

# MENA MANI INDUSTRIES LIMITED

February 14, 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 Wednesday, 14<sup>th</sup> February, 2024 from 5:00 p.m. to 7:45 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 ended December 31, 2023.

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 December 31, 2023.
2. Limited Review Report on Financial Results.



# N.S. Nanavati & Co.

Chartered Accountants

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 December 31, 2023

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 December 31, 2023. 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: 14.02.2024

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



*N. N. Nanavati*  
14/02/2024  
CA NITESH SHIRISHCHANDRA NANAVATI  
Proprietor  
Membership No.: 143769  
UDIN: 24143769BKFPBG6020





MENA MANI INDUSTRIES LIMITED

Reg. Off.: 4th Floor, Karm Corporate House, Opp. Vikramnagar, Nr. New York Timber, Ambli Bopal Road, Ahmedabad - 380059  
CIN : L29199GJ1992PLC018047

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

Statement of Unaudited Financial Results for the Quarter Ended December 31, 2023

Sr. No.	Particulars	Quarter Ended			For The Nine Months ended		Year to date
		31-12-2023	30-09-2023	31-12-2022	31-12-2023	31-12-2022	31-03-2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from Operations	84.81	116.26	34.19	400.70	333.52	705.95
2	Other Income	9.00	-	0.72	9.00	-	0.72
3	Total Revenue (1 + 2)	93.81	116.26	34.91	409.70	333.52	706.67
4	Expenses:						
	Cost of Materials Consumed	-	-	-	-	-	-
	Purchases of Stock-in-Trade	83.78	114.84	33.72	395.79	328.28	586.51
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	-	-	-	-	-	-
	Employee benefits expense	2.43	2.01	2.49	6.24	7.47	9.73
	Finance costs	-	-	-	-	-	15.66
	Depreciation and amortisation expense	5.60	5.60	0.75	11.55	2.25	2.21
	Other expenses	1.18	2.96	2.22	9.45	25.26	32.73
	Total expenses	93.00	125.41	39.18	423.04	363.26	646.84
5	Profit before exceptional and extraordinary items and tax	0.81	(9.15)	(4.27)	(13.34)	(29.74)	59.83
6	Exceptional items						
7	Profit before extraordinary items and tax (5 - 6)	0.81	(9.15)	(4.27)	(13.34)	(29.74)	59.83
8	Extraordinary items						
9	Profit before tax (7 - 8)	0.81	(9.15)	(4.27)	(13.34)	(29.74)	59.83
10	Tax expense : (a+b+c)	-	-	-	-	-	21.63
	(a) Current tax	-	-	-	-	-	-
	(b) Deferred tax	-	-	-	-	-	21.63
	(c) Income Tax for earlier years	-	-	-	-	-	-
11	Profit for the period from continuing operations (9-10)	0.81	(9.15)	(4.27)	(13.34)	(29.74)	38.20
12	Profit from discontinuing operations	-	-	-	-	-	-
13	Tax expense of discontinuing operations	-	-	-	-	-	-
14	Profit from Discontinuing operations (after tax) (12-13)	-	-	-	-	-	-
15	Profit for the period (11 + 14)	0.81	(9.15)	(4.27)	(13.34)	(29.74)	38.20
16	Share of Profit of Associates Minority Interest						
17	Profit for the period (15 + 16)	0.81	(9.15)	(4.27)	(13.34)	(29.74)	38.20
18	Other Comprehensive Income (Net of Tax)						
19	Total Comprehensive Income (After Tax) (17 + 18)	0.81	(9.15)	(4.27)	(13.34)	(29.74)	38.20
20	Paid up Equity Share Capital (Face value of Rs. 1/- each) Reserves excluding Revaluation Reserve	100.35	100.35	1003.47	100.35	1003.47	1003.47
21	Earnings per equity share:						
	(1) Basic	0.008	(0.91)	(0.043)	(1.33)	(0.296)	0.38
	(2) Diluted	0.008	(0.91)	(0.043)	(1.33)	(0.296)	0.38

- The financial results for the quarter ended December 31, 2023 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. There is subdivision of existing Equity Shares from One Equity Share of Rs.10/- each into Ten Equity Shares of Re. 1/- each. W.e.f. 11<sup>th</sup> August, 2023. Company has incorporated its effect in EPS.
- The above financial results were reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on February 14, 2024.

Date: 14.02.2024  
Place: Ahmedabad



For MENA MANI INDUSTRIES LIMITED

SWETANK MADHUVIR PATEL  
MANAGING DIRECTOR  
DIN.: 00116551