

# MANGALYA SOFT-TECH LIMITED

CIN- L32100GJ1992PLC017564

Regd. Office- Shop-304, "Sankalp Square-2", Nr. Delux Appartment,

Nr. Kalgi Char Rasta, Jalaram Temple, Paldi, Ahmedabad-380006

E-mail: kushal@ratnakarsecurities.com, Contact no. 079-49005200

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Date: November 14, 2024

To,

**BSE Limited**

Phiroze Jeejeebhoy Towers,

Dalal Street,

Mumbai – 400001

**Mangalya Soft-Tech Limited [Scrip ID: MANGASOF] [Scrip Code: 530243]**

Dear Sir/Madam,

**Subject: Outcome of Board Meeting in compliance of Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

We would like to inform you that the Board of Directors of the Company, in their Board Meeting held on Thursday, November 14, 2024 at Registered Office of the Company have inter alia approved:

1. Unaudited Standalone Financial Results for the Quarter ended on September 30, 2024 along with Limited Review Report issued by M/s Maheshwari & Goyal (FRN:012946C), Statutory Auditors of the Company for the Quarter ended on September 30, 2024.

The meeting was commenced at 9: 30PM and concluded at 11:00 PM.

**Enclosed herewith:**

1. The Unaudited Standalone Financial Results along with the Limited Review Report issued by M/s Maheshwari & Goyal (FRN: 012946C), Statutory Auditors of the Company for the quarter ended September 30, 2024.

Kindly take the above on record.

Thanking You,

Yours faithfully,

**For Mangalya Soft-Tech Limited**

**KUSHAL  
AJAY SHAH**

Digitally signed by  
KUSHAL AJAY SHAH  
Date: 2024.11.14 23:07:25  
+05'30'

**Kushal Ajay Shah  
Whole Time Director  
DIN: 01843141**



# MAHESHWARI & GOYAL CHARTERED ACCOUNTANTS

C-10, JALDARSHAN SOCIETY, NR H K COLLEGE,  
ASHRAM ROAD, AHMEDABAD, GUJARAT 380009  
(M) +91 99780 82566 Email:firm.mng@gmail.com

**Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

To,

**The Board of Directors of  
Mangalya Soft-Tech Limited**

We have reviewed the accompanying statement of unaudited financial results of **MANGALYA SOFT-TECH LTD (PAN: AABCM0615R)** for the period ended **30/09/2024**. 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 of the Statement in accordance with the Standard on Review Engagements (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 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 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.



## EMPHASIS OF MATTER

We draw attention to the following matter:

Corporate Insolvency Resolution Process ('CIRP') under the Insolvency and Bankruptcy Code, 2016 was commenced in respect of Mangalya Soft-Tech Limited, and the Hon'ble NCLT has approved the Resolution plan submitted by M/s Ratnakar Securities Private Limited, Resolution Applicant, vide its order dated September 27, 2022. The new management is in the process of implementation of the plan and Company's networth is fully eroded due to accumulated losses.

Our conclusion is not modified in respect of this matter.

At the

For Maheshwari & Goyal  
Practicing Chartered Accountants  
FRN: 012946C



*Vamesh*

CA Vamesh Shah  
M No: 165075  
UDIN: 24165075BKGDXS2371

Place: Ahmedabad

Date: November 14, 2024

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MANGALYA SOFT-TECH LIMITED						
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Statement of Unaudited Standalone Financial Results for the Quarter and half year ended on September 30, 2024						
						Rs. In Lakhs
Particulars	Quarter ended on			Half Year Ended		Year ended on
	30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Revenue from operations	-	-	-	-	-	-
2 Other income	-	-	-	-	-	-
<b>3 Total Revenue (1+2)</b>	-	-	-	-	-	-
<b>4 Expenses:</b>						
a) Cost of Material consumed	-	-	-	-	-	-
b) Purchase of stock in trade	-	-	-	-	-	-
c) Changes in inventories of finished goods, WIP and stock in trade.	-	-	-	-	-	-
d) Employees benefits expenses.	-	-	-	-	-	-
e) Finance Costs	-	-	-	-	-	-
f) Depreciation and amortisation exp.	-	-	-	-	-	-
g) Other Expenses	4.15	0.16	4.09	4.31	4.62	10.64
<b>Total Expenses</b>	<b>4.15</b>	<b>0.16</b>	<b>4.09</b>	<b>4.31</b>	<b>4.62</b>	<b>10.64</b>
<b>5 Profit/(Loss) before exceptional items and tax (3-4)</b>	<b>-4.15</b>	<b>-0.16</b>	<b>-4.09</b>	<b>-4.31</b>	<b>-4.62</b>	<b>-10.64</b>
6 Exceptional items.	-	-	-	-	-	-
<b>7 Profit / (Loss) before extraordinary items and tax (5-6)</b>	<b>-4.15</b>	<b>-0.16</b>	<b>-4.09</b>	<b>-4.31</b>	<b>-4.62</b>	<b>-10.64</b>
8 Extraordinary items	-	-	-	-	-	-
<b>9 Profit / (Loss) before tax (7-8)</b>	<b>-4.15</b>	<b>-0.16</b>	<b>-4.09</b>	<b>-4.31</b>	<b>-4.62</b>	<b>-10.64</b>
<b>10 Tax expenses: (a+b)</b>	-	-	-	-	-	-
(a) Current Tax	-	-	-	-	-	-
(b) Deffered tax (Income) / Expenses	-	-	-	-	-	-
<b>11 Profit for the period (9-10)</b>	<b>-4.15</b>	<b>-0.16</b>	<b>-4.09</b>	<b>-4.31</b>	<b>-4.62</b>	<b>-10.64</b>
12 Other Comprehensive Income (Net of Tax)	-	-	-	-	-	-
<b>13 Total Comprehensive Income for the period (Net of Tax) (11+12)</b>	<b>-4.15</b>	<b>-0.16</b>	<b>-4.09</b>	<b>-4.31</b>	<b>-4.62</b>	<b>-10.64</b>
14 Paid-up equity share capital [Face Value Rs.10/-]	52.00	52.00	1000.00	52.00	1000.00	52.00
15 Reserves excluding Revaluation Reserve	-	-	-	-	-	-
<b>16 Earnings per equity share</b>						
(1) Basic	-0.80	-0.03	-0.04	-0.83	-0.05	-2.05



*Jayraj Khandelwal*

## MANGALYA SOFT-TECH LIMITED

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E-mail: kushal@ratnakarsecurities.com, Contact no. 079-49005200

## Standalone Statement of Assets and Liabilities

Particulars	Rs in Lakh	
	year ended on 30/09/2024	year ended on 31/03/2024
	Unaudited	Audited
<b>Assets</b>		
<b>1 Non- Current Assets</b>		
(a) Property, Plant and Equipment		
(b) Capital Work-in-progress		
(c) Other intangible assets		
(d) Investments		
(e) Financial Assets		
(i) Investment		
(ii) Trade receivables		
(iii) Other financial assets		
(f) Deferred tax assets (net)		
(g) Other non-current assets		
<b>Total non-current assets</b>		
<b>2 Current assets</b>		
(a) Inventories		
(b) Financial Asset		
(i) Investments		
(ii) Trade receivables		
(iii) Cash and cash equivalents	0.69	2.01
(iv) Bank balance other than cash and cash equivalents		
(v) Short Term Loan and advances		
(vi) Other financial assets		
(c) Current tax assets (net)		
(d) Other current assets	0.09	0.08
<b>Total current assets</b>		
<b>Total assets</b>	<b>0.78</b>	<b>2.09</b>
<b>Equity and liabilities</b>		
<b>1 Equity</b>		
(a) Equity share capital	52.00	52.00
(b) Other equity	-103.17	-98.86
<b>Total equity</b>	<b>-51.17</b>	<b>-46.86</b>
<b>2 Liabilities</b>		
<b>Non-current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings		
(ii) Trade payables		
a) Towards to Others		
b) Towards to MSMEs		
(iii) Other financial liabilities		
(b) Provisions		
(c) Deferred tax liabilities (net)		
<b>Total non-current liabilities</b>		
<b>Current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings		
(ii) Trade payables	0.26	0.26
a) Towards to Others		
b) Towards to MSMEs		
(iii) Other financial liabilities		
(b) Other current liabilities	51.69	48.69
(c) Provisions		
(d) Current tax liabilities (Net)		
<b>Total current liabilities</b>	<b>51.95</b>	<b>48.95</b>
<b>Total equity and liabilities</b>	<b>0.78</b>	<b>2.09</b>



*Agency registered with*



<b>MANGALYA SOFT-TECH LIMITED</b>		
L32100GJ1992PLC017564		
Regd. Office- Shop-304, "Sankalp Square-2", Nr. Delux Appartment, Nr. Kalgi Char Rasta, Jalaram Temple, Paldi, Ahmedabad-380006 E-mail: kushal@ratnakarsecurities.com, Contact no. 079-49005200		
<b>Unaudited Standalone Cash Flow Statement for the Quarter and Half Year ended on September 30, 2024</b>		
		Rs. in Lakh
Particulars	Half year ended 30-09-2024	Half year ended 30-09-2023
<b>A. Cash flow from operating activities</b>		
Net Profit before Tax	(4.31)	(4.62)
<u>Adjustment for</u>		
- Depreciation		
- Interest & Dividend Income		
- Interest charged to P & L		
- Profit on Sale of Fixed Assets		
<b>Operating Profit before working capital changes :</b>	<b>(4.31)</b>	<b>(4.62)</b>
<u>Adjustment for :</u>		
- Trade Receivables		
- Inventories		
- Other Current Financial Assets		
- Other Current Assets	0.01	
- Short term loans and advance		0.24
- Other Non-Current Financial Assets		
- Other Non-Current Assets		
- Trade Payables		0.25
- Other Non-Current Financial liabilities		
- Other Current Financial Liabilities		
- Other Current liabilities	3	4.82
- Provisions		
<b>Cash Generated from Operations</b>	<b>-1.31</b>	<b>0.69</b>
- Taxes paid/ provision & Deferred tax		-0.09
<b>Net Cash Flow from Operations</b>	<b>-1.31</b>	<b>0.78</b>
<b>B. Cash Flow from Investment Activities :</b>	<b>0</b>	<b>0</b>
- Purchase of Property, Plant & Equipments including Capital Work in Progress		
- Sale of Fixed Assets		
- Interest and Dividend Income		
- Loan Given/repaid		
- Investment		
<b>Net cash flow from Investing Activities</b>	<b>0</b>	<b>0</b>
<b>C. Cash Flow from Financing Activities :</b>		
- Proceeds from Long term Borrowings		
- Interest charged		
- Repayment of Long Term Borrowings		
<b>Net Cash Flow from Financing Activities</b>	<b>0</b>	<b>0</b>
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	-1.31	0.79
Cash and Cash Equivalents as at (Opening)	2.01	1.72
<b>Cash and Cash Equivalents as at (Closing)</b>	<b>0.7</b>	<b>2.51</b>



*Ajay Jayantilal Shah*

**Notes:**

1. The above Results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on November 14, 2024.
2. This Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind As), prescribed under Section 133 of the Companies Act, 2013, and other recognized accounting practices and policies to the extent applicable.
3. The figures have been regrouped /reclassified, wherever necessary.
4. The disclosure is as per Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
5. The Company is operating in single segment, so above results are for single segment only.
6. The Company was under CIRP and Hon'ble NCLT, Ahmedabad Bench has approved Resolution Plan submitted by M/s Ratnakar Securities Private Limited, vide order dated September 27, 2022.

The trading in securities of the Company is suspended by the Stock Exchange i.e. BSE Limited for violation of SEBI & Stock Exchange Regulations. The Company has now paid amount of BSE Claim, Listing Fees, Contingent Liability, Reinstatement and Revocation fees as per Resolution Plan and the Company is in process of relisting of its shares at BSE.

Date: November 14, 2024  
Place: Ahmedabad

For Mangalya Soft-Tech Limited

*Ajay Jayantilal Shah*

Ajay Jayantilal Shah  
Managing Director  
[DIN: 00023582]

