

To,

Date: 14.11.2024

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|---|--|
| <b>The Manager<br/>BSE Limited<br/>P.J. Towers, Dalal Street<br/>Mumbai-400001<br/>(BSE Scrip Code: 538743)</b> | <b>The Manager<br/>The Calcutta Stock Exchange Limited<br/>7, Lyons Range, Murgighata,<br/>Dalhousie, Kolkata,<br/>West Bengal - 700001<br/>(CSE Scrip Code: 036008)</b> |
|---|--|

Dear Sir/Madam,

**Unit: Mudunuru Limited**

**Sub: Outcome of Board Meeting for the quarter 30.09.2024 under regulation 30 and 33 of SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015.**

With reference to the subject cited, this is to inform the Exchanges that the Board of Directors of **Mudunuru Limited** at its meeting held on Thursday, the 14<sup>th</sup> day of November, 2024 at 05:00 P.M. at registered office of the Company for the quarter ended 30.09.2024 considered and approved the following:

1. Un- Audited Financial Results for the quarter and half year ended 30.09.2024. **(Attached)**
2. Limited Review Report for the Quarter and half year ended 30.09.2024. **(Attached)**

The meeting concluded at 08:20 P.M.

This is for the information and records of the Exchanges, please.

Thanking you.

**Yours faithfully,  
For Mudunuru Limited**



**Madhusudan Raju Mudunuru  
Managing Director  
(DIN: 00471678)**

**BALANCE SHEET AS AT 30th SEPTEMBER 2024**

Amount in Rs Lakh

|           | <b>PARTICULARS</b>                        | <b>As at<br/>Sep 30, 2024</b> | <b>As at<br/>March 31, 2024</b> |
|-----------|---|-------------------------------|---------------------------------|
| <b>I</b>  | <b>ASSETS:</b>                            |                               |                                 |
| (1)       | <b>Non-current assets</b>                 |                               |                                 |
|           | (a) Property, Plant and Equipment         | 153.11                        | 159.82                          |
|           | (b) Capital work-in-progress              | -                             | -                               |
|           | (c) Goodwill                              | -                             | -                               |
|           | (d) Other Intangible Assets               | -                             | -                               |
|           | (e) Intangible Assets Under Development   | 222.94                        | 256.09                          |
|           | (f) Biological Assets                     | -                             | -                               |
|           | (g) Financial assets                      | -                             | -                               |
|           | (i) Investments                           | -                             | -                               |
|           | (ii) Other Financial Assets               | -                             | -                               |
|           | (h) Deferred tax assets (net)             | -                             | -                               |
|           | (i) Other non-current assets              | 30.80                         | 7.99                            |
| (2)       | <b>Current assets</b>                     |                               |                                 |
|           | (a) Inventories                           | 28.25                         | 18.50                           |
|           | (b) Financial assets                      |                               |                                 |
|           | (i) Investments                           | -                             | -                               |
|           | (ii) Trade receivables                    | 4.48                          | 5.75                            |
|           | (iii) Cash and cash equivalents           | 0.39                          | 36.47                           |
|           | (iv) Bank Balances other than (iii) above | -                             | -                               |
|           | (v) Loans and advances                    | 56.38                         | -                               |
|           | (vi) Investments held for Sale            | -                             | -                               |
|           | (c) Other current assets                  | 39.30                         | 140.44                          |
|           | <b>TOTAL ASSETS</b>                       | <b>535.65</b>                 | <b>625.07</b>                   |
| <b>II</b> | <b>EQUITY AND LIABILITIES:</b>            |                               |                                 |
|           | <b>Equity</b>                             |                               |                                 |
|           | (a) Equity Share Capital                  | 624.00                        | 624.00                          |
|           | (b) Other Equity                          | -804.77                       | -701.77                         |
|           | (c) Share Warrant Money Received          | 288.00                        | 288.00                          |
|           | <b>Liabilities</b>                        |                               |                                 |
| (1)       | <b>Non Current Liabilities</b>            |                               |                                 |
|           | (a) Financial Liabilities                 |                               |                                 |
|           | (i) Borrowings                            | 216.56                        | 202.85                          |
|           | (b) Deffered Tax Liability(Net)           |                               |                                 |
| (2)       | <b>Current Liabilities</b>                |                               |                                 |
|           | (a) Financial Liabilities                 |                               |                                 |

|                                     |               |               |
|-------------------------------------|---------------|---------------|
| (i) Borrowings                      | 110.89        | 109.82        |
| (ii) Trade Payables                 | 71.12         | 47.42         |
| (iii) Other financial liabilities   | -             | -             |
| (b) Other current liabilities       | 18.57         | 31.11         |
| (c) Provisions                      | 2.51          | 2.51          |
| (d) Current tax liabilities(Net)    | 8.78          | 21.13         |
| <b>TOTAL EQUITY AND LIABILITIES</b> | <b>535.65</b> | <b>625.07</b> |

For and on behalf of the Board of Directors of

For Mudunuru Limited



M Madhusudan Raju  
Managing Director  
DIN : 00471678

Place : Visakhapatnam  
Date : 14<sup>th</sup> Nov 2024

## Statement of Un-Audited Results for the Quarter Ended and Six Months Ended 30.09.2024

Amount in Rs Lakh

| S.No. | Particulars   | For the Quarter ended     |                           |                           | Six Months Ended          |                           | Year Ended              |
|-------|---|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------------|
|       |   | 30.09.2024<br>(unaudited) | 30.06.2024<br>(unaudited) | 30.09.2023<br>(unaudited) | 30.09.2024<br>(unaudited) | 30.09.2023<br>(unaudited) | 31.03.2024<br>(audited) |
| I.    | Revenue from Operations   | 118.41                    | -                         | 27.33                     | 118.41                    | 148.04                    | 289.56                  |
| II.   | Other Income  | 2.00                      | 3.07                      | -                         | 5.07                      | 0.60                      | 5.92                    |
| III.  | <b>Total income (I+II)</b>  | <b>120.41</b>             | <b>3.07</b>               | <b>27.33</b>              | <b>123.48</b>             | <b>148.64</b>             | <b>295.48</b>           |
| IV.   | <b>Expenses</b>   |                           |                           |                           |                           |                           |                         |
|       | (a) Direct expenses   | -                         | -                         | -                         | -                         | -                         | -                       |
|       | (b) Cost of Materials consumed  | -                         | -                         | -                         | -                         | -                         | 105.51                  |
|       | (c) Purchase of stock-in-trade  | -                         | (9.42)                    | 0.24                      | (9.42)                    | 0.98                      | -                       |
|       | (d) Changes in inventories of finished goods, work-in-progress and stock-in-trade | 22.75                     | (32.50)                   | -                         | (9.75)                    | -                         | -                       |
|       | (e) Employee benefits expense   | 57.84                     | 50.03                     | 29.78                     | 107.86                    | 104.20                    | 188.93                  |
|       | (f) Finance Cost  | 3.16                      | 3.44                      | 6.58                      | 6.60                      | 10.95                     | 19.85                   |
|       | (g) Depreciation and amortisation expense   | 23.71                     | 22.24                     | 7.72                      | 45.96                     | 17.84                     | 35.35                   |
|       | (h) Capital Expenditure Written Off   | -                         | -                         | -                         | -                         | -                         | -                       |
|       | (i) Net loss on de-recognition of financial assets at amortized cost              | -                         | -                         | -                         | -                         | -                         | -                       |
|       | (j) Net loss on reclassification of financial assets                              | -                         | -                         | -                         | -                         | -                         | -                       |
|       | (k) Other expenses  | 54.01                     | 43.57                     | 68.64                     | 97.58                     | 153.80                    | 264.94                  |
|       | <b>Total Expenses</b>   | <b>161.47</b>             | <b>77.36</b>              | <b>112.97</b>             | <b>238.83</b>             | <b>287.78</b>             | <b>614.58</b>           |

|       |   |                |                |                |                 |                 |                 |
|-------|---|----------------|----------------|----------------|-----------------|-----------------|-----------------|
| V.    | <b>Profit / (Loss) before and exceptional items and Tax ( III-IV)</b>         | <b>(41.06)</b> | <b>(74.29)</b> | <b>(85.64)</b> | <b>(115.35)</b> | <b>(139.15)</b> | <b>(319.10)</b> |
| VI.   | Exeptional Items  | -              | -              | -              | -               | -               | -               |
| VII   | <b>Profit / (Loss) from before tax (V-VI)</b>                                 | <b>(41.06)</b> | <b>(74.29)</b> | <b>(85.64)</b> | <b>(115.35)</b> | <b>(139.15)</b> | <b>(319.10)</b> |
| VIII. | <b>Tax expense</b>  |                |                |                |                 |                 |                 |
|       | Current Tax   | -              | -              | -              | -               | -               | -               |
|       | Deferred Tax  | -1.00          | -11.34         | 0.48           | -12.35          | 0.48            | (3.38)          |
| IX.   | <b>Net Profit / (Loss) for the year from continuing operations (VII-VIII)</b> | <b>(40.06)</b> | <b>(62.94)</b> | <b>(86.12)</b> | <b>(103.00)</b> | <b>(139.62)</b> | <b>(315.72)</b> |
|       | <b>Discontinued Operations</b>  |                |                |                |                 |                 |                 |
| X     | Profit/(Loss) from discontinued operations                                    | -              | -              | -              | -               | -               | -               |
| XI    | Tax expenses of discontinued operations                                       | -              | -              | -              | -               | -               | -               |
| XII   | <b>Net Profit / (Loss) for the year from Discontinuing operations (X-XI)</b>  | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>        | <b>-</b>        | <b>-</b>        |
| XIII  | <b>Profit/(Loss) for the year (IX+XII)</b>                                    | <b>(40.06)</b> | <b>(62.94)</b> | <b>(86.12)</b> | <b>(103.00)</b> | <b>(139.62)</b> | <b>(315.72)</b> |
| XIV   | <b>Other Comprehensive Income(OCI)</b>  |                |                |                |                 |                 |                 |
|       | Items that will not be reclassified to Profit or Loss                         | -              | -              | -              | -               | -               | -               |
|       | Items that will be reclassified to Profit or Loss                             | -              | -              | -              | -               | -               | -               |
| XV    | <b>Total Comprehensive Income</b>   | <b>(40.06)</b> | <b>(62.94)</b> | <b>(86.12)</b> | <b>(103.00)</b> | <b>(139.62)</b> | <b>(315.72)</b> |
| XVI   | Paid-up equity share capital (Face Value of                                   | 573.81         | 573.81         | 573.81         | 573.81          | 573.81          | 573.81          |

|      | Rs. 2/- per share)   |        |        |        |        |        |        |
|------|--|--------|--------|--------|--------|--------|--------|
| XVII | <b>Earnings Per Equity Share of face value of Rs.2/- each)</b> |        |        |        |        |        |        |
|      | a) Basic & Diluted ( In Rs.)                                   | (0.14) | (0.22) | (0.30) | (0.36) | (0.49) | (1.10) |
|      |  |        |        |        |        |        |        |

**Notes:**

1. The above results were reviewed by the Audit Committee of Directors and taken on record by the Board of Directors at their meeting held on 14.11.2024.
2. These results have been prepared in accordance with the recognition and measuring principles laid down in the Ind AS- 34 "Interim Financial Reporting" prescribed under Section 133 of Companies Act, 2013 read with teh relevant rules issued thereunder and other accouting pronouncements generally accepted in India.T
3. The Company is engaged in "IT Consulting,Software Services and Dairy Supply" operating hence separate segment reporting as per Ind AS -108 "Operating Segments" not prepared.
4. The figures of the previous year/periods have been re-grouped/reclassified, wherever necessary.
5. The results are also available on the website of the company [www.mudunuru.com](http://www.mudunuru.com)

For and on behalf of the Board of Directors of

For Mudunuru Limited




M Madhusudan Raju  
Managing Director  
DIN : 00471678

Place : Visakhapatnam  
Date : 14<sup>th</sup> Nov 2024

**CASH FLOW STATEMENT**  
**Quarter Ended and Six Months Ended 30.09.2024**

Amount in Rs Lakh

| PARTICULARS   | 30.09.2024     | 31.03.2024      |
|---|----------------|-----------------|
| <b>A. CASH FLOW FROM OPERATING ACTIVITIES :</b>                     |                |                 |
| Net profit before tax   | (115.35)       | (319.10)        |
| Adjustment for:   |                |                 |
| Depreciation and Amortisation                                       | 45.96          | 35.35           |
| Capital WIP Written Off   | -              | -               |
| Interest Earned   | -              | -               |
| Finance Cost Recognised in profit and Loss                          | 6.60           | 19.85           |
| Cash Flows from Operations before changes in assets and liabilities | (62.80)        | (263.90)        |
| <b>Movements in Working Capital::</b>                               |                |                 |
| (Increase)/ Decrease in trade receivables                           | 1.27           | 44.43           |
| (Increase)/Decrease in other Current Assets                         | 101.14         | 68.27           |
| (Increase) / Decrease in Inventories                                | (9.75)         | 61.75           |
| (Increase) / Decrease in Loans and Advances                         | (56.38)        | -               |
| Increase / (Decrease) in Trade Payables                             | 23.70          | (27.80)         |
| Increase / (Decrease) in Short term provision                       | -              | (0.83)          |
| Increase / (Decrease) in Short term Borrowings                      | 1.07           |                 |
| Increase/(Decrease) in Other current liabilities                    | (12.54)        | (428.54)        |
| Change in Working Capital   | <b>48.51</b>   | <b>(282.72)</b> |
| <b>Changes in non current assets and liabilities</b>                |                |                 |
| Decrease/(Increase) in loans & advances                             | -              | -               |
| Decrease/(Increase) in Long Term Provisions                         | -              | -               |
| Decrease/(Increase) in Other non Current Assets                     | (22.81)        | -               |
| Decrease/(Increase) in Other non Current Liabilities                | -              | -               |
| Changes in non current assets and liabilities                       | <b>(22.81)</b> | -               |
| Cash Generated From Operations                                      | (37.10)        | (546.62)        |
| Less: Taxes paid  | -              | -               |
| <b>Net Cash from operating activities(A)</b>                        | <b>(37.10)</b> | <b>(546.62)</b> |
| <b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>                       |                |                 |
| (Increase) / Decrease in Fixed assets and Capital Work In progress  |                | -               |
| Bank Balances not considered as Cash and Cash equivalents           | -              | -               |
| Payments for property, plant and equipment                          | (6.10)         | (233.35)        |

|   |               |                |
|---|---------------|----------------|
| Investment in equity Shares   | -             | -              |
| Payments for Intangible assets  | -             | 177.94         |
| <b>Net cash used in Investing activities (B)</b>  | <b>(6.10)</b> | <b>(55.41)</b> |
| <b>C.CASH FLOW FROM FINANCING ACTIVITIES</b>  |               |                |
| Increase / (Decrease) in Share Capital  | -             | 589.14         |
| Increase / (Decrease) in Borrowings   | 13.71         | 69.02          |
| Long Term Provisions  | -             |                |
| Interest paid   | -6.60         | -19.85         |
| <b>Net cash Flow from Financing Activities ( C )</b>  | <b>7.11</b>   | <b>638.31</b>  |
| <b>D. Effect of exchange differences on translation of foreign currency cash and cash equivalents</b> |               |                |
| Net Increase/(Decrease) in cash & cash equivalents [A+B+C]  | -36.08        | 36.28          |
| <b>CASH &amp; CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR</b>                                       | <b>36.47</b>  | <b>0.19</b>    |
| <b>CASH &amp; CASH EQUIVALENTS AT THE END OF THE YEAR</b>   | <b>0.39</b>   | <b>36.47</b>   |

For and on behalf of the Board of Directors of

For Mudunuru Limited




M Madhusudan Raju  
Managing Director  
DIN : 00471678

Place : Visakhapatnam

Date : 14<sup>th</sup> Nov 2024



**LIMITED REVIEW REPORT**

To,  
**The Board of Directors,**  
**MUDUNURU LIMITED.**

We have reviewed the accompanying statement of Un-Audited Financial Results of **MUDUNURU LIMITED** for the quarter ended **30<sup>th</sup> September, 2024** attaching herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing obligations and disclosure Requirements) Regulations, 2015, as amended.

The preparation of the statement 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 read with Rule 3 of Companies (Indian Accounting Standard) Rules, 2015 is the responsibility of the company management and has been approved by the Board of Directors of the Company. Our Responsibility is to express a conclusion on the statement based on our review.

We conducted our review 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 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 provide 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, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") specified under section 133 of the Companies Act, 2013, read with relevant rules issued there under 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, as amended including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **V RAVI & CO.,**  
Chartered Accountants  
Firm Reg No.: 006492S



**D. RAMESH KUMAR**  
Chartered Accountant  
Membership No. 217139  
**UDIN: 24217139BKBMW7891**

Place: Hyderabad  
Date: 14/11/2024.

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