



GARMENT MANTRA LIFESTYLE LIMITED

(Formerly Known as Junction Fabrics and Apparels Limited)
(CIN: L18101TZ2011PLC017586)

13.02.2025

To

BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400001.

BSE Script Code: 539216

Dear Sir/Madam

Sub: Integrated filing (Financial) for Quarter and nine months ended 31st December, 2024

Pursuant to SEBI circular no.SEBI/HO/CFD/CFD-POD/2/COR/P/2024/185 dated 31st Deember, 2024, read with BSE circular No. 20250102-4 dated 2nd January, 2025, we are submitting herewith the Integrated Filing(Financial) for the quarter and nine months ended 31st December, 2024

Kindly take note of the same

Thanking you,
Yours faithfully
For Garment Mantra Lifestyle Limited

Prem Aggarwal
Managing Director
DIN no: 02050297



Registered & Admin Office: No.15, Murthy's Plaza, Karia Gounder Street, Khaderpet, Tirupur - 641 601.

Factory: Shed No.40, Nethaji Apparel Park, Eettiveerampalayam, New Tirupur - 641 666.

Tel No : +91-0421 2231896, +91-0421 2357140

E-mail : accounts@junctionfabrics.in **Website:** www.garmentmantra.com



QUARTERLY INTEGRATED FILING (FINANCIALS)

- A. **Financial Results** – Attached as Annexure I
- B. **Statement on Deviation or Variation for proceeds of Preferential Issue (For Convertible Equity Warrants)** – Not applicable
- C. **Format for disclosing outstanding default on loans and debt securities** – Not applicable, as there is no default on loans outstanding as on 31st December, 2024 and Company do not have debt securities
- D. **Format for disclosure of Related Party Transaction (applicable only for half yearly filings i.e. 2nd and 4th quarter)** – Not applicable for current quarter
- E. **Statement of Impact on audit qualifications(for audit report with modified opinion) submitted alongwith annual audited financial results(Standalone and Consolidated separately) applicable only for Annual filing i.e. 4th quarter)** - Not applicable for this quarter



LIMITED REVIEW REPORT ON THIRD QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024, UNAUDITED STANDALONE FINANCIAL RESULTS OF GARMENT MANTRA LIFESTYLE LIMITED PURSUANT TO REGULATION 33 OF SEBI (LISTING OBLIGATIONS & DISCLOSURE REQUIREMENTS) REGULATION 2015

To,
The Board of Directors,
Garment Mantra Lifestyle Limited
Tirupar

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results (“The Statement”) of **Garment Mantra Lifestyle Limited (“The Company”)** for the third quarter and nine months ended December 31, 2024 being submitted by the company to the stock exchange viz. BSE pursuant to the requirement of regulation 33 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 Director, has been prepared in accordance with the recognition and measurement principals laid down in the Indian Accounting Standard 34 “Interim Financial Reporting” (Ind AS 34”), Prescribed under Section 133 of the companies Act, 2013 read with relevant rules issued thereunder and other accounting principal generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We have 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 (ICAI). A review of interim financial information consists of making Inquiries, primarily of the company’s personnel 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 companies Act 2013 and consequently dose not enable as

to obtain assurance that we could 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 in paragraph 3 above, nothing has come to our attention that casual us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclose in terms of regulation 33 of the SEBI amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For and on behalf of
N B T AND CO
Chartered Accountants
FRN: - 140489W

ASHUTOSH BIYANI Digitally signed by
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Ashutosh Biyani
Partner
M. No – 165017
Date – 12/02/2025
Place - Mumbai
UDIN No - 25165017BMMJDS1477

GARMENT MANTRA LIFESTYLE LIMITED
(CIN : L18101TZ2011PLC017586)
STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2024

Sr. No.	Particulars	(Rs. in lakhs)					
		Quarter Ended			Nine Months Ended		Year Ended
		31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)
1	Income						
	(a) Revenue from Operations	1,476.54	2390.63	2083.14	6413.58	6324.55	10484.94
	(b) Other Income	13.50	0.30	8.78	14.08	11.15	14.76
	Total Income (a+b)	1,490.05	2390.93	2091.92	6427.67	6335.70	10499.70
2	Expenses						
	(a) Cost of materials consumed	1,558.26	2988.43	2159.35	6909.20	6241.91	9993.45
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(245.49)	(822.82)	(269.67)	(1167.19)	(554.22)	(495.04)
	(c) Employee benefits expense	30.37	28.45	16.23	82.92	74.45	107.21
	(d) Finance costs	40.54	43.72	50.61	148.73	158.41	210.15
	(e) Depreciation and amortisation expense	9.98	9.97	9.06	29.93	27.19	39.90
	(g) Other expenses	73.49	68.08	89.65	276.96	283.10	451.25
	Total expenses	1,467.15	2315.83	2055.22	6280.55	6230.84	10306.92
3	Profit/(Loss) before exceptional items and tax (1-2)	22.89	75.10	36.70	147.11	104.86	192.78
4	Exceptional items	-	-	-	-	-	-
5	Profit/(Loss) before tax	22.89	75.10	36.70	147.11	104.86	192.78
6	Tax Expenses						
	- Current tax	4.73	19.53	8.67	37.03	26.39	47.17
	- Deferred tax	-	-	-	-	-	1.67
	- Short Provision for Income Tax of Earlier Year	-	14.37	-14.99	14.37	-14.99	0.90
	Total Tax Expenses	4.73	33.90	(6.32)	51.40	11.40	49.74
7	Net Profit/(Loss) for the period from Continuing Operations (5-6)	18.16	41.20	43.02	95.72	93.46	143.05
8	Profit/(Loss) from discontinuing operation after tax	-	-	-	-	-	-
9	Profit/ (Loss) for the period	18.16	41.20	43.02	95.72	93.46	143.05
10	Other Comprehensive Income						
	A (i) Amount of items that will not be reclassified to profit or loss	-	-	-	-	-	110.60
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	B (i) Amount of items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Other Comprehensive Income Net of taxes	-	-	-	-	-	110.60
11	Total Comprehensive Income for the period (9+10)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	18.16	41.20	43.02	95.72	93.46	253.65
12	Details of Equity Share capital						
	Paid Up Share Capital	2,007.68	2007.68	2007.68	2007.68	2007.68	2007.68
	Face value of Equity Share Capital	1.00	1.00	1.00	1.00	1.00	1.00
13	Reserves Excluding Revaluation reserve						
14	Earning per share(of Rs. 10/- each)(not annualised):						
	(a) Basic EPS	0.01	0.02	0.02	0.05	0.05	0.07
	(b) Diluted EPS	0.01	0.02	0.02	0.05	0.05	0.07

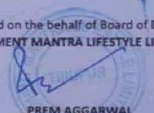


Notes of Standalone Financial Statements:-

- 1 The above Unaudited financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 12th of February, 2025. The Statutory Auditors have carried out the limited audit review for the quarter and nine months ended 31st December, 2024 and issued unmodified report thereon. These results are available on the Company's Website.
- 2 The statement is as per Regulation 33 of the Securities and Exchange Board of India ('SEBI') (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').
- 3 The company is predominantly engaged in the business of manufacturing, selling and distribution of fabrics, hosiery garments and providing of related services. Thus there are no separate reportable operating segments in accordance with Ind AS 108 - Operating Segments.
- 4 The Company has issued 100,384,050 bonus equity shares of ₹1.00 each (fully paid-up), following approval by the members at the Extraordinary General Meeting (EGM) held on August 3, 2024. The bonus shares were issued in the ratio of 1:1 (one bonus equity share for every one equity share held) to existing shareholders as of the record date, September 3, 2024.
- 5 The Figures for the previous period/year have been regrouped/reclassified, wherever necessary to confirm to current period/year classification.
- 6 There are no Investors Complaints pending as on 31st December, 2024.
- 7 The company has adopted the practice to fair value its unquoted investments in subsidiaries at year end only.

Place: Tirupur
Date: 12th of February, 2025

For and on the behalf of Board of Directors
GARMENT MANTRA LIFESTYLE LIMITED


PREM AGGARWAL
MANAGING DIRECTOR
DIN -02050297

LIMITED REVIEW REPORT ON THIRD QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024, UNAUDITED CONSOLIDATED FINANCIAL RESULTS OF GARMENT MANTRA LIFESTYLE LIMITED PURSUANT TO REGULATION 33 OF SEBI (LISTING OBLIGATIONS & DISCLOSURE REQUIREMENTS) REGULATION 2015

To,
The Board of Directors,
Garment Mantra Lifestyle Limited
Tirupar

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results (“The Statement”) of **Garment Mantra Lifestyle Limited (“The Company”)** comprising its subsidiary for the third quarter and nine months ended December 31, 2024 being submitted by the company to the stock exchange viz. BSE pursuant to the requirement of regulation 33 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 Director, has been Prepared in accordance with the recognition and measurement principals laid down in the Indian Accounting Standard 34 “Interim Financial Reporting” (Ind AS 34”), Prescribed under Section 133 of the companies Act, 2013 read with relevant rules issued thereunder and other accounting principal generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.**
3. We have 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 (ICAI).** A review of interim financial information consists of making Inquiries, **primarily of the company’s personnel 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 companies Act 2013 and consequently dose not enable as to obtain assurance that we could 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 in paragraph 3 above, nothing has come to our attention that casual us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclose in terms of regulation 33 of the SEBI amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. The Statement includes the results of following entities:
 - Jannat Fabrics and Apparels Private Limited
 - Twenty Twenty Trading LLP
6. This Statement includes the interim financial results and other information of above subsidiary entities whose interim financial results/information reflects Rs 0.90 Lakhs Net Profit for the Quarter ended on December 31, 2024. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial result prepared in accordance with applicable accounting standard and other recognized accounting practices and other accounting policies has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 as amended by SEBI, including the manner in which it is to be discloser, or that it contains any material misstatement.

For and on behalf of
N B T AND CO
Chartered Accountants
FRN: - 140489W

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Ashutosh Biyani

Partner

M. No – 165017

Date – 12/02/2025

Place - Mumbai

UDIN No – 25165017BMMJDR3399

GARMENT MANTRA LIFESTYLE LIMITED

(CIN : L18101TZ011PLC017586)

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2024

(Rs. in lakhs except EPS)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	(a) Revenue from Operations	2205.90	3461.39	3336.17	9736.70	9380.18	16413.01
	(b) Other Income	27.49	0.30	9.43	28.11	11.79	15.44
	Total Income (a+b)	2233.40	3461.68	3345.60	9764.82	9391.97	16428.45
2	Expenses						
	(a) Cost of materials consumed	2116.63	4448.53	3201.05	10128.08	9446.50	16116.23
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-304.01	(1498.15)	(291.21)	(1979.34)	(1150.27)	(1303.58)
	(c) Employee benefits expense	69.15	75.74	40.60	213.96	160.17	226.48
	(d) Finance costs	76.20	79.95	89.58	269.07	276.63	416.30
	(e) Depreciation and amortisation expense	17.93	18.16	21.56	54.06	57.16	78.14
	(f) Other expenses	233.37	225.56	115.19	847.97	336.97	560.36
	Total expenses	2209.28	3349.79	3176.77	9533.80	9127.15	16093.94
3	Profit/(Loss) before exceptional items and tax (1-2)	24.12	111.90	168.83	231.02	264.82	334.51
4	Exceptional items	-	-	-	-	0.97	0.97
	iii) Profit on sale of Fixed Asset	0.00	-	-	-	-	-
5	Profit/(Loss) before tax	24.12	111.90	168.83	231.02	265.79	335.48
6	Tax Expenses						
	- Current tax	6.28	29.10	42.91	60.10	69.43	86.22
	- Deferred tax	0.00	-	-	-	0.00	0.88
	- Short Provision for Income Tax of Earlier Year	0.00	14.37	(14.99)	14.37	(14.99)	0.98
	Total Tax Expenses	6.28	43.47	27.92	74.47	54.44	88.08
7	Net Profit/(Loss) for the period from Continuing Operations (5-6)	17.84	68.43	140.91	156.55	211.35	247.40
8	Profit/(Loss) from discontinuing operation after tax	-	-	-	-	-	-
9	Profit/ (Loss) for the period	17.84	68.43	140.91	156.55	211.35	247.40
10	Other Comprehensive Income						
	A (i) Amount of Items that will not be reclassified to profit or loss	-	-	-	-	-	12.34
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	B (i) Amount of Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	12.34
	Other Comprehensive Income Net of taxes						
11	Total Comprehensive Income for the period (9+10)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	17.84	68.43	140.91	156.55	211.35	259.75
12	Profit/ (loss) attributable to						
	- Owners of the Company	17.85	68.43	130.44	156.58	202.74	263.51
	- Non-controlling Interest	-0.01	(0.00)	(0.75)	(0.03)	(2.61)	(3.76)
	- Pre Acquisition Profits	-	-	-	-	-	-
13	Details of Equity Share capital						
	Paid Up Share Capital	2007.68	2007.68	2007.68	2007.68	2007.68	2007.68
	Face value of Equity Share Capital	1.00	1.00	1.00	1.00	1.00	1.00
14	Reserves Excluding Revaluation reserve						
15	Earning per share (of Rs. 10/- each) (not annualised):						
	(a) Basic EPS	0.01	0.03	0.07	0.08	0.11	0.13
	(b) Diluted EPS	0.01	0.03	0.07	0.08	0.11	0.13

Notes of Consolidated Financial Statements:-

1 The above Unaudited consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 12th February, 2025. The Statutory Auditors have carried out the limited audit review for the quarter and nine months ended 31st December, 2024 and issued unmodified report thereon. These results are available on the Company's Website.

- 2 The statement is as per Regulation 33 of the Securities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
- 3 The company is predominantly engaged in the business of manufacturing, selling and distribution of fabrics, hosiery garments and providing of related services. Thus there are no separate reportable operating segments in accordance with Ind AS 108 - Operating Segments.
- 4 The Company has issued 100,384,050 bonus equity shares of ₹1.00 each (fully paid-up), following approval by the members at the Extraordinary General Meeting (EGM) held on August 3, 2024. The bonus shares were issued in the ratio of 1:1 (one bonus equity share for every one equity share held) to existing shareholders as of the record date, September 3, 2024.
- 5 The Figures for the previous period/year have been regrouped/reclassified, wherever necessary to confirm to current period/year classification.
- 6 There are no Investors Complaints pending as on 31st December, 2024.

Date: 12th of February, 2025

Place: Tirupur

For and on the behalf of Board of Directors
GARMENT MANTRA LIFESTYLE LIMITED



PREM AGGARWAL
MANAGING DIRECTOR
DIN : 02050297