



November 26<sup>th</sup>, 2024

To,  
BSE Limited  
Listing Department, P.J. Towers,  
1st Floor, Dalal Street,  
Fort, Mumbai -400 001.

Scrip Code: 543539

Sub: Revision in Outcome of Board Meeting

Dear Sir / Maam,

Pursuant to Regulation 30 & Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, ("Listing Regulations"), as amended time to time, we wish to inform you that the Board of Directors at their Meeting held today (i.e. November 14<sup>th</sup>, 2024), has, interalia, transacted the following businesses:

1. Approved Un-audited Financial Results (i.e., Standalone & Consolidated) of the Company for the quarter & half year ended September 30, 2024 as recommended by the Audit Committee.

Pursuant to Listing Regulations, we are enclosing herewith the following:

- a. Un-audited Financial Results (i.e., Standalone & Consolidated) for the quarter & half year ended September 30, 2024 along with the Statement of Assets & liabilities of the Company and Cash Flow Statement as on that date.
  - b. Limited Review Report received from the Statutory Auditors of the Company for the quarter & half-year ended September 30, 2024.
2. Appointment of JNG & Co. LLP, Practicing Company Secretaries, as the Secretarial Auditor of the Company for the financial year 2024-25 as company has received resignation letter from Mr. Sudeep D. Vartak, Practicing Company Secretary, who was appointed as the Secretarial Auditor of the Company for the financial year 2024-25.

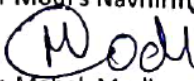
Details required pursuant to Para A of Part A of Schedule III of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023, concerning the Appointment and resignation of Secretarial Auditor is annexed herewith as Annexure-A.

The meeting of the Board commenced at 12:00 p.m. and concluded at 1:30pm.

Further, as informed earlier the trading window for dealing in the securities of the Company has been closed from October 1, 2024 till 48 hours after declaration of results i.e., November 16<sup>th</sup>, 2024 (both days inclusive).

Kindly take the same in your record and acknowledge.

Thanking you.

Yours Faithfully,  
For Modis Navnirman Limited  
  
Mr. Mahesh Modi  
Whole-Time Director and CFO



MODIS NAVNIRMAN LTD. | CIN : U45203MH2022PLC377939

Corporate Address : Shop No. 01, Rashmi Heights, M.G.Road, Kandivali (W), Mumbai - 400 067.

✉ info@modisnirman.com | 🌐 www.modisnirman.com | ☎ + 91 9819 9891 00

Annexure: A

**Resignation of Secretarial Auditor**

Sr. No.	Particulars	
1	Name of the Secretarial Auditor	Mr. Sudeep D. Vartak, Practicing Company Secretary
2	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	Due to Pre-occupancy in other assignments
3	Date of Resignation	13/11/2024
4	Brief Profile	Not Applicable

**Appointment of Secretarial Auditor**

Sr. No.	Particulars	
1	Name of the Secretarial Auditor	JNG & Co., LLP
2	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	Appointment-To fill the vacancy caused due to resignation of Mr. Sudeep D. Vartak, Practicing Company Secretary.
3	Date of appointment & term of appointment	(i) Date of Appointment: 14/11/2024 (ii) Term of Appointment: Financial Year 2024-25 As per the terms and conditions agreed
4	Brief Profile	JNG & Co. LLP, Company Secretaries is providing professional such as a practicing company secretary like., corporate legal compliance services, company formation advisory services etc.

**M/s MODIS NAVNIRMAN LIMITED**

(CIN NO. U45203MH2022PLC377939)

Registered Office: Shop No. 1, Rashmi Heights, M G Road, Kandivall West, Mumbai, Maharashtra-400067

(Rupees in Lakhs)

**Statement of Consolidated Unaudited Assets and Liabilities as at 30th September 2024**

Particulars	As at	
	30th September 2024	31st March 2024
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity share capital	1,909.12	1,909.12
(b) Reserves and surplus	7,829.77	6,625.86
(c) Money against share warrants	50.00	12.50
<b>Total equity</b>	<b>9,788.89</b>	<b>8,547.48</b>
<b>Non-current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	-	-
(b) Long-term borrowings	608.00	578.65
(c) Deferred tax liability (net)	0.18	0.08
<b>Total non current liabilities</b>	<b>608.18</b>	<b>578.73</b>
<b>Current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	-	-
(ii) Trade payable		
1. Dues of micro enterprises and small enterprises	-	-
2. Dues of creditor other than micro enterprises and small enterprises	872.32	713.00
(iii) Other financial liabilities	-	-
(b) Other current liabilities	1,698.33	1,087.46
(c) Short-term provisions	412.78	342.33
<b>Total current liabilities</b>	<b>3,591.61</b>	<b>2,142.78</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>13,380.50</b>	<b>11,268.99</b>
<b>ASSETS</b>		
<b>Non-current assets</b>		
(a) Property, plant and equipment	1.33	1.09
(b) Capital work-in-progress	-	-
(c) Financial assets		
(i) Investments	610.02	1,488.80
(d) Deferred Tax Assets (net)	0.04	0.12
(e) Long-term loans and advances	174.19	171.19
(f) Other non-current asset	-	-
<b>Total non-current assets</b>	<b>785.58</b>	<b>1,661.21</b>
<b>Current assets</b>		
(a) Inventories	11,137.35	8,360.69
(b) Financial assets		
(i) Trade receivables	100.33	236.86
(ii) Cash and cash equivalents	296.78	755.44
(iii) Other financial asset	-	-
(c) Current investments	11.36	11.36
(d) Short-term loans and advances	875.10	69.43
(e) Other current assets	174.00	174.00
<b>Total current assets</b>	<b>12,594.92</b>	<b>9,607.78</b>
<b>TOTAL ASSETS</b>	<b>13,380.50</b>	<b>11,268.99</b>

For and on behalf of the board  
Modi's Navnirman Ltd*Modi*Mr. Mahesh Modi  
Whole Time Director & CFO  
DIN : 06705998

Place : Mumbai

Date :- 14th November 2024

# MODIS NAVNIRMAN LIMITED

CIN: U45203MH2022PLC377939

Registered Office: Shop No. 1, Rashmi Heights, M G Road, Kandivali West, Mumbai, MAHARASHTRA-400067

## Statement of Consolidated Unaudited Financial Results for the Half Year Ended 30th September 2024

(Rs. In Lakh except per share data)

Particulars	Half Year Ended		Year Ended		
	30-09-2024	31-03-2024	30-09-2023	31-03-2024	
<b>A</b>	Date of start of reporting period				
<b>B</b>	Date of end of reporting period				
<b>C</b>	Whether results are audited or unaudited				
	Unaudited	Unaudited	Unaudited	Audited	
<b>Part I</b>					
<b>I</b>	<b>Revenue From Operations</b>				
	Net sales or Revenue from Operations	3,662.20	3,253.40	2,431.20	5,684.60
<b>II</b>	Other Income	86.27	50.00	55.84	105.84
<b>III</b>	<b>Total Revenue (I + II)</b>	<b>3,748.47</b>	<b>3,303.40</b>	<b>2,487.04</b>	<b>5,790.45</b>
<b>IV</b>	<b>Expenses</b>				
(a)	Cost of materials consumed	-	-	-	-
(b)	Purchases of stock-in-trade	5,645.61	5,121.38	2,687.71	7,809.09
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(2,776.66)	(2,329.23)	(783.65)	(3,112.88)
(d)	Employee benefit expense	39.95	35.62	20.09	55.71
(e)	Finance Costs	1.30	(1.38)	5.32	3.94
(f)	Depreciation and amortisation expense	0.41	0.70	0.10	0.80
(g)	Other Expenses	230.93	(45.70)	173.10	127.40
	<b>Total expenses</b>	<b>3,141.55</b>	<b>2,781.38</b>	<b>2,102.67</b>	<b>4,884.05</b>
<b>V</b>	<b>Profit (loss) before Exceptional and Extraordinary Items and</b>	<b>606.93</b>	<b>522.02</b>	<b>384.37</b>	<b>906.39</b>
<b>VI</b>	Exceptional items				
<b>VIII</b>	<b>Profit (loss) before Tax (VII-VIII)</b>	<b>606.93</b>	<b>522.02</b>	<b>384.37</b>	<b>906.39</b>
<b>X</b>	<b>Tax Expense</b>				
(a)	Current Tax	152.74	131.84	101.53	233.38
	(Less):- MAT Credit	-	-	-	-
	Current Tax Expense Relating to Prior years	-	3.93	-	3.93
(b)	Deferred Tax (Asset)/Liabilities	0.10	(0.12)	0.03	(0.08)
<b>XI</b>	<b>Net Profit/Loss for the period from Continuing Operations (IX-X)</b>	<b>454.09</b>	<b>386.36</b>	<b>282.81</b>	<b>669.17</b>
<b>XII</b>	Profit (Loss) from Discontinuing Operaitons				
<b>XIII</b>	Tax Expenses of Discontinuing Operations				
<b>XIV</b>	<b>Net Profit (Loss) from Discontinuing Operartions after tax (XII-XIII)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>XV</b>	<b>Profit (Loss) for the period (XI+XIV)</b>	<b>454.09</b>	<b>386.36</b>	<b>282.81</b>	<b>669.17</b>
<b>XVI</b>	<b>Other Comprehensive Income</b>				
	a. i). Amount of item that will not be reclassified to profit or loss				
	ii). Income tax relating to items that will not be reclassified to profit or loss				
	b. i). Item that will be reclassified to profit or loss				
	ii). Income tax relating to items that will be reclassified to profit or loss				
<b>XVII</b>	<b>Total Comprehensive income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Total Comprehensive income [Comprising Profit for the Period ( After tax) and Other comprehensive income ] (XV+XVII)</b>	<b>454.09</b>	<b>386.36</b>	<b>282.81</b>	<b>669.17</b>
<b>XVIII</b>	<b>Details of equity share capital</b>				
	Paid-up equity share capital (Face Value of Rs. 10/- per equity share)	1,909.12	1,909.12	1,692.00	1,909.12
	Face value of equity share capital (Per Share)	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-
<b>XIX</b>	<b>Earnings per share (Not Annualized for Quarter and Year ended)</b>	<b>2.38</b>	<b>2.02</b>	<b>1.67</b>	<b>3.92</b>

(a)	<b>Earnings per share Continuing Operation ( Not Annualised for Year ended )</b>				
	Basic earnings per share before extraordinary items	2.38	2.02	1.67	3.92
	Diluted earnings per share before extraordinary items	2.33	2.26	1.67	3.92
(b)	<b>Earnings per share Discontinuing Operation ( Not Annualised for Quarter and Year ended )</b>				
	Basic earnings per share after extraordinary items	0.00	0.00	0.00	0.00
	Diluted earnings per share after extraordinary items	0.00	0.00	0.00	0.00
(c)	<b>Earnings per share ( Not Annualised for Quarter and Year ended )</b>				
	Basic earnings per share before extraordinary items	2.38	2.02	1.67	3.92
	Diluted earnings per share before extraordinary items	2.33	2.26	1.67	3.92

Notes:-

**Notes to Consolidated Unaudited financials results for the Half year ended on 30th September 2024:**

1	The above financial results are as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and being reviewed by the Audit Committee and have been approved by the Board of Directors of the Company at their respective meeting held on November 14, 2024.
2	The company has been listed on SME platform of Bse on 6th July 2022.
2	The Statements is prepared in accordance with the requirement of Accounting Standards (AS) specified under section 133 of the Companies Act, 2013 read with rule 7 of the Companies (Accounts) Rules, 2014.
3	The company is engaged in only one business hence no information has been furnished in accordance with AS 17 on "Segment Reporting" issued by the Institute Of Chartered Accountants Of India
4	The Audit Committee has reviewed the above results and the Board of Directors has approved the above results and its release at their respective meetings held on 14th November 2024.
5	The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.
6	Statement of Assets and Liabilities as on 30th September 2024 is enclosed herewith.

Place :- Mumbai  
Date :- 14th November 2024



For and on behalf of the board  
Modi's Navnirman Ltd

*Modi*

Mr. Mahek Modi  
Whole Time Director & CFO  
DIN : 06705998

**MODIS NAVNIRMAN LIMITED**

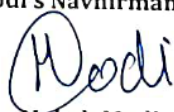
(CIN NO. U45203MH2022PLC377939)

Registered Office: Shop No. 1, Rashmi Heights, M G Road, Kandivall West, Mumbai, Maharashtra-400067

(Rupees In Lakhs)

**Unaudited Consolidated Cash Flow Statement for the half year ended 30th September 2024**

Sr.No.	Particulars	Half Year ended 30th September 2024	Year ended 31st March 2024
A)	<b>Cash flow from operating activities</b>		
	Profit before taxation	606.93	906.39
	Adjustment for :		
	Depreciation and amortisation	0.41	0.80
	Finance cost	1.30	3.94
	Interest income	(17.01)	(6.43)
	<b>Operating profit/(loss) before working capital changes</b>	<b>591.63</b>	<b>904.69</b>
	Adjustment for :		
	(Increase)/Decrease in Inventories	(2,776.66)	(3,112.88)
	(Increase)/Decrease in Trade Receivables	136.52	(136.63)
	(Increase)/Decrease in Short term loans & Advances	(805.67)	12.74
	Proceeds/Repayment of Long term Loans & Advances	(3.00)	(116.19)
	(Increase)/Decrease in other Current Assets	-	(33.75)
	Increase/(Decrease) in Trade Payables	159.32	275.80
	Increase/(Decrease) in Short term Provisions	70.45	35.06
	Increase/(Decrease) in other Current Liabilities	610.88	(137.01)
	<b>Cash Generated from operations</b>	<b>(2,016.52)</b>	<b>(2,308.18)</b>
	Taxes paid (net)	(152.84)	(237.30)
	<b>Net cash flow from/(used in) operating activities (A)</b>	<b>(2,169.36)</b>	<b>(2,545.48)</b>
B)	<b>Cash from investing activities</b>		
	Purchase of property, plant and equipment	(0.65)	(1.68)
	Realization from advance against property	-	-
	Payments for Fixed Deposit Receipts	-	-
	Investments Made	878.78	(1,435.32)
	Interest income	17.01	6.43
	<b>Net cash used in investing activities (B)</b>	<b>895.14</b>	<b>(1,430.56)</b>
C)	<b>Cash flow from financing activities</b>		
	Proceeds from long-term borrowings	29.35	(168.34)
	Proceeds from short-term borrowings	-	-
	Finance cost paid	(1.30)	(3.94)
	Issue of Shares/Warrants	37.50	229.62
	Share Premium	750.00	(169.23)
	Dividend Paid	-	4,592.40
	<b>Net cash flow from financing activities (C)</b>	<b>815.55</b>	<b>4,480.51</b>
D)	Net increase/ (decrease) in cash and cash equivalents (A+B+C)	(458.67)	504.46
E)	Cash and cash equivalents as at the beginning of the year	755.44	250.98
F)	<b>Cash and cash equivalents as at the end of the year</b>	<b>296.78</b>	<b>755.44</b>
	Balance with banks	71.68	25.91
	Fixed Deposits	221.15	726.95
	Cash in hand	3.95	2.58
	<b>Total</b>	<b>296.78</b>	<b>755.44</b>

Place : Mumbai  
Date :- 14th November 2024For and on behalf of the board of  
Modi's Navnirman Ltd  
Mr. Mahek Modi  
Whole Time Director & CFO  
DIN : 06705998



**AUDITORS LIMITED REVIEW REPORT ON UNAUDITED CONSOLIDATED FINANCIAL RESULT OF THE COMPANY FOR THE HALF YEAR ENDED 30.09.2024 PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AS AMENDED.**

To

**The Board of Directors**

**Modis Navnirman Limited**

**Shop No. 1, Rashmi Heights, M G Road, Kandivali West,  
Mumbai, Maharashtra - 400067**

We have reviewed the accompanying statement of unaudited Consolidated financial results ("the statement") of Holding Company MODI'S NAVNIRMAN LIMITED ("the Company") for the half year ended 30th September 2024 and its Subsidiary Company SHREE MODI'S NAVNIRMAN PRIVATE LIMITED for the half year ended 30th September 2024 being submitted by the company pursuant to the requirement of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015. 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 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 standards require 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 it 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 statements of unaudited consolidated 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 Regulations 33 of 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.

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

Place : Mumbai

**FOR D G M S & Co.**  
**(Chartered Accountants)**  
**F. R. No. :112187W**

**Hiren J Maru**  
**Partner**  
**M. No. : 115279**  
**UDIN: 24115279BKBWTL5601**



**Office Address:** Office No. 10, Vihang Vihar, Opp. Gautam Park, Panchpakhadi, Thane (West) - 400 602, Maharashtra, India.

**Cell:** +91 9320268900 **Ph.:** 022 4601 2965 / 2545 2965 **Email:** hirenmaru@yahoo.co.uk

**M/s MODIS NAVNIRMAN LIMITED**

(CIN NO. U45203MH2022PLC377939)

Registered Office: Shop No. 1, Rashmi Heights, M G Road, Kandivali West, Mumbai,  
Maharashtra-400067

(Rupees in Lakhs)

**Statement of Standalone Unaudited Assets and Liabilities as at 30th September 2024**

Particulars	As at	As at
	30th September 2024	31st March 2024
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity share capital	1,909.12	1,909.12
(b) Reserves and surplus	6,465.66	5,572.58
(c) Money against share warrants	50.00	12.50
<b>Total equity</b>	<b>8,424.78</b>	<b>7,494.20</b>
<b>Non-current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	608.00	533.65
(b) Deferred tax liability (net)	0.18	0.08
<b>Total non current liabilities</b>	<b>608.18</b>	<b>533.73</b>
<b>Current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	-	-
(ii) Trade payable		
1. Dues of micro enterprises and small enterprises	-	-
2. Dues of creditor other than micro enterprises and small enterprises	658.03	450.12
(iii) Other financial liabilities	-	-
(b) Other current liabilities	1,540.50	983.50
(c) Short-term provisions	107.84	88.64
<b>Total current liabilities</b>	<b>2,306.37</b>	<b>1,522.26</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>11,339.33</b>	<b>9,550.18</b>
<b>ASSETS</b>		
<b>Non-current assets</b>		
(a) Property, plant and equipment	1.25	0.98
(b) Capital work-in-progress	-	-
(c) Financial assets		
(i) Investments	397.18	1,062.18
(d) Long-term loans and advances	1,627.82	1,892.41
(e) Other non-current asset	-	-
<b>Total non-current assets</b>	<b>2,026.25</b>	<b>2,955.58</b>
<b>Current assets</b>		
(a) Inventories	8,140.32	5,836.94
(b) Financial assets		
(i) Trade receivables	62.71	73.81
(ii) Cash and cash equivalents	253.25	620.24
(iii) Other financial asset	-	-
(c) Short-term loans and advances	836.79	63.61
(d) Other current assets	20.00	-
<b>Total current assets</b>	<b>9,313.08</b>	<b>6,594.61</b>
<b>TOTAL ASSETS</b>	<b>11,339.33</b>	<b>9,550.18</b>

For and on behalf of the board of  
Modi's Navnirman LtdMr. Mahek Modi  
Whole Time Director & CFO  
DIN : 06705998Place : Mumbai  
Date :- 14th November 2024



# MODIS NAVNIRMAN LIMITED

CIN: U15203MII2022PLC377939

Registered Office: Shop No. 1, Rashmi Heights, M G Road, Kandivall West, Mumbai, MAHARASHTRA-400067

## Statement of Standalone Unaudited Financial Results for the Half Year Ended 30th September 2024

(All figures are in Lakhs except per share data)

Particulars		Half Year Ended			Year Ended
		30-09-2024	31-03-2024	30-09-2023	31-03-2024
A	Date of start of reporting period	01-04-2024	01-10-2023	01-04-2023	01-04-2022
B	Date of end of reporting period	30-09-2024	31-03-2024	30-09-2023	31-03-2024
C	Whether results are audited or unaudited	Unaudited	Audited	Unaudited	Audited
<b>Part I</b>					
<b>I</b>	<b>Revenue From Operations</b>				
	Net sales or Revenue from Operations	3,004.11	2,047.67	41.50	2,089.17
<b>II</b>	<b>Other Income</b>	117.13	79.25	169.17	248.42
<b>III</b>	<b>Total Revenue (I + II)</b>	<b>3,121.24</b>	<b>2,126.92</b>	<b>210.67</b>	<b>2,337.59</b>
<b>IV</b>	<b>Expenses</b>				
(a)	Cost of materials consumed	-	-	-	-
(b)	Purchases of stock-in-trade	5,050.00	4,460.45	1,518.39	5,978.85
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(2,303.38)	(2,582.39)	(1,518.39)	(4,100.78)
(d)	Employee benefit expense	39.00	39.97	10.28	50.26
(e)	Finance Costs	1.11	2.61	0.82	3.43
(f)	Depreciation and amortisation expense	0.39	0.63	0.06	0.69
(g)	Other Expenses	142.79	65.17	49.36	114.53
	<b>Total expenses</b>	<b>2,929.90</b>	<b>1,986.46</b>	<b>60.52</b>	<b>2,046.98</b>
<b>V</b>	<b>Profit (loss) before Exceptional and Extraordinary Items and</b>	<b>191.34</b>	<b>140.46</b>	<b>150.15</b>	<b>290.61</b>
<b>VI</b>	<b>Exceptional items</b>		-		
<b>VIII</b>	<b>Profit (loss) before Tax (VII-VIII)</b>	<b>191.34</b>	<b>140.46</b>	<b>150.15</b>	<b>290.61</b>
<b>X</b>	<b>Tax Expense</b>				
(a)	Current Tax	48.16	33.24	-	33.24
	(Less):- MAT Credit	-	-	-	-
	Current Tax Expense Relating to Prior years	-	(0.00)	-	(0.00)
(b)	Deferred Tax (Asset)/Liabilities	0.10	0.05	0.03	0.08
<b>XI</b>	<b>Net Profit/Loss for the period from Continuing Operations (IX-X)</b>	<b>143.08</b>	<b>107.18</b>	<b>150.12</b>	<b>257.29</b>
<b>XII</b>	<b>Profit (Loss) from Discontinuing Operaitons</b>				
<b>XIII</b>	<b>Tax Expenses of Discontinuing Operations</b>				
<b>XIV</b>	<b>Net Profit (Loss) from Discontinuing Operartions after tax (XII-XIII)</b>				
<b>XV</b>	<b>Profit (Loss) for the period (XI+XIV)</b>	<b>143.08</b>	<b>107.18</b>	<b>150.12</b>	<b>257.29</b>
<b>XVI</b>	<b>Other Comprehensive Income</b>				
	a. i). Amount of item that will not be reclassified to profit or loss				
	ii). Income tax relating to items that will not be reclassified to profit or loss				
	b i). Item that will be reclassified to profit or loss				
	ii). Income tax relating to items that will be reclassified to profit or loss				
<b>XVII</b>	<b>Total Comprehensive income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Total Comprehensive income [Comprising Profit for the Period (After tax) and Other comprehensive income] (XV+XVII)</b>	<b>143.08</b>	<b>107.18</b>	<b>150.12</b>	<b>257.29</b>
<b>XVIII</b>	<b>Details of equity share capital</b>				
	Paid-up equity share capital (Face Value of Rs. 10/- per equity share)	1,909.12	1,909.12	1,692.00	1,909.12
	Face value of equity share capital (Per Share)	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-
<b>XIX</b>	<b>Earnings per share (Not Annualized for Quarter and Year ended)</b>	<b>0.75</b>	<b>0.56</b>	<b>0.89</b>	<b>1.51</b>

<b>(a)</b>	<b>Earnings per share Continuing Operation ( Not Annualised for Year ended )</b>				
	Basic earnings per share before extraordinary items	0.75	0.56	0.89	1.51
	Diluted earnings per share before extraordinary items	0.73	0.63	0.89	1.51
<b>(b)</b>	<b>Earnings per share Discontinuing Operation ( Not Annualised for Quarter and Year ended )</b>				
	Basic earnings per share after extraordinary items	0.00	0.00	0.00	0.00
	Diluted earnings per share after extraordinary items	0.00	0.00	0.00	0.00
<b>(c)</b>	<b>Earnings per share ( Not Annualised for Quarter and Year ended )</b>				
	Basic earnings per share before extraordinary items	0.75	0.56	0.89	1.51
	Diluted earnings per share before extraordinary items	0.73	0.63	0.89	1.51

**Notes:-**

**Notes to Standalone Unaudited financials results for the Half year ended on 30th September 2024:**

- 1 The above financial results are as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and being reviewed by the Audit Committee and have been approved by the Board of Directors of the Company at their respective meeting held on November 14, 2024.
- 2 The company has been listed on SME platform of Bse on 6th July 2022.
- 3 The company is engaged in only one business hence no information has been furnished in accordance with AS 17 on "Segment Reporting" issued by the Institute Of Chartered Accountants Of India
- 4 Figures for the half year ended 31st March 2024 are the balancing figures between the audited figures for the full financial year and the figures for the half year ended on 30th Sept 2023.
- 5 The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.

Place :- Mumbai  
Date :- 14th November 2024



For and on behalf of the board  
Modi's Navnirman Ltd

*Modi*

Mr. Mahek Modi  
Whole Time Director & CFO  
DIN : 06705998

**MODIS NAVNIRMAN LIMITED**

(CIN NO. U45203MH2022PLC377939)

Registered Office: Shop No. 1, Rashmi Heights, M G Road, Kandivali West, Mumbai, Maharashtra -400067

(Rupees in Lakhs)

**Unaudited Standalone Cash Flow Statement for the half year ended 31st September 2024**

Sr.No.	Particulars	Half Year ended 30th September 2024	Year ended 31st March 2024
<b>A)</b>	<b>Cash flow from operating activities</b>		
	Profit before taxation	191.34	290.61
	Adjustment for :		
	Depreciation and amortisation	0.39	0.69
	Finance cost	1.11	3.43
	Interest income	(17.01)	(4.22)
	<b>Operating profit/(loss) before working capital changes</b>	<b>175.82</b>	<b>290.52</b>
	Adjustment for :		
	(Increase)/Decrease in Inventories	(2,303.38)	(4,101)
	(Increase)/Decrease in Trade Receivables	11.10	(43.31)
	(Increase)/Decrease in Short term loans & Advances	(773.18)	(47)
	Proceeds/Repayment of Long term Loans & Advances	264.59	(733.68)
	(Increase)/Decrease in other Current Assets	(20.00)	17.50
	Increase/(Decrease) in Trade Payables	207.91	441.35
	Increase/(Decrease) in Short term Provisions	19.20	59.55
	Increase/(Decrease) in other Current Liabilities	557.00	828.29
	<b>Cash Generated from operations</b>	<b>(1,860.93)</b>	<b>(3,287.13)</b>
	Taxes paid (net)	(48.16)	(33.32)
	<b>Net cash flow from/(used in) operating activities (A)</b>	<b>(1,909.09)</b>	<b>(3,320.45)</b>
<b>B)</b>	<b>Cash from investing activities</b>		
	Purchase of property, plant and equipment	(0.65)	(1.68)
	Realization from advance against property	-	-
	Investments Made	665.00	(1,048.53)
	Interest income	17.01	4.22
	<b>Net cash used in investing activities (B)</b>	<b>681.36</b>	<b>(1,045.98)</b>
<b>C)</b>	<b>Cash flow from financing activities</b>		
	Proceeds from long-term borrowings	74.35	132.66
	Proceeds from short-term borrowings	-	-
	Finance cost paid	(1.11)	(3.43)
	Issue of Shares/Warrants	37.50	229.62
	Share Premium	750.00	4,592.40
	Dividend Paid	-	(169.20)
	<b>Net cash flow from financing activities (C)</b>	<b>860.74</b>	<b>4,782.05</b>
<b>D)</b>	<b>Net increase/ (decrease) in cash and cash equivalents (A+B+C)</b>	<b>(366.99)</b>	<b>415.62</b>
<b>E)</b>	<b>Cash and cash equivalents as at the beginning of the year</b>	<b>620.24</b>	<b>204.62</b>
<b>F)</b>	<b>Cash and cash equivalents as at the end of the year</b>	<b>253.25</b>	<b>620.24</b>
	Balance with banks	67.60	32.14
	Fixed Deposits	187.45	586.75
	Cash in hand	1.70	1.35
	<b>Total</b>	<b>256.75</b>	<b>620.24</b>

Place : Mumbai  
Date :- 14th November 2024For and on behalf of the board of  
Modi's Navnirman LtdMr. Mahesh Modi  
Whole Time Director & CFO  
DIN : 06705998



**Auditor's Limited Review Report on Unaudited Standalone Financial Results for the half year ended September 30, 2024 of the Company pursuant to Regulation 33, of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.**

To  
The Board of Directors  
Modis Navnirman Limited  
Shop No. 1, Rashmi Heights, M G Road, Kandivali West,  
Mumbai, Maharashtra - 400067

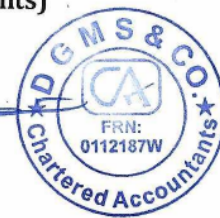
We have reviewed the accompanying statement of unaudited financial results ("the statement") of Modis Navnirman Limited ("the Company") for the half year ended 30<sup>th</sup> September 2024 being submitted by the company pursuant to the requirement of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015. 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 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 require 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 it 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 statements 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 Regulations 33 of 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 D G M S & Co.  
(Chartered Accountants)  
F. R. No. :112187W

Date : 14<sup>th</sup> November 2024  
Place : Mumbai



Hiren J Maru  
Partner  
M. No. : 115279  
UDIN: 24115279BKBWTK1515