

JAIN MARMO INDUSTRIES LIMITED

MANUFACTURERS, EXPORTER & IMPORTER OF MARBLE BLOCKS, SLABS AND TILES

Ref. JMIL/SEC/2024-25

Date: 14.11.2024

To,

Listing Compliance Department
BSE Limited P.J. Tower,
Dalal Street,
Mumbai- 400001

Listing Department
The Culcutta Stock Exchange Limited 7,
Lyons Range Kolkata70000

Ref: Jain Marmo Industries Ltd.
Scrip Code :539119

Sub.: Outcome of Board Meeting held on Thursday, November 14, 2024

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors of M/s JAIN MARMO INDUSTRIES LIMITED in their meeting held on **Thursday, November 14, 2024** inter alia transacted the following businesses:

1. Approved Un- Audited Financial Results for the quarter and half year ended on 30.09.2024,

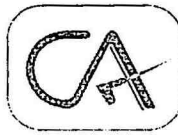
The meeting was commence at 02.00 PM and Concluded at 06.50 PM.

It is for your kind information and necessary records.

Thanking You
Yours faithfully,
For Jain Marmo Industries Limited

Hemlata Dangi
Company Secretary

CIN: L14101RJ1981PLC002419
Registered Office: 47/10, KIRAN PATH, MANSROWAR, JAIPUR RJ 302020 IN
Works At: N. H. No. 8 Sukher Udaipur 313001 RJ
website: www.jainmarmo.com, E-mail: jainmarmo_udr@yahoo.com
Tel. Phone: +91-294-2441666/ 2441777, Fax No. : +91-294-2440581



Limited Review Report on Unaudited Quarterly Standalone Financial Results of Jain Marmo Industries Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

**To The Board of Directors,
Jain Marmo Industries Limited**

1. We have reviewed the accompanying Statement of unaudited Standalone Financial Results of **Jain Marmo Industries Limited** ('the Company') for the Quarter and half year ended 30th September 2024 ('the Statement'), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Statement based on our review.
3. 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 Statement is 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of the unaudited standalone financial results prepared in accordance with the recognition and measurement principles laid down in the applicable Indian accounting standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, read with relevant rules





issued there under 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 Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Ravi Sharma & Company
Chartered Accountants
FRN: 015143C

A handwritten signature in black ink, appearing to read 'Paras Bhatia'.



(CA Paras Bhatia)

Partner

M.No. 418196

UDIN: 24418196 BKB FW Q 6972

Date: 14th November, 2024

Place: Udaipur

Jain Marmo Industries Limited

REGD OFFICE: 47/10, Kiran Path, Mansarovar, Jaipur, Rajasthan, 302020, PHONE:0294-2441666
Website: www.jainmarmo.com, E-mail: jainmarmo_udr@yahoo.com, CIN: L14101RJ1981PLC002419

Unaudited Balance Sheet as at 30th September 2024

(Rupees in Lakhs)

S. No.	Particulars	As at 30th September 2024	As at 31st March 2024
I	ASSETS		
(1)	Non-current assets		
	(a) Property, Plant & Equipment	118.52	119.48
	(b) Capital work-in-progress	-	-
	(c) Financial Assets		
	(i) Investments	1.00	1.00
	(ii) Loans & Advances	8.31	8.28
	(d) Other non-current assets	-	-
	Total Non-current Asset	127.83	128.76
(2)	Current assets		
	(a) Inventories	410.55	455.57
	(b) Financial Assets		
	(i) Trade Receivable	68.00	89.79
	(ii) Cash and Cash equivalents	2.94	1.92
	(iii) Loans & Advances	-	-
	(c) Other current assets	31.24	17.64
	Total Current Asset	512.73	564.92
	Total Assets	640.56	693.68
II.	EQUITY AND LIABILITIES		
(1)	EQUITY		
	(a) Equity Share capital	313.06	313.06
	(b) Other Equity	96.11	83.88
	Total Equity	409.17	396.94
(2)	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	40.11	54.47
	(b) Provisions	12.74	12.09
	(c) Deferred tax liabilities (Net)	13.49	14.71
	(c) Other Non Current Liabilities	-	-
	Total Non-current Liabilities	66.34	81.27
(3)	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	90.90	94.39
	(ii) Trade Payables		
	MSME	-	1.58
	Other than MSME	47.76	28.97
	(iii) Other Financial Liabilities	5.83	5.83
	(b) Other Current Liabilities	13.58	82.72
	(c) Provisions	0.68	1.18
	(d) Current Tax Liabilities(Net)	6.29	0.79
	Total Current Liabilities	165.04	215.46
	Total Liabilities	231.38	296.74
	Total Equity and Liabilities	640.56	693.68

For and on behalf of Board of Directors
Jain Marmo Industries Limited



(Signature)
Sionarth Jain
(Managing Director)
DIN: 01275806

Dated: 14th November 2024
Place: Udaipur



Jain Marmo
Industries Ltd.

JAIN MARMO INDUSTRIES LIMITED

Regd. Office. 47/10, Kiran Path, Mansarovar, Jaipur- 302020

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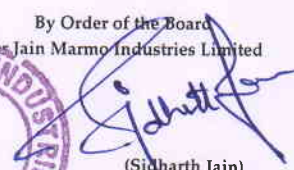
STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED 30TH SEPTEMBER 2024

(Rupees in lacs, except per share data)


S.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
	Income						
I	Revenue from Operations	35.80	106.89	12.95	142.69	27.21	158.21
II	Other Income	0.03	0.66	0.51	0.69	0.52	7.16
III	Total Income (I+II)	35.83	107.55	13.46	143.38	27.73	165.38
IV	Expenses						
	a) Cost of Materials Consumed including Consumables	33.51	89.30	2.37	122.81	10.41	75.95
	b) Purchase of Stock-in-Trade	0.00	0.00	0.00	0.00	0.00	-
	c) Change in Inventories of Finished Goods, Work in progress and Stock-in-	-21.90	-28.64	1.19	-50.54	-3.51	-21.82
	d) Employee Benefit Expense	9.95	9.99	9.45	19.94	18.82	37.87
	e) Finance Cost	2.82	2.83	3.43	5.64	6.70	13.03
	f) Depreciation and Amortisation Expense	3.02	3.02	2.19	6.04	4.38	8.24
	g) Other Expenses	11.18	11.65	12.65	22.83	25.76	49.06
	Total Expenses	38.58	88.15	31.28	126.73	62.56	162.33
V	Profit before exceptional Items and Tax (III-IV)	-2.75	19.40	-17.82	16.65	-34.83	3.05
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit before tax (V-VI)	-2.75	19.40	-17.82	16.65	-34.83	3.05
VIII	Tax Expenses						
	(i) Current Tax	0.08	5.57	0.00	5.65	0.00	0.79
	(ii) Deferred Tax & Earlier Taxes	-0.61	-0.61	-8.82	-1.22	-13.06	-4.30
IX	Net Profit for the period (VII-VIII)	-2.22	14.44	-9.00	12.22	-21.77	6.56
X	Other Comprehensive Income						
	a) Items that will not be reclassified to Profit or Loss, net of tax	0.00	0.00	0.00	0.00	0.00	0.35
	b) Items that will be reclassified to Profit or Loss, net of tax	0.00	0.00	0.00	0.00	0.00	-
XI	Total Comprehensive Income for the period (IX+X)	-2.22	14.44	-9.00	12.22	-21.77	6.90
XII	Paid-up Equity Share Capital (Face Value INR 10 each)	313.06	313.06	313.06	313.06	313.06	313.06
	Reserves Excluding revaluation reserve as per Balance Sheet of Previous Accounting Year						83.88
XIII	Earning Per Share in INR						
	a) Basic	-0.07	0.46	-0.29	0.39	-0.70	0.21
	b) Diluted	-0.07	0.46	-0.29	0.39	-0.70	0.21

Place: Udaipur
Dated: 14th November 2024

By Order of the Board
For Jain Marmo Industries Limited



(Sidharth Jain)
Managing Director
(DIN : 01275806)



Jain Marmo Industries Limited

REGD OFFICE: 47/10, Kiran Path, Mansarovar, Jaipur, Rajasthan, 302020, PHONE: 0294-2441666

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Unaudited Cash Flow Statement for the half year ended 30th September, 2024

(Rupees in Lakhs)

Particulars	Half Year ended 30th September 2024	Half Year ended 30th September 2023	Year ended 31 March 2024
	Unaudited	Unaudited	Audited
A. Cash flow from Operating Activities			
Profit before income tax	16.65	-34.83	3.05
Adjustment for			
Provision for IT reversal	-	-	-
Loss on sale of Fixed asset	-	-	-
Depreciation and amortisation expenses	6.04	4.38	8.23
Finance Costs	5.49	6.38	12.23
Profit on sale of Fixed Assets	-	-	-
Actuarial Gain/Loss	-	-	0.47
Interest Income	(0.08)	(0.02)	(0.05)
Change in operating assets and liabilities			
(Increase) in inventories	45.02	(52.68)	(181.44)
(Increase)/Decrease in trade receivables	21.78	44.47	65.54
(Increase)/Decrease in non current assets	-	-	-
(Increase)/Decrease in other current assets	(13.60)	3.24	7.35
Increase/(Decrease) in other Other Financial Liabilities	(0.00)	0.09	0.14
Increase/(Decrease) in other Trade Payables	17.21	15.85	(3.72)
Increase/(Decrease) Provisions	-	0.18	1.24
Increase/(Decrease) other current liabilities	(69.15)	2.37	64.79
(Increase)/Decrease Loans & advances	-	-	-
Cash generated from operations	29.36	(10.57)	(22.17)
Income Tax paid	0.00	0.00	0.00
Net cash flow from operating activities	29.36	-10.57	-22.17
B. Cash flow from Investing Activities			
Purchase of Fixed Assets	(5.04)	-	(0.55)
Sale of Fixed Assets	-	-	-
Advance against land and building	-	-	-
Loans & advances	(0.04)	(0.02)	(0.05)
Interest Income	0.08	0.02	0.05
Net cash flow from investing activities	-5.00	0.00	-0.55
C. Cash flow from financing activities			
Increase/(Decrease) in Long Term Borrowings	(14.36)	22.52	50.90
Increase/(Decrease) in Short-term Borrowings	(3.50)	(6.88)	(17.39)
Increase in current maturities of long-term borrowings	-	-	-
Finance Costs	(5.49)	(6.38)	(12.23)
Net cash flow from financing activities	(23.34)	9.26	21.28
Net Increase / (decrease) in cash and cash equivalents	1.01	(1.31)	(1.44)
Cash and cash equivalents at the beginning of the year	1.92	3.36	3.36
Cash and cash equivalents at the end of the year	2.94	2.04	1.92

For and on behalf of Board of Directors

Jain Marmo Industries Limited



(Sidharth Jain)
Managing Director
DIN: 01275806

Dated: 14th November 2024

Place: Udaipur



Jain Marmo
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Notes to Unaudited Standalone Financial Results for the Quarter/Half Year Ended 30th September,2024

Notes :

- 1 The above results which are published have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 14th November 2024
- 2 These Unaudited Standalone financial results have been prepared in accordance with the recognition and measurement principles under Ind AS as prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.
- 3 The figures for the corresponding previous period have been restated/regrouped wherever necessary to make them comparable.
- 4 Based on guiding principles given in Ind AS 108 "Operating Segments" the Company's business activity falls within a single operating segment namely, "Trading and Manufacturing Marbles, Granites and other stones and Minerals",hence the disclosure requirements relating to"Operating Segments" as per Ind AS 108 are not applicable.

By order of the Board
For JAIN MARMO INDUSTRIES LIMITED



(Sidharth Jain)
Managing Director
DIN: 01275806

Place : Udaipur

Dated: 14th November 2024