

Motor Sales Limited
Regd. Off. 11, Mahatma Gandhi Marg, Lucknow - 226001
Corporate Identity Number: L65921UP1972PLC003642
Email: ajaygupta0045@gmail.com Ph No. : 0522-2630830 to 38

Date: 14th August, 2019

To,

The Secretary
The Calcutta Stock Exchange Limited
7, Lyons Range
Kolkata - 700001

Dear Sir/Madam,

Subject: Submission of Un-Audited Financial Results of the Company and Limited Review Report thereon for the First Quarter ended on 30th June, 2019

In compliance with Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of Directors of the Company at their meeting held on 14th August, 2019 has:

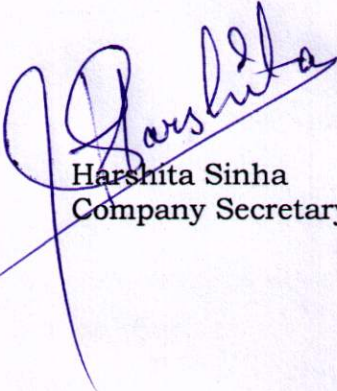
1. Approved the Un-Audited Financial Results and Segmental Results of **Motor Sales Limited (Scrip Code: 10023166)** along with the Limited Review Report thereon for the First Quarter ended on 30th June, 2019. A copy of the Un-Audited Financial Results along with the Limited Review Report thereon is attached.
2. The above information will also be available on the Company's website.
3. The meeting of the Board of Directors commenced at 05:00 p.m. and concluded at 05:30 p.m.

You are requested to take the above information on your record.

Thanking you and assuring you of our fullest co-operation at all times.

Yours truly,

For Motor Sales Limited


Harshita Sinha
Company Secretary



SANJAY RAWAL AND CO.

CHARTERED ACCOUNTANTS

A-146, G.F., DAYANAND COLONY, LAJPAT NAGAR-IV, NEW DELHI-110024
Phone : +91-11-26421822, 26282518 Email : casantjayrawal@gmail.com

Independent Auditor's Limited Review Report on the Quarterly Unaudited Financial Results of Motor Sales Limited pursuant to Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended

**Review report to,
The Board of Directors of
MOTOR SALES LIMITED**

We have reviewed the accompanying statement of unaudited Ind AS financial results of **Motor Sales Limited** (the "Company") for quarter ended 30th June, 2019 (the "Statement") attached herewith, being submitted by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Regulation"), as amended.

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 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015, as amended, read with the circular is the responsibility of the Company's management and has been approved by the Board of the Directors of the Company. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, *Engagements to Review Financial Statements* 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 provides 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 recognition and measurement principles laid down in the applicable Indian Accounting Standards (Ind AS), prescribed 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 read with circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Sanjay Rawal & Co.
Chartered Accountants
FRN: 012820N



Sanjay Rawal
(Partner)
(M. No. 088156)
UDIN: 19088156 AAAAA3D6704

Place: New Delhi
Date: 14/08/2019

Motor Sales Limited

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UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2019

(Rs. In Lacs)

Sl. No.	Particulars	Quarter Ended			Year Ended
		30-06-2019	31-03-2019	30-06-2018	31-03-2019
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	INCOME				
	a) Income from Operations	667.44	816.22	821.46	3229.20
	b) Other Income	71.92	59.95	58.46	259.07
2	Total Income(1a+1b)	759.36	876.17	879.92	3488.27
3	EXPENSES				
	a) Purchases of Stock in Trade	199.11	738.77	909.24	2934.06
	b) Changes in Inventories of Stock in Trade	278.71	-176.34	-262.56	-519.60
	c) Administrative & General Expenses	69.21	60.85	112.31	335.07
	d) Employee Cost	66.62	83.78	70.48	305.87
	e) Interest & Finance Charges	121.56	120.15	92.31	428.03
	f) Depreciation	22.03	24.69	22.21	91.67
4	Total Expenses(3a to 3f)	757.24	851.9	943.99	3575.10
5	Profit/(Loss)before exceptional Items & tax (2-4)	2.12	24.27	-64.07	-86.83
6	Exceptional items	0	0	0	0
7	Profit/(Loss) before Tax (5-6)	2.12	24.27	-64.07	-86.83
8	Tax Expense	0.00	-3.49	0	-3.49
9	Net Profit/(Loss)for the period/year (7-8)	2.12	27.76	-64.07	-83.34
10	Other Comprehensive Income				
	A (i) Items that will not be reclassified to profit or loss	0.00	600.75	0.00	600.75
	A (ii) Income tax relating to items that will not be reclassified to profit or loss				
	B (i) Items that will be reclassified to profit or loss				
11	Total Comprehensive Income for the period/year(9+10)	2.12	628.51	-64.07	517.41
12	Paid Up Equity Share Capital (Face Value per share Rs. 10 each)	24.20	24.20	24.20	24.20
13	Other Equity Excluding Revaluation Reserves	N.A.	N.A.	N.A.	-181.87
14	EARNINGS PER SHARE (EPS) (of 10/- each) (not annualised):				
	a) Basic	0.88	11.47	-26.48	-34.44
	b) Diluted	0.88	11.47	-26.48	-34.44

- The above unaudited financial results are as per regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) for the quarter ended on 30th June 2019 were reviewed by the Audit Committee and approved and taken on record by the Board of Directors at its meeting held on 14th August, 2019.
- This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and guidelines issued by the Securities and Exchange Board of India.
- Effective April, 2019, the Company has adopted Ind AS 116 "Leases" using the modified retrospective approach. Accordingly, the comparatives have not been retrospectively adjusted. The adoption of Ind AS 116 did not have any significant impact on the financial results of the Company.
- The Statutory Auditors of the Company have carried out Limited Review of the result for the Quarter ended 30th June, 2019.
- Previous period's figures have been recasted and regrouped wherever necessary to make them comparable with current period's figure.

Place: Lucknow

Date: 14/08/2019


Ajay Gupta
 Managing Director
 (DIN-00759028)

Motor Sales Limited

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SEGMENT WISE REVENUE RESULTS AND CAPITAL EMPLOYED

(Rs. In Lacs)

Particulars	Quarter Ended			Year Ended
	30-06-2019	31-03-2019	30-06-2018	31-03-2019
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
1. Segment Revenue				
(Net Sale/Income from each segment)				
(a) Segment A - Trading	424.65	671.09	577.11	2404.62
(b) Segment B - Service	177.73	128.87	171.78	619.77
(c) Segment C - Entertainment	96.41	32.88	87.77	274.77
(d) Segment D - Rental	56.96	43.33	43.26	189.11
(e) Unallocated	3.61	0.00	0.00	0.00
Total	759.36	876.17	879.92	3488.27
Less: Inter Segment Revenue				
Net Sale/Income from Operations	759.36	876.17	879.92	3488.27
2. Segment Results				
Profit/(Loss) before tax and interest from each segment)				
(a) Segment A - Trading	-10.89	36.28	-36.27	-14.82
(b) Segment B - Service	24.39	59.55	-0.10	83.33
(c) Segment C - Entertainment	57.79	15.70	43.28	119.57
(d) Segment D - Rental	48.78	32.89	21.33	153.12
(e) Unallocated	3.61	0.00	0.00	0.00
Total	123.68	144.42	28.24	341.20
Less:				
(i) Interest	121.56	120.15	92.31	428.03
(ii) Other Unallocable Expenditure net off unallocable income				
Total Profit Before Tax	2.12	24.27	-64.07	-86.83
3. Capital Employed *				
(Segment Assets - Segment Liabilities)				876.25
(a) Segment A - Trading				
(b) Segment B - Service				
(c) Segment C - Entertainment				
(d) Segment D - Rental				
(e) Unallocated				
Total				

* Fixed Assets used in the company's business or liabilities contracted have not been identified to any of the reported segments, as the fixed assets and support services are used interchangeably between segments. Accordingly, no disclosure relating total segment assets and liabilities has been made.

Place: Lucknow

Date: 14/08/2019


 Ajay Gupta
 Managing Director
 (DIN-00759028)