

G. L. DOKANIA & CO.

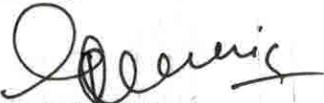
Chartered Accountants

Phone : 2230-7045, 2210-2981
9, INDIA EXCHANGE PLACE
Room No. 11, 6th Floor
KOLKATA - 700 001

To
The Board of Directors
Merlin Industrial Development Limited

1. We have reviewed the accompanying statement of unaudited financial results of Merlin Industrial Development Limited ("the Company") for the quarter ended June 30, 2021 (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 as amended (the "Listing Regulations")
2. This Statement, which is the responsibility of the Company's management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), as prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.
3. 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 Statement is free of material misstatement.
4. 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.
5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared in all material respects in accordance with applicable Ind AS and other recognized accounting practices and policies and has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We draw attention to Note 6 to the financial results, as regards the management's evaluation of COVID-19 impact on the future performance of the company. Our conclusion is not modified in respect of this matter.

For G.L. DOKANIA & CO.
Chartered Accountants
(Firm Registration No: 313007E)


G. L. DOKANIA

Proprietor

Membership No. 050921

9, India Exchange Place. Kolkata - 700 001.

Place: Kolkata

Dated : 12/08/2021

UDIN: 21050921 AAAACD 4424



MERLIN INDUSTRIAL DEVELOPMENT LIMITED

CIN : L74140WB1983PLC035792

Regd. Office: 7, Chittaranjan Avenue, 3rd Floor, P.S. Bowbazar, Kolkata - 700072

Tel No. (033) 40306000; Fax : (033) 2225 2471;

E-mail : cs.sgroup2013@gmail.com ; Web : www.salarpuriagroup.com

Extract of Statement of Standalone Unaudited Financial Result For the Quarter ended June 30th' 2021

(Rs. In lakhs except EPS)

Particulars	Quarter Ended 30.06.2021	Year Ended 31.03.2021	Corresponding 3 Months ended 30.06.2020 in the Previous year
	Unaudited	Audited	Unaudited
Total Income from Operations	14.30	112.69	70.35
Net Profit before tax	15.07	44.95	8.76
Net Profit after tax	11.96	36.88	7.17
Total Comprehensive Income	14.48	898.13	8.01
Equity Share Capital	108.70	108.70	108.70
Earnings per Share items of Rs.10/- each) Basic & Diluted	1.10	3.39	0.66

Notes :

1. The above is an extract of the detailed format of Quarterly Unaudited financial results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Unaudited financial results are available on the Company's website at www.salarpuriagroup.com and www.cse-india.com

2. Estimate of uncertainty relating to COVID-19 pandemic:

The management has assessed the potential impact of COVID-19 on the financial results of the Company. In assessing the carrying value of its assets, the Company has considered internal and certain external information up to the date of approval of these financial results including economic forecasts. The Company expects to recover the carrying amount of these assets. The extent of which global health pandemic will impact the Company's assessment and resultant provision on investments will depend on future developments, which are highly uncertain. The impact of the global health pandemic may be different from that estimated as on the date of approval of these financial results.

For Merlin Industrial Development Limited

Place : Kolkata

Date : 12/08/21

Anand Prakash
Director

Din No. : 0061566



MERLIN INDUSTRIAL DEVELOPMENT LIMITED

CIN - L74140WB1983PLC035792

Regd. Office: 7, Chittaranjan Avenue, 3rd Floor, P.S. Bowbazar, Kolkata - 700072

Tel No. (033) 40306000; Fax : (033) 2225 2471;

E-mail : cs.sgroup2013@gmail.com ; Web : www.salarpuriagroup.com

Statement of Standalone Unaudited Financial Results for the Quarter ended 30th June,2021

PART I		(Rs. In Lakhs except EPS)			
		Year Ended			
		3 months ended 30.06.2021	Preceeding 3 Months ended 31.03.2021	Corresponding 3 months ended 30.06.2020 in the previous year	01.04.2020 to 31.03.2021
Sl.	Particulars	Unaudited	Audited	Unaudited	Audited
1)	(a)Revenue from operations	14.13	12.26	15.68	57.48
	Interest Income	-	0.13	0.40	0.53
	Dividend Income	0.17	0.08	0.35	0.76
	Net Gain on Fair value Changes	-	-	53.92	53.92
	Sale of Products(Shares/Mutual Funds)	-	-	-	-
	(a) Total Revenue from operations	14.30	12.47	70.35	112.69
	(b)Other income	-	-	-	-
	Total Income	14.30	12.47	70.35	112.69
2)	Expenses	-	-	0.36	0.36
a)	Purchases of stock-in-trade	(3.21)	(1.21)	58.96	56.17
b)	Changes in inventories of stock-in-trade	2.15	2.64	1.96	8.60
c)	Employee benefits expense	-	-	-	-
d)	Depreciation and amortisation expense	0.29	1.17	0.31	2.61
e)	Other expenses	(0.77)	2.60	61.59	67.74
	Total expenses	(0.77)	2.60	61.59	67.74
3)	Profit / (Loss) before tax	15.07	9.87	8.76	44.95
4)	Tax expenses	3.11	1.59	1.59	8.07
5)	Net Profit / (Loss) for the period	11.96	8.28	7.17	36.88
6)	Other Comprehensive Income				
	A.Items that will not be reclassified to profit or loss (net of tax)	2.52	857.00	0.84	861.25
	B. Items that will be reclassified to profit or loss (net of tax)				
	Other Comprehensive Income	2.52	857.00	0.84	861.25
7)	Total comprehensive Income for the period	14.48	865.28	8.01	898.13
8)	Paid-up equity share capital(Face Value of Rs. 10/- each)	108.70	108.70	108.70	108.70
9)	Earnings per share (of Rs.10/-each)(not annualised):				
	(a)Basic	1.10	0.76	0.66	3.39
	(b)Diluted	1.10	0.76	0.66	3.39

Notes:

- These financial results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with relevant Rules issued thereunder and the other accounting principles generally accepted in India.
- The above Financial Result have been reviewed by the Audit Committee and approved by Board of Directors at its meeting held on 12/08/21
- The Board has not recommended any Dividend for the Year
- The figures for the corresponding periods have been regrouped, rearranged and reclassified wherever necessary.
- As prescribed by Ind AS -108 Operating Segments is not applicable to the Company.
- Estimate of uncertainty relating to COVID-19 pandemic:
The management has assessed the potential impact of COVID-19 on the financial results of the Company. In assessing the carrying value of its assets, the Company has considered internal and certain external information up to the date of approval of these financial results including economic forecasts. The Company expects to recover the carrying amount of these assets. The extent of which global health pandemic will impact the Company's assessment and resultant provision on investments will depend on future developments, which are highly uncertain. The impact of the global health pandemic may be different from that estimated as on the date of approval of these financial results.

For Merlin Industrial Development Limited

Anand Prakash
Director
Din No. : 0061566



Place : Kolkata

Date : 12/08/21