



MACHHAR INDUSTRIES LIMITED

Date:- 22nd Oct, 2024

Ref No. MIL/2024-25/CS/102

To,
GENERAL MANAGER-
DEPARTMENT OF CORPORATE SERVICES
THE STOCK EXCHANGE MUMBAI
1ST FLOOR, ROTUNDA BUILDING,
B.S. MARG, DALAL STREET,
FORT MUMBAI – 400 001
Scrip Code – 543934

SUB: OUTCOME OF BOARD OF DIRECTORS MEETING HELD ON 23rd OCTOBER, 2024 – MACHHAR INDUSTRIES LTD.

Dear Sir/Madam,

The meeting of the board of directors started at 04.00 pm and concluded at 07.30 pm with the following remarks:-

- 1) Considered, approved and take and record the quarterly Un-Audited Standalone and Consolidated financial results for the second quarter ended as on 30th September, 2024.
- 2) Other regular business.

Yours faithfully,
For MACHHAR INDUSTRIES LIMITED

CS MAHESH DUBE
COMPANY SECRETARY
M. No. F-12866
Encl: as above

Works:

- 1) Plot No.614,GIDC Industrial Area, Panoli, Tq.Ankleshwar-394116,Dist.Bharuch (Gujarat), Ph.02646-272016, 272496,
Email: vvkatar@gmail.com
- 2) Gut No. 76, Village Pangara, Tq. Paithan, Paithan Road,
Dist. Aurangabad -431105, Pn.09552533328,
Email: info@machharinfra.com

Regd. Office: City Pride Building, FF-107, Jalna Road,
Mondha Naka, Dist. Aurangabad (MS) 431001
0240-2351133, 9552533328,
Email: info@machharinfra.com
CIN: U45202MH2008PLC185168,
website:www.machharind.com

ASHOK R. MAJETHIA

B.Com. F.C.A
CHARTERED ACCOUNTANT

Ashok R. Majethia & Co.
Chartered Accountants
Utsav Complex,
Office No. 7, Bazar Peth,
Dist. Raigad, Khopoli – 410 203
Tel: - (02192) 269908
Mobile: - 9404711539 / 9372169952
Email: - ashokmajethia@redifmail.com

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY AND YEAR TO DATE UNAUDITED STANDLONE IND-AS FINANCIAL RESULTS OF THE COMPANY PURSUANT TO REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATION 2015, AS AMENDED.

To,
The Board of Directors
Machhar Industries Limited
Chhatrapati Sambhajanagar (Aurangabad)

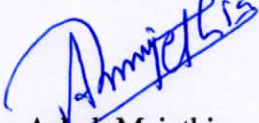
1. We have reviewed the accompanying standalone statement of unaudited financial results of **Machhar Industries Limited** (CIN: U45202MH2008PLC185168) for the quarter ended 30th September 2024 and year to date results for the period 1st April 2024 to 30th September 2024 ('The Statement') being submitted by the Company pursuant to the requirements of regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation 2015 as modified.
2. This standalone statement which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with Ind-AS 34- 'Interim Financial Reporting' prescribed under section 133 of the Companies Act., 2013 read with relevant rules issued there under and other recognized accounting practices and policies generally accepted in India. Our responsibility is to issue a report on these standalone financial statements based on our review.
3. We conducted our review of the standalone 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the standalone financial statements are free of material misstatement. 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 Standards on Auditing 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 above, nothing has come to our attention that causes us to believe that the accompanying standalone statement of unaudited financial results prepared in accordance with applicable accounting standards specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules made thereunder and other accounting principles generally accepted in India and other recognized accounting practices and policies has, except as mentioned in para 5 below in the Basis for qualified opinion, not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Ashok R Majethia & Co.
Chartered Accountants
FRN: 127769W



Ashok Majethia
Proprietor
M No: 124781

UDIN: 24124781BKFTVZ3458



Place: Khopoli Dist, Raigad

Dated: 23rd October 2024



Statement of standalone unaudited financial results for the Quarter ended on 30th September 2024

PARTICULARS	Quarter Ended			Half Yearly		Rs. In Lakhs
	30/09/2024 (Unaudited)	30/06/2024 (Unaudited)	30/09/2023 (Unaudited)	30/09/2024 (Unaudited)	30/09/2023 (Unaudited)	Year ended 31/03/2024 (Audited)
I Income						
Revenue from operations	362.01	469.14	400.86	831.15	791.76	1,693.22
Other income	21.20	5.39	5.25	26.68	9.99	38.36
Total Income from operations	383.29	474.53	406.11	857.83	801.76	1,731.58
II Expenses						
Raw material consumed	50.17	90.83	7.06	141.00	85.81	177.96
Change in Inventories	(0.46)	0.92	3.64	0.46	(1.92)	(2.08)
Employee benefit expenses	55.50	55.26	52.64	110.76	110.15	230.91
Finance costs	5.35	6.69	4.23	12.04	9.41	19.54
Depreciation and amortization expenses	12.51	12.51	10.92	25.01	21.78	50.04
Other expenses	257.05	291.48	315.78	548.53	557.64	1,176.99
Total expenses	380.13	457.68	394.28	837.80	782.87	1,653.37
III Profit/(Loss) before exceptional items and tax	3.17	16.86	11.83	20.02	18.89	78.20
IV Exceptional Items- Prior Period Items	-	-	-	-	-	-
V Profit/(Loss) before tax	3.17	16.86	11.83	20.02	18.89	78.20
VI Tax expenses						
a) Current tax	0.96	5.55	3.08	6.50	4.91	17.19
b) Income tax prior year	-	-	-	-	-	0.17
b) Deferred tax	0.67	(2.59)	-	(1.92)	-	1.23
Total tax expenses	1.63	2.95	3.08	4.58	4.91	18.59
VII Net Profit/(Loss) for the period/year	1.54	13.91	8.76	15.44	13.98	59.62
VIII Other comprehensive income (net of tax)						
Items that will not be reclassified to						
i) Remeasurement of post employment benefit obligations and Investments	5.47	2.76	1.50	8.23	3.30	(11.20)
ii) Income-tax relating to items that will not be reclassified to profit or loss	(0.95)	(0.55)	(0.39)	(1.50)	(0.39)	1.75
Total other comprehensive income	4.52	2.21	1.11	6.73	2.91	(9.46)
IX Total comprehensive income for the period/year (VII-VIII)	(2.99)	11.69	7.65	8.71	11.07	69.07
X Paid-up equity share capital (face value of Rs.10 per share)	74.09	74.09	74.09	74.09	74.09	74.09
XI Other equity (excluding revaluation reserve)	-	-	-	-	-	1,136.65
XII EPS in Rs. (Face Value of Rs.10/- each)*						
-Basic	(0.40)	1.58	1.03	1.18	1.49	9.32
-Diluted	(0.40)	1.58	1.03	1.18	1.49	9.32
*not annualised						

Notes

- (1) The financial results were reviewed by the Audit Committee at its meeting held on 22/10/2024 and approved by the Board of Directors on 23/10/2024.
- (2) Segmental Reporting

Particulars	Quarter ended			Half Yearly		Year ended
	30/09/2024 Unaudited	30/06/2024 Unaudited	30/09/2023 Unaudited	30/09/2024 Unaudited	30/09/2023 Unaudited	31 st March, 2024 Audited
Segment revenue from operations						
Explosives Division	98.10	119.15	113.75	217.24	231.86	494.56
Transportation Division	188.14	207.14	229.09	395.28	420.64	902.24
Adblue Division	97.05	148.25	63.27	245.30	149.26	334.78
Total segment revenue	383.29	474.53	406.11	857.82	801.76	1,731.58
Less: Inter-segment revenue	-	-	-	-	-	-
Net revenue from operations	383.29	474.53	406.11	857.82	801.76	1,731.58
Segment results (Profit / (Loss) before Interest, exceptional items and tax)						
Explosives Division	(29.01)	(15.37)	2.75	(44.38)	(11.52)	22.17
Transportation Division	10.78	23.09	5.50	33.88	19.53	40.19
Adblue Division	26.75	15.83	7.81	42.58	20.29	35.39
Total	8.52	23.65	16.06	32.07	28.30	97.75
Less: Finance costs	6.35	6.69	4.23	12.04	9.41	19.64
Explosives Division	0.10	2.37	-	2.48	-	0.78
Transportation Division	-	-	0.17	-	0.36	-
Adblue Division	5.25	4.32	4.06	9.57	9.05	18.76
Less: Exceptional items	-	-	-	-	-	-
Profit / (Loss) before Tax	3.17	16.86	11.83	20.03	18.89	78.20

(3) The Financial Results have been prepared in accordance with the Companies (Indian Accounting Standards) Rule, 2015 (Ind AS) as notified under section 133 of the Companies Act 2013 ("Act") and other accounting principles and policies to the extent applicable.

(4) There were no investor complaints pending/received during the quarter.

(5) The figures in bracket indicates income.

(6) The figures have been regrouped/rearranged wherever necessary.

ASHOK R. MAJETHIA & CO.
Chartered Accountants

Place: Chhatrapati Sambhajanagar
Date: 23/10/2024

ASHOK R. MAJETHIA
PROPRIETOR

MEMBERSHIP NO. 124781

Udin - 24124781BKFTVZ3458

Sandeep Machhar
Sandeep Machhar
Managing Director
DIN No.: 00251892





Assets and Liability Statement as at 30th September, 2024

Amount in Lakhs

	Note No	As at 30/09/2024	As at 31/03/2024
ASSETS			
I) Non-Current Assets			
a) Property, Plant and Equipment's	3	763.50	788.10
b) Capital Work in Progress	4	-	-
c) Other Intangible assets		-	-
d) Financial Assets			
(i) Investments	5	0.50	0.50
(ii) Trade Receivables		-	-
(iii) Loans		34.09	34.09
(iv) Others	6	-	0.35
e) Deferred Tax Assets (Net)		-	-
f) Other Non-current Assets	7	7.67	7.67
		805.75	830.71
II) Current Assets			
a) Inventories	8	22.57	39.89
b) Financial Assets			
(i) Investments	9	120.49	64.05
(ii) Loans	10	23.02	23.02
(iii) Trade Receivables	11	144.46	173.10
(iv) Cash and cash equivalents	12	248.52	258.76
(v) Bank balances other than (iv) above		-	-
c) Current Tax Assets (Net)	13	26.41	24.02
d) Other Current Assets	14	88.74	67.98
		674.19	650.82
Total		1,479.94	1,481.52
Equity and Liabilities			
Equity			
a) Equity Share Capital	15	74.09	74.09
b) Other Equity	16	1,145.36	1,136.65
		1,219.45	1,210.74
Liabilities			
I) Non-Current Liabilities			
a) Financial Liabilities			
(i) Borrowings	17	56.32	74.42
(ii) Trade Payables		-	-
(iii) Other Financial Liabilities		-	-
b) Provisions	18	6.75	6.75
c) Deferred Tax Liabilities (Net)	19	37.84	39.77
d) Other non-current liabilities		-	-
		100.91	120.94
II) Current Liabilities			
a) Financial Liabilities			
(i) Borrowings	20	88.91	39.38
(ii) Trade Payables	21	-	-
- MSME		9.99	30.70
- Other than MSME		20.34	37.70
b) Other Current Liabilities	22	32.86	30.73
c) Provisions	23	7.48	5.16
d) Current Tax Liabilities (Net)	24	-	6.17
		159.58	149.85
Total		1,479.94	1,481.52

Place : Chhatrapati Sambhajinagar
Date: 23/10/2024
ASHOK R. MAJETHIA & CO.
Chartered Accountants

Amritha
ASHOK R. MAJETHIA
PROPRIETOR
MEMBERSHIP NO. 124781

Udin - 24/24781BKFTV23458

Sahoty
MACHHAR INDUSTRIES LIMITED
Sandeep Machhar
Managing Director
DIN: 00251892

Regd. Office: City Pride Building, FF-107, Jalna Road, Mondha Naka,
Dist. Chhatrapati Sambhajnagar (MS) 431001,
0240-2351133, 9552533328, CIN: U45202MH2000PLC185168,
Email: info@machharinfra.com, website:www.machharind.com



MACHHAR INDUSTRIES LIMITED

STATEMENT OF CASH FLOW

(Rs.in Lakhs)

PARTICULARS		As on 30-09-2024		As on 31-03-2024	
A	Cash flow from operating activities				
	Profit Before Tax & Extra ordinary items		20.02		78.20
	Adjustment for				
	i) Depreciation and Amortisation	25.01		50.04	
	ii) Interest paid / Financial Charges	12.04		19.54	
	iii) Provision for Grauity & Leave Encashment	(0.07)		1.83	
	iv) Interest Received	(10.31)		(16.28)	
	v) (Profit) on Sale of Property, Plant & Equipments	-		(0.05)	
	vi) Dividend Received	(0.69)		(1.48)	
	vii) Profit on sale of shares/mutual funds (Net)	(14.72)		(15.56)	
	viii) Other Comprehensive Loss (Income)	-	11.26	-	38.05
	Operating profit / (loss) before working capital changes		31.28		116.25
	i) Trade Receivable	28.65		(88.78)	
	ii) Loans & Advances and Other Current & Non Current Assets	(20.76)		26.34	
	iii) Inventories	17.32		(21.35)	
	iv) Other Current Liabilities	2.12		5.13	
	v) Trade Payable	(38.08)	(10.75)	(50.99)	(129.65)
	vi) Income tax paid (Refund) (Net)		(13.57)		(3.70)
	Net cash from operating activities (Total a)		6.97		(17.10)
B	Net flow from investment activities				
	i) Payment for Purchase of Property, Plant & Equipments	(0.41)		(31.63)	
	ii) Sale proceeds from sale of Property, Plant & Equipments	-		0.05	
	iii) Payment for Purchase of investments	(78.58)		(7.56)	
	iiii) Received against Sale of investments	31.03		26.41	
	iv) Dividend Received	0.69		1.48	
	v) Long term advances	0.35		(3.73)	
	vi) Interest Received	10.31		16.28	
	Net flow from investment activities (Total b)		(36.61)		1.31
C	Cash flow from financial activities				
	i) Repayment of Long Term Borrowings	(18.10)		(36.68)	
	ii) Proceeds from /(Repayment) of Short Term Borrowings	49.53		(25.73)	
	iii) Interest paid / Financial Charges	(12.04)		(19.54)	
	Net flow from financial activities (Total c)		19.39		(81.95)
	Net increase /(decrease) during the year (a+b+c)		(10.25)		(97.73)
	Cash and Cash equivalent opening balance		258.76		356.50
	Cash and Cash equivalent closing balance		248.52		258.76

Place : Chhatrapati Sambhajnagar
Date: 23-10-2024

Shroty

Sandeep Machhar
Managing Director
DIN: 00251892

ASHOK R. MAJETHIA & CO.
Chartered Accountants

Amritha
ASHOK R. MAJETHIA
PROPRIETOR

MEMBERSHIP NO. 124781

Udin - 24124781BKFTV23458

ASHOK R. MAJETHIA

B.Com. F.Ā.A
CHARTERED ACCOUNTANT

Ashok R. Majethia & Co.
Chartered Accountants
Utsav Complex,
Office No. 7, Bazar Peth,
Dist. Raigad, Khopoli – 410 203
Mobile: - 9404711539 / 9372169952
Email: - ashokmajethia@redifmail.com

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY AND YEAR TO DATE UNAUDITED CONSOLIDATED IND-AS FINANCIAL RESULTS OF THE COMPANY PURSUANT TO REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATION 2015, AS AMENDED.

To,
The Board of Directors
Machhar Industries Limited
Chhatrapati Sambhajinagar (Aurangabad)

1. We have reviewed the accompanying consolidated statement of unaudited financial results of **Machhar Industries Limited** (CIN: U45202MH2008PLC185168) for the quarter ended 30th September 2024 and year to date results for the period 1st April 2024 to 30th September 2024 ('The Statement') being submitted by the Company pursuant to the requirements of regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation 2015 as modified.
2. This consolidated statement which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with Ind-AS 34- 'Interim Financial Reporting' prescribed under section 133 of the Companies Act., 2013 read with relevant rules issued there under and other recognized accounting practices and policies generally accepted in India. Our responsibility is to issue a report on these consolidated financial statements based on our review.
3. We conducted our review of the consolidated 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the consolidated financial statements are free of material misstatement. 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 Standards on Auditing 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

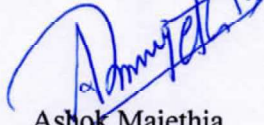


4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying consolidated statement of unaudited financial results prepared in accordance with applicable accounting standards specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules made thereunder and other accounting principles generally accepted in India and other recognized accounting practices and policies has, except as mentioned in para 5 below in the Basis for qualified opinion, not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Ashok R Majethia & Co.

Chartered Accountants

FRN: 127769W



Ashok Majethia

Proprietor

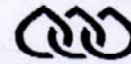
M No: 124781

UDIN: 24124781BKFTWA9789



Place: Khopoli Dist, Raigad

Dated: 23rd October 2024



MACHHAR INDUSTRIES LIMITED

Statement of Consolidated unaudited financial results for the Quarter ended on 30th September 2024

PARTICULARS	Quarter Ended			Half Yearly		Rs. in Lakhs
	30/09/2024 (Unaudited)	30/06/2024 (Unaudited)	30/09/2023 (Unaudited)	30/09/2024 (Unaudited)	30/09/2023 (Unaudited)	Year ended 31/03/2024 (Audited)
I Income						
Revenue from operations	362.01	469.14	400.86	831.15	791.76	1,693.22
Other income	21.28	5.39	5.25	26.68	9.99	38.36
Total income from operations	383.29	474.53	406.11	857.83	801.76	1,731.58
II Expenses						
Raw material consumed	50.17	90.83	7.06	141.00	85.81	177.96
Change in Inventories	(0.46)	0.92	3.64	0.46	(1.92)	(2.08)
Employee benefit expenses	55.50	55.20	52.64	110.70	110.15	230.91
Finance costs	5.35	6.69	4.23	12.04	9.41	19.54
Depreciation and amortization expenses	12.51	12.51	10.92	25.01	21.78	50.04
Other expenses	257.02	291.53	315.98	548.55	557.86	1,178.83
Total expenses	380.09	467.73	394.48	837.82	783.09	1,655.21
III Profit/(Loss) before exceptional items and tax	3.20	16.81	11.63	20.01	18.67	76.37
IV Exceptional Items- Prior Period Items	-	-	-	-	-	-
V Profit/(Loss) before tax	3.20	16.81	11.63	20.01	18.67	76.37
VI Tax expenses						
a) Current tax	0.96	5.55	3.08	6.50	4.91	17.19
b) Income tax prior year	-	-	-	-	-	0.17
b) Deferred tax	0.67	(2.59)	-	(1.92)	-	1.23
Total tax expenses	1.63	2.96	3.08	4.58	4.91	18.59
VII Net Profit/(Loss) for the period/year	1.57	13.85	8.55	15.42	13.76	57.78
VIII Other comprehensive income (net of tax)						
Items that will not be reclassified to						
i) Remeasurement of post employment benefit obligations and Investments	5.47	2.76	1.50	8.23	3.30	(11.20)
ii) Income-tax relating to items that will not be reclassified to profit or loss	(0.95)	(0.55)	(0.39)	(1.50)	(0.39)	1.75
Total other comprehensive income	4.52	2.21	1.11	6.73	2.91	(9.45)
IX Total comprehensive income for the period/year (VII-VIII)	(2.95)	11.65	7.44	8.69	10.85	67.24
X Paid-up equity share capital (face value of Rs.10 per share)	74.09	74.09	74.09	74.09	74.09	74.09
XI Other equity (excluding revaluation reserve)	-	-	-	-	-	1,134.22
XII EPS in Rs. (Face Value of Rs.10/- each)*						
-Basic	(0.40)	1.57	1.00	1.17	1.46	9.08
-Diluted	(0.40)	1.57	1.00	1.17	1.46	9.08
*not annualised						

Notes

(1) The financial results were reviewed by the Audit Committee at its meeting held on 22/10/2024 and approved by the Board of Directors on 23/10/2024

(2) Segmental Reporting

Particulars	Quarter ended			Half Yearly		Year ended
	30/09/2024 Unaudited	30/06/2024 Unaudited	30/09/2023 Unaudited	30/09/2024 Unaudited	30/09/2023 Unaudited	31 st March, 2024 Audited
Segment revenue from operations						
Explosives Division	98.10	119.15	113.75	217.25	231.86	494.56
Transportation Division	188.14	207.14	229.09	395.28	420.64	902.24
Adblue Division	97.05	148.25	63.27	245.30	149.26	334.78
Total segment revenue	383.29	474.53	406.11	857.82	801.76	1,731.58
Less: Inter-segment revenue	-	-	-	-	-	-
Net revenue from operations	383.29	474.53	406.11	857.82	801.76	1,731.58
Segment results (Profit / (Loss) before interest, exceptional items and tax)						
Explosives Division	(28.98)	(15.42)	2.55	(44.40)	(11.74)	20.33
Transportation Division	10.78	23.09	5.50	33.87	19.53	40.19
Adblue Division	26.75	15.83	7.81	42.58	20.29	35.39
Total	8.55	23.50	15.86	32.05	28.08	95.91
Less: Finance costs	5.35	6.69	4.23	12.04	9.41	19.54
Explosives Division	0.10	2.36	-	2.46	-	0.78
Transportation Division	-	-	0.17	-	0.36	-
Adblue Division	5.25	4.33	4.06	9.58	9.05	18.76
Less: Exceptional items	-	-	-	-	-	-
Profit / (Loss) before Tax	3.20	16.81	11.63	20.01	18.67	76.37

(3) The Financial Results have been prepared in accordance with the Companies (Indian Accounting Standards) Rule, 2015 (Ind AS) as notified under section 133 of the Companies Act 2013 ("Act") and other accounting principles and policies to the extent applicable.

(4) There was Nil complaints received during the quarter.

(5) The figures in bracket indicates income.

(6) The figures have been regrouped/rearranged wherever necessary.

ASHOK R. MAJETHIA & CO.
Chartered Accountants

Place Chhatrapati Sambhajanagar
Date: 23/10/2024

ASHOK R. MAJETHIA
PROPRIETOR
MEMBERSHIP NO. 124781

For and on behalf of Board of Directors

S. Prabhakar



Sandeep Machhar
Managing Director
DIN No.: 00251892

Udin - 24124781 BKFTWA9789



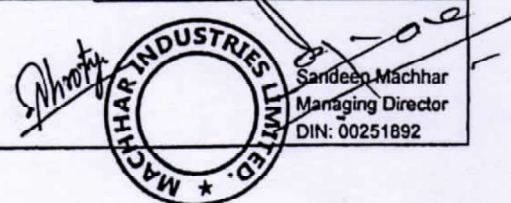
Consolidated Assets and Liability Statement as at 30th September, 2024

Amount in Lakhs

	Nota No	As at 30/09/2024	As at 31/03/2024
ASSETS			
I) Non-Current Assets			
a) Property, Plant and Equipment's	3	763.50	788.10
b) Capital Work in Progress	4	-	-
c) Other Intangible assets		-	-
d) Financial Assets			
(i) Investments	5	-	-
(ii) Trade Receivables		-	-
(iii) Loans		34.09	34.09
(iv) Others	6	15.00	15.35
i) Deferred Tax Assets (Net)		-	-
j) Other Non-current Assets	7	7.67	7.67
		820.25	845.21
II) Current Assets			
a) Inventories	8	22.57	39.89
b) Financial Assets			
(i) Investments	9	120.49	64.05
(ii) Loans	10	23.02	23.02
(iii) Trade Receivables	11	144.46	173.10
(iv) Cash and cash equivalents	12	248.88	259.23
(v) Bank balances other than (iv) above		-	-
c) Current Tax Assets (Net)	13	26.41	24.02
d) Other Current Assets	14	88.82	68.05
		674.64	651.36
Total		1,494.89	1,496.57
Equity and Liabilities			
Equity			
a) Equity Share Capital	15	74.09	74.09
b) Other Equity	16	1,142.91	1,134.22
		1,216.99	1,208.30
Liabilities			
I) Non-Current Liabilities			
a) Financial Liabilities			
(i) Borrowings	17	56.32	74.42
(ii) Trade Payables		-	-
(iii) Other Financial Liabilities		-	-
b) Provisions	18	6.75	6.75
c) Deferred Tax Liabilities (Net)	19	37.84	39.77
d) Other non-current liabilities		-	-
		100.91	120.94
II) Current Liabilities			
a) Financial Liabilities			
(i) Borrowings	20	89.17	39.63
(ii) Trade Payables	21	-	-
- MSME		9.99	30.75
- Other than MSME		20.47	37.84
b) Other Current Liabilities	22	32.86	47.78
c) Provisions	23	24.53	5.16
d) Current Tax Liabilities (Net)	24	-	6.17
		177.01	167.33
Total		1,494.92	1,496.57

Place : Chhatrapati Sambhajinagar
Date: 23-10-2024

ASHOK R. MAJETHIA & CO.
Chartered Accountants



ASHOK R. MAJETHIA
PROPRIETOR

MEMBERSHIP NO. 124781

Udin - 24124781BKFTWIA9789

Regd. Office: City Pride Building, FF-107, Jalna Road,
Mondha Naka, Dist. Chhatrapati Sambhajnagar (MS) 431001
0240-2351133, 9552533328, CIN: U45202MH2008PLC185168,
Email: info@machharinfra.com, website:www.machharind.com



MACHHAR INDUSTRIES LIMITED

CONSOLIDATED STATEMENT OF CASH FLOW

(Rs.in Lakhs)

PARTICULARS		As on 30-09-2024	As on 31-03-2024
A	Cash flow from operating activities		
	Profit Before Tax & Extra ordinary items	20.01	76.37
	Adjustment for		
	i) Depreciation and Amortisation	25.01	50.04
	ii) Interest paid / Financial Charges	12.04	19.54
	iii) Provision for Grauity & Leave Encashment	16.97	1.83
	iv) Interest Received	(10.31)	(20.55)
	v) (Profit) on Sale of Property, Plant & Equipments	-	(0.05)
	vi) Dividend Received	(0.69)	(1.48)
	vii) Profit on sale of shares/mutual funds (Net)	(14.72)	(15.56)
	viii) Other Comprehensive Loss (Income)	-	-
	Operating profit / (loss) before working capital changes	28.30	33.78
	Operating profit / (loss) before working capital changes	48.31	110.15
	i) Trade Receivable	28.65	(88.78)
	ii) Loans & Advances and Other Current & Non Current Assets	(20.77)	26.65
	iii) Inventories	17.32	(21.35)
	iv) Other Current Liabilities	(14.92)	7.00
	v) Trade Payable	(38.13)	(50.94)
	vi) Income tax paid (Refund) (Net)	(13.57)	(3.70)
	Net cash from operating activities (Total a)	6.89	(20.98)
B	Net flow from investment activities		
	i) Payment for Purchase of Property, Plant & Equipments	(0.41)	(31.98)
	ii) Sale proceeds from sale of Property, Plant & Equipments	-	0.05
	iii) Payment for Purchase of investments	(78.58)	(7.91)
	iiii) Received against Sale of investments	31.03	26.76
	iv) Dividend Received	0.69	1.48
	v) Long term advances	0.35	(3.73)
	vi) Interest Received	10.31	20.55
	Net flow from investment activities (Total b)	(36.61)	5.23
C	Cash flow from financial activities		
	i) Repayment of Long Term Borrowings	(18.10)	(36.68)
	ii) Proceeds from /(Repayment) of Short Term Borrowings	49.53	(25.73)
	iii) Interest paid / Financial Charges	(12.04)	(19.54)
	Net flow from financial activities (Total c)	19.39	(81.95)
	Net increase /(decrease) during the year (a+b+c)	(10.33)	(97.70)
	Cash and Cash equivalent opening balance	259.23	356.93
	Cash and Cash equivalent closing balance	248.88	259.23

Place : Chhatrapati Sambhajnagar
Date: 23-10-2024

Sandeep Machhar
MACHHAR INDUSTRIES LIMITED
Sandeep Machhar
Managing Director
DIN: 00251892

ASHOK R. MAJETHIA & CO.
Chartered Accountants

Ashok R. Majethia
ASHOK R. MAJETHIA
PROPRIETOR

MEMBERSHIP NO. 124781

UdIn-24124781BKFTWA9789



MACHHAR INDUSTRIES LIMITED

Date:- 22nd Oct, 2024

Ref No. MIL/2024-25/CS/101

**To,
The Manager,
Department of Corporate Services,
BSE Limited
P. J. Tower, DalaI Street,
Fort, Mumbai - 400 001
Scrip Code – 543934**

Dear Sir(s),

Sub:- Declaration with respect to Limited Review Report with unmodified opinion to the Un-Audited Financial Results (Standalone & Consolidated) for the quarter ended as on 30th Sept, 2024.

In Compliance with the regulation 33(3) (d) of the SEBI (Listing Obligation and Disclosures Requirements) Regulations, 2015 as amended, we confirm that the Statutory Auditors of the Company, M/s. Ashok Majethiya (Firm registration No. 032742W) Chartered Accountants have not expressed any modified opinion in their Limited Review Report pertaining to the Un-Audited Financial Results of Machhar Industries Ltd for the Quarter ended as on 30th September, 2024.

Kindly take on record the same.

**Thanking you,
Yours faithfully,**

Thanking you,
Yours faithfully,
For MACHHAR INDUSTRIES LIMITED


ANOOP SHROTRIYA
CHIEF FINANCIAL OFFICER



Works:

- 1) Plot No.614,GIDC Industrial Area, Panoli, Tq.Ankleshwar-394116,Dist.Bharuch (Gujarat), Ph.02646-272016, 272496,
Email: vwkatkar@gmail.com
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