

November 14th, 2024

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

Scrip Code: 543539

Sub: 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 14th, 2023), has, interalia, transacted the following businesses:

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:

- 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.
- Limited Review Report received from the Statutory Auditors of the Company for the quarter & half-year ended September 30, 2024.

The meeting of the Board commenced at 12:00 p.m. and concluded at 3:55 p.m.

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 16th, 2024 (both days inclusive).

Kindly take the same in your record and acknowledge.

Thanking you.

Yours Faithfully,
For Modi's Navnirman Limited



CS Nishi Modi
Company Secretary & Compliance Officer*



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	As at
	30th September 2024	31st March 2024
EQUITY AND LIABILITIES		
Equity		
(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
Total equity	9,788.89	8,547.48
Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	-	-
(b) Long-term borrowings	608.00	578.65
(c) Deferred tax liability (net)	0.18	0.08
Total non current liabilities	608.18	578.73
Current liabilities		
(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
Total current liabilities	3,591.61	2,142.78
TOTAL EQUITY AND LIABILITIES	13,380.50	11,268.99
ASSETS		
Non-current assets		
(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	-	-
Total non-current assets	785.58	1,661.21
Current assets		
(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
Total current assets	12,594.92	9,607.78
TOTAL ASSETS	13,380.50	11,268.99

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, Kandivall 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	
A	Date of start of reporting period				
B	Date of end of reporting period				
C	Whether results are audited or unaudited				
	Unaudited	Unaudited	Unaudited	Audited	
Part I					
I	Revenue From Operations				
	Net sales or Revenue from Operations	3,662.20	3,253.40	2,431.20	5,684.60
II	Other Income	86.27	50.00	55.84	105.84
III	Total Revenue (I + II)	3,748.47	3,303.40	2,487.04	5,790.45
IV	Expenses				
(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
	Total expenses	3,141.55	2,781.38	2,102.67	4,884.05
V	Profit (loss) before Exceptional and Extraordinary Items and	606.93	522.02	384.37	906.39
VI	Exceptional items				
VIII	Profit (loss) before Tax (VII-VIII)	606.93	522.02	384.37	906.39
X	Tax Expense				
(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)
XI	Net Profit/Loss for the period from Continuing Operations (IX-X)	454.09	386.36	282.81	669.17
XII	Profit (Loss) from Discontinuing Operaitons				
XIII	Tax Expenses of Discontinuing Operations				
XIV	Net Profit (Loss) from Discontinuing Operartions after tax (XII-XIII)	-	-	-	-
XV	Profit (Loss) for the period (XI+XIV)	454.09	386.36	282.81	669.17
XVI	Other Comprehensive Income				
	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				
XVII	Total Comprehensive income	0.00	0.00	0.00	0.00
	Total Comprehensive income [Comprising Profit for the Period (After tax) and Other comprehensive income] (XV+XVII)	454.09	386.36	282.81	669.17
XVIII	Details of equity share capital				
	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/-
XIX	Earnings per share (Not Annualized for Quarter and Year ended)	2.38	2.02	1.67	3.92

(a)	Earnings per share Continuing Operation (Not Annualised for Year ended)				
	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)	Earnings per share Discontinuing Operation (Not Annualised for Quarter and Year ended)				
	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)	Earnings per share (Not Annualised for Quarter and Year ended)				
	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)	Cash flow from operating activities		
	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)
	Operating profit/(loss) before working capital changes	591.63	904.69
	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)
	Cash Generated from operations	(2,016.52)	(2,308.18)
	Taxes paid (net)	(152.84)	(237.30)
	Net cash flow from/(used in) operating activities (A)	(2,169.36)	(2,545.48)
B)	Cash from investing activities		
	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
	Net cash used in investing activities (B)	895.14	(1,430.56)
C)	Cash flow from financing activities		
	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
	Net cash flow from financing activities (C)	815.55	4,480.51
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)	Cash and cash equivalents as at the end of the year	296.78	755.44
	Balance with banks	71.68	25.91
	Fixed Deposits	221.15	726.95
	Cash in hand	3.95	2.58
	Total	296.78	755.44

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 COMPANAY 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 : 14th 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
EQUITY AND LIABILITIES		
Equity		
(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
Total equity	8,424.78	7,494.20
Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	608.00	533.65
(b) Deferred tax liability (net)	0.18	0.08
Total non current liabilities	608.18	533.73
Current liabilities		
(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
Total current liabilities	2,306.37	1,522.26
TOTAL EQUITY AND LIABILITIES	11,339.33	9,550.18
ASSETS		
Non-current assets		
(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	-	-
Total non-current assets	2,026.25	2,955.58
Current assets		
(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	-
Total current assets	9,313.08	6,594.61
TOTAL ASSETS	11,339.33	9,550.18

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
Part I					
I	Revenue From Operations				
	Net sales or Revenue from Operations	3,004.11	2,047.67	41.50	2,089.17
II	Other Income	117.13	79.25	169.17	248.42
III	Total Revenue (I + II)	3,121.24	2,126.92	210.67	2,337.59
IV	Expenses				
(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
	Total expenses	2,929.90	1,986.46	60.52	2,046.98
V	Profit (loss) before Exceptional and Extraordinary Items and	191.34	140.46	150.15	290.61
VI	Exceptional items	-	-	-	-
VIII	Profit (loss) before Tax (VII-VIII)	191.34	140.46	150.15	290.61
X	Tax Expense				
(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
XI	Net Profit/Loss for the period from Continuing Operations (IX-X)	143.08	107.18	150.12	257.29
XII	Profit (Loss) from Discontinuing Operaitons	-	-	-	-
XIII	Tax Expenses of Discontinuing Operations	-	-	-	-
XIV	Net Profit (Loss) from Discontinuing Operartions after tax (XII-XIII)	-	-	-	-
XV	Profit (Loss) for the period (XI+XIV)	143.08	107.18	150.12	257.29
XVI	Other Comprehensive Income				
	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				
XVII	Total Comprehensive income	0.00	0.00	0.00	0.00
	Total Comprehensive income [Comprising Profit for the Period (After tax) and Other comprehensive income] (XV+XVII)	143.08	107.18	150.12	257.29
XVIII	Details of equity share capital				
	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/-
XIX	Earnings per share (Not Annualized for Quarter and Year ended)	0.75	0.56	0.89	1.51

(a)	Earnings per share Continuing Operation (Not Annualised for Year ended)				
	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)	Earnings per share Discontinuing Operation (Not Annualised for Quarter and Year ended)				
	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)	Earnings per share (Not Annualised for Quarter and Year ended)				
	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
A)	Cash flow from operating activities		
	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)
	Operating profit/(loss) before working capital changes	175.82	290.52
	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
	Cash Generated from operations	(1,860.93)	(3,287.13)
	Taxes paid (net)	(48.16)	(33.32)
	Net cash flow from/(used in) operating activities (A)	(1,909.09)	(3,320.45)
B)	Cash from investing activities		
	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
	Net cash used in investing activities (B)	681.36	(1,045.98)
C)	Cash flow from financing activities		
	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)
	Net cash flow from financing activities (C)	860.74	4,782.05
D)	Net increase/ (decrease) in cash and cash equivalents (A+B+C)	(366.99)	415.62
E)	Cash and cash equivalents as at the beginning of the year	620.24	204.62
F)	Cash and cash equivalents as at the end of the year	253.25	620.24
	Balance with banks	67.60	32.14
	Fixed Deposits	187.45	586.75
	Cash in hand	1.70	1.35
	Total	256.75	620.24

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

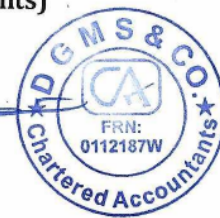
We have reviewed the accompanying statement of unaudited financial results ("the statement") of Modis Navnirman Limited ("the Company") for the half year ended 30th September 2024 being submitted by the company pursuant to the requirement of Regulations 33 of the SEBI (Listing Obligations and Disclosure 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 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 : 14th November 2024
Place : Mumbai



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