



M. K. Exim (India) Limited

CIN No.L63040RJ1992PLC007111

Regd. Office : G1/150, Garment Zone, E.P.I.P. Sitapura, Tonk Road, Jaipur-302022

Tel : +91-141-3937500/501 Fax : +91-141-3937502 Website : www.mkexim.com

E-mail : mkexim@gmail.com, mkexim123@gmail.com, info@mkexim.com

Dated: 12.11.2024

To

BSE Limited

Phiroze Jeejeebhoy Towers

Dalal Street,

Mumbai-400 001

Ref: M.K. Exim (India) Ltd. Scrip Code: 538890

Sub: Outcome of Board Meeting held on 12th November, 2024 and submission of Un-audited Standalone Financial Results for the Quarter and Half year ended 30th September, 2024.

Dear Sir/Madam,

Pursuant to Regulations 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements), 2015. ("SEBI Listing Regulations") and other applicable provisions, we wish to inform that the Board of Directors at its meeting held on Tuesday, 12th November, 2024 has considered and transacted the following businesses:

1. Un-audited Standalone Financial Results for the quarter ended 30th September, 2024 alongwith Limited Review Report thereon of the Statutory Auditors;
2. Noting of non-compliance under Regulation 44(3) of SEBI (LODR) and Board of Directors commented that the requisite compliances will be done timely in future.
3. Other matters as per agenda.

The meeting commenced at 05:30 P.M. and concluded at 6:00 P.M.

Further with reference to our letter dated 26th September, 2024 please note that the trading window for dealing in the securities of the Company by the Directors, KMPs, Promoters & Promoters Group and Designated Persons etc. covered under the company's code of conduct as defined under the SEBI (Prohibition of Insider Trading) Regulations, 2015 shall re-open after 48 hours from the declaration of the above financial results.

The above results will also be made available at the Company's web-site.

Kindly acknowledge the receipt.

Thanking You

Yours faithfully,

FOR M.K. EXIM (INDIA) LIMITED

MANISH
MURLIDHAR
DIALANI

Digitally signed by MANISH
MURLIDHAR DIALANI
Date: 2024.11.12 18:06:23
+05'30'

Manish Murlidhar Dialani

Managing Director

(DIN: 05201121)

Enc.: As above

Limited Review Report

Independent Auditor's Review Report on the Unaudited Quarterly and year to date Standalone Financial Results of the M.K. Exim (India) Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended for Quarter ended 30th September, 2024.

The Board of the Directors of **M.K. Exim (India) Limited**

We have reviewed the accompanying statement of Quarterly and year to date unaudited Standalone Financial Results of M/s M.K. EXIM (INDIA) LIMITED ("the Company") for the quarter ended 30th September, 2024 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Regulations").

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 Indian Accounting Standard 34 'Interim Financial Reporting' ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India and in compliance with the Regulations. Our responsibility is to express a conclusion on the Statement based on our review.


We conducted our review of the Statement 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. A review 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 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.

Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognized accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

The unaudited standalone financial results for the corresponding quarter ended 30th September 2024 were reviewed by another auditor. We have not reviewed the interim financial results of the Mumbai Branch of the Company, included in the standalone financial results, whose interim financial results reflect total revenues of Rs.3581.33 lakhs, total net profit before tax of Rs.1267.96 lakhs and total comprehensive income before tax of Rs.1267.96lakhs, for the half year ended 30th September 2024, as considered in the standalone unaudited financial results. The interim financial results of the company's Mumbai branch have been reviewed by other auditor whose reports have been furnished to us and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this Branch is solely based on report of other auditors.

Our conclusion on the Statement is not modified in respect of the above matters.

For Umed Jain & Co.
Chartered Accountants
FRN:-119250W


CA Akhil Jain
Partner

M. No. 137970
UDIN: 24137970BKFJFU2750



Place: Jaipur

Date: 12th November 2024

M.K.EXIM (INDIA) LIMITED

Regd. Office: G-1/150, Garment Zone, RIICO Industrial Area Sitapura, Jaipur-302022

CIN NO.: L63040RJ1992PLC007111

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TEL. No. 0141-3937501

ANNEXURE I

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024

(Rs. In Lakhs)

	Particulars (Refer Notes Below)	3 months ended			6 months ended		year ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operations	2214.43	2019.71	2654.03	4234.14	5230.17	9237.75
II	Other Income	17.73	23.19	22.96	40.92	107.93	195.38
III	Total revenue (I+II)	2232.16	2042.90	2676.99	4275.06	5338.10	9433.13
IV	Expenses						
	a. Cost of Material Consumed	0.00	0.00	0.00	0.00	0.00	0.00
	b. Purchase of stock-in-trade	1195.36	989.47	1905.69	2184.83	3315.65	5372.40
	c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	-24.99	159.81	-211.81	134.82	128.04	339.14
	d. Employees benefit expenses	94.71	112.86	95.63	207.57	169.27	340.82
	e. Finance Costs	2.26	2.71	7.55	4.97	16.08	24.57
	f. Depreciation and amortisation exp.	17.88	17.69	13.77	35.57	24.85	57.97
	g. Other expenditure	236.98	275.54	310.83	512.52	629.65	1234.36
	Total Expenses (IV)	1522.20	1558.08	2121.66	3080.28	4283.54	7369.26
V	Profit / (Loss) before exceptional items and tax (III-IV)	709.96	484.82	555.33	1194.78	1054.56	2063.87
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit / (Loss) before tax (V-VI)	709.96	484.82	555.33	1194.78	1054.56	2063.87
VIII	Tax expenses						
	(1) Current Tax	178.70	122.00	140.88	300.70	265.69	526.00
	(2) Deferred tax expenses	0.00	0.00	0.00	0.00	0.00	6.07
IX	Net Profit / (Loss) for the period from continuing operations (VII-VIII)	531.26	362.82	414.45	894.08	788.87	1531.80
X	Profit / (Loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
XI	Tax expenses of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
XII	Profit / (Loss) from discontinued operations (after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00	0.00
XIII	Profit / (Loss) for period (IX+XII)	531.26	362.82	414.45	894.08	788.87	1531.80
XIV	Other comprehensive income						
	A (i) Items that will not be reclassifies to profit & loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income Tax relating to Items that will not be reclassifies to profit & loss	0.00	0.00	0.00	0.00	0.00	0.00
	B (i) Items that will be reclassifies to profit & loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income Tax relating to Items that will be reclassifies to profit & loss	0.00	0.00	0.00	0.00	0.00	0.00
XV	Total comprehensive income for the period (XIII+XIV) (Comprising profit (loss) and other Comprehensive Income for the period)	531.26	362.82	414.45	894.08	788.87	1531.80
XVI	Paid-up equity share capital (F.V. of Rs. 10/- each) Reserve (excluding Revaluation Reserves) as shown in the Audited Balance Sheet of Previous Year	4036.73	4036.73	2691.15	4036.73	2691.15	4036.73 4111.22
XVII	Earnings Per Equity Share (for Continuing Operations)						
	a) Basic	1.32	0.90	1.03	2.21	1.95	3.79
	b) Diluted	1.32	0.90	1.03	2.21	1.95	3.79
XVIII	Earnings Per Equity Share (for discontinued Operations)						
	a) Basic	0.00	0.00	0.00	0.00	0.00	0.00
	b) Diluted	0.00	0.00	0.00	0.00	0.00	0.00
XIX	Earnings Per Equity Share (for Discontinued and Continuing Operations)						
	a) Basic	1.32	0.90	1.03	2.21	1.95	3.79
	b) Diluted	1.32	0.90	1.03	2.21	1.95	3.79



NOTES:-

- 1 The above Results have been reviewed by Audit Committee and approved by the Board of Directors of their meeting held on 12.11.2024. The Limited Review of the results for the quarter ended on 30th September, 2024 as required under regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been completed by the auditors.
- 2 Pursuant to approval given by its shareholders, the Company has during the Financial Year ended 31st March 2024, issued 1,34,55,750 fully paid Bonus Equity Shares of Rs. 10/- each in the ratio of 1(One) Equity Share of Rs. 10/- each for every 2(Two) existing Equity Shares of Rs. 10/- each. Accordingly the earnings per share has been restated for previous periods and presented in accordance with Ind AS 33 on Earnings Per Share.
- 3 There were no investors complaints pending at the beginning of the quarter and during the quarter.
- 4 The company had prepared these standalone financial results in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind As) prescribed under section 133 of the Companies Act, 2013.
- 5 Previous year/ quarter ended figures have been re-arranged / re-grouped wherever considered necessary.

By Order of the Board
For M.K.Exim (India) Limited



Manish Murlidhar Dialani
(Managing Director)
DIN : 05201121



Place: Mumbai
Date: 12.11.2024



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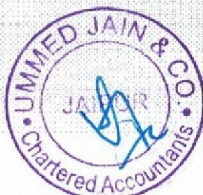
**UN-AUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES
FOR THE HALF YEAR ENDED AS ON 30TH SEPTEMBER 2024**

(Amount in Lakh)

PARTICULARS	AS AT 30TH SEPTEMBER, 2024	AS AT 31ST MARCH, 2024
	UN-AUDITED	AUDITED
ASSETS		
NON-CURRENT ASSETS		
PROPERTY, PLANT AND EQUIPMENTS	953.64	982.80
INTANGIBLE ASSETS	4.73	5.00
FINANCIAL ASSETS		
INVESTMENTS	111.84	111.84
DEFERRED TAX ASSETS (NET)	0.00	0
OTHER NON-CURRENT ASSETS	43.18	43.18
TOTAL NON-CURRENT ASSETS	1113.38	1142.82
CURRENT ASSETS		
INVENTORIES	465.37	600.19
FINANCIAL ASSETS		
TRADE RECEIVABLES	1580.91	1434.31
CASH AND CASH EQUIVALENTS	231.42	197.2
OTHER BANK BALANCE	2242.24	2087.72
LOANS AND ADVANCES	3375.05	2728.41
OTHER CURRENT ASSETS	202.87	168.03
TOTAL CURRENT ASSETS	8097.86	7215.86
TOTAL ASSETS	9211.23	8358.68
EQUITY AND LIABILITIES		
EQUITY		
EQUITY SHARE CAPITAL	4036.73	4036.73
OTHER EQUITY	4803.47	4111.21
TOTAL EQUITY	8840.19	8147.94
LIABILITIES		
NON-CURRENT LIABILITIES		
DEFERRED TAX LIABILITY	1.31	1.31
FINANCIAL LIABILITIES		
BORROWINGS	15.49	12.46
TOTAL NON-CURRENT LIABILITIES	16.80	13.77
CURRENT LIABILITIES		
FINANCIAL LIABILITIES		
BORROWINGS	49.61	49.66
TRADE PAYABLES		
TOTAL OUTSTANDING DUES OF MICRO ENTERPRISES AND SMALL ENTERPRISES	0.00	0
TOTAL OUTSTANDING DUES OF CREDITORS OTHER THAN MICRO ENTERPRISES AND SMALL ENTERPRISES	24.58	15.43
OTHER FINANCIAL LIABILITIES	2.10	12.59
PROVISIONS	33.29	26.57
CURRENT TAX LIABILITIES	20.70	47.92
OTHER CURRENT LIABILITIES	223.96	44.79
TOTAL CURRENT LIABILITIES	354.25	196.96
TOTAL LIABILITIES	371.04	210.74
TOTAL EQUITY AND LIABILITIES	9211.23	8358.68

By Order of the Board
For M.K. EXIM (INDIA) LTD

Manish Murlidhar Didi
(Managing Director)



Place: Mumbai
Date: 12.11.2024

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STATEMENT OF UN-AUDITED STANDALONE CASH FLOW FOR THE HALF YEAR ENDED 30.09.2024

PARTICULARS	Amount in Lakhs	
	Half Year Ended 30.09.2024	Year Ended 31.03.2024
CASH FLOW FROM OPERATIVE ACTIVITES (A)		
Net Profit before tax	1194.78	2063.87
Adjustments for:		
Depreciation	35.57	57.97
Interest Expenses	2.50	16.24
Gratuity	0.00	2.64
Unrealised Exchange Loss	0.00	2
Operating Profit before working capital changes	1232.85	2142.45
Movement for Working Capital		
Increase/Decrease in Inventories	134.82	339.14
Increase/Decrease in Trade Receivables	(146.60)	1042.63
Increase/Decrease in Loans and Advances	(646.64)	(359.89)
Increase/Decrease in Other Current Assets	(34.84)	(56.16)
Increase/Decrease in Current liabilities	(65.20)	(703.69)
Cash Generated From Operating activites	474.39	2404.48
Income Taxes Paid	(280.00)	(526.00)
Net Cash Flow from Operating Activities	194.39	1878.48
CASH FLOW FROM INVESTING ACTIVITIES (B)		
Purchases/Sale of Fixed Assets	(6.13)	(351.42)
Decrease/Increase in Investment/Other Non Current Assets	0.00	0.00
Net Cash used In Investing Activities	(6.13)	(351.42)
CASH FLOW FROM FINANCING ACTIVITIES (C)		
Increase/Decrease in Secured Loans	2.97	(175.27)
Interest on Bank Loan	(2.50)	(16.24)
Net Cash From Financing Activities	0.47	(191.51)
Net Increase (Decrease) In cash & cash equivalents (A+B+C)	188.73	1335.54
Cash and cash equivalents at the beginning of the year	2284.92	949.37
Cash and cash equivalents at the end of the year	2473.65	2284.92

Place: Mumbai
Date:12.11.2024By Order of the Board
For M.K.EXIM (INDIA) LIMITED


Manish Murlidhar Didiyan
(Managing Director)
DIN: 05201121


M.K.EXIM (INDIA) LIMITED

Regd. Office: G-1/150, Garment Zone, RIICO Industrial Area Sitapura, Jaipur

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**STANDALONE SEGMENTWISE REVENUE, RESULTS, ASSETS AND LIABILITIES
FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER 2024**

(Rs. In Lakhs)

PARTICULARS	Quarter Ended			Half Year Ended		Year ended
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
1. Segment Revenue						
(a) Segment - Fabric, Garments	281.70	404.62	578.56	686.32	1501.49	2052.68
(b) Segment -Cosmetics	1943.05	1638.28	2097.83	3581.33	3835.41	7380.45
(c) Others	7.41	0.00	0.60	7.41	1.20	0.00
Revenue from Operations	2232.16	2042.90	2676.99	4275.06	5338.10	9433.13
2. Segment Results (Profit)(+)/ Loss (-) before Tax and Finance Cost						
(a) Segment - Fabric, Garments	1.69	-17.34	34.65	-15.65	182.10	134.26
(b) Segment - Cosmetics	710.54	504.86	522.28	1215.40	881.99	1953.23
(c) Others	0.00	0.00	0.60	0.00	1.20	0.00
Total	712.23	487.52	557.53	1199.75	1065.29	2087.49
Less: i) Finance Cost	2.27	2.70	2.20	4.97	10.73	23.62
ii) Other Un-allocable Expenditure net off Un-allocable income	0.00	0.00	0.00	0.00	0.00	0.00
Total Profit Before Tax	709.96	484.82	555.33	1194.78	1054.56	2063.87
3. Segment assets						
(a) Segment - Fabric, Garments	2745.67	2583.29	2963.19	2745.67	2963.19	2567.94
(b) Segment - Cosmetics	6353.72	6093.23	5270.56	6353.72	5270.56	5678.90
(c) Others	0.00	0.00	0.00	0.00	0.00	0.00
(d) Un-allocable Assets	111.84	111.84	111.84	111.84	111.84	111.84
Total	9211.23	8788.36	8345.59	9211.23	8345.59	8358.68
Segment Liabilities						
(a) Segment - Fabric, Garments	330.94	82.47	326.33	330.94	326.33	86.47
(b) Segment - Cosmetics	40.10	73.23	254.20	40.10	254.20	124.27
(c) Others	0.00	0.00	0.00	0.00	0.00	0.00
(d) Un-allocable Liabilities	0.00	0.00	0.00	0.00	0.00	0.00
Total	371.04	155.70	580.53	371.04	580.53	210.74

NOTES:-

1. The above Results have been reviewed by Audit Committee and approved by the Board of Directors of their meeting held on 12.11.2024. The Limited Review of the results for the quarter ended on 30th September, 2024 as required under regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been completed by the auditors.

2. There were no investors complaints pending at the beginning of the quarter and during the quarter.

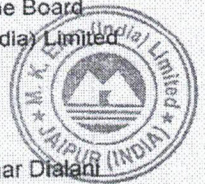
3. The company had prepared these standalone financial results in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind As) prescribed under section 133 of the Companies Act, 2013.

4. Previous year/ quarter ended figures have been re-arranged / re-grouped wherever considered necessary.

By Order of the Board
For M.K.Exim (India) Limited

Manish Murlidhar Ditalani
(Managing Director)

DIN : 05201121



Place: Mumbai
Date: 12.11.2024