

MARBLE CITY INDIA LIMITED

Formerly known as P G Industry Limited

MCIL

Regd Office : A-30, S-11, 2nd FLOOR
KAILASH COLONY

NEW DELHI-110048

E-mail : pgindustryLtd@gmail.com

Website : www.pgil.com

CIN : L74899DL1993PLC056421

To,
The BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai - 400001

14.11.2024

**SUB: APPROVAL OF UN - AUDITED FINANCIAL RESULTS FOR THE QUARTER
ENDED ON 30TH SEPTEMBER 2024**

(Name of the Company – **Marble City India Limited**)

(Script Code - **531281**)

Dear Sir,

This is to inform you that Pursuant to Regulation 33 (3) of the SEBI (Listing Obligations & Disclosure Requirements) 2015, the meeting of Board of Directors of the Company held on Thursday, 14th day of November, 2024 at 06:00 P. M. and concluded on 07:40 P. M., approved and taken on record Unaudited Financial Results for the quarter ended on September 30th 2024. We are hereby enclosing following:

1. Statement of Standalone Unaudited Financial Results for the Quarter ended on 30th September 2024, Statement of Assets and Liabilities, Statement of change in Equity, Cash Flow Statement as on such date along with Limited Review Report

Thanks & Regards,

For Marble City India Limited


Director/Auth. Signatory



VISHAL G GOEL & CO.

Chartered Accountants

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LIMITED REVIEW REPORT

Review Report

We have reviewed the accompanying statement of unaudited financial results of **M/s. Marble City India Limited** for the quarter ended on **Sep 30, 2024**. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review 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 an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards i.e. Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with applicable rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Vishal G Goel & Co.
Chartered Accountants



(CA Vishal Goel)
(Proprietor)
(M. No. 094685))

Place: Delhi
Date: 14th November 2024
UDIN: **24094685BKEZZP7259**

Address:
Head Office:
2799, HBC,
Sector-15, Sonapat - 131001
(Haryana)

Second Office:
E-16/196, Sector - 8,
Near NDPL Dispensary
Rohini, Delhi - 110085

MARBLE CITY INDIA LIMITED (FORMERLY KNOWN AS P G INDUSTRY LIMITED)							
PART I						(Figures in Lakhs)	
Statement of Standalone Audited Financial Results for the Quarter ended on 30/09/2024							
	Particulars	FOR THE QUARTER ENDING ON			FOR THE PERIOD ENDING ON		
		9/30/2024	6/30/2024	9/30/2023	9/30/2024	9/30/2023	3/31/2024
	(Refer Notes Below)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Income						
I	(a) Net Revenue from operations	1,079.16	620.62	1,822.05	1,699.78	3,461.97	4,589.17
II	(b) Other income	241.69	1.41	6.88	243.10	7.25	506.47
III	Total Income (I + II)	1,320.84	622.03	1,828.93	1,942.87	3,469.22	5,095.64
	Expenses						
	(a) Cost of materials consumed	765.42	437.78	1,546.75	1,203.20	2,674.52	4,064.44
	(b) (Increase)/decrease in inventories of FG, WIP and stock in trade	(158.72)	(2.36)	(275.59)	(161.08)	(202.87)	(772.33)
	(c) Employee benefits expense	124.55	89.58	78.37	214.13	169.37	330.78
	(d) Finance Costs	312.17	160.26	244.56	472.43	394.46	879.32
	(e) Depreciation and amortisation expense	23.50	23.50	22.82	47.00	43.57	94.07
	(f) Other expenses	230.61	166.45	206.36	406.06	361.55	746.11
IV	Total expenses	1,306.54	875.21	1,823.27	2,181.75	3,440.80	5,342.39
V	Profit / (Loss) before exceptional items and tax(III - IV)	14.31	(253.18)	5.66	(238.87)	28.62	(246.75)
VI	Exceptional items	-	-	-	-	-	-
VII	Profit / (Loss) before tax (V - VI)	14.31	(253.18)	5.66	(238.87)	28.62	(246.75)
VIII	Tax expense						
	Current Tax	-	-	1.02	-	6.30	5.93
	Deferred Tax	-	-	-	-	-	(57.61)
IX	Profit / (Loss) for the period from continuing operations (VII - VIII)	14.31	(253.18)	4.64	(238.87)	22.32	(195.07)
X	Profit / (Loss) from discontinuing operations	-	-	-	-	-	-
XI	Tax expense of discontinuing operations	-	-	-	-	-	-
XII	Profit / (Loss) from discontinuing operations (after tax) (X - XI)	-	-	-	-	-	-
XIII	Net Profit / (Loss) for the period (IX + XII)	14.31	(253.18)	4.64	(238.87)	22.32	(195.07)
	Other Comprehensive Income						
	(a) Items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
	Less: Income Tax relating to Items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
	(b) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	Less: Income Tax relating to Items that will be reclassified to Profit & Loss	-	-	-	-	-	-
XIV	Total - Other Comprehensive Income	-	-	-	-	-	-
XV	Total Comprehensive Income for the Period (XIII + XIV) comprising Profit/ (Loss) and other Comprehensive Income for the Period	14.31	(253.18)	4.64	(238.87)	22.32	(195.07)
	Equity Share Capital (Face Value of Rs. 5 /- each)	1,122.37	597.37	597.37	1,122.37	597.37	597.37
	Reserves (Excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the Previous Year	-	-	-	-	-	-
XVI	Earnings per equity share (For continuing operation):						
	(a) Basic	0.06	(2.12)	0.04	(1.06)	0.19	(1.63)
	(b) Diluted	0.06	(2.12)	0.04	(1.06)	0.19	(1.63)
XVII	Earnings per equity share (For discontinued operation):						
	(a) Basic	-	-	-	-	-	-
	(b) Diluted	-	-	-	-	-	-
XVIII	Earnings per equity share (For discontinued & continuing operation):						
	(a) Basic	0.06	(2.12)	0.04	(1.06)	0.19	(1.63)
	(b) Diluted	0.06	(2.12)	0.04	(1.06)	0.19	(1.63)

For Marble City India Limited


Director/Auth. Signatory

NOTES:

1	The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14th November, 2024 in terms of Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.
2	The Statutory Auditors have carried out limited review of the Accounts for the Quarter ended on September 30, 2024.
3	The Business activity of the Company falls with in a single primary business segment and there are no reportable segments.
4	Figures of the previous corresponding period(s) have been regrouped/rearranged wherever considered necessary.
5	In accordance with "Green Initiative in Corporate Governance" by the Ministry of Corporate Affairs, Company will be sending future communications through electronic mode. All those members who have not got their email ID recorded or updated with the company or with the depository are requested to register their e-mail address and changes therein with Company/depository as the case may be.
6	The above results have been prepared in accordance with the Companies (Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practises and policies to the extent applicable.

Date: 14 November 2024**Place: New Delhi****For Marble City India Limited**
Director/Auth. Signatory**Saket Dalmia
(Director)****DIN: 00083636**

MARBLE CITY INDIA LIMITED (FORMERLY KNOWN AS P G INDUSTRY LIMITED)

(Figures in Lakhs)

Statement of Assets and Liabilities as at September 30, 2024		As at 30/09/2024	As at 31/03/2024
Particulars		(Unaudited)	(Audited)
ASSETS			
1	Non-Current Assets		
	(a) Property, Plant and Equipment	1,495.95	1,537.62
	(b) Intangible assets under development	-	-
	(c) Non-current Financial Assets		
	Non-current investments	0.19	0.19
	Trade receivables, non-current	-	-
	Loans, non-current	74.78	74.78
	Other non-current financial assets	-	-
	Total Non-current Financial Assets	74.97	74.97
	(d) Deferred Tax Assets (Net)	-	-
	(e) Other non-current assets	-	-
	Total Non-Current Assets	1,570.92	1,612.59
2	Current Assets		
	(a) Inventories	7,345.68	7,290.70
	(b) Current financial asset		
	Current investments	-	64.43
	Trade receivables, current	1,643.39	1,178.88
	Cash and cash equivalents	634.70	563.15
	Bank balance other than cash and cash equivalents	-	-
	Loans, current	3,179.50	2,080.74
	Other current financial assets	-	-
	Total current financial assets	5,467.50	3,887.20
	(c) Current tax assets (net)	-	-
	(d) Other current assets	-	-
	Total current assets	12,003.20	11,177.90
3	Non-current assets classified as held for sale	-	-
4	Regulatory deferral account debit balances and related deferred tax Assets	-	-
	TOTAL - ASSETS	14,374.18	12,790.49
EQUITY AND LIABILITIES			
1	Equity		
	(a) Equity share capital	1,122.37	597.37
	(b) Other Equity	3,264.56	2,162.68
	(c) Share application money pending allotment	-	-
	Sub-total - Equity	4,386.93	2,760.05
2	Liabilities		
	(a) Non-current liabilities		
	Non-current financial liabilities		
	Borrowings, non-current	5,163.78	5,275.57
	Trade payables, non-current	-	-
	Other non-current financial liabilities	-	-
	Total non-current financial liabilities	5,163.78	5,275.57
	Deferred tax liabilities (net)	(24.27)	(24.27)
	Total non-current liabilities	5,139.51	5,251.30
	(b) Current liabilities		
	Current financial liabilities		
	Borrowings, current	3,781.14	3,797.12
	Trade payables, current	-	-
	1. Dues of Micro & Small Enterprises	-	-
	2. Due of Creditors other than Micro & Small Enterprises	453.33	351.63
	Other current financial liabilities	-	-
	Total current financial liabilities	4,234.47	4,148.75
	Other current liabilities	613.27	630.39
	Provisions, current	-	-
	Current tax liabilities (Net)	-	-
	Deferred government grants, Current	-	-
	Total current liabilities	4,847.74	4,779.14
3	Liabilities directly associated with assets in disposal group classified as held for sale	-	-
4	Regulatory deferral account credit balances and related deferred tax liability	-	-
	Sub-total - Liabilities	9,987.25	10,030.44
	TOTAL - EQUITY AND LIABILITIES	14,374.18	12,790.49

Date : 14th November 2024
Place : Delhi

For Marble City India Limite


Saket Dalmia
Director/ Auth. Signato
DIN: 00083636

MARBLE CITY INDIA LIMITED (FORMERLY KNOWN AS P G INDUSTRY LIMITED)
(Figures in Lakhs)
Statement of changes in Equity for the period ending on September 30, 2024

A. Equity Share Capital

(1) Current Reporting Period

Share Capital as on 01.04.2024	Changes in equity share capital due to prior period errors	Restated Share Capital as on 01.04.2024	Changes in Equity Share Capital during the Current year	Share Capital as on 30.09.2024
597.37	-	597.37	525.00	1,122.37

(2) Previous Reporting Period

Share Capital as on 01.04.2023	Changes in equity share capital due to prior period errors	Restated Share Capital as on 01.04.2023	Changes in Equity Share Capital during the Current year	Share Capital as on 31.03.2024
597.37	-	597.37	-	597.37

For Marble City India Limited


Director/ Auth. Signatory


B. Other Equity**(1) Current Reporting Period**

Particulars	Share Application money pending allotment	Retained Earnings	Securities Premium	Money Received against Share warrants	Total
Other Equity as on 01.04.2024	-	1,877.52	285.16	-	2,162.68
Changes in Accounting Policy or prior period errors	-	-	-	-	-
Restated balance as on 01.04.2024	-	1,877.52	285.16	-	2,162.68
Total Comprehensive Income for the Current Year	-	(238.87)	-	-	(238.87)
Dividends	-	-	-	-	-
Transfer to retained earnings	-	-	-	-	-
Securities Premium	-	-	1,260.00	-	1,260.00
Money Received against Share warrants	-	-	-	80.75	80.75
Other Equity as on 30.09.2024	-	1,638.65	1,545.16	80.75	3,264.56

(2) Previous Reporting Period

Particulars	Share Application money pending allotment	Retained Earnings	Securities Premium	Money Received against Share warrants	Total
Other Equity as on 01.04.2023	-	2,072.59	285.16	-	2,072.59
Changes in Accounting Policy or prior period errors	-	-	-	-	-
Restated balance as on 01.04.2023	-	2,072.59	285.16	-	2,357.75
Total Comprehensive Income for the Current Year	-	(195.07)	-	-	(195.07)
Dividends	-	-	-	-	-
Transfer to retained earnings	-	-	-	-	-
Securities Premium	-	-	-	-	-
Money Received against Share warrants	-	-	-	-	-
Other Equity as on 31.03.2024	-	1,877.52	285.16	-	2,162.68

For Marble City India Limited


Director/Auth. Signatory

Marble City India Limited (Formerly Known as P G Industry Limited)
Cash Flow Statement for the year ended 30th September, 2024

(Figures in Lakhs)

Particulars	Unaudited	Audited
	30-Sep-24	31-Mar-24
A. Cash flow from operating activities		
Net Profit before Tax	(238.87)	(246.75)
Adjustments for		
Depreciation and amortisation expense	47.00	94.07
(Profit) on sale of current investments	(7.20)	(17.61)
Loss/ (Profit) on sale of Fixed Assets	-	(0.37)
Profit from Speculation Business	-	(0.22)
Interest income	(22.75)	(28.73)
Interest expense	472.43	879.32
Operating profit before working capital changes	250.61	679.72
Movement in working capital:		
(Increase)/Decrease in Trade Receivables	(464.51)	293.13
(Increase)/Decrease in Inventories	(54.98)	(721.36)
(Increase)/Decrease in Current Loans and Advances	(1,098.76)	(767.02)
(Decrease)/Increase in Trade Payables	101.70	(878.97)
(Decrease)/Increase in Other Current Liabilities	(17.12)	2.74
Cash generated from operations	(1,283.06)	(1,391.77)
Direct taxes paid	-	(35.78)
Net cash generated from operating activities (A)	(1,283.06)	(1,427.55)
B. Cash flow from investing activities		
Purchase of fixed assets, CWIP and capital advance	(6.68)	(303.16)
Purchase of Investments	64.43	(64.43)
Sale of fixed assets and CWIP	1.35	1.35
Profit on sale of current investments	7.20	17.61
Profit from Speculation Business	-	0.22
Interest received	22.75	28.73
Net cash (used in) investing activities (B)	89.05	(319.69)
C. Cash flow from financing activities		
Proceeds from issue of equity Capital	525.00	-
Proceeds from securities Premium	1,260.00	-
Proceeds from Share warrants	80.75	-
Proceeds / (Repayment) of long term borrowings	(111.79)	1,391.53
Proceeds from / (Repayment of) short term borrowings	(15.98)	1,432.43
Interest paid	(472.43)	(879.32)
Net cash generated from / (used in) financing activities (C)	1,265.55	1,944.64
Net Increase in cash and cash equivalents (A+B+C)	71.55	197.39
Cash & cash equivalents at the beginning of the year	563.15	365.76
Cash & cash equivalents at the end of the year	634.70	563.15
Components of cash & cash equivalents as at 31 March		
Cash on hand	9.67	8.08
Balances with Scheduled banks:		
On Current accounts	-	-
On Fixed deposit accounts	625.03	555.07
Balances with non-scheduled banks - on current account		
	634.70	563.15

Date: 14th November 2024

Place: Delhi

For Marble City India Limited

Saket Balmia

(Director)

Director/Auth. Signatory
DIN: 00083636