibility of the Company's 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.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures 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. 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 aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, 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 the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

SANKET SHAH
CHARTERED ACCOUNTANT
MEM. NO. 150873
UDIN: 22150873AZOEZJ6743



Date: 13/10/2022
Place: Ahmedabad