



**Ref: MNIL/BSE/2024**

**Date: 14/11/2024**

**BSE Limited**

Department of Corporate Services  
25<sup>th</sup> Floor, Phiroze Jeejeebhoy Towers,  
Dalal Street, Fort, Mumbai-400001

**Scrip Code: 539767 ISIN: INE216Q01010**

Dear Sir/Ma'am

**Sub: Outcome of the Board Meeting**

In terms of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations"), we hereby inform that Board of Directors of the Company in its meeting held on Thursday, 14<sup>th</sup> November, 2024 proceeds at 11:00 AM and concluded at 05:50 PM *inter-alia*, transacted and approved the following business:

1. Statement of Unaudited Financial Results for the Quarter and Half Year ended on September 30, 2024 along with the Limited Review Report thereon.

We request you to take the same on record.

Thanking You,  
Yours faithfully,

**For Mega Nirman & Industries limited**

KANIKA  
CHAWLA

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KANIKA CHAWLA  
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**Kanika Chawla**

**Company Secretary & Compliance Officer**

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**MEGA NIRMAN & INDUSTRIES LIMITED**

811-812, Aggarwal Cyber Plaza-1, Netaji Subhash place, Pitampura, Delhi-110034.

Phone: 011 - 43590917||email: [secretarial.mnil@gmail.com](mailto:secretarial.mnil@gmail.com)

CIN: L43219DL1983PLC015425

MEGA NIRMAN & INDUSTRIES LIMITED							
Regd. Office: 811-812, Aggarwal Cyber Plaza-1, Netaji Subhash Place, Pitampura, Delhi, India, 110034							
Email Id: secretarial.mnil@gmail.com, Website: www.mnil.in							
CIN: L43219DL1983PLC015425, Ph: 011-43590917							
Statement of Un-audited Financial Results for the Quarter and Half year ended 30th September, 2024							
S. No.	Particulars	Quarter Ended			Half year ended		(Amount in Lacs except EPS)
		30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	Year ended
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	31-Mar-24
						Audited	
I	Revenue from operations	-	-	-	-	-	-
II	Other Income	19.51	11.59	3.53	31.10	7.07	23.97
III	<b>Total Revenue from operations (net) (I+II)</b>	<b>19.51</b>	<b>11.59</b>	<b>3.53</b>	<b>31.10</b>	<b>7.07</b>	<b>23.97</b>
IV	<b>Expenses</b>						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Purchases of Stock-in -Trade	1.92	-	-	1.92	-	-
	(c) Changes in inventories of finished goods,work-in-progress and stock-in-trade	(1.92)	-	-	(1.92)	-	-
	(d) Employee benefits expense	9.90	7.79	5.22	17.69	8.25	19.65
	(e) Finance Costs	-	-	-	-	-	-
	(f) Depreciation and amortisation expense	0.52	0.83	0.33	1.35	0.61	1.63
	(g) Other expenses	6.55	13.11	6.91	19.66	14.29	56.07
	<b>Total Expenses</b>	<b>16.97</b>	<b>21.73</b>	<b>12.46</b>	<b>38.70</b>	<b>23.16</b>	<b>77.35</b>
V	<b>Profit/ (Loss) Before Exceptional and Extraordinary Items and Tax (III-IV)</b>	<b>2.54</b>	<b>(10.14)</b>	<b>(8.92)</b>	<b>(7.60)</b>	<b>(16.09)</b>	<b>(53.38)</b>
VI	Exceptional Items	-	-	-	-	-	-
VII	<b>Profit/ (Loss) before extraordinary items and Tax (V-VI)</b>	<b>2.54</b>	<b>(10.14)</b>	<b>(8.92)</b>	<b>(7.60)</b>	<b>(16.09)</b>	<b>(53.38)</b>
VIII	Extraordinary items	-	-	-	-	-	-
IX	<b>Profit/ (Loss) before Tax (VII-VIII)</b>	<b>2.54</b>	<b>(10.14)</b>	<b>(8.92)</b>	<b>(7.60)</b>	<b>(16.09)</b>	<b>(53.38)</b>
X	Tax Expenses						
	- Current Tax	-	-	-	-	-	-
	- Deferred Tax	-	-	-	-	-	0.04
XI	<b>Profit/ (Loss) for the period from continuing operations (IX-X)</b>	<b>2.54</b>	<b>(10.14)</b>	<b>(8.92)</b>	<b>(7.60)</b>	<b>(16.09)</b>	<b>(53.41)</b>
XII	<b>Net Profit/ (Loss) from discontinuing operation (before Tax)</b>						
XIII	Tax Expense of discontinuing operations	-	-	-	-	-	-
XIV	<b>Net Profit/ (Loss) from discontinuing operation after Tax</b>						
XV	<b>Net Profit/ (Loss) for the Period (XI+XIV)</b>	<b>2.54</b>	<b>(10.14)</b>	<b>(8.92)</b>	<b>(7.60)</b>	<b>(16.09)</b>	<b>(53.41)</b>
XVI	Share of profit / (loss) of associates	-	-	-	-	-	-
XVII	Share of profit / (loss) of Minority Interest	-	-	-	-	-	-
XVIII	<b>Net Profit/ (Loss) after taxes, minority interest and share of profit/(loss) of associates</b>	<b>2.54</b>	<b>(10.14)</b>	<b>(8.92)</b>	<b>(7.60)</b>	<b>(16.09)</b>	<b>(53.41)</b>
XIX	Other Comprehensive Income	-	-	-	-	-	-
XX	<b>Total Comprehensive Income for the period (XVIII+XIX)</b>	<b>2.54</b>	<b>(10.14)</b>	<b>(8.92)</b>	<b>(7.60)</b>	<b>(16.09)</b>	<b>(53.41)</b>
XXI	Paid-up equity share capital (Face value of Rs.10/- per share)	334.75	334.75	334.75	334.75	334.75	334.75
XXII	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	-
XXIII	Earning Per Share (of ₹ 10/- each) (not annualised)						
	A) Basic	0.08	(0.30)	(0.27)	(0.23)	(0.48)	(1.60)
	B) Diluted						

**Notes:**

- The Statement of Unaudited Financial results for the Quarter & Half year ended November 14, 2024 have been reviewed by the audit committee and approved by the Board of directors at their respective meetings held on November 14, 2024, There are no qualifications in Limited Review Report issued by the auditor.
- The financial results for the quarter and half year ended September 30, 2024 have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
- There were no investor complaints pending during the Quarter ended September 30, 2024
- As the Company is mainly operating in one reportable business segment, hence the disclosure requirements of Indian Accounting Standard (Ind AS-108) "Operating Segment" is not applicable.
- The Previous Quarter ended figures have been re-grouped/ re-arranged, whenever necessary.
- There is no need to provide any reconciliation as required by the circular dated July 05, 2016, since there is no change in the figures due to transit from the previous Indian GAAP to Ind-AS.

For Mega Nirman & Industries Limited

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Murlinarayan  
Darak

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Place: New Delhi  
Date: 14.11.2024

Ramanuj Murlinarayan Darak  
Wholetime Director  
DIN: 08647406

<b>MEGA NIRMAN &amp; INDUSTRIES LIMITED</b>			
<b>Regd. Office: 811-812, Aggarwal Cyber Plaza-1, Netaji Subhash Place, Pitampura, Delhi, India, 110034</b>			
<b>Email Id: secretarial.mnill@gmail.com, Website: www.mnill.in</b>			
<b>CIN: L43219DL1983PLC015425, Ph: 011-43590917</b>			
<b>STATEMENT OF ASSETS AND LIABILITIES (Amount in Lacs)</b>			
	<b>Particulars</b>	<b>30-09-2024 (Un-audited)</b>	<b>31-03-2024 (Audited)</b>
<b>A</b>	<b>ASSETS</b>		
1	<b>Non-current assets</b>		
	(a) Property, Plant & Equipment	16.46	5.25
	(b) Capital Work-in-Progress	-	-
	(c) Goodwill	-	-
	(d) Other Intangible Assets	-	-
	(e) Financial Assets		
	(i) Investments	20.00	20.00
	(ii) Loans	80.00	80.00
	(iii) Trade Receivables	724.60	714.79
	(f) Other Non current Assets	52.23	52.23
	(g) Deferred Tax Assets	0.76	0.76
	<b>Sub-total - Non-current assets</b>	<b>894.05</b>	<b>873.03</b>
2	<b>Current assets</b>		
	(a) Inventories	1.92	
	(b) Financial Assets		
	(i) Loans	263.95	253.86
	(ii) Cash and Cash Equivalents	726.69	818.70
	(iii) Other Bank Balances		-
<b>B</b>	(iv) Trade Receivables		-
1	(v) Other Financial Assets		-
	(c) Other Current Assets	11.22	7.62
	(d) Current Tax Assets	11.61	5.00
	<b>Sub-total - Current assets</b>	<b>1,015.40</b>	<b>1,085.18</b>
	<b>TOTAL - ASSETS</b>	<b>1,909.45</b>	<b>1,958.21</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
1	<b>Equity</b>		
	(a) Equity Share Capital	334.75	334.75
	(b) Other Equity	99.01	106.61
	(c) Money received against share warrants	862.50	862.50
	<b>Sub-total - Equity</b>	<b>1,296.26</b>	<b>1,303.86</b>
2	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
	(a) Financial Liabilities	-	-
	(i) Trade Payables		559.40
	(b) Loans	-	-
	(c) Deferred Tax Liabilities	-	-
	<b>Sub-total - Non-current liabilities</b>	<b>-</b>	<b>559.40</b>
	<b>Current liabilities</b>		
	(a) Financial Liabilities	-	-
	(i) Loans	-	-
	(ii) Trade Payables	609.43	92.30
	(iii) Other Financial Liabilities		-
	(b) Provisions	1.44	0.53
	(c) Other Current Liabilities	2.32	2.12
	<b>Sub-total - Current liabilities</b>	<b>613.19</b>	<b>94.95</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>1,909.45</b>	<b>1,958.21</b>

For Mega Nirman & Industries Limited

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Place: New Delhi  
Date: 14.11.2024

Ramanuj Murlinarayan Darak  
Wholetime Director  
DIN: 08647406

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**CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024 (INDIRECT METHOD)**

Particulars	HALF YEAR ENDED 30.09.2024	YEAR ENDED 31.03.2024
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit before Taxation	(7.60)	(53.38)
Add: Adjustment For		
Depreciation	1.35	1.63
Interest Income	31.10	(23.97)
Reversal of Provision for Tax	-	(0.01)
<b>Operatine Profit Before Working Capital Change</b>	<b>24.85</b>	<b>(75.73)</b>
Adjustment For		
(Increase)/decrease in Loans & Advances	(10.09)	19.08
(Increase)/decrease in Trade receivables	(9.81)	(0.75)
(Increase)/decrease in Inventories	(1.92)	-
Increase/(decrease) in Trade Payables	(42.27)	(5.78)
Increase/(decrease) in Current Liabilities	1.11	1.33
(Increase)/decrease in Other Current Assets	(3.60)	(3.06)
(Increase)/decrease in Current Tax Assets	(6.61)	(2.48)
Cash Generated from Operation	(73.19)	8.34
Less: Direct Tax	-	-
<b>NET CASH FROM OPERATING ACTIVITIES (A)</b>	<b>(48.34)</b>	<b>(67.39)</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Fixed Assets Purchase	(12.56)	(2.81)
<b>NET CASH FROM INVESTING ACTIVITIES (B)</b>	<b>(12.56)</b>	<b>(2.81)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Money received under share warrants		863
Interest Income	(31.10)	23.97
<b>NET CASH FROM FINANCING ACTIVITIES (C)</b>	<b>(31.10)</b>	<b>886.47</b>
Net Changes in Cash & Cash Equivalents (A+B+C)	<b>(92.01)</b>	<b>816.28</b>
Opening balance of Cash & Cash Equivalents	(818.70)	(2.42)
Closing Balance of Cash & Cash Equivalents	726.69	818.70
<b>NET INCREASE/DECREASE IN CASH AND CASH EQUIVALENT</b>	<b>(92.01)</b>	<b>816.28</b>

For Mega Nirman &amp; Industries Limited

Place: New Delhi

Date: 14.11.2024

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Date: 2024.11.14 16:58:37  
+05'30'Ramanuj Murlinarayan Darak  
Wholetime Director  
DIN: 08647406



**A N S K & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**  
**OFFICE : 414, RG Trade Tower, Netaji Subhash Place**  
**Pitampura-110034**  
**OFFICE NO.011-46010089**  
**EMAIL :amccorporateservices@gmail.co**

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**Independent Auditor's Review Report on 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)**

To,

THE BOARD OF DIRECTORS  
MEGA NIRMAN & INDUSTRIES LIMITED

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of Mega Nirman & Industries Limited (the "Company"), for the quarter and half year ended September 30, 2024 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 and Regulation 52 read with Regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Report" ("Ind AS 34"), prescribed under Section 193 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

#### 4. Disclaimer of Opinion:

In view of the nature of the matters described in paragraph, 'Basis for disclaimer of conclusion'; below for which absence of sufficient evidence has resulted in limitation on work and the consequent adjustments not being determined, we are unable to state whether the accompanying statement has been prepared in accordance with the recognition and measurement principles laid down in the relevant Indian Accounting Standards and other accounting principles generally accepted in India, or that the Statement discloses the information required to be disclosed in terms of Regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement. Thus, we do not express a conclusion on the accompanying financial results

#### 5. Basis for Disclaimer of Opinion:

- The company has given loan and advances amounting to Rs 80,00,000/-, Trade Receivables Rs. 5,39,43,365/-, Trade Payables Rs. 6,51,13,669/- and Misc. Expenditure (Assets) Rs. 52,22,886/- as at 30th September 2024 and management are unable to provide us any of the documents in regards to the above balances.
- There are Investments in equity shares Rs. 20,00,000/- shown in books of Account and Currently, the management are unable to provide us supporting documents in regards to the above.

As a result of these matters mentioned above, we were unable to verify the figures as stated in the Financial Statements for the Quarter ended 30" September 2024.

#### 6. Other Matters:

- As per the last audited financial statement provided to us, the company has not reversed the input of Rs. 20,13,891/- for the period 2018-19 to 2020-21 and a pending GST demand Rs. 355636/ - excluding Interest has not been recognized by the Management. About the Input Reversal and GST Demand, management has not provided any information to us so that we are unable to comment on that. But Accordingly, the statutory liability would have been increased by Rs. 23,69,527/- and the Net worth would have been reduced by Rs. 23,69,527/ - respectively.

#### For A N S K & Associates

Chartered Accountants

Firm's Registration No. 026177N

**AKHIL**  
**MITTAL**  
(CA Akhil Mittal)

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by AKHIL MITTAL  
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Partner

M.No. 517856

Date: 14.11.2024

Place: New Delhi