

NEELKANTH ROCK-MINERALS LIMITED

CIN: L14219RJ1988PLC062162

Registered Office: Flat No. 606, Scheme Chopasani Jagir,
Khasra No. 175/74, plot No. 15/16 Jodhpur, Rajasthan-342001

E-mail ID: info@neelrock.com; Tel: +0291-2631839

Date: 14/11/2024

To
The Manager
Listing & Compliance
Bombay Stock Exchange (BSE Limited)
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400 001

Subject: Outcome of Board Meeting and submission of Un-Audited Financial Results for the Quarter and Half year ended 30.09.2024.

Ref: Neelkanth Rock-Minerals Limited
Scrip Code: 531049

Respected Sir/Madam,

With reference to the captioned subject and pursuant to the Regulation 33 of SEBI (LODR) Regulation, 2015, the Board of Directors of the Company at its meeting held on today i.e. Thursday, 14th November, 2024, inter alia, Considered and approved the unaudited Financial Result as recommended by Audit Committee along with Limited Review Report for the quarter and half year ended on 30th September, 2024.

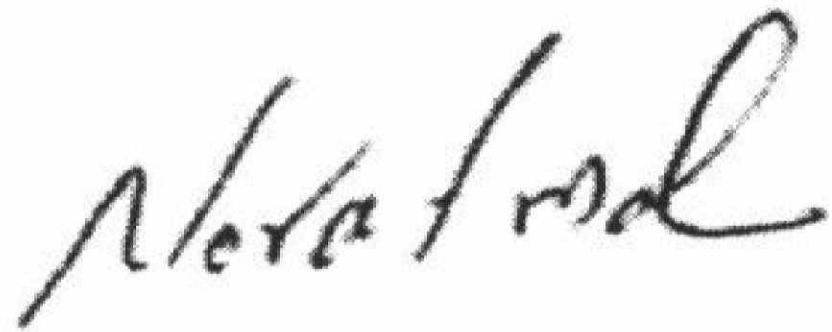
The Meeting of the Board Commenced at 02:30 P.M. and concluded at 03:50 P.M.

Further please find enclosed herewith the unaudited quarterly financial result as on 30.09.2024 along with the limited review report taken on record by the Board of Directors.

Kindly take the same on record.

Thanking you,

For and on behalf of
NEELKANTH ROCK-MINERALS LIMITED



NORATMAL KAWAR
(MANAGING DIRECTOR)
DIN: 00464435



NEELKANTH ROCK-MINERALS LIMITED

CIN NO. L14219RJ1988PLC062162

REGISTERED OFFICE: FLAT NO. 606, SCHEME CHOPASANI JAGIR, KHASRA NO. 175/74, PLOT NO. 15/16, RAJASTHAN- 342001
UNAUDITED FINANCIAL RESULT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2024

(Rs. In Lakhs)

Particulars	3 Month Ended	Preceding 3 month ended	corresponding 3 month ended in the previous year	Year to date figures for current Period ended	Year to date figures for previous Period ended	Year to date figures for previous 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	-	-	-	-	-	-
II. Other Income	0.03	0.00	0.04	0.03	0.08	66.24
Total Income (I+II)	0.03	0.00	0.04	0.03	0.08	66.24
III. EXPENSES:						
Cost of materials consumed	-	-	-	-	-	-
Purchases of Stock-in-Trade	-	-	-	-	-	-
Changes in inventories of finished goods, Stock-in -Trade and working-progress	-	-	-	-	-	-
Employee benefits expense	2.43	2.43	0.90	4.86	1.80	9.60
Finance costs	-	-	-	-	-	12.63
Depreciation and amortization expenses	-	-	-	-	-	-
Other expenses	6.69	2.07	1.23	4.96	6.75	10.95
Total expenses (IV)	9.12	4.50	2.13	9.82	8.55	33.18
V. Profit/(loss) before exceptional items and tax (I-IV)	(9.09)	(4.50)	(2.09)	(9.79)	(8.47)	33.06
VI. Exceptional Items	-	-	-	-	-	-
VII. Profit/ (loss) before exceptions items and tax (V-VI)	(9.09)	(4.50)	(2.09)	(9.79)	(8.47)	33.06
VIII Extra Ordinary Items	-	-	-	3.80	-	-
IX. Profit / (Loss)before Tax (VII- VIII)	(9.09)	(4.50)	(2.09)	(13.59)	(8.47)	33.06
X. Tax expense:						
(1) Current tax	-	-	-	-	-	9.03
(2) Deferred tax	-	-	-	-	-	-
XI. Profit (Loss) for the period from continuing operations (IX - X)	(9.09)	(4.50)	(2.09)	(9.79)	(8.47)	24.03
XII. Profit/(loss) from discontinued operations	-	-	-	-	-	-
XIII. Tax expenses of discontinued operations	-	-	-	-	-	-
XIV. Profit/(loss) from Discontinuing operations (after tax) (XII - XIII)	-	-	-	-	-	-
XV. Profit (Loss) for the period (XI + XIV)	(9.09)	(4.50)	(2.09)	(9.79)	(8.47)	24.03
XVI. Other Comprehensive Income						
A) i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
ii) Income tax relating to items that will not be reclassified to profit / loss	-	-	-	-	-	-
B) i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XVII. Total Comprehensive Income for the period comprising Profit (Loss) and Other comprehensive Income for the period) (XV + XVI)	(9.09)	(4.50)	(2.09)	(9.79)	(8.47)	24.03
Share of Profit / (loss) of associates	-	-	-	-	-	-
Minority Interest	-	-	-	-	-	-
XVIII. Net Profit / (Loss) for the year	(9.09)	(4.50)	(2.09)	(9.79)	(8.47)	24.03
XIX. Paid up equity share capital	504.37	504.37	504.37	504.37	504.37	504.37
Face value of equity share capital	10.00	10.00	10.00	10.00	10.00	10.00
Reserve excluding Revaluation Reserves	-	-	-	-	-	281.05
XX. Earnings Per Share (for continuing operation):						
a) Basic	(0.18)	(0.09)	(0.04)	(0.19)	(0.17)	0.48
b) Diluted	(0.18)	(0.09)	(0.04)	(0.19)	(0.17)	0.48
XXI. Earnings Per Share (for discontinued operation)						
a) Basic	-	-	-	-	-	-
b) Diluted	-	-	-	-	-	-
XXII. Earnings Per Share (for discontinued & continuing operation)						
a) Basic	(0.18)	(0.09)	(0.04)	(0.19)	(0.17)	0.48
b) Diluted	(0.18)	(0.09)	(0.04)	(0.19)	(0.17)	0.48

- NOTE: 1. The above financial results were reviewed by the audit committee and were taken on record by the board of directors at its meeting held on November 14, 2024.
2. The company has only one segment of "Granite and other materials".
3. Previous periods figures have been regrouped/reclassified wherever necessary to confirm to the current financial year figures and as per schedule III of Companies Act, 2013.
4. The Auditors of the Company have carried out a 'Limited Review' of the above results.
5. The statement has 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 recognised accounting practices and policies to the extent applicable. Beginning April 1st, 2017.
6. The company had investment in Vijay Shanti Trading LLP which is under liquidation process. During the period under review, the company received Rs. 11.03 Lakhs against the company's capital contribution of Rs. 14.83 Lakhs, the balance amount is considered as Loss on sale of Investment and has been classified under "Extraordinary items" in the profit & loss statement.
7. The company does not have any subsidiary company.



BY ORDER OF THE BOARD OF DIRECTORS
FOR NEELKANTH ROCKMINERALS LIMITED

NORATMAL KAWAR
MANAGING DIRECTOR
DIN: 00464435

Place : JODHPUR
Date : November 14, 2024

NEELKANTH ROCKMINERALS LIMITED

CIN NO. L14219RJ1988PLC062162

REGISTERED OFFICE: FLAT NO. 606, SCHEME CHOPASANI JAGIR, KHASRA NO. 175/74, PLOT NO. 15/16, RAJASTHAN
STATEMENT OF ASSETS AND LIABILITIES FOR THE HALF YEAR ENDED 30 SEPTEMBER, 2024

PARTICULARS	(Rs. In Lakhs)	
	30.09.2024	31.03.2024
	Un-Audited	Audited
(I) ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	-	-
(b) Capital work-in-progress	-	-
(c) Financial Assets		
(i) Investments	-	14.83
(d) Deferred tax assets (net)	-	-
(e) Other non-current assets	3.11	1.48
(2) Current assets		
(a) Inventories	-	-
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade receivables	-	-
(iii) Cash and cash equivalents	5.30	31.71
(iv) Bank balances other than (iii) above	-	-
(v) Loans	755.54	743.87
(c) Other current assets	13.06	18.66
Total Assets	777.00	810.54
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	504.37	504.37
(b) Other Equity	267.45	281.05
LIABILITIES		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade payables	-	-
(iii) Other financial liabilities (other than those specified in item (b), to be specified)	-	-
(b) Provisions	-	-
(c) Deferred tax liabilities (Net)	-	-
(d) Other non-current liabilities	-	-
Current liabilities		
(a) Financial Liabilities		
(i) Trade payables	5.15	15.33
(b) Other current liabilities	0.03	1.20
(c) Provisions	-	8.60
Total Equity and Liabilities	777.00	810.54

BY ORDER OF THE BOARD OF DIRECTORS
FOR NEELKANTH ROCKMINERALS LIMITED



Noratal Kavar

NORATMAL KAWAR
MANAGING DIRECTOR
DIN: 00464435

PLACE: JODHPUR
DATED: November 14, 2024

NEELKANTH ROCKMINERALS LIMITED

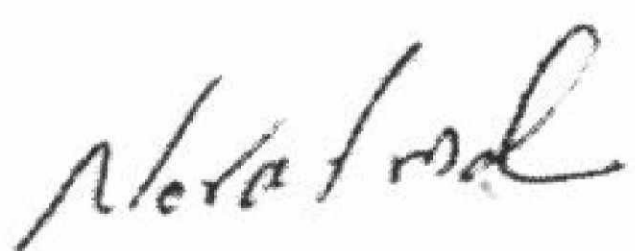
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REGISTERED OFFICE: FLAT NO. 606, SCHEME CHOPASANI JAGIR, KHASRA NO. 175/74, PLOT NO. 15/16 JODHPUR,
RAJASTHAN-342001

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER, 2024

S.NO.	PARTICULARS	For Period Ended Sep 30, 2024	For Period Ended March 31, 2024
		Rs. In Lakhs	Rs. In Lakhs
A.	<u>CASH FLOW FROM OPERATING ACTIVITIES:</u>		
1	Net Profit Before Tax	(13.59)	33.06
2	Adjustments for :-		
	(I) Depreciation	-	-
	(II) Preliminary Expenses written off	-	-
	(III) Profit /Loss on Sale of Investment	3.80	-
	(IV) Interest Paid	-	-
	(V) Excess Provision write off	0.05	-
	(VI) Mat Credit	-	-
	(VII) Interest Received	(0.03)	(66.24)
		3.82	(66.24)
3	Operating Profit before Working Capital Changes (1+2)	(9.77)	(33.18)
4	Adjustments for :-		
	(I) Trade and other Receivables	(6.08)	(2.67)
	(II) Inventories	-	-
	(III) Trade Payables	(20.00)	12.85
		(26.08)	10.18
5	Cash Generated from Operations (3+4)	(35.85)	(23.00)
6	Less: Interest Paid/Capitalised : Taxes Paid	-	8.53
		-	8.53
7	Cash Flow Before Extra-Ordinary Items (5-6)	(35.85)	(31.54)
8	Extra-Ordinary Items		
9	Net Cash from Operating Activities	(35.85)	(31.54)
B.	<u>CASH FROM INVESTING ACTIVITIES</u>		
10	Purchase of Fixed Assets (Including Capital Work in Progress)	-	-
11	Sale of Fixed Assets	-	-
12	Other Non Current Assets	(1.63)	-
13	Interest Received	0.03	66.24
14	Sale Of Investment	11.03	
		9.43	66.24
C.	<u>CASH FLOW FROM FINANCING ACTIVITIES</u>		
15	Proceeds from issue of Equity Shares		
16	Increase in Deposits	-	(12.00)
17	NET INCREASE IN CASH AND CASH EQUIVALENTS [(A)+(B)+(C)]	(26.42)	22.71
18	Opening Balance of Cash and Cash Equivalents	31.71	9.00
19	Closing Balance of Cash and Cash Equivalents	5.30	31.71

Note: Previous years figures have been regrouped / rearranged wherever necessary.

BY ORDER OF THE BOARD OF DIRECTORS
FOR NEELKANTH ROCKMINERALS LIMITED


NORATMAL KAWAR
MANAGING DIRECTOR
DIN: 00464435

Place : JODHPUR
Date : November 14, 2024

Limited Review Report

Review report to Neelkanth Rock-minerals Limited

We have reviewed the accompanying statement of unaudited financial results of **Neelkanth Rock-minerals Limited** for the period ended 30th September, 2024. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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 results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has 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.

Emphasis of Matter Paragraph

We would like to draw your attention that the investment that the company had made as a capital contribution in Vijay Shanti Trading LLP has gone into liquidation process. During the period under review, the company received Rs. 11.03 Lakhs against the company's capital contribution of Rs. 14.83 Lakhs, the balance amount is considered as Loss on sale of Investment and has been classified under "Extraordinary items" in the profit & loss statement. Our opinion is not modified in respect of this matter.

For Shambhu Gupta & Co.
Chartered Accountants
FRN: 007234C

Gorang Baheti
Digitally signed
by Gorang Baheti
Date: 2024.11.14
16:00:17 +05'30'

Gorang Baheti
Partner

M.No: 426813

UDIN:24426813BKASLP3857

Place of signature: Mumbai
Date: 14th November 2024