

B.KUMAR & CO.  
Chartered Accountants  
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Review Report to:  
**The Board of Directors,**  
**Cuprum Bagrodia Limited**  
14/1B, Ezra Street  
Kolkata - 700001

We have audited the quarterly financial results of Cuprum Bagrodia Limited for the quarter ended 30<sup>th</sup> June, 2014, attached herewith, being submitted by the company pursuant to the requirement of clause 41 of the Listing Agreement except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been audited by us. These quarterly financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard (AS) 25, Interim Financial Reporting, issued pursuant to the Companies (Accounting Standards) Rules, 2006 as per section 211(3C) of the Companies Act, 1956 or by the Institute of Chartered Accountants of India and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results:

- (i) are presented in accordance with the requirements of clause 41 of the Listing Agreement in this regard; and
- (ii) give a true and fair view of the net profit/ loss and other financial information for the quarter ended 30<sup>th</sup> June, 2014.

Further, we also report that we have, on the basis of the books of account and other records and information and explanations given to us by the management, also verified the number of shares as well as percentage of shareholdings in respect of aggregate amount of public shareholdings, as furnished by the company in terms of clause 35 of the Listing Agreement and found the same to be correct.

For B. Kumar & Co.  
Chartered Accountant  
Firm Registration No.: 306098E

B. K. Poddar  
Partner  
Membership No.: 10211  
Place: Kolkata  
Date: 31.07.2014



# CUPRUM BAGRODIA LIMITED

Regd. Office: 14/1B, Ezra Street, Kolkata - 700001  
Tel No.: (033) 2235-4511/8406/6672; Fax no.: (033) 2235-4884  
Email: info@cuprumbagrodia.com

STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE, 2014					
(Amount Rs. In Lacs)					
Sr.No.	Particulars	Quarter ended			Year ended
		3 months ended 30.06.2014	3 months ended 31.03.2014	3 Months ended 30.06.2013	Year ended 31.03.2014
		( Un-audited )	( Audited )	( Un-audited )	( Audited )
<b>1</b>	<b>Income from Operations</b>				
	(a) Net Sales / Income from Operations(net of excise duty)	2,297.16	2,069.78	1,269.13	6,253.55
	(b) Other Operating income	17.16	101.19	11.23	152.65
	<b>Total Income from operation</b>	<b>2,314.32</b>	<b>2,170.97</b>	<b>1,280.36</b>	<b>6,406.20</b>
<b>2</b>	<b>Expenses</b>				
	a. Increase/decrease in stock in trade and work in progress	388.36	78.60	365.31	319.00
	b. Purchase of Stock in Trade	263.41	364.35	98.79	1,195.13
	c. Employees benefit expenses	72.12	108.40	59.83	313.85
	d. Depreciation and amortisation expense	223.03	184.54	184.23	737.88
	e. Other expenses	710.10	1,123.67	388.57	2,662.17
	<b>Total Expenses</b>	<b>1,657.02</b>	<b>1,859.56</b>	<b>1,096.73</b>	<b>5,228.03</b>
	Profit / (Loss) from Operations before other income, finance cost and Exceptional items (1-2)	<b>657.30</b>	<b>311.41</b>	<b>183.63</b>	<b>1,178.17</b>
<b>3</b>	Other Income	-	-	-	-
<b>5</b>	Profit / (Loss) from ordinary activities before finance cost & Exceptional items (3+4)	<b>657.30</b>	<b>311.41</b>	<b>183.63</b>	<b>1,178.17</b>
<b>6</b>	Finance costs	98.35	250.54	83.36	576.61
	Profit / (Loss) from ordinary activities after finance cost but before Exceptional items (5-6)	<b>558.95</b>	<b>60.87</b>	<b>100.27</b>	<b>601.56</b>
<b>8</b>	Exceptional items	-	-	-	-
<b>9</b>	Profit / (Loss) from ordinary activities before tax (7+8)	<b>558.95</b>	<b>60.87</b>	<b>100.27</b>	<b>601.56</b>
<b>10</b>	Tax Expenses	-	231.00	-	231.00
<b>11</b>	Net Profit / (Loss) from ordinary activities after tax (9-10)	<b>558.95</b>	<b>(170.13)</b>	<b>100.27</b>	<b>370.56</b>
<b>12</b>	Extraordinary item (net of tax expenses )	-	-	-	-
<b>13</b>	Net Profit / (Loss) for the period[ 11+12]	<b>558.95</b>	<b>(170.13)</b>	<b>100.27</b>	<b>370.56</b>
<b>14</b>	Paid-up equity share capital (Face Value of Rs.10/-)	<b>329.21</b>	<b>329.21</b>	<b>329.21</b>	<b>329.21</b>
<b>15</b>	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-
<b>16i</b>	EPS (before Extraordinary items) of Rs.10/- each				
	[Not Annualised]				
	(a) Basic	16.98	-	3.05	11.24
	(b)Diluted	16.98	-	3.05	11.24
<b>16ii</b>	EPS (after Extraordinary items) of Rs.10/- each				
	[Not Annualised]				
	(a) Basic	16.98	-	3.05	11.24
	(b)Diluted	16.98	-	3.05	11.24
	<b>PART II (A)</b>				
Sr.No.	Particulars	3 months ended 30.06.2014	3 months ended 31.03.2014	3 Months ended 30.06.2013	Year ended 31.03.2014
<b>A</b>	<b>PARTICULARS OF SHAREHOLDING</b>				
<b>1</b>	Public Shareholding :				
	-No. of Shares	0	0	0	0
	- Percentage of shareholding	0.00%	0.00%	0.00%	0.00%
	Promoters and promoter group Shareholdings				
	a) Pledged/Encumbered				
	-Number of Shares	-	-	-	-
	-Percentage of shares (as a % of the total shareholding of promoter and promoter group)	-	-	-	-
	-Percentage of shares (as a % of the total share capital of the company)	-	-	-	-
	b) Non-encumbered				
	- Number of Shares	3,292,135	3,292,135	3,292,135	3,292,135
	- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	100%	100%	100%	100%
	-Percentage of shares (as a % of the total share capital of the company)	100.00%	100.00%	100.00%	100.00%
	<b>PART II (B)</b>				
	<b>Information on Investor Complaints pursuant to Clause 41 of the Listing Agreement for the quarter ended 30.06.2014</b>				
	Pending at the beginning of the quarter	Nil	Nil		
	Received during the quarter	Nil	Nil		
	Disposed of during the quarter	Nil	Nil		
	Remaining unsolved at the end of the quarter	Nil	Nil		

**Notes:**

- The above Un-audited Results for the Quarter ended 30.06.2014 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 31.07.2014 and the same is duly reviewed by the Statutory Auditor of the Company.
- Previous periods figures have been re-arranged/ re-grouped where necessary.
- The provision for taxation will be made in the last quarter of financial year.

For Cuprum Bagrodia Limited

Vinod Kumar Bagrodia  
Director

Place: Kolkata  
Dated: 31.07.2014