



Date: 14th November,2024

To,
The Manager- Listing Department,
BSE Limited P J Tower, Dalal
Street, Fort, Mumbai - 400001

Reference: Manoj Ceramic Ltd
BSE Code: MCPL
Scrip Code: 544073

Sub: Outcome of the Proceeding of the Board Meeting held on Thursday,14th November, 2024

Pursuant to the provisions of Regulation 30 read with Schedule III of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), this is to inform you that the Board of Directors of the Company at its meeting held today i.e. on Thursday,14th November 2024 has, inter-alia, considered and approved the following:

-the Statement of unaudited Standalone and Consolidated Financial Results for the half year ended 30th September,2024 in accordance with the provisions of Regulation 33 of the Listing Regulations.

A copy of the aforementioned results along with the Limited Review Report of the Statutory Auditors thereon is enclosed herewith.

The results will be uploaded on the Company's website, www.mcplworld.com.

The meeting of the Board of Directors of the Company commenced at 06.30 p.m. and concluded at 07.45 p.m.

Request you to take the same on record.

Thanking You,

**For and on Behalf of
Manoj Ceramic Limited**

**Dhruv Rakhasiya
Managing Director**

MANOJ CERAMIC LIMITED

W A L L & F L O O R T I L E S

CIN: U51909MH2006PLC166147

**Krishna Kunj, 140, Vallabh Baugh Lane, Ghatkopar (E), Mumbai 400 077, Maharashtra,
India**

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CHHOGMAL & CO.

Chartered Accountants

Independent Auditor's Review Report to the Board of Directors of Manoj Ceramic Limited

To The Board of Directors of
Manoj Ceramic Limited
Mumbai.

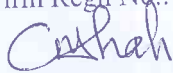
We have reviewed the accompanying statement of unaudited standalone financial results of Manoj Ceramic Limited (The Company), for the half year ended 30th September 2024 attached herewith, being submitted by the Company pursuant to the requirement of regulations 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 ('Listing Regulations'). This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to express a conclusion on these financial result 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 requires that we plan and perform the review to obtain moderate assurance as to whether the financial statement are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures 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 of unaudited financial results prepared in accordance with applicable accounting standard 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.

Our conclusion is not modified in respect of this matter.

For Chhogmal & Co.
Chartered Accountants
Firm Regn No.: 0101826W



Chintan Shah

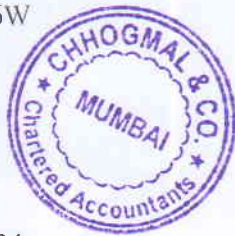
Partner

M. No: 107490

Place: Mumbai

Dated: 14th November 2024

UDIN: 24107490BKADFE9003



MANOJ CERAMIC LIMITED
CIN: L51909MH2006PLC166147
UNAUDITED STANDALONE BALANCE SHEET AS AT SEPTEMBER 30, 2024

(Rs. In Lakhs)

Particulars	Note No.	Unaudited	Audited	Unaudited
		As at September 30, 2024	As at March 31, 2024	As at September 30, 2023
EQUITY AND LIABILITIES				
1) Shareholder's funds				
a) Share capital	2	1,083.40	1,083.40	850.00
b) Reserves & surplus	3	2,458.76	2,052.47	766.45
c) Money Received Against Share Warrants				
		3,542.16	3,135.87	1,616.45
2) Share application money pending allotment				
3) Non current liabilities				
a) Long term borrowings	4	2,626.86	2,703.51	2,889.59
b) Other Long term liabilities				
c) Long term provisions	5	29.81	24.73	23.88
		2,656.67	2,728.24	2,913.47
4) Current liabilities				
a) Short term borrowings	6	2,921.98	3,008.56	2,973.13
b) Trade payables	7			
(i) total outstanding dues of micro enterprises and small enterprises, and;		191.36	48.50	0.73
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises		1,481.20	1,091.15	500.02
c) Other current liabilities	8	274.72	153.49	337.64
d) Short term provisions	9	480.19	323.63	126.79
		5,354.54	4,625.34	3,938.31
TOTAL		11,553.37	10,489.44	8,468.23
ASSETS				
Non current assets				
a) Property, Plant And Equipments and Intangible Assets	10	523.63	78.34	51.16
(i) Property, Plant and Equipment				
(ii) Intangible Assets				
(iii) Capital Work in progress				
(iv) Intangible assets under development				
b) Non Current Investment	11	6.43	6.43	6.39
c) Deferred tax assets (net)	12	56.89	53.14	29.09
d) Long Term Loan and Advances	13			
e) Other non current assets	13	757.90	731.75	714.00
		1,344.85	869.66	800.44
Current Assets				
a) Current investment	14	16.88	16.64	20.44
b) Inventories	15	3,506.71	2,594.72	2,256.21
c) Trade receivables	16	5,944.23	5,072.60	3,848.85
d) Cash and Other Bank Balances	17	179.26	103.82	114.89
e) Short term loans & advances	18	17.28	18.35	21.93
f) Other current assets	19	544.16	1,813.65	1,405.47
		10,208.52	9,619.78	7,667.79
TOTAL		11,553.37	10,489.44	8,468.23

Significant accounting policies

1

Accompanying notes to financial statements

1 - 34

As per Report of even date









UDIN:24107490BKADFE9003
Place: Mumbai
Date: 14/11/24



For and on behalf of Board of directors
Manoj Ceramic Limited

Dhr
Dhruv M Rakhasiya
Managing Director
DIN: 03256261

MANOJ CERAMIC LIMITED CIN: L51909MH2006PLC166147 UNAUDITED STANDALONE PROFIT AND LOSS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024					
(Rs. In Lakhs)					
Particulars	Note No.	Unaudited	Unaudited	Unaudited	Audited
		For the Half Year Ended September 30, 2024	For the Half Year Ended March 31, 2024	For the Half Year Ended September 30, 2023	For the Year Ended March 31, 2024
REVENUE					
Revenue from operations	20	6,609.66	5,275.15	4,316.85	9,592.00
Other income	21	6.80	49.82	59.56	109.38
Total Income		6,616.46	5,324.97	4,376.41	9,701.38
EXPENSES					
Purchase of stock-in-trade	22	6,268.52	4,474.56	3,281.18	7,755.74
Changes in inventories of finished goods	23	-911.99	-338.51	-2.98	-341.49
Employee benefit expenses	24	158.87	148.41	162.91	311.32
Finance costs	25	348.76	333.05	344.90	677.96
Depreciation and amortisation expense	26	13.08	13.39	9.75	23.14
Other expenses	27	190.52	255.97	174.82	430.79
Total Expenses		6,067.77	4,886.87	3,970.58	8,857.45
Profit before Exceptional, Extraordinary Items & Tax		548.69	438.10	405.83	843.93
Add/(Less): Exceptional items					
Profit Before Tax		548.69	438.10	405.83	843.93
Tax expense :					
(i) Current tax		142.32	158.28	102.14	260.41
(ii) Deferred tax		(3.75)	(24.05)	(0.28)	(24.33)
(iii) Tax of Earlier Years					
Total Tax Expense		138.57	134.22	101.86	236.09
Profit/(Loss) for the year from Continuing Operations		410.12	303.88	303.97	607.84
Earnings Per Equity Share (Face Value Rs. 100/- per Share)					
Basic and Diluted (Rs.)	28	4.92		5.07	13.83
Significant accounting policies	1				
Accompanying notes to financial statements	1 - 34				
As per Report of even date					
		For and on behalf of Board of directors Manoj Ceramic Limited			
				 Dhruv M Rakhasiya Managing Director DIN: 03256261	
UDIN:24107490BKADFE90					
Place: Mumbai					
Date: 14/11/24					

MANOJ CERAMICS PRIVATE LIMITED CIN: L51909MH2006PLC166147 UNAUDITED STANDALONE CASH FLOW FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2024			
Particulars	Unaudited	Audited	Unaudited
	As at September 30, 2024	As at March 31, 2024	As at September 30, 2023
Cash Flow From Operating Activities:			
Net Profit before Tax	548.69	843.93	405.83
Adjustments for:			
Prior Period Expenses	-	-	-
Depreciation & amortisation expense	13.98	23.14	9.75
Finance cost	344.51	677.96	344.90
Interest income	(6.25)	(104.32)	(57.33)
Sundry balance written off	0.38	26.78	0.58
Profit on sale of investment	-	(2.73)	(2.08)
Profit on sale of property, plant & equipment	(0.06)	(0.54)	(0.14)
Foreign exchange (net)	(0.49)	(0.68)	0.24
Non cash items	1.06	1.45	0.60
Operating Profit Before Working Capital Changes	900.93	1,464.99	702.34
Adjusted for Changes in Working Capital			
(Increase) / Decrease in Inventories	-911.99	(341.49)	-2.98
(Increase) / Decrease in Trade Receivables	-871.52	(1,693.79)	-544.63
(Increase) / Decrease in Short Term Loans & Advances	1.27	2.76	-0.82
(Increase) / Decrease in Other Current Assets	1,269.49	(463.86)	-234.10
Increase / (Decrease) in Trade payables	533.00	(161.38)	-473.81
Increase / (Decrease) in Other Current Liabilities	126.23	(18.57)	74.59
Increase / (Decrease) in Short Term Provisions	156.56	247.14	93.49
Cash Generated From Operations	1,203.96	(964.21)	(385.91)
Net income Tax Paid (Net of Refunds received)	(142.32)	(260.41)	(102.14)
Net Cash Flow from/(used in) Operating Activities:	1,061.64	(1,224.62)	(488.05)
Cash Flow from Investing Activities:			
Purchase or Disposable of Property, Plant & Equipment (Net)	(450.32)	(42.45)	(2.44)
Disposal of Property, Plant & Equipment	-	-	-
Proceed from security deposit	(26.15)	(16.03)	1.73
Proceed from investment - MF / FD	(0.23)	19.01	14.56
Interest income	6.25	104.32	57.33
Purchase of investment	-	(6.43)	-6.43
Net Cash Flow from/(used in) Investing Activities:	(470.45)	58.42	64.75
Cash Flow from Financing Activities:			
Proceeds of Fresh Share Issued	-	1,447.08	-
IPO Expenses	-	(231.53)	-
Proceeds from / (repayment of) non current borrowings (net)	(76.65)	315.24	521.32
Proceeds from / (repayment of) current borrowings (net)	(86.58)	321.97	286.44
Interest expenses paid	(344.51)	(677.96)	(344.90)
Net Cash Flow from/(used in) Financing Activities:	(507.74)	1,194.70	462.86
Net Increase/(Decrease) in Cash & Cash Equivalents	75.45	28.49	39.55
Cash & Cash Equivalents at the Beginning of the Year	103.82	75.33	75.33
Cash & Cash Equivalents at the End of the Year	179.26	103.82	114.88
Cash & Cash Equivalents at the end of the year consists of Cash on Hand and Balances with Banks are as follows:			
Cash on Hand	93.79	65.19	68.55
Balance With Banks	85.47	38.63	46.34
	179.26	103.82	114.89
As per Report of even date			
 		For and on behalf of Board of directors Manoj Ceramic Limited  Dhruv M Rakhasiya Managing Director DIN: 03256261	
UDIN: 24107490BKADFE9003			
Place: Mumbai Date: 14/11/24		Place: Mumbai Date: 14/11/24	

CHHOGMAL & CO.

Independent Auditor's Review Report to the Board of Directors of Manoj Ceramic Limited

To
The Board of Directors
Manoj Ceramic Limited, Mumbai.

We have reviewed the accompanying statement of unaudited consolidated financial results (the "Statement") of Manoj Ceramic Limited (the "Company") and its foreign subsidiary (the Parent and its Subsidiary together referred to as "the Group") for the half year ended 30th September, 2024 attached herewith, being statement submitted by the Holding Company pursuant to the requirements of the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015 ("the listing regulation 2015") as amended.

The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard for Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015, as amended, read with the Circular is the responsibility of the Holding Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement 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 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

The Statements includes the results of following entity ("the Subsidiary"):

1. MCPL Ceramic Limited, UK. Wholly owned foreign subsidiary

We did not review the financial statements of a wholly owned foreign subsidiary included in the consolidated unaudited financial statements, whose financial statements reflect total assets of Rs.34.40 in Lakhs as at 30th September, 2024 and total revenue of Rs.29.30 in Lakhs for the half year ended 30th September, 2024, and total net profit after tax of Rs.16.89 in Lakhs for the half year ended 30th September, 2024 for the half year ended 30th September, 2024, as considered in the statement. This financial statements have been certified by the Holding Company's management and furnished to us, and our opinion, in so far as it relates to the amount and disclosures included in respect of the said subsidiary is also based solely on these certified financial statements.

Our conclusion is not modified in respect of matters to in para above.

We have performed procedures in accordance with the circular issued by the Security Exchange Board of India (SEBI) under regulation 33(8) of the Listing Regulations, to the extent applicable.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited consolidated financial results prepared in all material respects in accordance prescribed under section 133 of the Company Act, 2013 and other recognized accounting practices and policies and 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 Chhogmal & Co.
Chartered Accountants
Firm Regn No.: 0101826W

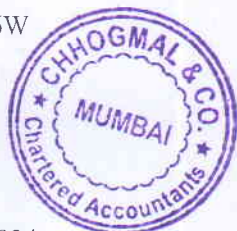

Chintan Shah
Partner

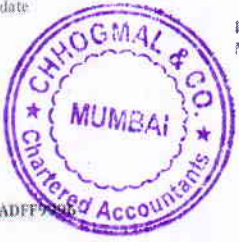


M. No: 107490

Place: Mumbai

Dated: 14th November 2024

UDIN: 24107490BKADFF9996



MANOJ CERAMIC LIMITED CIN: L51909MHZ006PLC166147 CONSOLIDATED BALANCE SHEET AS AT SEPTEMBER 30, 2024			
(Rs. In Lakhs)			
Particulars	Note No.	Unaudited	Audited
		As at September 30, 2024	As at March 31, 2024
EQUITY AND LIABILITIES			
1) Shareholder's funds			
a) Share capital	2	1,083.40	1,083.40
b) Reserves & surplus	3	2,149.25	1,994.90
c) Money Received Against Share Warrants		3,532.65	3,078.30
2) Share application money pending allotment			
3) Non current liabilities			
a) Long term borrowings	4	2,651.92	2,735.83
b) Other Long term liabilities		29.81	24.73
c) Long term provisions	5	2,681.74	2,760.56
4) Current liabilities			
a) Short term borrowings	6	2,921.90	3,008.56
b) Trade payables	7		
(i) total outstanding dues of micro enterprises and small enterprises, and;		191.36	48.50
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises		1,494.48	1,113.32
c) Other current liabilities	8	279.69	153.49
d) Short term provisions	9	485.87	321.13
		5,373.38	4,645.01
TOTAL		11,507.77	10,483.86
ASSETS			
Non current assets			
a) Property, Plant And Equipments and Intangible Assets	10	523.63	78.34
i) Property, Plant and Equipment			
ii) Intangible Assets			
iii) Capital Work in progress			
iv) Intangible assets under development			
b) Non Current Investment	11	-	-
c) Deferred tax assets (net)	12	56.89	28.16
d) Long Term Loan and Advances	13		
e) Other non current assets	13	777.28	749.87
		1,357.80	856.36
Current Assets			
a) Current Investment	14	16.88	16.64
b) Inventories	15	3,546.23	2,607.39
c) Trade receivables	16	5,929.34	5,065.25
d) Cash and Other Bank Balances	17	101.47	106.16
e) Short term loans & advances	18	17.28	18.35
f) Other current assets	19	558.77	1,813.70
		10,229.97	9,627.49
TOTAL		11,507.77	10,483.85
Significant accounting policies	1		
Accompanying notes to financial statements	1 - 34		
As per Report of even date			
		For and on behalf of Board of directors Manoj Ceramic Limited	
UDIN: 24107490BKADFF7905			
Place: Mumbai Date: 14/11/24		 Dhruv M Rakhasiya Director DIN: 03256261	
Place: Mumbai Date: 14/11/24		Place: Mumbai Date: 14/11/24	

MANOJ CERAMIC LIMITED
CIN: L51909MH2006PLC166147
CONSOLIDATED PROFIT AND LOSS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024

(Rs. In Lakhs)

Particulars	Note No.	Unaudited		Audited	
		For the Half Year Ended September 30, 2024	For the Half Year Ended March 31, 2024	For the Half Year Ended September 30, 2023	For the Year Ended March 31, 2024
REVENUE					
Revenue from operations	20				
Other income	21	6,634.28	5,266.49	4,315.13	9,561.62
Total Income		6,645.76	5,316.01	4,374.54	108.93
EXPENSES					
Purchase of stock-in-trade	22				
Changes in inventories of finished goods	23	6,279.97	1,477.54	3,295.23	7,772.77
Employee benefit expenses	24	-938.85	-331.44	-22.72	-359.16
Finance costs	25	158.07	148.41	162.91	311.32
Depreciation and amortisation expense	26	348.85	333.06	344.93	677.99
Other expenses	27	13.08	13.39	9.75	23.14
Total Expenses		212.57	286.84	177.28	464.12
Profit before Exceptional, Extraordinary Items & Tax		6,074.50	4,927.80	3,967.38	8,895.18
Add/(Less): Exceptional items		571.26	388.22	407.15	795.37
Profit Before Tax					
Tax expense:		571.26	388.22	407.15	795.37
(i) Current tax					
(ii) Deferred tax		148.00	157.94	102.47	260.41
(iii) Tax of Earlier Years		(3.75)	0.92	(0.28)	0.65
Total Tax Expense		144.25	158.86	102.20	261.06
Profit/(Loss) for the year from Continuing Operations		427.01	229.35	304.95	534.31
Earnings Per Equity Share (Face Value Rs. 100/- per Share) Basic and Diluted (Rs.)	28	5.12		5.08	12.15
Significant accounting policies	1				
Accompanying notes to financial statements	1-34				

As per Report of even date






UDIN: 24107490BKADFF9996

For and on behalf of Board of directors
Manoj Ceramic Limited



Place: Mumbai
Date: 14/11/24

MANOJ CERAMICS PRIVATE LIMITED CIN: L51909MH2006PLC166147 CONSOLIDATED CASH FLOW FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2024		
Particulars	Unaudited	Unaudited
	As at September 30, 2024	As at September 30, 2023
Cash Flow From Operating Activities:		
Net Profit before Tax	571.26	407.16
Adjustments for:		
Prior Period Expenses		
Depreciation & amortisation expense	13.08	9.75
Finance cost	344.51	344.93
Interest income	(6.25)	(57.33)
Sundry balance written off	0.41	0.58
Profit on sale of investment		-2.08196
Profit on sale of property, plant & equipment	(0.06)	
Foreign exchange (net)	(5.17)	0.238589
Revaluation of Investment		
Non cash items	1.06	0.6
Operating Profit Before Working Capital Changes	918.85	703.85
Adjusted for Changes in Working Capital		
(Increase) / Decrease in Inventories	-938.85	-22.71
(Increase) / Decrease in Trade Receivables	-859.33	-532.6631826
(Increase) / Decrease in Short Term Loans & Advances	1.27	-0.82
(Increase) / Decrease in Other Current Assets	1,274.93	-238.525
Increase / (Decrease) in Trade payables	524.03	-461.3782936
Increase / (Decrease) in Other Current Liabilities	126.20	74.59
Increase / (Decrease) in Short Term Provisions	164.74	93.83
Cash Generated From Operations	1,211.83	(383.83)
Net Income Tax Paid (Net of Refunds received)	(148.00)	(102.47)
Net Cash Flow from/(used in) Operating Activities:	1,063.83	(486.30)
Cash Flow From Investing Activities:		
Purchase or Disposable of Property, Plant & Equipment (Net)	(458.32)	-2.44
Proceed from security deposit	(27.42)	-15.81
Proceed from investment -MF / FD	(0.23)	14.56
Interest Income	6.25	57.33
Purchase of Investment		-0.24
Net Cash Flow from/(used in) Investing Activities:	(479.72)	53.40
Cash Flow from Financing Activities:		
Proceeds of Fresh Share Issued		
IPO Expenses		
Proceeds from / (repayment of) non current borrowings (net)	(83.91)	537.9477913
Proceeds from / (repayment of) current borrowings (net)	(86.58)	286.44
Interest expenses paid	(344.51)	-344.9345242
Net Cash Flow from/(used in) Financing Activities:	(515.00)	479.45
Net Increase/(Decrease) in Cash & Cash Equivalents	69.11	46.55
Effect if changes in foreign currency	6.19	-4.19
Cash & Cash Equivalents at the Beginning of the Year	106.16	75.33
Cash & Cash Equivalents at the End of the Year	181.46	117.70
Cash & Cash Equivalents at the end of the year consists of Cash on Hand and Balances with Banks are as follows:		
Cash on Hand	94.56	70.80
Balance With Banks	86.91	46.91
	181.47	117.71
As per Report of even date		
	For and on behalf of Board of directors Manoj Ceramic Limited	
UDIN: 24107490BKADFF9996		 Dhruv M Rakhasiya Director DIN: 03256261
Place: Mumbai Date: 14/11/24	Place: Mumbai Date: 14/11/24	