



**Ref: MNIL/BSE/2023**  
**Date: 30/05/2023**

BSE Limited  
Corporate Relationship Department  
25<sup>th</sup> Floor, P.J. Tower,  
Dalal Street, Mumbai-400001

**Scrip Code: 539767 ISIN: INE216Q01010**

**Sub: Outcome of the Meeting**

Dear Sir/Ma'am,

Pursuant to the Regulation 30 read with Part A of Schedule III of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company has, at its meeting held today i.e. May 30, 2023, at 11:00 A.M. and concluded at 08:35 P.M. inter- alia, transacted and approved the following businesses:

1. Audited Financial Results of the Company for the quarter and Year ended March 31, 2023.
2. Declaration on unmodified opinion on the Auditor's Report with respect to the Audited Financial Results of the Company for the quarter and financial year ended 31st March, 2023.
3. Considered and Approved Independent Auditor's Report, Balance Sheet, Profit and Loss and notes to accounts for the Financial Year ended March 31, 2023.
4. Appointment of M/s Chandni Singla & Associates, Chartered Accountants as Internal Auditor of the Company for the Financial Year 2023-24.
5. Shifting of registered office of the Company from A-6/130B, First Floor, Paschim Vihar, New Delhi-110063 to C-1/50,5 Bharat Vihar Road, Raja Puri, Uttam Nagar , New delhi-110095.
6. Appointment of Mr. Ankan Gupta, as Additional Director who shall hold the office as Executive Director of the Company. (Copy of Brief Profile Attached).

We request you to take the above on record.  
Thanking You

Yours Faithfully,

**For Mega Nirman & Industries Limited**

KANIKA  
CHAWLA

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KANIKA CHAWLA  
Date: 2023.05.30  
20:39:04 +05'30'

**Kanika Chawla**  
**Company Secretary & Compliance Officer**  
**M.No: 50543**

**MEGA NIRMAN & INDUSTRIES LIMITED**

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A-6/130B, 1<sup>st</sup> Floor, Paschim Vihar, New Delhi 110063  
Phone: 011 - 49879687 ||email: [secretarial.mnil@gmail.com](mailto:secretarial.mnil@gmail.com)  
CIN: L70101DL1983PLC015425



## Annexure A”

Details with respect to change in Director of the Company as required under Regulation 30 read with Schedule III of the Listing Regulations and SEBI Circular CIR/CFD/CMD/4/2015 dated September 09, 2015:

S.No.	Particulars	Details
1.	Reason for change	Appointment
2.	Date of Appointment	30.05.2023
3.	Brief profile(in case of appointment)	Mr. Ankan Gupta, 26 years. He is a graduate in Commerce and has cleared ICAI IPCC Exams, having' experience in the field of Finance, Taxation etc.His broad vision and strategies will help the Company to emerge from the challenging situations that the company may come across.
4.	Disclosure of relationship between directors (in case of appointment of a Director)	Mr. Ankan Gupta neither related to any other Director of the Company nor holds any shares in the Company.

### MEGA NIRMAN & INDUSTRIES LIMITED



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Corporate Relationship Department  
25<sup>th</sup> Floor, P.J. Tower,  
Dalal Street, Mumbai-400001

**Scrip Code: 539767 ISIN: INE216Q01010**

**Sub: Declaration pursuant to Regulation 33(3) (d) of the SEBI (LODR), 2015**

**Dear Sir/Ma'am,**

Declaration pursuant to Regulation 33(3) (d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015 as amended, we do hereby confirm that the statutory Auditors of the Company, M/s ANSK & Associates, Chartered Accountants FRN: 026177N have issued the Audit Report with unmodified opinion on the Audited Financial Results of the Company for the year ended March 31, 2023. We request you to kindly take note of this information on your record and acknowledge.

Thanking You,

**For Mega Nirman & Industries limited**

RAMANUJ  
MURLINARAYAN DARAK  
Digitally signed by RAMANUJ  
MURLINARAYAN DARAK  
Date: 2023.05.30 19:50:36 +05'30'

**Ramanuj Murlinarayan Darak**  
**Wholetime Director**  
**DIN: 08647406**

**MEGA NIRMAN & INDUSTRIES LIMITED**

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Phone: 011 - 49879687 ||email: [secretarial.mnil@gmail.com](mailto:secretarial.mnil@gmail.com)  
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Corporate Relationship Department  
25<sup>th</sup> Floor, P.J. Tower,  
Dalal Street, Mumbai-400001

**Scrip Code: 539767 ISIN: INE216Q01010**

**SUB: Non-Applicability of Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sir/Ma'am,

Pursuant to the Regulation 32 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company hereby confirms, that there has been no deviation(s) or variation(s) in the use of the public issue proceeds raised from the Initial Public Issue (IPO).

We further submit & state that the IPO proceeds has been utilized for the purpose(s) as stated in the prospectus. Hence, the statement of deviation(s) or variation(s) is not applicable to the Company.

We request you to kindly take note of this information on your record and acknowledge.

**For Mega Nirman & Industries limited**

RAMANUJ  
MURLINARAYAN DARAK

Digitally signed by RAMANUJ  
MURLINARAYAN DARAK  
Date: 2023.05.30 19:50:13 +05'30'

**Ramanuj Murlinarayan Darak**  
**Wholetime Director**  
**DIN: 08647406**

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**MEGA NIRMAN & INDUSTRIES LIMITED**

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Phone: 011 - 49879687 ||email: [secretarial.mnil@gmail.com](mailto:secretarial.mnil@gmail.com)  
CIN: L70101DL1983PLC015425



## **A N S K & ASSOCIATES**

**CHARTERED ACCOUNTANTS**

**OFFICE : 414, RG Trade Tower, Netaji Subhash Place**

**Pitampura, New Delhi-110034**

**OFFICE NO. 011-46010089**

**EMAIL : amccorporateservices@gmail.com**

### **INDEPENDENT AUDITOR'S REPORT**

#### **TO THE BOARD OF DIRECTORS OF MEGA NIRMAN & INDUSTRIES LIMITED**

#### **Report on the audit of the Standalone Financial Results**

#### **Disclaimer of Opinion**

1. We were engaged to audit the accompanying standalone quarterly financial results of Mega Nirman & Industries Limited (the company) for the quarter year and year ended March 31, 2023 ("Statement"), attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. Because of the significance of the matter described in the "Basis for Disclaimer of Opinion ", we have not been able to obtain sufficient appropriate audit evidence to provide the basis of our opinion as to whether these standalone financial results:
  - i. presents financial results in accordance with the requirements of Regulation 33 and Regulation 52 read with Regulation 63(2) of the Listing Regulation in this regard, and
  - ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India, of the standalone net profit after tax and other comprehensive income and other financial information of the Company for the year ended 31 March 2023.

#### **Basis for Disclaimer of Opinion**

3. The company has balances of loan and advances amounting to Rs 3,52,94,254/-, Trade Receivables Rs. 7,14,04,971/-, Trade Payables Rs. 6,57,47,404/- and Misc. Expenditure (Assets) Rs. 52,22,886/- as at 31st March 2023 .Management are unable to provide us the supporting documents in regards to the nature and confirmations of above balances.
4. There are Investments in equity shares of Rs. 20,00,000/- by the company . management are unable to provide us the share certificates.

As a result of the matters described in paragraph 3 and 4 above, we were not able to obtain sufficient appropriate evidence to provide a basis of our opinion on the standalone financial results.

#### **Management's Responsibilities for the Standalone Financial Results**

5. These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the standalone financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard, prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.
6. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls

that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

7. In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Standalone Financial Results**

8. Our responsibility is to conduct an audit of the standalone financial results in accordance with Standards on Auditing and to issue an auditor's report. However, because of the matter described in the Basis for Disclaimer of Opinion section of our report, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these standalone financial results.
9. We are independent of the Company in accordance with the Code of Ethics and provisions of the Act that are relevant to our audit of the standalone financial statements in India under the Act, and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics and the requirements under the Act.

### **Other Matter**

10. As per the last audited financial statement provided to us, the company has not reversed the input of Rs. 20,13,891/- for the period 2018-19 to 2020-21 and a pending GST demand Rs. 355636/ - excluding Interest has not been recognized by the Management. About the Input Reversal and GST Demand, management has not provided any information to us so that we are unable to comment on that. But Accordingly, the statutory liability would have been increased by Rs. 23,69,527/- and the Net worth would have been reduced by Rs. 23,69,527/ - respectively.
11. The standalone annual financial results include the results for the Quarter and year ended 31 March 2023 being the balancing figure between the audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial years which were subject to limited review by us, as required under the Listing Regulation.

### **For A N S K & Associates**

Chartered Accountants

Firm's Registration No. 026177N

**Akhil** Digitally signed  
by Akhil Mittal  
Date:  
**Mittal** 2023.05.30  
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(CA Akhil Mittal)

Partner

M.No. 517856

Date: 30.05.2023

Place: New Delhi

UDIN: **23517856BGUXFN3154**

MEGA NIRMAN & INDUSTRIES LIMITED						
Regd. Office:A-6/130B, 1st Floor, Paschim Vihar, New Delhi-110063						
Email Id: secretarial.mnil@gmail.com, Website: www.mnil.in						
CIN: L70101DL1983PLC015425, Ph: 011-49879687						
Statement of Audited Financial Results for the Quarter/Year ended as on 31st March, 2023						
S. No.	Particulars	Quarter Ended			Year ended	
		31-Mar-23	31-Dec-22	31-Mar-22	31-Mar-23	31-Mar-22
		Audited	Un-Audited	Audited	Audited	Audited
						(Amount in Lacs except EPS)
I	Revenue from operations	-	-	-	152.24	-
II	Other Income	3.14	4.46	20.65	16.95	40.99
III	<b>Total Revenue from operations (net) (I+II)</b>	<b>3.14</b>	<b>4.46</b>	<b>20.65</b>	<b>169.19</b>	<b>40.99</b>
IV	<b>Expenses</b>					
	(a) Cost of materials consumed	-	-	-	-	-
	(b) Purchases of Stock-in -Trade	-	-	-	-	121.86
	(c) Changes in inventories of finished goods,work-in-progress and stock-in-trade	-	-	-	146.01	(121.86)
	(d) Employee benefits expense	3.03	3.03	2.82	11.82	14.58
	(e) Finance Costs	-	-	-	0.04	-
	(f) Depreciation and amortisation expense	1.30	0.05	0.06	1.45	0.29
	(g) Other expenses	1.91	1.14	8.24	8.24	16.51
	<b>Total Expenses</b>	<b>6.23</b>	<b>4.22</b>	<b>11.12</b>	<b>167.56</b>	<b>31.38</b>
V	<b>Profit/ (Loss) Before Exceptional and Extraordinary Items and Tax (III-IV)</b>	<b>(3.09)</b>	<b>0.24</b>	<b>9.53</b>	<b>1.63</b>	<b>9.61</b>
VI	Exceptional Items	-	-	-	-	-
VII	<b>Profit/ (Loss) before extraordinary items and Tax (V-VI)</b>	<b>(3.09)</b>	<b>0.24</b>	<b>9.53</b>	<b>1.63</b>	<b>9.61</b>
VIII	Extraordinary items	-	-	-	-	-
IX	<b>Profit/ (Loss) before Tax (VII-VIII)</b>	<b>(3.09)</b>	<b>0.24</b>	<b>9.53</b>	<b>1.63</b>	<b>9.61</b>
X	Tax Expenses					
	- Current Tax	-	-	-	0.46	2.33
	- Deferred Tax	-	-	-	(0.05)	0.09
XI	<b>Profit/ (Loss) for the period from continuing operations (IX-X)</b>	<b>(3.09)</b>	<b>0.24</b>	<b>9.53</b>	<b>1.21</b>	<b>7.19</b>
XII	<b>Net Profit/ (Loss) from discontinuing operation (before Tax)</b>	<b>(3.09)</b>	<b>0.24</b>	<b>9.53</b>	<b>1.21</b>	<b>7.19</b>
XIII	Tax Expense of discontinuing	-	-	-	-	-
XIV	<b>Net Profit/ (Loss) from discontinuing operation after Tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XV	<b>Net Profit/ (Loss) for the Period (XI+XIV)</b>	<b>(3.09)</b>	<b>0.24</b>	<b>9.53</b>	<b>1.21</b>	<b>7.19</b>
XVI	Share of profit / (loss) of associates	-	-	-	-	-
XVII	Share of profit / (loss) of Minority Interest	-	-	-	-	-
XVIII	<b>Net Profit/ (Loss) after taxes,minority interest and share of profit/(loss) of associates</b>	<b>(3.09)</b>	<b>0.24</b>	<b>9.53</b>	<b>1.21</b>	<b>7.19</b>
XIX	Other Comprehensive Income	-	-	-	-	-
XX	<b>Total Comprehensive Income for the period (XVIII+XIX)</b>	<b>(3.09)</b>	<b>0.24</b>	<b>9.53</b>	<b>1.21</b>	<b>7.19</b>
XXI	Paid-up equity share capital (Face value of Rs.10/- per share)	334.75	334.75	334.75	334.75	334.75
XXII	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-
XXIII	Earning Per Share (of ₹ 10/- each) (not annualised)					
	A) Basic					
	B) Diluted	(0.09)	0.01	0.28	0.04	0.21

**Notes:**

- The audited Financial Results of the Company has been prepared in accordance with the Indian Accounting Standard (IND-AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder.
- The above audited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on May 30, 2023. There are no qualifications in the report issued by the Auditors.
- The Company does not have any Exceptional or Extraordinary items to report for the above period.
- The Previous Quarter ended figures have been re-grouped/ re-arranged, whenever necessary.
- This statement is as per Regulation 33 of the SEBI(Listing Obligation and Disclosure Requirements) Regulations, 2015

For Mega Nirman & Industries Limited

Place: New Delhi  
Date: 23.05.2023

RAMANUJ  
MURLINARAYAN DARAK

Digitally signed by RAMANUJ  
MURLINARAYAN DARAK  
Date: 2023.05.30 19:26:00 +05'30'

Ramanuj Murlinarayan Darak  
Wholetime Director  
DIN: 08647406

<b>MEGA NIRMAN &amp; INDUSTRIES LIMITED</b>			
Regd. Office: A-6/130B, 1st Floor, Paschim Vihar, New Delhi-110063			
Email Id: secretarial.mnill@gmail.com, Website: www.mnil.in			
CIN: L70101DL1983PLC015425, Ph: 011-49879687			
<b>STATEMENT OF ASSETS AND LIABILITIES</b>			
<b>(Amount in Lacs)</b>			
	<b>Particulars</b>	<b>CURRENT YEAR ENDED 31.03.2023</b>	<b>PREVIOUS YEAR ENDED 31.03.2022</b>
<b>A</b>	<b>ASSETS</b>		
1	<b>Non-current assets</b>		
	(a) Property, Plant & Equipment	4.07	5.52
	(b) Capital Work-in-Progress	-	-
	(c) Goodwill	-	-
	(d) Other Intangible Assets	-	-
	(e) Financial Assets		
	(i) Investments	20.00	20.00
	(ii) Loans	80.00	80.00
	(iii) Trade receivables	714.05	585.42
	(f) Other Non current Assets	52.23	52.23
	(g) Deferred Tax Assets	0.80	0.77
	<b>Sub-total - Non-current assets</b>	<b>871.14</b>	<b>743.94</b>
2	<b>Current assets</b>		
	(a) Inventories	-	146.01
	(b) Financial Assets		
	(i) Loans	272.94	257.58
	(ii) Cash and Cash Equivalents	2.42	3.49
	(iii) Other Bank Balances	-	-
	(iv) Trade Receivables	-	-
1	(v) Other Financial Assets	-	-
	(c) Other Current Assets	5.54	6.67
	(d) Current Tax Assets	4.55	6.18
	<b>Sub-total - Current assets</b>	<b>285.46</b>	<b>419.93</b>
	<b>TOTAL - ASSETS</b>	<b>1,156.60</b>	<b>1,163.87</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
1	<b>Equity</b>		
	(a) Equity Share Capital	334.75	334.75
	(b) Other Equity	160.03	159.39
	<b>Sub-total - Equity</b>	<b>494.78</b>	<b>494.14</b>
2	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
	(a) Financial Liabilities		
	(i) Trade Payables	559.40	559.40
	(b) Loans	-	-
	(c) Deferred Tax Liabilities	-	-
	<b>Sub-total - Non-current liabilities</b>	<b>559.40</b>	<b>559.40</b>
	<b>Current liabilities</b>		
	(a) Financial Liabilities		
	(i) Loans	-	-
	(ii) Trade Payables	98.07	103.89
	(iii) Other Financial Liabilities	-	-
	(b) Provisions	0.01	0.49
	(c) Other current Liabilities	1.32	1.05
	(d) Current Tax Liabilities	3.03	4.90
	<b>Sub-total - Current liabilities</b>	<b>102.43</b>	<b>110.33</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>1,156.60</b>	<b>1,163.87</b>

For Mega Nirman & Industries Limited

RAMANUJ

MURLINARAYAN DARAK

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MURLINARAYAN DARAK  
Date: 2023.05.30 19:27:43 +05'30'

Place: New Delhi  
Date: 30.05.2023

Ramanuj Murlinarayan Darak  
Wholetime Director  
DIN: 08647406



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**CASH FLOW STATEMENT (INDIRECT METHOD)**

Particulars	CURRENT YEAR ENDED 31.03.2023	CURRENT YEAR ENDED 31.03.2022
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit before Taxation	1.63	9.62
Add: Adjustment For		
Depreciation	1.45	0.29
Interest Income	(16.81)	(26.48)
Reversal of Provision for Tax	(0.55)	(0.05)
<b>Operative Profit Before Working Capital Change</b>	<b>(14.29)</b>	<b>(16.63)</b>
Adjustment For		
(Increase)/decrease in Loans & Advances	(15.35)	99.76
(Increase)/decrease in Sundry Debtors	(128.63)	(12.22)
(Increase)/decrease in Other Current Assets	1.13	(0.96)
(Increase)/decrease in Inventories	146.01	(126.88)
(Increase)/decrease in Other non Current Assets	-	(23.93)
(Increase)/decrease in Current Tax assets	1.63	(3.45)
Increase/(decrease) in Trade Payables	(5.82)	70.57
Increase/(decrease) in Current Liabilities	(2.09)	(10.65)
Cash Generated from Operation	(3.13)	(7.77)
Less: Direct Tax	(0.46)	(2.33)
<b>NET CASH FROM OPERATING ACTIVITIES (A)</b>	<b>(17.88)</b>	<b>(26.73)</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Income from Investment	-	-
Sale of Investment	-	-
Fixed Assets Purchase	-	(0.22)
<b>NET CASH FROM INVESTING ACTIVITIES (B)</b>	<b>-</b>	<b>(0.22)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Repayment of Loan	-	-
Miscellaneous Expenditure	-	-
Interest Income	16.81	26.48
<b>NET CASH FROM FINANCING ACTIVITIES (C)</b>	<b>16.81</b>	<b>26.48</b>
Net Changes in Cash & Cash Equivalents (A+B+C)	<b>(1.07)</b>	<b>(0.47)</b>
Opening balance of Cash & Cash Equivalents	3.49	3.96
Closing Balance of Cash & Cash Equivalents	(2.42)	(3.49)
<b>NET INCREASE/DECREASE IN CASH AND CASH EQUIVALENT</b>	<b>1.07</b>	<b>0.47</b>

**For Mega Nirman & Industries Limited**

RAMANUJ

MURLINARAYAN DARAK

Digitally signed by RAMANUJ  
MURLINARAYAN DARAK  
Date: 2023.05.30 19:29:43 +05'30'

Place: New Delhi

Date: 30.05.2023

**Ramanuj Murlinarayan Darak****Wholetime Director****DIN: 08647406**