



TARMMASTER & CO.
Chartered Accountants

18, Netaji Subhas Road
(Top Floor)
Kolkata- 700 001
Phone : 2230-0008, 2210-5018
E-mail : tarmaster1973@gmail.com

Independent Auditor's Report on Quarterly Standalone Financial Results of MAPLE CIRCUITS LIMITED pursuant to the Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015

**To Board of Directors
Maple Circuits Limited**

- 1) We have reviewed the accompanying statement of unaudited standalone financial results ('the Statement') of MAPLE CIRCUITS LIMITED ('the Company') for the Quarter and Nine Months ended December 31, 2019, being submitted by the Company pursuant to requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (listing Regulations).
- 2) This Statement, which is the responsibility of the Company's Management and is approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Statement based on our review.
- 3) We conducted our review of the statement in accordance with the Standards 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 from material statement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than audit. We have not performed an audit and accordingly, we do not express an audit opinion.
- 4) Based on our review conducted as above, in our opinion and to the best of our information and according to explanation furnished to us, nothing has come to our attention that causes us to believe the accompanying statement, prepared in accordance with applicable Accounting Standards 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) 2015 including the manner in which it is to be disclosed or that it contains any material misstatements.

For TARMMASTER & CO.

Chartered Accountants

Registration No. 302016E



(A.K.Chakrabarti)

Partner

Membership No.015374

UDIN:

Place: Kolkata,

Date: 28 Day of November 2020

MAPLE CIRCUITS LIMITED
CIN L31901WB1985PLC039419

Regd. Office : 31, Netaji Subhas Road, Kolkata 700 001

Email : maplecircuits@gmail.com

Phone No. 033 66251000, Fax No.033 22480140

Statement of standalone unaudited Results for the Quarter Ended 31.12.2019

		Amount in Rs. thousands					
	Particulars	Quarter ended			Nine month ended		Year Ended
		31.12.2019	30.09.2019	31.12.2018	31.12.2019	31.12.2018	31.03.2019
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from operations	-	-	-	-	-	-
[a]	Revenue from operation	-	-	-	-	-	-
	Total income	-	-	-	-	-	-
2	Expenses						
[a]	Changes in inventories of finished goods and stock in trade	3389	3389	-	10167	-	-
[b]	Other expense	349	349	21	1047	63	84
	Total expenses	3738	3738	21	11214	63	84
3	Profit/(loss) before exceptional items and tax (1 - 2)	-3738	-3738	-21	-11214	-63	-84
4	Exceptional Items	-	-	-	-	-	-
5	Profit / (Loss) before tax (3 -4)	-3738	-3738	-21	-11214	-63	-84
6	Tax Expense	-	-	-	-	-	-
	Current Tax	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	-
7	Net Profit/(Loss) after tax (5-6)	-3738	-3738	-21	-11214	-63	-84
8	Other comprehensive income, net of tax	-	-	-	-	-	-
	Items that will be reclassified subsequently to profit or	-	-	-	-	-	-
	Total other comprehensive income	-	-	-	-	-	-
9	Total comprehensive income/(Loss) (7+8)	-3738	-3738	-21	-11214	-63	-84
10	Paid up Equity Share Capital (Face Value of Rs 10/- Per Share)	39465	39465	39465	39465	39465	39465
11	Earning per Share (FV of Rs 10/- each)						
(a)	Basic (in Rs.)	(0.95)	(0.95)	(0.01)	(2.84)	(0.02)	(0.02)
(b)	Diluted (in Rs.)	(0.95)	(0.95)	(0.01)	(2.84)	(0.02)	(0.02)

- 1 The Company has only one reportable segment, Hence, the disclosure as required under Ind AS 108 'Segment Reporting' is not given.
- 2 The above financial results has been adopted at the board meeting held on 31st January 2020
- 3 The financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 read with the relevant rules of the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016.
- 4 In view of the adverse law and order situation in Srinagar, the operations of the Company has been ceased from 1st April 1990. These results have been prepared on going concern basis. However, the Company's ability to function as a going concern will be dependent on restoration of normalcy of operating conditions.
- 5 The figure for the corresponding previous periods have been regrouped/ reclassified wherever considered necessary to conform to the figures presented in the current period.

TARMASTER & CO.
KOLKATA
F.R. 302016E
Chartered Accountants
Place : Kolkata
Date : 28 November, 2020

For Maple Circuits Limited
Hemant Goenka
(Director) *Director / Authorized Signatory*
DIN 02138953



TARMASER & CO.
Chartered Accountants

Maple

18, Netaji Subhas Road
(Top Floor)

Kolkata- 700 001

Phone : 2230-0008, 2210-5018

E-mail : tarmaster1973@gmail.com

Independent Auditor's Report on Quarterly Standalone Financial Results of MAPLE CIRCUITS LIMITED pursuant to the Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015

**To Board of Directors
Maple Circuits Limited**

- 1) We have reviewed the accompanying statement of standalone financial results ('the Statement') of MAPLE CIRCUITS LIMITED ('the Company') for the Quarter and Year ended March 31, 2020, being submitted by the Company pursuant to requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.
- 2) This Statement, which is the responsibility of the Company's Management and is approved by the Board of Directors, has been compiled on the basis of standalone financial statements which have been prepared in accordance with the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our audit of such financial statements.
- 3) We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material statement.

As audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Statement. The procedures selected depend on the Auditor's judgement, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the Statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the Statement. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

- 4) The figures for the quarter ended March 31, 2020 and the corresponding quarter ended in the previous year as reported in this statement, are the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the end of the third quarter of the relevant financial year. Also the figures up to the end of the third quarter had only been reviewed and not subjected to audit.





TARMASER & CO.
Chartered Accountants

18, Netaji Subhas Road
(Top Floor)
Kolkata- 700 001
Phone : 2230-0008, 2210-5018
E-mail : tarmaster1973@gmail.com

- 5) Based on our audit conducted as above, in our opinion and to the best of our information and according explanation furnished to us, subject to matter prescribed in the paragraph above, the aforesaid statement for the quarter and year ended March 31, 2020:
- Is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No.CIR/CFD/FAC/62/2016 dated July 5, 2016; and
 - Give a true and fair view in conformity with the aforesaid Indian Accounting Standards and other accounting principle generally accepted in India of the net loss and total comprehensive Income/(Loss) and other financial information of the Company for the quarter and year ended March 31, 2020.

For TARMASER & CO.
Chartered Accountants

Registration No. 302016E



(A.K.Chakrabarti)

Partner

Membership No.015374

UDIN:

Place: Kolkata,

Date: 28 Day of November 2020

MAPLE CIRCUITS LIMITED
CIN L31901WB1985PLC039419

Regd. Office : 31, Netaji Subhas Road, Kolkata 700 001

Email : maplecircuits@gmail.com

Phone No. 033 66251000, Fax No.033 22480140

Statement of standalone unaudited Results for the Quarter Ended 31.03.2020

		Amount in Rs. Thousands				
	Particulars	Quarter ended		Year Ended		
		31-03-2020	31-12-2019	31-03-2019	31-03-2020	31-03-2019
		Audited	Unaudited	Audited	Audited	Audited
1	Income from operations					
[a]	Revenue from operation	-	-	-	-	-
	Total income	-	-	-	-	-
2	Expenses					
[a]	Changes in inventories of finished goods and stock in trade	3389	3389	-	13556	-
[b]	Other expense	349	349	21	1396	84
	Total expenses	3738	3738	21	14952	84
3	Profit/(loss) before exceptional items and tax (1 - 2)	-3738	-3738	-21	-14952	-84
4	Exceptional Items	-	-	-	-	-
5	Profit / (Loss) before tax (3 -4)	-3738	-3738	-21	-14952	-84
6	Tax Expense					
	Current Tax	-	-	-	-	-
	Deferred Tax	-	-	-	-	-
7	Net Profit/(Loss) after tax (5-6)	-3738	-3738	-21	-14952	-84
8	Other comprehensive income, net of tax					
	Items that will be reclassified subsequently to profit or Total other comprehensive income	-	-	-	-	-
9	Total comprehensive income/(Loss) (7+8)	-3738	-3738	-21	-14952	-84
10	Paid up Equity Share Capital (Face Value of Rs 10/- Per Share)	39465	39465	39465	39465	39465
11	Earning per Share (FV of Rs 10/- each)					
(a)	Basic (in Rs.)	(0.95)	(0.95)	(0.01)	(3.79)	(0.02)
(b)	Diluted (in Rs.)	(0.95)	(0.95)	(0.01)	(3.79)	(0.02)

- The Company has only one reportable segment, Hence, the disclosure as required under Ind AS 108 'Segment Reporting' is not given.
- The above financial results has been adopted at the board meeting held on 30th July 2020
- The financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 read with the relevant rules of the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016.
- In view of the adverse law and order situation in Srinagar, the operations of the Company has been ceased from 1st April 1990. These results have been prepared on going concern basis. However, the Company's ability to function as a going concern will be dependent on restoration of normalcy of operating conditions.
- The figure for the corresponding previous periods have been regrouped/ reclassified wherever considered necessary to conform to the figures presented in the current period.

KOLKATA
F.R. 302016
Chartered Accountants
Place : Kolkata
Date : 28 November, 2020

For Maple Circuits Limited

Hemant Goenka
(Director)
DIN 02138953

Statement of Assets and Liabilities as at 31st, March 2020

		Amount in Rs. Thousands	
Particulars		As At 31st March, 2020	As At 31st March, 2019
A	ASSETS	Audited	Audited
1	Non-current assets		
	a Property, Plant & Equipment	-	-
	b Other non-current assets	-	1,285
2	Current assets		
	a Inventories	-	13,556
	b Financial Assets		
	(i) Trade Receivables	-	-
	(ii) Cash and cash equivalents	5	13
	(iii) Loans	24	21
	Total Assets	29	14,875
B	EQUITY AND LIABILITIES		
1	Equity		
	a Equity Share capital	39,465	39,465
	b Other Equity	(39,638)	(24,686)
	Total Equity attributable to Equityholders of the company	(173)	14,779
	LIABILITIES		
	Current liabilities		
	a Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade payables	-	-
	(iii) Other financial liabilities	202	96
	Total Equity and Liabilities	29	14,875



Kolkata

Date : 28 November, 2020

For Maple Circuits Limited

MAPLE CIRCUITS LTD

Hemant Goenka
(Director)

Hemant Goenka
Director / Authorized Signatory

DIN 02138953

MAPLE CIRCUITS LIMITED
CIN L31901WB1985PLC039419
 Regd. Office : 31, Netaji Subhas Road, Kolkata 700 001
 Email : maplecircuits@gmail.com
 Phone No. 033 66251000, Fax No.033 22480140

Cash Flow Statement as on 31st, March 2020

Particulars	Amount in Rs. thousands	
	Year ended 31 March 2020	Year ended 31 March 2019
	Audited	Audited
Cash flow from operating activities		
Profit before tax	(14,952)	(84)
Adjustments for:		
Asset written off	1,934	-
Impairment loss allowance	(641)	-
Operating Profit before working capital changes	(13,659)	(84)
Changes in working capital		
Increase in financial and non financial liabilities	105	96
Increase in financial and non financial assets	13,546	-
Cash generated / (used) in operations	(8)	12
Income tax paid	-	-
Net cash flows from / (used) in operating activities (A)	(8)	12
Cash flow from Investing activities		
Net cash flow used in investing activities (B)	-	-
Cash flow from Financing activities		
Proceed from borrowing	-	(12)
Net cash flow from / (used) in financing activities (C)	-	(12)
Net increase in cash and cash equivalents (A+B+C)	(8)	-
Cash and cash equivalents at the beginning of the year	13	13
Cash and cash equivalents at the end of the year	5	13

The above Statement of Cash Flows has been prepared under the 'Indirect Method' as set out in Ind AS 7 'Statement of Cash Flows'



Kolkata

Date : 28 November, 2020

For Maple Circuits Limited
MAPLE CIRCUITS LTD

Hemant Guenka

Hemant Guenka Authorized Signatory

(Director)

DIN 02138953



TARMASER & CO.
Chartered Accountants

18, Netaji Subhas Road
(Top Floor)

Kolkata- 700 001

Phone : 2230-0008, 2210-5018

E-mail : tarmaster1973@gmail.com

Independent Auditor's Report on Quarterly Standalone Financial Results of MAPLE CIRCUITS LIMITED pursuant to the Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015

**To Board of Directors
Maple Circuits Limited**

- 1) We have reviewed the accompanying statement of unaudited standalone financial results ('the Statement') of MAPLE CIRCUITS LIMITED ('the Company') for the Quarter ended June 30, 2020, being submitted by the Company pursuant to requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (listing Regulations).
- 2) This Statement, which is the responsibility of the Company's Management and is approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Statement based on our review.
- 3) We conducted our review of the statement in accordance with the Standards 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 from material statement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than audit. We have not performed an audit and accordingly, we do not express an audit opinion.
- 4) Based on our review conducted as above, in our opinion and to the best of our information and according to explanation furnished to us, nothing has come to our attention that causes us to believe the accompanying statement, prepared in accordance with applicable Accounting Standards 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) 2015 including the manner in which it is to be disclosed or that it contains any material misstatements.

For TARMASER & CO.

Chartered Accountants

Registration No. 302016E



(A.K. Chakrabarti)

Partner

Membership No.015374

UDIN:

Place: Kolkata,

Date: 28 Day of November 2020

Statement of standalone unaudited Results for the Quarter Ended 30.06.2020					
		Amount in Rs. Thousands			
	Particulars	Quarter ended			Year Ended
		30-06-2020	31-03-2020	30-06-2019	31-03-2020
		Unaudited	Audited	Unaudited	Audited
1	Income from operations				
[a]	Revenue from operation	-	-	-	-
	Total income	-	-	-	-
2	Expenses				
[a]	Changes in inventories of finished goods and stock in	-	3,389	3,389	13,556
[b]	Other expense	37	349	349	1,396
	Total expenses	37	3,738	3,738	14,952
3	Profit/(loss) before exceptional items and tax (1 - 2)	(37)	(3,738)	(3,738)	(14,952)
4	Exceptional Items	-	-	-	-
5	Profit / (Loss) before tax (3 -4)	(37)	(3,738)	(3,738)	(14,952)
6	Tax Expense	-	-	-	-
	Current Tax	-	-	-	-
	Deferred Tax	-	-	-	-
7	Net Profit/(Loss) after tax (5-6)	(37)	(3,738)	(3,738)	(14,952)
8	Other comprehensive income, net of tax				
	Items that will be reclassified subsequently to profit or	-	-	-	-
	Total other comprehensive income	-	-	-	-
9	Total comprehensive income/(Loss) (7+8)	(37)	(3,738)	(3,738)	(14,952)
10	Paid up Equity Share Capital	39,465	39,465	39,465	39,465
	(Face Value of Rs 10/- Per Share)				
11	Earning per Share (FV of Rs 10/- each)				
(a)	Basic (in Rs.)	(0.01)	(0.95)	(0.95)	(3.79)
(b)	Diluted (in Rs.)	(0.01)	(0.95)	(0.95)	(3.79)

- The Company has only one reportable segment, Hence, the disclosure as required under Ind AS 108 'Segment Reporting' is not given.
- The above financial results has been adopted at the board meeting held on 30th July 2020
- The financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 read with the relevant rules of the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016.
- In view of the adverse law and order situation in Srinagar, the operations of the Company has been ceased from 1st April 1990. These results have been prepared on going concern basis. However, the Company's ability to function as a going concern will be dependent on restoration of normalcy of operating conditions.
- The figure for the corresponding previous periods have been regrouped/ reclassified wherever considered necessary to conform to the figures presented in the current period.



Place : Kolkata
Date : 28 November, 2020

For Maple Circuits Limited

MAPLE CIRCUITS LTD

Hemant Goenka
(Director)

DIN 02488933 Authorized Signatory



TARMASTER & CO.
Chartered Accountants

18, Netaji Subhas Road
(Top Floor)
Kolkata- 700 001
Phone : 2230-0008, 2210-5018
E-mail : tarmaster1973@gmail.com

Independent Auditor's Report on Quarterly Standalone Financial Results of MAPLE CIRCUITS LIMITED pursuant to the Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015

**To Board of Directors
Maple Circuits Limited**

- 1) We have reviewed the accompanying statement of unaudited standalone financial results ('the Statement') of MAPLE CIRCUITS LIMITED ('the Company') for the Quarter and Half year ended September 30, 2020, being submitted by the Company pursuant to requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (listing Regulations).
- 2) This Statement, which is the responsibility of the Company's Management and is approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Statement based on our review.
- 3) We conducted our review of the statement in accordance with the Standards 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 from material statement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than audit. We have not performed an audit and accordingly, we do not express an audit opinion.
- 4) Based on our review conducted as above, in our opinion and to the best of our information and according to explanation furnished to us, nothing has come to our attention that causes us to believe the accompanying statement, prepared in accordance with applicable Accounting Standards 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) 2015 including the manner in which it is to be disclosed or that it contains any material misstatements.

For TARMMASTER & CO.

Chartered Accountants

Registration No. 302016E


(A.K. Chakrabarti)
Partner
Membership No.015374
UDIN:

Place: Kolkata,

Date: 28 Day of November 2020

Statement of standalone unaudited Results for the Quarter Ended 30.09.2020							
		Amount in Rs. Thousands					
	Particulars	Quarter ended			6 months ended		Year Ended
		30-09-2020	30-06-2020	30-09-2019	30-09-2020	30-09-2019	31-03-2020
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from operations						
[a]	Revenue from operation	-	-	-	-	-	-
	Total income	-	-	-	-	-	-
2	Expenses						
[a]	Changes in inventories of finished goods and stock in trade	-	-	3,389	-	6,778	13,556
[b]	Other expense	37	37	349	74	698	1,396
	Total expenses	37	37	3,738	74	7,476	14,952
3	Profit/(loss) before exceptional items and tax (1 - 2)	(37)	(37)	(3,738)	(74)	(7,476)	(14,952)
4	Exceptional Items	-	-	-	-	-	-
5	Profit / (Loss) before tax (3 -4)	(37)	(37)	(3,738)	(74)	(7,476)	(14,952)
6	Tax Expense	-	-	-	-	-	-
	Current Tax	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	-
7	Net Profit/(Loss) after tax (5-6)	(37)	(37)	(3,738)	(74)	(7,476)	(14,952)
8	Other comprehensive income, net of tax						
	Items that will be reclassified subsequently to profit or loss:	-	-	-	-	-	-
	Total other comprehensive income	-	-	-	-	-	-
9	Total comprehensive income/(Loss) (7+8)	(37)	(37)	(3,738)	(74)	(7,476)	(14,952)
10	Paid up Equity Share Capital (Face Value of Rs 10/- Per Share)	39,465	39,465	39,465	39,465	39,465	39,465
11	Earning per Share (FV of Rs 10/- each)						
(a)	Basic (in Rs.)	(0.01)	(0.01)	(0.95)	(0.02)	(1.89)	(3.79)
(b)	Diluted (in Rs.)	(0.01)	(0.01)	(0.95)	(0.02)	(1.89)	(3.79)

- The Company has only one reportable segment, Hence, the disclosure as required under Ind AS 108 'Segment Reporting' is not given.
- The above financial results has been adopted at the board meeting held on 6th November 2020.
- The financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 read with the relevant rules of the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016.
- In view of the adverse law and order situation in Srinagar, the operations of the Company has been ceased from 1st April 1990. These results have been prepared on going concern basis. However, the Company's ability to function as a going concern will be dependent on restoration of normalcy of operating conditions.
- The figure for the corresponding previous periods have been regrouped/ reclassified wherever considered necessary to conform to the figures presented in the current period.



Place : Kolkata
Date : 28 November, 2020

For Maple Circuits Limited
MAPLE CIRCUITS LTD
Hemant Goenka
Hemant Goenka
(Director)
DIN 02138953

Statement of Assets and Liabilities as at 30th September, 2020

Particulars		Amount in Rs. Thousands	
		As At 30th September, 2020	As At 31st March, 2020
		Unaudited	Audited
A ASSETS			
1 Current assets			
b Financial Assets			
(i) Cash and cash equivalents		5	5
(ii) Loans		1	24
Total Assets		6	29
B EQUITY AND LIABILITIES			
1 Equity			
a Equity Share capital		39,465	39,465
b Other Equity		(39,712)	(39,638)
Total Equity attributable to Equityholders of the company		(247)	(173)
LIABILITIES			
<u>Current liabilities</u>			
a Financial Liabilities			
(i) Other financial liabilities		253	202
Total Equity and Liabilities		6	29



Kolkata

Date : 28 November, 2020

For Maple Circuits Limited

MAPLE CIRCUITS LTD

Hemant Goenka

Hemant Goenka
(Director)

DIN 02138953

MAPLE CIRCUITS LIMITED
CIN L31901WB1985PLC039419
 Regd. Office : 31, Netaji Subhas Road, Kolkata 700 001
 Email : maplecircuits@gmail.com
 Phone No. 033 66251000, Fax No.033 22480140

Cash Flow Statement as at 30-09-2020

Particulars	Amount in Rs. thousands	
	Year ended 30 September 2020	Year ended 31 March 2020
	Unaudited	Audited
Cash flow from operating activities		
Profit before tax	(74)	(14,952)
Adjustments for:		
Asset written off	-	1,934
Impairment loss allowance	-	-641
Operating Profit before working capital changes	(74)	(13,659)
Changes in working capital		
Increase in financial and non financial liabilities	51	105
Increase in financial and non financial assets	24	13,546
Cash generated / (used) in operations	0	-8
Income tax paid	-	-
Net cash flows from / (used) in operating activities (A)	0	-8
Cash flow from Investing activities		
Net cash flow used in investing activities (B)	-	-
Cash flow from Financing activities		
Proceed from borrowing	-	-
Net cash flow from / (used) in financing activities (C)	-	-
Net increase in cash and cash equivalents (A+B+C)	0	(8)
Cash and cash equivalents at the beginning of the year	5	13
Cash and cash equivalents at the end of the year	5	5

The above Statement of Cash Flows has been prepared under the 'Indirect Method' as set out in Ind AS 7, 'Statement of Cash Flows'



Kolkata

Date : 28 November, 2020

For Maple Circuits Limited

MAPLE CIRCUITS LTD

Hemant Chandra

Hemant Chandra
(Director)

DIN 02138953