

# MENA MANI INDUSTRIES LIMITED

October 25, 2024

To,  
**BSE Limited**  
Compliance Department,  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai – 400 001

**Scrip Code :- 531127**  
**Scrip ID :- MENAMANI**  
**ISIN :- INE148B01033**

**Sub: Outcome of Board Meeting.**

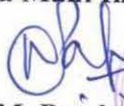
Pursuant to Regulation 33 and Para A of Part A of Schedule III read with Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, this is to inform you that the Board of Directors of the Company in its meeting held today i.e. on **Friday, 25<sup>th</sup> October, 2024** from **4:30 p.m. to 5:15 p.m.** at the Registered Office of the Company, inter alia, has considered and approved the Standalone Unaudited Financial Results of the Company for the Quarter and Half Year ended September 30, 2024.

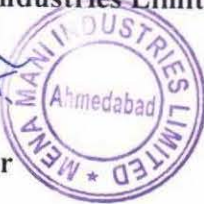
Please take the above on yours records.

Thanking You.

Yours faithfully,

For, Mena Mani Industries Limited

  
**Swetank M. Patel**  
Managing Director  
DIN: 00116551



**Encl:**

1. Standalone Unaudited Financial Results for the Quarter ended September 30, 2024.
2. Limited Review Report on Financial Results.



**Limited Review Report on quarterly Standalone Financial Results of MENA MANI INDUSTRIES LIMITED pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015) for the quarter ended September 30, 2024**

To  
The Board of Directors  
MENA MANI INDUSTRIES LIMITED  
4TH FLOOR, KARM CORPORATE HOUSE,  
OPP. VIKRAMNAGAR NR. NEW YORK TIMBER,  
AMBLI BOPAL ROAD AHMEDABAD GJ 380059 IN

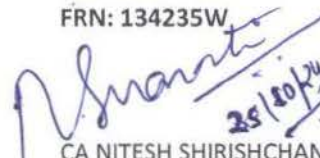
I have reviewed the accompanying statement of unaudited standalone financial results of MENA MANI INDUSTRIES LIMITED, having registered office situated at 4TH FLOOR, KARM CORPORATE HOUSE, OPP. VIKRAMNAGAR NR. NEW YORK TIMBER, AMBLI BOPAL ROAD AHMEDABAD GJ 380059 IN for the quarter ended on September 30, 2024. This statement has been prepared by the Company pursuant to the requirements of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Circular No. CIR/CFD/FAC/62/2016 Dated July 5, 2016. This Statement is the responsibility of the Company's Management and has been prepared and approved by the Board of Directors in accordance with recognition and measurement principles laid down in Indian Accounting Standards 34" Interim Financial Reporting" as prescribed under section 133 of the Companies Act, 2013("The Act") read with relevant rules issued thereunder and other Accounting Principles generally accepted in India. My responsibility is to issue a report on these financial statements based on my review.

I conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, *Engagements to Review Financial Statements* issued by the Institute of Chartered Accountants of India. This standard requires that I 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. I have not performed an audit and accordingly, I do not express an audit opinion.

Based on my review conducted as above, nothing has come to my attention that causes me to believe that the accompanying statement prepared in accordance with applicable Indian Accounting standards (Ind AS) as per Section 133 of the Companies Act, 2013 read with relevant rules framed thereunder and other recognized accounting practices and policies generally accepted in India has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Ahmedabad  
Date: 25.10.2024

For N.S. Nanavati & Co.  
Chartered Accountants  
FRN: 134235W

  
25/10/24  
CA NITESH SHIRISHCHANDRA NANAVATI  
Proprietor



Membership No.: 143769  
UDIN: 24143769BKFPEK8445

(Rs. in Lakhs; Except Face Value of Shares and EPS)

Statement of Unaudited Financial Results for the Quarter and Six Month Ended September 30, 2024

Sr. No.	Particulars	Quarter Ended			For The Six Months ended		Year to date
		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	199.98	33.09	116.26	233.07	315.89	1,281.99
2	Other Income	55.50	-	-	55.50	-	28.34
3	<b>Total Revenue (1 + 2)</b>	<b>255.48</b>	<b>33.09</b>	<b>116.26</b>	<b>288.57</b>	<b>315.89</b>	<b>1,310.33</b>
4	<b>Expenses:</b>						
	Cost of Materials Consumed	-	-	-	-	-	-
	Purchases of Stock-in-Trade	219.45	32.68	114.84	252.13	312.01	1,191.82
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	(22.26)	-	-	(22.26)	-	-
	Employee benefits expense	1.80	2.01	2.01	3.81	3.81	8.67
	Finance costs	-	-	-	-	-	2.48
	Depreciation and amortisation expense	4.15	4.15	5.60	8.30	5.95	25.00
	Other expenses	0.92	4.75	2.96	5.67	8.27	15.28
	<b>Total expenses</b>	<b>204.06</b>	<b>43.59</b>	<b>125.41</b>	<b>247.65</b>	<b>330.04</b>	<b>1,243.25</b>
5	<b>Profit before exceptional and extraordinary items and tax</b>	<b>51.42</b>	<b>(10.50)</b>	<b>(9.15)</b>	<b>40.92</b>	<b>(14.15)</b>	<b>67.08</b>
6	Exceptional items	-	-	-	-	-	-
7	<b>Profit before extraordinary items and tax (5 - 6)</b>	<b>51.42</b>	<b>(10.50)</b>	<b>(9.15)</b>	<b>40.92</b>	<b>(14.15)</b>	<b>67.08</b>
8	Extraordinary items	-	-	-	-	-	-
9	<b>Profit before tax (7 - 8)</b>	<b>51.42</b>	<b>(10.50)</b>	<b>(9.15)</b>	<b>40.92</b>	<b>(14.15)</b>	<b>67.08</b>
10	<b>Tax expense : (a+b+c)</b>	-	-	-	-	-	<b>52.57</b>
	(a) Current tax	-	-	-	-	-	-
	(b) Deferred tax	-	-	-	-	-	52.57
	(c) MAT Credit Entitlement	-	-	-	-	-	-
11	<b>Profit for the period from continuing operations (9-10)</b>	<b>51.42</b>	<b>(10.50)</b>	<b>(9.15)</b>	<b>40.92</b>	<b>(14.15)</b>	<b>14.51</b>
12	Profit from discontinuing operations	-	-	-	-	-	-
13	Tax expense of discontinuing operations	-	-	-	-	-	-
14	<b>Profit from Discontinuing operations (after tax) (12-13)</b>	-	-	-	-	-	-
15	<b>Profit for the period (11 + 14)</b>	<b>51.42</b>	<b>(10.50)</b>	<b>(9.15)</b>	<b>40.92</b>	<b>(14.15)</b>	<b>14.51</b>
16	Share of Profit of Associates						
	Minority Interest						
17	<b>Profit for the period (15 + 16)</b>	<b>51.42</b>	<b>(10.50)</b>	<b>(9.15)</b>	<b>40.92</b>	<b>(14.15)</b>	<b>14.51</b>
18	Other Comprehensive Income (Net of Tax)						
19	<b>Total Comprehensive Income (After Tax) (17 + 18)</b>	<b>51.42</b>	<b>(10.50)</b>	<b>(9.15)</b>	<b>40.92</b>	<b>(14.15)</b>	<b>14.51</b>
20	Paid up Equity Share Capital (Face value of Rs. 10/- each)	1003.47	1003.47	1003.47	1003.47	1003.47	1003.47
	Reserves excluding Revaluation Reserve						(1,082.54)
21	<b>Earnings per equity share:</b>						
	(1) Basic	0.05	(0.01)	(0.01)	0.04	(0.01)	0.01
	(2) Diluted	0.05	(0.01)	(0.01)	0.04	(0.01)	0.01

- The financial results for the quarter and six months ended September 30, 2024 have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) as per section 133 of the Companies Act, 2013 and other applicable accounting policies and practices.
- The above results have 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 recognised accounting practices and policies to the extent applicable.
- The statutory Auditors of the company have carried out a limited review of the above results as per Regulation 33 of the SEBI [Listing Obligation and Disclosure Requirements] Regulations, 2015.
- Earnings per share for the quarter ended has been calculated as per weighted average formula and diluted Earnings per share has been calculated as required.
- The above financial results were reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on October 25, 2024.

Date: 25.10.2024  
Place: Ahmedabad



For MENA MANI INDUSTRIES LIMITED

SWETANK MADHUVIR PATEL  
MANAGING DIRECTOR

DIN.: 00116551

**MENA MANI INDUSTRIES LIMITED**  
 Reg.Off: 4th Floor, Karm Corporate House, Opp. Vikramnagar, Ambli-Bopal Rd, Ahmedabad -380059  
 (CIN-L29199GJ1992PLC018047)

**STANDALONE BALANCE SHEET AS AT September 30, 2024**

All amounts in rupees Unless otherwise stated (Rs. In Lakhs)

Particulars	As At September 30, 2024	As At March 31, 2024
<b>I. ASSETS</b>		
<b>1 NON-CURRENT ASSETS</b>		
a) Property, Plant and Equipment	142.70	151.01
b) Financial Assets		
i. Other Financial Assets	397.12	417.12
h) Deferred tax assets (net)	35.23	35.23
i) Other Non-Current Assets	00.00	00.00
<b>Total non-current assets</b>	575.05	603.36
<b>2 CURRENT ASSETS</b>		
a) Inventories	22.27	00.00
b) Financial Assets		
i. Investment	20.00	20.00
ii. Trade Receivables	981.00	1668.03
iii. Cash and Bank Balances		
a) Cash and Cash Equivalents	24.56	15.16
c) Other Current Assets (to be specified)	771.38	640.77
<b>Total Current Assets</b>	1819.21	2343.95
<b>TOTAL ASSETS (1 + 2)</b>	2394.25	2947.31
<b>II EQUITY AND LIABILITIES</b>		
<b>1 EQUITY</b>		
a) Equity Share Capital	1003.47	1003.47
b) Other Equity	-1041.62	-1082.54
<b>Total Equity</b>	-38.15	-79.07
<b>2 LIABILITIES</b>		
<b>A. NON-CURRENT LIABILITIES</b>		
a) Financial Liabilities		
i. Borrowings	1543.05	1595.10
b) Other Non-Current Liability		
<b>Total Non-Current Liabilities (A)</b>	1543.05	1595.10
<b>B. CURRENT LIABILITIES</b>		
a) Financial Liabilities		
i. Borrowings		
ii. Trade and Other Payables		
A) Total Outstanding to Micro and Small Enterprise	199.11	795.96
B) Total Outstanding to Others	690.24	635.32
iii. Other Financial Liabilities	00.00	00.00
iv. Provisions	00.00	00.00
v. Current Tax Liability (Net)	00.00	00.00
<b>Total Current Liabilities (B)</b>	889.35	1431.28
<b>Total Liabilities (A + B)</b>	2432.40	3026.38
<b>TOTAL EQUITY AND LIABILITIES (1 + 2)</b>	2394.25	2947.31



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 (CIN-L29199GJ1992PLC018047)

**Statement of Cash Flows for the period ended on September 30,2024**

All amounts in rupees Unless otherwise stated (Rs. In Lakhs)

Particulars	As At September 30, 2024	As At March 31, 2024
<b>A Cash Flow From Operating Activities</b>		
Profit (Loss) Before Tax	40.92	67.08
Adjustments For:		
Depreciation and Amortisation Expenses	08.31	25.00
Finance Expense	00.01	02.48
<b>Operating (Loss) Before Working Capital Changes</b>	<b>49.24</b>	<b>94.56</b>
Movements in Working Capital :		
Decrease /(Increase) in Inventories	-22.27	00.00
Decrease / (Increase) in Trade Receivables	687.03	-721.60
Decrease / (Increase) in Other Current Assets	-130.62	-76.91
Increase / (Decrease) in Trade Payables	-596.85	715.70
Increase in Other Financial Liabilities	54.92	72.65
<b>Cash (used) in operations</b>	<b>41.46</b>	<b>84.39</b>
Direct Taxes Paid (Net of Refunds)	41.46	84.39
<b>Net Cash Outflow From Operating Activities</b>	<b>41.46</b>	<b>84.39</b>
<b>B. Cash Flows From Investing Activities</b>		
Payment for Purchase of Property, Plant and Equipments and Intangible Assets (Including Capital work in progress and Capital Advances)	00.00	-76.16
<b>Net Cash (Outflow) from Investing Activities</b>	<b>00.00</b>	<b>-76.16</b>
<b>C. Cash Flows From Financing Activities</b>		
Increase /(Decrease) in Other Financial Assets	20.00	50.81
Repayment of Long Term Advances	-52.05	-42.50
Interest and Finance Charges Paid	-00.01	-02.48
<b>Net Cash Inflow from Financing Activities</b>	<b>-32.06</b>	<b>05.83</b>
<b>D. Net Increase in Cash &amp; Cash Equivalents (A + B + C)</b>	<b>09.40</b>	<b>14.06</b>
<b>E. Cash &amp; Cash Equivalents at the beginning of the year / period</b>	<b>15.16</b>	<b>01.09</b>
<b>F. Cash &amp; Cash Equivalents at the end of the year / period</b>	<b>24.56</b>	<b>15.16</b>
Component of Cash and Cash Equivalents		
Cash on hand	24.56	15.16
Balances with Scheduled Bank		
- On Current Accounts	24.56	15.16
<b>Cash and Cash Equivalents at the end of the year / period</b>	<b>24.56</b>	<b>15.16</b>



**Notes:**

- (1) The Cash Flow Statement has been prepared under the Indirect method as set out in Ind AS 7 on Cash Flow Statements notified under Section 133 of The Companies Act 2013, read together with Paragraph 7 of the Companies (Indian Accounting Standard) Rules 2015 (as amended).
- (2) Disclosure with regards to changes in liabilities arising from Financing activities as set out in Ind AS 7 – Statement of Cash flows is presented under:

**Ind AS 7 Statement of Cash Flows: Disclosure Initiative**

Ind AS 7 require entities to provide disclosure of changes in their liabilities arising from financing activities, including both changes arising from cash flows and non-cash changes (such as foreign exchange gains or losses). The Company has provided the information for current period.

