



November 15, 2017

BSE Limited

1st Floor, New Trading Ring,
Rotunda Building, P.J. Tower,
Dalal Street, Fort,
Mumbai-400001

Scrip Code: 539767

Sub: Outcome of the Board Meeting - November 15, 2017

Re: Unaudited Financial Results for the for the quarter and half year ended September 30, 2017

Dear Sirs,

With reference to our earlier intimation dated October 30, 2017 and November 08, 2017, we hereby inform you that pursuant to the provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors of the Company in its meeting held today at 1:00 PM and concluded at 5:00 PM, inter-alia, approved the Unaudited Financial Results of the Company for the quarter and half year ended on September 30, 2017.

We enclose the copies of the following:

1. Unaudited Financial Results for the quarter and half year ended on September 30, 2017; and
2. Limited Review Report for Unaudited Financial Results for the said period.

We request you to take the same on record.

Thanking You,
Yours faithfully,

For Mega Nirman & Industries limited

(Abhishek Kamra)
Company Secretary

Encl. as above

MEGA NIRMAN & INDUSTRIES LIMITED

A-6/343B, 1st Floor, Paschim Vihar, New Delhi-110063
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CIN: L70101DL1983PLC015425 | Website: www.mnil.in

**LIMITED REVIEW REPORT****(For the quarter and half year ended on September 30, 2017)****To****The Board of Directors,****Mega Nirman & Industries Limited**

1. We have reviewed the accompanying Statement of Un-audited Financial Results of **Mega Nirman & Industries Limited ("the Company")** for the quarter and half year ended September 30, 2017 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016.

This Statement which is the responsibility of the Company's Management and approved by the Board of Directors on November 15, 2017, 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 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statement based on our review.

2. 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 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.

3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of un-audited financial results, prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by 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.



4. The comparative financial information of the Company for the quarter ended September 30, 2016 and for the year ended March 31, 2017 prepared in accordance with Ind AS included in this Statement have been reviewed/ audited by the predecessor auditor. The report of the predecessor auditor on these comparative financial information expressed an unmodified conclusion / opinion.


Our report is not modified in respect of these matters.

Place: New Delhi

Date: November 15, 2017



**For ASHM&Associates
Chartered Accountants
(FRN: 005790C)**


**Manoj Kumar Bajaj
Partner
(M. No.091107)**

MEGA NIRMAN & INDUSTRIES LIMITED
 Regd. Office: A-6/343B, 1st Floor, Paschim Vihar, New Delhi-110063
 CIN: L70101DL1983PLC015425

Website: www.mnil.in, Ph: 01149879687, Email: secretarial.mnil@gmail.com
 Statement of Un-Audited Results for the Quarter & Half Year ended September 30, 2017

S. No.	Particulars	Quarter Ended			Half Year Ended		(In Rs.)
		30-Sep-17	30-Sep-16	30-Jun-17	30-Sep-17	30-Sep-16	Year Ended
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Income from operations						
	(a) Revenue from operations	4,212,530	629,000	8,083,941	12,296,471	1,128,000	2,432,510
	(b) Other Operating Income	270,000	270,000	270,000	540,000	540,000	1,177,699
	Total Revenue from operations	4,482,530	899,000	8,353,941	12,836,471	1,668,000	3,610,209
2	Other Income	-	-	-	-	-	-
3	Total Income (1+2)	4,482,530	899,000	8,353,941	12,836,471	1,668,000	3,610,209
4	Expenses						
	(a) Cost of service/materials consumed	3,159,398	-	6,063,890	9,223,288	-	-
	(b) Purchases of stock-in-trade	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
	(d) Excise duty on sales	-	-	-	-	-	-
	(e) Employee benefits expenses	572,330	638,525	829,210	1,401,540	1,210,096	2,197,500
	(f) Finance Costs	7,780	12,408	5,544	13,324	23,791	45,336
	(g) Depreciation and amortisation expense	25,389	37,683	25,113	50,502	74,957	149,505
	(h) Other expenses	94,354	188,043	675,804	770,158	320,810	800,361
	Total Expenses	3,859,251	876,659	7,599,561	11,458,812	1,629,654	3,192,702
5	Profit/ Loss before exceptional items and tax (3-4)	623,279	22,341	754,380	1,377,659	38,346	417,507
6	Exceptional Items	-	-	-	-	-	-
7	Profit/ (Loss) before tax (5-6)	623,279	22,341	754,380	1,377,659	38,346	417,507
8	Tax Expense						
	- Current Tax	-	-	-	-	-	137,095
	- Minimum Alternate Tax	-	-	-	-	-	59,873
	- Deferred tax charge/ (credit)	-	-	-	-	-	-
9	Net Profit/ (Loss) for the period (7-8)	623,279	22,341	754,380	1,377,659	38,346	220,539
10	Other Comprehensive Income (OCI)						
(i)	- items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
(ii)	- items that will be reclassified to profit or loss	-	-	-	-	-	-
	- items that will be reclassified to profit or loss	-	-	-	-	-	-
11	Total Comprehensive Income for the period (9-10)	623,279	22,341	754,380	1,377,659	38,346	220,539
	Net Profit/ (Loss) attributable to:						
	Owner of the Company	623,279	22,341	754,380	1,377,659	38,346	220,539
	Non Controlling Interest	-	-	-	-	-	-
	Other Comprehensive Income attributable to:						
	Owner of the Company	-	-	-	-	-	-
	Non Controlling Interest	-	-	-	-	-	-
	Total Comprehensive Income attributable to:						
	Owner of the Company	623,279	22,341	754,380	1,377,659	38,346	220,539
	Non Controlling Interest	-	-	-	-	-	-
12	Paid-up share capital (Face value of Rs 10/- per share)	33,475,000	33,475,000	33,475,000	33,475,000	33,475,000	33,475,000
13	Earning Per Share (Basic) not annualised						
	(a) Basic (Rs.)	0.19	0.01	0.23	0.41	0.01	0.07
	(b) Diluted (Rs.)	0.19	0.01	0.23	0.41	0.01	0.07

Notes:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 15, 2017.
- There were no investor complaints pending during the quarter ended 30.09.2017.
- Revenue is recognised after the approval of work & invoice by the customer.
- Provision for tax will be made at the end of the year.
- The Company does not have any exceptional item to report for the period.
- There is no need to provide any reconciliation as required by the circular dated July 05, 2016, since there is no change in the figures due to transition from the previous Indian GAAP to Ind-AS.
- Previous period/year figures have been re-grouped/ re-arranged, whenever necessary.

For Mega Nirman & Industries Limited



M. Srivastava

Monendra Srivastava
(Director)
DIN:07489845

Place: New Delhi
Date: 15.11.2017

STATEMENT OF UNAUDITED ASSETS AND LIABILITIES

(In Rs.)

Particulars		30.09.2017 (Unaudited)	31.03.2017 (Audited)
A	ASSETS		
(1)	Non-current assets		
	Property, plant and equipment	761,247	811,750
	Capital work-in-progress	-	-
	Goodwill	-	-
	Other Intangible assets	-	-
	Intangible assets under development	-	-
	Financial assets:		
	Investments	2,000,000	2,000,000
	Loans and advances	10,050,000	10,050,000
	Other financial assets	-	-
	Deferred tax assets (net)	8,086	8,086
	Income tax assets (net)	-	-
	Other non-current assets	2,829,850	2,598,560
	Total non-assets assets	15,649,182	15,468,395
(2)	Current assets		
	Inventories	-	-
	Financial assets:		
	Investments	-	-
	Trade Receivables	8,980,888	11,744,748
	Cash and cash equivalents	305,567	187,328
	Other bank balances	-	-
	Loans and advances	29,607,779	15,299,569
	Other financial assets	-	-
	Income tax assets (net)	-	-
	Other current assets	773,069	527,139
	Total current assets	39,667,303	27,758,784
	Total Assets	55,316,486	43,227,179
B	EQUITY AND LIABILITIES		
(1)	Equity		
	Equity Share Capital	33,475,000	33,475,000
	Other Equity	10,586,909	9,209,250
	Total Equity attributable to the equity shareholders	44,061,909	42,684,250
(2)	Non-controlling interest	-	-
	Total Equity	44,061,909	42,684,250
(3)	Liabilities		
	Non-current liabilities		
	Financial Liabilities	-	-
	Borrowings	-	-
	Other financial Liabilities	-	-
	Provisions	-	-
	Deferred tax liabilities (net)	-	-
	Other non-current liabilities	-	-
	Total non-current liabilities	-	-
	Current liabilities		
	Financial Liabilities		
	Borrowings	107,508	209,268
	Trade payables	10,270,068	3,838
	Other financial liabilities	-	-
	Other current liabilities	-	-
	Provisions	877,001	329,823
	Current tax liabilities (net)	-	-
	Total Current liabilities	11,254,577	542,929
	Total equity and liabilities	55,316,486	43,227,179

For Mega Nirman & Industries Limited



M. Srivastava
Monendra Srivastava
 (Director)
 DIN:07489845

Place: New Delhi
 Date: 15.11.2017