



MAPRO INDUSTRIES LIMITED

[CIN:L70101MH1973PLC020670]

Regd. Office: 505, Corporate Corner, 5th Floor, Sunder Nagar, Malad (W), Mumbai – 400 064

Tel No: +91-28-28725764; Email Id:info@maproindustries.com; [website: maproindustries.com](http://www.maproindustries.com)

Date: 27.11.2024

To,
BSE Limited
Department of Corporate Filings,
Phiroze Jeejeebhoy Towers, Dalal Street,
Mumbai – 400 001

Sub: Revised Submission of the following documents for the quarter & half year ended 30th September, 2024 pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015

Ref : MAPRO INDUSTRIES LTD. (Scrip Code: 509762)

Dear Sir / Madam,

With reference to above, please find enclosed herewith the following documents in compliance with SEBI (LODR) Regulations, 2015:

1. **Approved Un-audited Standalone Financial Results** for the quarter & half Year ended 30th September, 2024 as required under Regulation 33 of the SEBI (LODR) Regulation, 2015.
2. **Limited Review Report** by the Statutory Auditors on Un-audited Standalone Financial Results for the quarter & half year ended on 30th September, 2024 as required under Regulation 33 of the SEBI (LODR) Regulation, 2015 to include note on deviation of funds on point no vi in Notes to Unaudited Financial Result.

The meeting of Board of Directors commenced at 06.15 P.M and concluded at 20.40 P.M

Thanking You,

Yours Faithfully,

For Mapro Industries Ltd.

Lokeshwar Kondapalli Rao
Chief Financial Officer

Independent Auditor's Review Report on Quarterly and half yearly unaudited financial results of Mapro Industries Limited for the quarter/half year ended September 30,2024 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements).

To The Board of Directors

Mapro Industries Limited

1. We have reviewed the accompanying statement of unaudited financial results of **Mapro Industries Limited ('the Company')** for the quarter/half year ended September 30,2024 ('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').

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 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.

3.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.

4.Based on our review conducted as stated 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 companies act, 2013 read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India had 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.

For S P A R K & Associates Chartered Accountants LLP
Chartered Accountants
FRN- 005313C/C400311

Anshul Bhuwania
Partner

Membership No. – 300482

UDIN: 24300482BKFXWZ6693

Dated: 14-11-2024

Place: Kolkata



STATEMENT OF UNAUDITED RESULTS FOR THE QUARTER & HALF YEAR ENDED ON SEPTEMBER 30, 2024

(Amount in Rs. 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
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I. Income						
Revenue from Operations	-	-	-	-	-	-
Other Operating Income	24.81	35.50	16.71	60.31	33.33	96.46
Total Income	24.81	35.50	16.71	60.31	33.33	96.46
II. Expenses						
Cost of Materials Consumed	-	-	-	-	-	-
Purchase of stock in trade	-	-	-	-	-	-
Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	-	-	-	-	-	-
Employee Benefits Expense	5.85	4.80	5.04	10.65	10.08	22.86
Finance costs	-	-	-	-	-	-
Depreciation, Amortisation and Depletion Expenses	-	-	-	-	-	-
Other Expenses	6.86	2.46	3.02	9.32	9.46	68.68
Total Expenses	12.71	7.26	8.06	19.97	19.54	91.54
III. Profit / (Loss) before exceptional items and tax	12.10	28.24	8.65	40.34	13.79	4.92
IV. Exceptional item						
V. Profit before Tax	12.10	28.24	8.65	40.34	13.79	4.92
VI. Tax Expense						
- Current Tax	-	-	-	-	-	(1.28)
- Deferred Tax	-	-	-	-	-	(1.28)
- (Excess)/ Short provision for Tax						
VII. Profit for the Period	12.10	28.24	8.65	40.34	13.79	3.64
Other comprehensive income (after tax)						
i. Items that will not be reclassified to Profit and Loss	-	-	-	-	-	-
ii. Income Tax relating to Items that will not be reclassified to Profit	-	-	-	-	-	-
iii. Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
iv. Income Tax relating to Items that will be reclassified to Profit or	-	-	-	-	-	-
Total Comprehensive Income	-	-	-	-	-	-
Total Comprehensive Income for the Period	12.10	28.24	8.65	40.34	13.79	3.64
Earnings per Equity Share (Face Value Rs. 10/-) (Not annualised)						
(a) Basic	0.14	0.34	0.10	0.48	0.16	0.04
(b) Diluted	0.14	0.34	0.10	0.48	0.16	0.04
Paid up Equity Share Capital (Face Value Rs. 10/- Each)	838.89	838.89	838.89	838.89	838.89	838.89

Notes

i) The Unaudited Financial Results for the Quarter and half year ended 30th September, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14th November, 2024 in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015.

ii) The aforesaid unaudited financial results for the quarter and half year ended 30th September, 2024 has been prepared in accordance with Companies (Indian Accounting Standard) Rule, 2015 as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and in terms of Regulation 33 of SEBI (Listing Obligation and disclosure Requirements) Regulations, 2015.

iii)The Company deals in a single business segment, therefore, segment as defined by IND AS 108 - "Operating Segment" is not applicable

iv)The unaudited results for the quarter and half year ended 30 September, 2024 have been subjected to limited review by the Statutory Auditors of the Company.

v)The figures for the previous period have been regrouped, rearranged and reclassified, wherever necessary.

vi) BSE Ltd vide its notice no 20180613-29 dated 13th June, 2018 undertook surveillance action for misutilization of proceeds of preferential allotment for shares and place the company under Stage 3 of Graded Surveillance measure (GSM – Stage 3)

As per the requirement of the clause 3 (a) (ii) of the above notice the company is in the process of conducting Extra General Meeting in the month of December, 2024 for providing details of utilization of proceeds received from issues of equity shares of the company on preferential basis to the shareholders for ratification of the management decision to utilize the proceeds of issues of shares on a preferential basis, aggregating Rs. 26,27,18,187.50 as it deemed fit and appropriate in the best interest of the company at the time of such utilization, including but not limited to making or giving loans and advances for various purposes to its vendors, suppliers, etc and to utilize the monies elsewhere as they had deemed appropriate at the time of such utilization.

The outcome of the EGM will be duly submitted to the exchange

For MAPRO INDUSTRIES LIMITED

MAPRO INDUSTRIES LIMITED
Amesh Kumar Kowachis
Director

Place : Mumbai
Date : 14th November 2024

Managing Director
DIN: 00577231

UNAUDITED STANDALONE BALANCE SHEET AS AT 30TH SEPTEMBER 2024

(Amount in Rs. Lakhs)

Particulars	As at 30th September 2024	As at 31st March 2024
ASSETS		
1 Non-current assets		
a Property, Plant and Equipment	-	-
b Financial Assets		
i Investments	63.62	63.62
ii Trade receivables	-	-
iii Loans	2,169.31	2,090.79
iv Others (to be specified)	-	-
c Deferred tax assets (net)	13.61	13.61
d Other non-current assets	-	-
Sub-total Non Current Assets	2,246.54	2,168.02
2 Current assets		
a Inventories	-	-
b Financial Assets		
i Investments	-	-
ii Trade receivables	-	-
iii Cash and cash equivalents	5.12	25.24
iv Bank balances other than (iii) above	-	-
iv Loans	390.74	389.24
v Others	-	-
c Current Tax Assets (Net)	-	-
d Other current assets	1.93	10.69
Sub-total Non Current Assets	397.79	425.17
Total Assets	2,644.33	2,593.19
EQUITY AND LIABILITIES		
A Equity		
1 Equity Share capital	838.89	838.89
2 Other Equity	1,776.04	1,735.70
Sub-total Equity	2,614.93	2,574.59
B Liabilities		
1 Non-current liabilities		
Sub-total Non Current Liabilities	-	-
2 Current liabilities		
a Financial Liabilities		
Borrowings	5.10	-
Trade payables	-	-
Other financial liabilities	-	-
b Other current liabilities	24.30	18.60
c Provisions	-	-
d Current Tax Liabilities (Net)	-	-
Sub-total Current Liabilities	29.40	18.60
Total EQUITY AND LIABILITIES	2,644.33	2,593.19

For MAPRO INDUSTRIES LIMITED

MAPRO INDUSTRIES LIMITED

Amesh Kumar Khandekar

Director a

Managing Director

DIN: 00577231


Place : Mumbai

Date : 14th November 2024

CASH FLOW STATEMENT

PARTICULARS	For Half Year ended 30.09.2024	For Year ended 31.03.2024
	Unaudited	Audited
Cash flows from operating activities		
Net Profit/(Loss) before tax as per Statement of Profit & Loss	40.34	4.92
Adjustments for :		
Depreciation and amortization expenses	-	-
Finance costs	-	-
Other non-cash charges	-	-
Operating profit / (loss) before working capital changes	40.34	4.92
Changes in Working Capital:		
Adjustments for (increase) / decrease in operating assets:		
Inventories	-	-
Trade receivables	-	-
Loans and advances	(80.03)	(146.54)
Other current assets	8.77	(2.50)
Other current financial assets		-
Adjustments for increase / (decrease) in operating liabilities:		
Trade payables	-	-
Other current liabilities	5.70	8.52
Short term Provisions	-	-
Cash generated from operations	(25.22)	(135.60)
Tax paid (net of refunds)	-	-
Net Cash From/(Used in) Operating Activities (A)	(25.22)	(135.60)
Cash Flows from Investing Activities		
(Purchase) / Sale of Non Current Investments (Net)	-	150.00
(Purchase) / Sale of Current Investments (Net)		
Net cash from/(Used in) Investing Activities (B)	-	150.00
Cash flows from Financing Activities		
Increase/(Decrease) in Long-term borrowings	-	-
Increase/(Decrease) in Short-term borrowings	5.10	-
Net cash from/(Used in) Financing Activities (C)	5.10	-
Increase in Cash and Cash Equivalents during the year (A+B+C)	(20.12)	14.40
Cash and Cash Equivalents at the beginning of the year	25.24	10.84
Cash and Cash Equivalents at the end of the year	5.12	25.24

For MAPRO INDUSTRIES LIMITED


 Director

Umesh Kumar Kanodia

Managing Director

DIN: 00577231

Place : Mumbai

Date : 14th November 2024