

**MANSI FINANCE (CHENNAI) LIMITED**

(CIN: L65191TN1994PLC028734)

Regd. Off.: No. 45A/10, 1<sup>st</sup> Floor, Barnaby Road, Kilpauk,

**CHENNAI – 600 010.**

Tel: 044 – 2529 3298 e-mail ID: mansi@mansiindia.com

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**29.05.2024**

**The Asst. General Manager,  
Department of Corporate Services,  
Bombay Stock Exchange Ltd,  
Floor 25, P.J. Towers,  
Dalal Street,  
Mumbai – 400 001.**

Dear Madam/Sir,

**Sub: Outcome of Board Meeting held on May 29, 2024**

**Ref: Regulation 30 and Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

**Scrip Code: 511758 ISIN: INE094E01017**

This is to inform that the Board of Directors of the Company has at its meeting held on May 29, 2024 (i.e. today) inter alia, considered the following items:

**Financial Results**

Considered and approved the audited financial results for the year ended March 31, 2024 along with the report of the statutory auditors.

**Appointment of Secretarial Auditors of the Company**

The Directors discussed and approved the appointment of secretarial auditors for the financial year 2024-25.

**Appointment of Internal Auditors of the Company**

The Directors discussed and approved the appointment of internal auditors for the financial year 2024-25.

The above matters have been duly approved by the Board of Directors at their meeting which commenced at 11.00 a.m. and concluded by 3.30 p.m.

We are enclosing herewith the financial results for your information and records.

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Please acknowledge the receipt and do the needful.

Thanking You,

**Yours faithfully,**

**For MANSI FINANCE (CHENNAI) LIMITED**

**(JYOTI AGARWAL)**

**Company Secretary**

**PAN: BAHPK1489D**

**No. 45A/10, Barnaby Road,**

**Kilpauk,**

**Chennai – 600 010.**



**Partners**

Vinod Kumar, B.Com., F.C.A.,  
Abhishek Kawad, B.B.M., F.C.A.

E-mail: [sirohiaca@gmail.com](mailto:sirohiaca@gmail.com)  
Mobile: 9940154613  
9962212532

**INDEPENDENT AUDITORS' REPORT**

To:

The Board of Directors of  
Mansi Finance Chennai Limited

**Report on the audit of the Standalone Financial Results**

**Opinion**

We have audited the standalone financial results of Mansi Finance Chennai Limited ("The Company"), for the quarter ended 31st March 2024 & the year to date results for the period April 1, 2023 to March 31, 2024, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In our opinion and to the best of our information and according to the explanations given to me, the aforesaid standalone financial statement :

- i. Is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable accounting standard and other accounting principles generally accepted in India, of the net profit, other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2024.

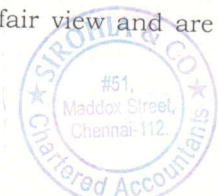
**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and We have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion

**Responsibility of Management and those charged with the governance for the Standalone Financial Statements**

The statement has been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India including the accounting standards specified under section 133 of the Act, read with relevant rules issued thereunder. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

*Vinod*



In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors is also responsible for overseeing the company's financial reporting process.

### **Auditor's Responsibility for the Audit of the Financial Statements**

Our objectives is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, We exercise professional judgement and maintain professional scepticism throughout the audit We also :

Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or override of internal control.

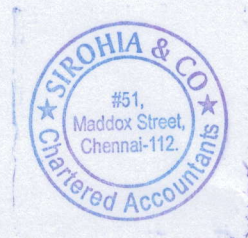
Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act 2013, We are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effecting of such controls.

Evaluate the appropriateness of accounting policies used and reasonable of accounting estimates and related disclosures made by management.

Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If We conclude that a material uncertainty exists, We are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained upto the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a goin concern.

Evaluate the overall presentation ,structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves the fair presentation.

*Handwritten signature*



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that We identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

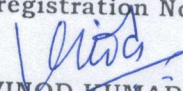
**Other Matter**

The statement includes the results for the quarter ended 31st March, 2024 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter to the current financial year which were subject to limited review by us.

Place: CHENNAI  
Date: 29-05-2024



FOR SIROHIA & CO  
Chartered Accountants  
ICAI Firm registration No:003875S

  
VINOD KUMAR  
Partner

(MEMBERSHIP NO:207094)  
UDIN: 24207094BKPAUK8492



# MANSI FINANCE (CHENNAI) LTD.

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AUDITED FINANCIAL RESULTS FOR THE QUARTER AND 12 MONTHS ENDED 31-03-2024					
(Rs. In Lakhs)					
1	QUARTER ENDED			YEAR ENDED	
	2	3	4	5	6
Particulars	Quarter ended 31-03-2024	Quarter ended 31-12-2023	Quarter ended 31-03-2023	Current Accounting year ended 31-03-2024	previous Accounting Year Ended 31-03-2023
	(Audited)	(Un-audited)	(Audited)	(Audited)	(Audited)
<b>Revenue from Operations</b>					
I Interest Income/Other revenue	215.69	188.80	141.89	766.72	655.21
II Other Income	13.23	9.50	9.67	39.57	40.88
III Total Revenue (I+II)	228.92	198.30	151.56	806.29	696.09
IV Expenses					
a) Employee benefits Expense	30.18	16.61	19.58	71.52	61.84
b) Finance Costs	73.95	81.06	74.01	313.80	275.87
c) Depreciation and amortisation Expense	0.12	2.50	2.28	7.62	9.78
Impairment allowance on loans	3.39	0.00	13.84	3.39	13.84
d) Other Expenditure	78.62	17.01	23.14	133.66	67.30
Total Expenses	186.26	117.18	132.85	529.99	428.63
Profit/(Loss) before exceptional items and tax (III-IV)	42.66	81.12	18.71	276.30	267.46
V Exceptional Items	0.00		0.00	0.00	0.00
VII Profit (+)/Loss (-) before Tax (VII-VIII)	42.66	81.12	18.71	276.30	267.46
Tax expenses					
VIII (1) Current Tax	38.00	0.37	27.01	69.36	67.67
(2) Deferred Tax	0.00	0.00	0.00	0.00	0.00
IX Profit/Loss for the period (IX-X)	4.66	80.75	-8.30	206.94	199.79
X Other Comprehensive Income					
(1) Items that will be reclassified to profit & Loss	0.00	0.00	0.00	0.00	0.00
(2) Items that will not be reclassified to profit & Loss	0.00	0.00	0.00	0.00	0.00
(a) Net Changes in fair values of investments carried at fair value through OCI(NR)-Gain/(loss)	0.00	0.00	0.00	0.00	0.00
Total Other Comprehensive incomes	0.00	0.00	0.00	0.00	0.00
Total comprehensive Income for the period (XI+XII)	4.66	80.75	-8.30	206.94	199.79
XII Paid up equity share capital (Face Value Rs.10/- Share)	353.49	353.49	353.49	353.49	353.49
XIII Reserves excluding revaluation reserves as per balance sheet of previous according year				3,105.84	2,898.90
XIV Earnings (Loss) per equity Share					
(1) Basic	0.13	2.28	-0.23	5.85	5.65
(2) Diluted	0.13	2.28	-0.23	5.85	5.65

For MANSI FINANCE (CHENNAI) LTD. -  
Sjaan Kaur 12 Aug

Director



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- 1 The above results , as reviewed by the Audit Committee have been approved at the meeting of the Board of Directors held on 29-05-2024 .
- 2 These financial results have been prepared in accordance with the Companies ( Indian Accounting Standards ) Rules , 2015 as prescribed under section 133 of the Companies Act,2013 read with the relevant rules issued thereunder and other recognised accounting practices and policies to the extent applicable.
- 3 The Company does not have multiple business segment and consequently, requirement of reporting of segment wise results does not arise.
- 4 The statement includes the results for the quarter ended 31st March, 2024 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter to the current financial year which were subject to limited review.

The figures in the previous year/previous period have been regrouped and reclassified as necessary.

5

Date : 29-05-2024

Place:Chennai

For MANSI FINANCE CHENNAI LTD

For MANSI FINANCE (CHENNAI) LTD. -

*Sija Kaur Bhatia*

Director



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(Rs. In lakhs)

## STANDALONE BALANCE SHEET AS AT 31st MARCH, 2024

Particulars	Note	As at 31-03-2024	As at 31-03-2023
<b>ASSETS</b>			
<b>(1) FINANCIAL ASSETS</b>			
a. Cash & cash equivalents		155.42	303.06
b. Bank Balances other than cash & cash equivalents		317.82	2.82
c. Derivative Financial instruments		0.00	0.00
d. Receivables :			
(I) Trade receivables		0.00	0.00
(II) Other receivables		0.00	0.00
e. Loans		5,410.53	5,574.47
f. Investments		24.04	24.05
g. Other Financial assets		12.29	27.32
<b>(2) NON FINANCIAL ASSETS</b>			
a. Current Tax assets (Net)		0.00	0.00
b. Deferred tax assets (Net)		2.70	2.70
c. Investment property		859.36	872.45
d. Property, Plant & Equipement		18.42	22.66
e. Other non financial assets		24.97	26.08
<b>TOTAL ASSETS</b>		<b>6,825.55</b>	<b>6,855.61</b>
<b>LIABILITIES AND EQUITY</b>			
<b>LIABILITITES</b>			
<b>(1) Financial Liabilities</b>			
a. Payable			
(I) Trade Payables			
(i) total outstanding dues of micro enterprises and small enterprises		0.00	0.00
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises			
(II) Other Payables			
(i) total outstanding dues of micro enterprises and small enterprises		0.00	0.00
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises			
b. Debt securities		0.00	0.00
c. Borrowings (other than debt securities)		3,221.06	3,449.39
d. Deposits		0.00	0.00
e. Subordinated liabilities		0.00	0.00
f. Other Financial liabilities		41.47	75.32
<b>(2) Non Financial Liabilities</b>			
a. Provisions		18.78	18.99
b. Other non Financial liabilities		84.91	59.52
<b>(3) EQUITY</b>			
a. Equity share capital		353.49	353.49
b. Other equity		3,105.84	2,898.90
<b>TOTAL LIABILITIES AND EQUITY</b>		<b>6,825.55</b>	<b>6,855.61</b>

0.00 0.00

For MANSI FINANCE (CHENNAI) LTD. - 2024  
Sujan Kumar Rana

Director





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## CASH FLOW STATEMENT 31-03-2024

(AMOUNT IN RS. LAKHS)

F.Y.2023-2024 F.Y.2022-2023

### (A) CASH FLOW FROM OPERATING ACTIVITIES

PROFIT/(LOSS) BEFORE TAX	276.31	267.46
<u>Adjustments for :</u>		
Dividend received	( 0.13)	( 0.10)
Gain/(loss) on sale of property,plant & equipment	0.00	( 16.42)
Gain/Loss on sale of investment property	4.04	0.00
Depreciation	7.62	9.78
Impairment on financial instrument	3.39	13.84
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	291.23	274.56
(Increase)/decrease in trade & other receivables	0.00	0.00
(Increase)/decrease in bank balances other than cash & cash equivalents	( 315.00)	248.83
(Increase)/decrease in loans	163.94	( 825.40)
(Increase)/decrease in other financial assets	15.03	( 5.39)
(Increase)/decrease in other non financial assets	1.11	36.58
Increase/(decrease) in trade & other payables	0.00	0.00
Increase/(decrease) in financial liabilities	( 33.84)	24.78
Increase/(decrease) in other non financial liabilities & provisions	14.76	16.89
Direct Taxes paid	( 62.33)	( 65.74)

### NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES

(A) 74.89 ( 294.90)

### (B) CASH FLOW FROM INVESTING ACTIVITIES

Purchase & construction of Property,plant and equipment	( 3.38)	( 1.26)
Purchase & construction of investment properties	( 5.95)	( 4.82)
Purchase of equity and other instruments	0.00	0.00
Purchase of other investments	0.00	0.00
Sale of Property,plant and equipment & Investment property	19.04	19.10
Profit on sale of property	( 4.04)	0.00
Sale of equity and other instruments	0.00	0.00
Sale of other investments	0.00	0.00
Dividend Income	0.13	0.10

### NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES

(B) 5.79 13.13

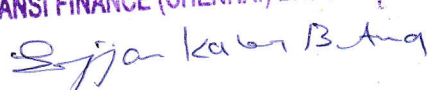
### (C) CASH FLOW FROM FINANCING ACTIVITIES

Acceptance/(repayment) of borrowings	( 228.32)	157.21
Proceeds from issue of shares	0.00	0.00

### NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES

(C) ( 228.32) 157.21

Net increase/(decrease)in cash and cash equivalents(A+B+C)	( 147.64)	( 124.56)
cash and cash equivalents at the beginning of the year	303.06	427.62
cash and cash equivalents at the end of the year	155.43	303.06

For MANSI FINANCE (CHENNAI) LTD. -   
Director