CIN: L27107CT1988PLC004607



ISO 9001:2015

REGD. OFFICE & WORKS : B/8-9, Sector-C, Sarora, Urla Industrial Complex, Raipur-493 221 Chhattisgarh



Phone : 0771 4910058 091099 88271 E-mail : marketing@ntohamayagroup.in Website : www.mahamayagroup.in

Ref: MSIL/2023-24/

Date: 08.11.2023

IS 2062:2011

The Secretary, Listing Department BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400 001 Maharashtra, India Scrip Code: 513554 The Manager National Stock Exchange of India Limited Exchange Plaza, 5th Floor, Plot No. C/1 G Block, Bandra-Kurla Complex, Bandra (E) Mumbai – 400 001 Maharashtra, India Symbol: MAHASTEEL

Sub: Outcome of the Board Meeting held on 8th November, 2023.

IC.G.)

Dear Sir,

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 please note that the Board of Directors of the Company in their meeting held on Wednesday 8th November, 2023 (which commenced at 1.00 pm and concluded at 1.30 pm) has considered and approved Standalone & Consolidated Unaudited Financial Results for the Quarter and half year ended on 30th September, 2023 along with the Limited Review Report thereon, as submitted by the Statutory Auditors. A copy of the Financial Results and Limited Review Report thereon is enclosed herewith.

This is for your information and records please.

Thanking You,

Yours truly, For, Mahamaya Steel Industries Limited

Jaswinder Kaur Mission Company Secretary & Compliance Officer M.No. FCS 7489 Encl: as above

CA. SWAPNIL M. AGRAWAL PARTNER B.COM, FCA, FCS, DISA(ICAI), ISO(LA), IP, RV, INSOLVENCY RESOLUTION PROFESSIONAL, REGISTERED VALUER (FINANCIAL ASSET), FORENSIC AUDITOR, ARBITRATOR, SOCIAL AUDITOR



KPRK & ASSOCIATES LLP

CHARTERED ACCOUNTANTS NAGPUR – CHHINDWARA – RAIPUR MAHARASHTRA – MADHYA PRADESH – CHEATTISGARH 9371455299 – SWAPNILMAGRAWAL@GMAIL.COM

Limited Review report on unaudited Standalone quarterly financial results and Standalone year to date financial result of MAHAMAYA STEEL INDUSTRIES LIMITED Under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

TO THE BOARD OF DIRECTORS OF MAHAMAYA STEEL INDUSTRIES LIMITED

- 1. We have reviewed the accompanying statement of unaudited standalone financial results ('the Statement') of MAHAMAYA STEEL INDUSTRIES LIMITED ('the Company') for the quarter and half year ended 30th September 2023, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (is amended), including relevant circulars issued by the SEBI from time to time. The Statement is the responsibility of the Company's Management and has been approved by the Company's Board of Directors. Our responsibility is to issue a report on the Statement based on our review of the Statement, which has been prepared in accordance with the recognition and, measurement principles Iaid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), specified 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 express a conclusion on the Statement based on our review.
- 2. 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. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
- 3. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited standalone financial results, prepared in accordance with the aforesaid Indian Accounting Standards and other accounting practices and principles 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, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For K P R K & ASSOCIATES LLP Chartered Accountants FRN - 103051W

CA. Swapnil M. Agrawal Partner, M. No. 121269 9371455299, swapnilmagrawal@gmail.com Dated: 08.11.2023, Raipur UDIN : 23/2/269BGR IUC 1494



Regd. Office: Plot No. 8/8-9, Sector-C, Sarora Urla Industrial Complex, Raipur 493 221 (C.G.)

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E-mail: cs@mahamayagroup.in Website: www.mahamayagroup.in

CIN: L27107CT1988PLCC04607

	STATEMENT OF STANDALONE UNAUDITED RESULTS FOR	Ine yown ich ,	SIA MIL/INTES	ENDED SUIT S	CPTEMBER 202	3		
Sr. No.	Particulars	3 Months Ended			5 Month	is Ended	Year Ended	
31. 140.		30.09.2023 30.0	30.06.2023	30.06.2023 30.09.2022	30.09.2023 30.09.2022		31,03,2023	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Income							
	Revenue from operations	18,577,24	22,019.85	16,416,19	40,597.09	30,895.68	64,977.18	
	Other Income	10.78	17.13	17.42	27.92	19.15	97.04	
	Total Income	18,588.02	22,036.99	16,433.60	40,625.01	30,914.82	65,074.22	
2	Expenses							
	(a) Cost of Materials Consumed	15,790.31	19,681.59	12,573.60	35,471.91	24,765.96	53,983.75	
	(b) Purchase of stock-in-trade	9.34	32.77	12.79	42.11	17.19	37.42	
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(648.49)	(1,103.71)	1,363.71	(1,752,20)	1.025.81	(338.32	
	(d) Employees benefit expenses	222.10	195.81	156.58	417.91	305.74	674.17	
	(e) Finance cost	94.63	142.29	50.37	236.92	106.76	320.31	
	(f) Depreciation and amortisation expenses	176.47	172.69	162.20	349.16	315.24	629.78	
	(g) Other expenses	2,790.54	2,770.43	2,011.32	5,560.97	4,115,43	9,239.09	
	Total Expenses	18,434.91	21,891.87	16,330.57	40,326.78	30,652.13	64,546.21	
3	Profit/(Loss) from ordinary activities before exceptional items & tax (1-2)	153.11	145.11	103.03	298.23	262.69	528.02	
4	Exceptional items income/(expenses)	(0.61)	4.94	73.04	4,33	73.04	73.04	
5	Profit/(Loss) from ordinary activities before tax (3 + 4)	152.50	150.05	176.07	302.56	335.73	601.06	
6	Tax expense			and a second				
	Current Tax	52.61	56.10	42.00	108.71	100.00	201.50	
	Deferred Tax	(9.45)	(12.85)	6.87	(22.29)	(6.55)	(17.55	
7	Net Profit/(Loss)from odinary activities after tax (5 - 6)	109.34	106.80	127.20	216.14	242.28	417.11	
8	Other comprehensive income/(expenses) for the year, net of tax	-	3		In the second second		16.79	
9	Total Comprehensive income/(Loss), Net of Tax (7+8)	109.34	106.80	127.20	216.14	242.28	433.89	
10	Paid-up equity share capital (Face Value of Rs. 10/- each)	1,643.44	1,643.44	1,643.44	1,643.44	1,643.44	1,643,44	
11	i) Earnings Per Share of Rs.10/- each (not annualised)							
	(a) Basic	0.67	0.65	G.77	1.32	1.47	2.54	
	(b) Diluted	0.67	0.65	0.77	1.32	2.47	2.54	

NOTES :

The Financial Results of the company for the quarter / half year ended 30th September, 2023 have been reviewed by the Audit Committee and approved by the Board of 1 Directors at their respective meetings held on 8th November, 2023 and the Limited Review of the same has been carried out by the Auditors.

- 2 These results have been prepared in accordance with the Companies (indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 183 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
- The Company has one reportable business segment viz. "Steel Segment" 3
- 4 The previous year/period figures have been regrouped rearranged wherever found necessary.

Place: Raipur Date: 08.11.2023



i KPRK & Associates UP Chartered Accountants Swapni/M. Agrawal Partner M. No. 121269

For and on behalf of Board of Directors LIGIAS

Rujesh Agrawal Managing Director

DIN: 00806417

Add: A-11/5, Sector-3 Udaya Society Tatibandh Raipur - 492001 Chhattisgarh

UDIN: 23121269 BGR10(1494

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E-mail: cs@mahamayagroup.in Website: www.mahamayagroup.in

CIN: L27107CT1988PLC004607

-	STATEMENT OF ASSETS & LIABILITIES AS ON 30TH	Contraction of the second second second second	the second se		
e		STANDALONE 30.09.2023 31.03.2023			
Sr.	Particulars				
No.		(Rs. In Lakhs)			
		Unaudited	Audited		
A	ASSETS				
1	Non-current assets	man as			
	(a) Property, Plant and Equipment (b) Capital work-in-progress	6515.41	6,527.03		
	(c) Financial assets				
	(i) Non- Current Investments	2250.00	3 350 01		
	(ii) Loans	2350.88	2,350.88		
	(iii) Other financial assets	2378.00	2 2 2 2 2		
	(d) Other non current assets	167.57	2,332.7		
	Sub Total - Non Current Assets	11,411.87	5.19		
		**, 411.07	11,213.07		
2	Current-assets				
	(a) Inventories	8769.48	8,049.28		
	(b) Financial assets				
	(i) Trade Recievables	2132.63	1,815.58		
	(ii) Bank, Cash and cash equivalents	70.33	29.74		
	(iii) Bank balances other than (iii) above				
	(iv) Other financial assets	17.25	67.54		
	(c) Current tax assets (net)				
	(d) Other current assets	1382.73	652 95		
	Sub Total - Current Assets	12,372.43	10,615.09		
	Total Assets	23784.29	21,830.96		
В	EQUITY AND LIABLITIES				
1	EQUITY	APRIL AND A			
0.04	(a) Equity share capital	1643.44	1,643.44		
	(b) Other equity	11358.38	11,142.24		
1	Sub Total - Equity	13,001.82	12,785.68		
	UABLITIES Non-current liablitites				
2					
	(a) Financial Liablities	2224 22			
	(i) Borrowings (b) Provisions	2334.93	2,308.08		
	(c)Deferred Tax liabilities(Net)	61.02	62.07		
	Sub Total - Non Current Liabilities	694.43 3,090.38	716.73		
3	Current liablities	3,030.30	3,086.88		
	(a) Financial Liablites				
	(i) Borrowings	3702.76	2,013.53		
	(ii) Trade Payables	3702.70	2,013.00		
	Total Outstanding dues of Micro & Small	2			
	Total Outstanding dues of Others	2088.75	1,837.87		
	(iii) Other financial liablities	and the fact that the form	+154-07-507		
	(b) Other current liablities	1818.25	1,353.30		
	(c) Provisions	78.84	705.39		
	(d) Current tax liabilities (net)	3.49	48.32		
	Sub Total - Non Current Liabilities	7,692.10	5,958.41		
	and rotat mon carrent clapinges				

Chartered Accountants

A. Swapail M. Agrawal Partner

value

M. No. 121269 FRN 103051 W

UDIN: 23121269BGRIUC1494

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Place: Raipur Date: 08.11.2023

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r KPRK & Associates Kl Associates Kl

Rafesh Agrawal Managing Director DIN: 00806417

Add: A-11/5, Sector-3 Udaya Society Tatibandh Raipur - 492001 Chhattisgarh



Regd. Office: Plot No. 8/8-9, Sector-C, Sarora Urla Industrial Complex, Ralpur 493 221 (C.G.) Ph. +91-771-4910058, E-mail: cs@mahamayagroup.in Webs te: www.mahamayagroup.in CIN: L27107CT1988PLC004607

Cash Flow Statement

	Particulars	Half year ended	30th H	lalf year ended	(Rs. In Lakh 30t
		Septemb	er 2023	Septembe	
-		Standa	alone	Standa	
A . P		(Unauc	dited)	(Unaudi	
A C	ash Flow from Operating Activities			Tourada	neuj
			2		
P	Profit / (Loss) before tax		302.56		
	Adjustments for:		- CALCUMAN		335.7
D	epreciation & Amortisation	349.16		345.34	
In	iterest Expense	236.S2		315.24	
Pr	rovision for gratuity	(1.05)		106.76	
L	oss / (Profit) on sale of assets	(4.33)		(0.71)	
Re	emeasurement of defined benefit plans	(Tida)	580.70	(73.04)	
	perating Profit before Working Capital Changes				348.25
		-	883.26		683.99
A	djustments for:				
Tra	ade Receivables	(317.05)		1946- D.L.	
	ventories	(720.20)	Company of the local sectors.	758.82	
	her financial assets	50.72		(352.41)	
Ot	her Bank Balances	-AU, 12		26.04	
Ot	her Current Assets	1700 701		-	
Oti	her Non-Current Assets	(729.79)		(392.33)	
	ade Payables	(162.39)		105.19	
Oth	her Financial Liabilities	250.89		1,275.63	
Oth	her Current Liabilities	10000		1.4	
	ovisions	464.95	Providence of the	(258.92)	
11.2.71		(625.55)	(1,789:41)	(443,93)	719.09
Ne	et Cash generated from / (used) in Operating Activities	1	(906.15)		1. 100 00
la	xes (Paid) / Refund (net)		(153.53)		1,403.08
			(and and		(69.85)
Ca	sh Flow before extraordinary items		(1,059.68)		1,333,23
Ne	t Cash generated from / (used) in Operating Activities	-			1.333.23
			(1,059.68)		1,333.23
Cas	sh Flow from Investing Activities	1.73			
(Pur	rchase)/ Sale of Tangible Assets (Net)	(333.21)			
(Pur	rchase)/ Sale of Investments (Net)	1003.211		(483.81)	
Inve	estment in Fixed deposit receipts	10.44		×	
Mos	vement in Long Term Loans and Advances	(0.44)		(1,323,30)	
		(45.23)		(112.00)	
Net	t Cash generated from / (used in) Investing Activities		(378.88)		(1,919,12)
Cas	h Flow from Financing Activities				
	erest Paid	1000 000			
	eeds from/(Repayment of) Long Term Loans	(236 92)		(106.76)	
Proc	eeds from/(Repayment of) Short Term Loans	26.85		(143.22)	
		1,689.22		(156.83)	
Net	Cash generated from / (used in) Financing Activities		1,479.15		(406.81)
Net	increase / (decrease) in Cash and Cash Equivalents				(400.61)
			40.59		(992.70)
Ope	ning Balance of Cash and Cash Equivalents		- 20-24		
Clos	ing Balance of Cash and Cash Equivalents		29.74		1,504.42
Net	increase / (decrease) in Cash and Cash Equivalents	-	70.33		511.73
	and a service and second publication		40.59		(992.70)

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r KPRK & Associates# Chartered Accountants (WPUQWQ4 CA. Swaphil M. Agrawal Partner M. No. 121269 FRN 103051 W

WDIN: 23121269BGRIUC1494

Rajesh Agrawal Managing Director DIN: 00306417

Acd: A-11/5, Sector-3 Ldaya Society Tatibandh Raipur - 492001 Chhattisgarh

and on behalf of the Board

LIND

RAIPUF

(C.G.)

Date: 08.11.2023 Place: Raipur

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CA. SWAPNIL M. AGRAWAL PARTNER B.COM, FCA, FCS, DISA(ICAI), ISO(LA), IP, RV, INSOLVENCY RESOLUTION PROFESSIONAL, REGISTERED VALUER (FINANCIAL ASSET), FORENSIC AUDITOR, ARBITRATOR, SOCIAL AUDITOR



KPRK & ASSOCIATES LLP

CHARTERED ACCOUNTANTS NAGPUR – CHHINDWARA – RAIPUR MAHARASHT IA – MADHYA PRADESH – CHHATTISGARH 9371455299 – SWAPNILMAGRAWAL@GMAIL.COM

Limited Review report on unaudited consolidated quarterly financial results and consolidated year to date financial result of MAHAMAYA STEEL INDUSTRIES LIMITED Under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

TO THE BOARD OF DIRECTORS OF MAHAMAYA STEEL INDUSTRIES LIMITED

- We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results ("the Statement") of MAHAMAYA STEEL INDUSTRIES LIMITED ("the Parent") and its share of the net profit after tax and total comprehensive income of its associates, for the quarter ended 30th September, 2023, and year to date results for the period from 01st April 2023 to 30th September 2023 being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's 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, read with relevant rules issued there under, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion 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 provides less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

The Consolidated unaudited financial results for the quarter and half year ended 30th September 2023 include the results of the following Entities :-

a. Mahamaya Steel Industries Limited (Holding Company)b. Abhishek Steel Industries Limited (Associate)

4.



#102, KRUSHNA KUNJ, 10-C, NEAR TILAK NAGAR GROUND, NAGPUR - 440 010 +91 9371455299, kprkca.sma@gmail.com

CA. SWAPNIL M. AGRAWAL

5

PARTNER B.COM, FCA, FCS, DISA(ICAI), ISO(LA), IP, RV, INSOLVENCY RESOLUTION PROFESSIONAL, REGISTERED VALUER (FINANCIAL ASSET), FORENSIC AUDITOR, ARBITRATOR, SOCIAL AUDITOR



KPRK & ASSOCIATES LLP

CHARTERED ACCOUNTANTS NAGPUR – CHHINDWARA – RAIPUR MAHARASHTRA – MADHYA PRADESH – CHHATTISGARH 9371455299 – SWAPNILMAGRAWAL@GMAIL.COM

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, 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 the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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For KPRK & ASSOCIATES LLP Chartered Accountants (

FRN-103051W ganes

CA. Swapnil M. Agrawal Partner, M. No. 121269 9371455299, swapnilmagrawal@gmail.com

Dated: 08.11.2023, Raipur UDIAI : 2312/269/BGR/UD1460

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Urla Industrial Complex, Raipur 493 221 (C.G.)

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E-mail: cs@mahamayagroup.in Website- www.mahamayagroup.in

CIN: L27107CT1988PLC004607

	STATEMENT OF CONSOLIDATED UNAUDITED RESULTS FO	OR THE QUARTE	R / SIX MONTH	IS ENDED 30TH	SEPTEMBER' 2	3	
Sr. No.	Particulars	3 Months Ended			6 Months Ender		Year Ended
STC 1966	Particulars	30.09.2023	30.05.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unauditec	Audited
1	Income				WITH CONTRACTOR	- HOLDINCC	HUGHER
	Revenue from operations	18,577.24	22,019.85	16,416.19	40,597.09	30,895,68	64,977.1
	Other Income	10.72	17.13	17,42	27.92	19.15	97.0
	Total Income	18,588.02	22.036.99	16,433.60	40.625.01	30,914.82	65,074.2
2	Expenses				10.1000.000	and a state of the	0.3,074.2.
	(a) Cost of Materials Consumed	15,790.31	19,581.59	12,573,60	35,471.91	24,755.95	53,983.75
	(b) Purchase of stock-In-trade	9.34	32.77	12.75	42 11	17.19	33,363.1
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(648.49)	(1,103.71)	1,363.71	(1.752.20)	1,025.81	(338.3)
	(d) Employees benefit expenses	222.10	100.000	and the		and show	
	(e) Finanace cost	94.63	195.81	156.58	417 91	305.74	674.1
	(f) Depreciation and amortisation expenses	175.47	142.29	50.37	236.92	106.76	320.3:
	(g) Other expenses	20120422	172.59	162.20	349.16	315.24	629.78
	Total Expenses	2,790.54	2,770.43	2,011.32	5,560.97	4,115.43	9,239.09
-		10,434.31	21,891.87	16,330.57	40,326.78	30,652,13	64,546.21
3	Profit/(Loss) from ordinary activities before exceptional items & tax (1-2)	153,11	145.11	103.03	298.23	262.69	528.02
4	Exceptional itmes income/(expenses)	(0.61)	4.94	73.04	4.33	73.04	73.04
5	Profit/(Lass) from ordinary activities before tax (3 + 4)	152.50	150.06	176.07	302.56	335.73	601.05
	Share of Profit/(loss) of Associates and Joint Ventures	45.79	58.85	10.90	104.64	9.79	127.23
- C - O	Tax expense						447.42
	Current Tax	52.61	56.00	42.00	108.71	100.00	201.50
	Deferred Tax	(9.45)	(12.85)	5.87	(22.29)	(6.55)	(17.55
8	Net Profit/(Loss)from odinary activities after tax (5 + 6 - 7)	155.13	165.65	133,10	320.78	252.07	544.34
9	Other comprehensive income/[expenses] for the year. net of tax						16.79
	Total Comprehensive income/[Loss], Net of Tax (8+9)	155.13	165.65	138.10	320.78	252.07	561.12
	Paid-up equity share capital (Face Value of Rs.10/- each)	1,643.44	1,643.44	1,643.44	1,643.44	1.643.44	1,643.44
	i) Earnings Per Share of Rs.10/- each (not annualised)	1				ALC: NO. OF	1,043,44
1	(a) Basic	0.94	1.01	0.84	1.95	1.53	3.31
	(b) Diluted	0.94	1.01	0.84	1.95	1.53	3.31

NOTES :

The Financial Results of the company for the quarter / half year ended 30th September, 2023 have been reviewed by the Audit Committee and approved by the Board of 1 Directors at their respective meetings held on 8th November, 2023 and the Limited Review of the same has been carried out by the Auditors.

These results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2 2013 and other recognized accounting practices and policies to the extent applicable.

- 3 The Company has one reportable business segment viz. "Steel Segment"
- 4 The previous year/period figures have been regrouped rearranged whetever found necessary.

Place: Raipur Date: 08.11.2023

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r KPRK & Associates LAP Chartered Accountants CA. Swapin M. Agrawal Partner M. No. 121269 FRN 103051 W



Rajosh Agrawal Managing Director DIN: 00806417

Add: A-11/5, Sector-3 Udaya Society Tatibandh Ralpur - 492001 Chhattisgarh

UDIN: 23121269 BGR 1001460

Regd. Office: Plot No. B/8-9, Sector-C, Sarora

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Ph. +91-771-4910058,

E-mail: cs@mahamayagroup.in Website: www.mahamayagroup.in CIN: L27107CT1988PLC004607

	STATEMENT OF ASSETS & LIABILITIES AS ON 30TH	CONSOLIDATED		
Sr.		30.09.2023 31.03.20		
No.	Particulars	(Rs. In		
		Unaudited	Audited	
A	ASSETS			
1	Non -current assets			
	(a) Property, Plant and Equipment	6515.41	6,527.03	
	(b) Capital work-in-progress			
	(c) Financial assets		-	
	(i) Non- Current Investments	3109.82	3,005,10	
	(ii) Loans			
	(iii) Other financial assets	2378.00	2,332.7	
	(d) Other non current assets	167.57	5.1	
	Sub Total - Non Current Assets	12,170.81	11,870.11	
2	Current-assets			
	(a) Inventories	8769.48	8,049.2	
	(b) Financial assets			
	(i) Trade Recievables	2132.63	1,815.5	
	(ii) Bank, Cash and cash equivalents	70.33	29.7	
	(iii) Bank balances other than (iii) above			
	(iv) Other financial assets	17 25	67.5	
	(c) Current tax assets (net)	0.00		
	(d) Other current assets	1382.73	652.9	
	Sub Total - Current Assets	12,372.43	10,615.0	
	Total Assets	24,543.23	22,485.2	
в	EQUITY AND LIABLITIES			
1	EQUITY			
	(a) Equity share capital	1643.44	1,643.4	
	(b) Other equity	12117.32	11,796.5	
	Sub Total - Equity	13,760.76	13,439.9	
	LIABLITIES			
2	Non-current liablitites			
	(a) Financial Liablities			
	(i) Borrowings	2334.93	2,308.0	
	(b) Provisions	61.02	62.0	
	(c)Deferred Tax liabilities(Net)	694.43	716.73	
_	Sub Total - Non Current Liabilities	3,090.38	3,086.88	
3	Current liablities			
	(a) Financial Liablites			
	(i) Borrowings	3702.76	2,013.5	
	(ii) Trade Payables			
	Total Outstanding dues of Micro & Small			
	Total Outstanding dues of Others	2088.75	1,837.83	
	(iii) Other financial liablities	-		
	(b) Other current liablities	1,818.25	1,353.30	
	(c) Provisions	78.84	705.39	
	(d) Current tax liabilities (net)	3.49	48.32	
-,	Sub Total - Non Current Liabilities Total Equity and Liabilities	7,692.10	5,958.43	
	total equity and Liabities	24,543.23	22,485.20	

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Place: Raipur Date: 08.11.2023 SOCIA

Friered

Rajesh Agrawal Managing Director DIN: 00806417

Add: A-11/5, Sector-3 Udaya Society Tatibandh Raipur - 492001 Chhattisgarh

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Partner

M. No. 121269 FGN 103051 W

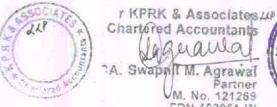
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Regd. Office: Pict No. B/8-9, Sector-C, Sarora Urla Industrial Complex, Raipur 493 221 (C.G.) Ph. +91-771-4910058, E-mail: cs@mahamayagroup.in Website: www.mahamayagroup.in CIN: L27107CT1988PLC004607

Cash Flow Statement

	Particulars	Half year ended 3	Oth September		
-		2023	3	Half year ended 30th :	September 202
		Consolid	ated	Consolida	
-		(Unaudi	ted)	(Unaudite	the second s
A	Cash Flow from Operating Activities			10 mount	
	Profit / (Loss) before tax	1	302.56		335.73
	Adjustments for:				202.1
	Depreciation & Amortisation	349.16		315.24	
	Interest Expense	236.92		106,76	
	Provision for gratuity	(1.05)			
	Loss / (Profit) on sale of assets	(4.33)		(0.71)	
	Remeasurement of defined benefit plans	(4.33)	580,70	(73.04)	and the second
			560.70		348,25
	Operating Profit before Working Capital Changes		883.2€		683.9
					-90.3-3
	Adjustments for:	and the second second			
	Trade Receivables	(317.05)		758.82	
	Inventories	(720.20)		A REAL PROPERTY AND	
	Other financial assets	50,72		(352.41)	
	Other Bank Balances	And the		26.04	
	Other Current Assets	1720 201			
	Other Non-Current Assets	(729.79)		(391.33)	
	Trade Payables	(162.39)		105.19	
	Other Financial Liabilities	250.89		1,275.53	
	Other Current Liabilities		2		
	Provisions	464.95		(258.92)	
	Provisions	(626.55)	(1,789.41)	(443.93)	719.09
	Net Cash generated from / (used) in Operating Activities		1000.401		
	Taxes (Paid) / Refund (net)		(\$06.15)		1403.08
			(153.53)		(69.85
	Cash Flow before extraordinary items	1.0	14 000 001		
			(1,059.68)		1333.23
	Net Cash generated from / (used) in Operating Activities		(1,059.68)		1333.23
			5. C		10000
	Cash Flow from Investing Activities	1			
	(Purchase)/ Sale of Tangible Assets (Net)	(333.21)		(483.81)	
	(Purchase)/ Sale of Investments (Net)			0.00	
	Investment in Fixed deposit receipts	(C.44)		the state of the s	
	Movement in Long Term Loans and Advances	(45.23)	1	(1,323.30) (112.00)	
		1		1222100/	
	Net Cash generated from / (used in) Investing Activities		(378.88)		(1,919.12)
	Cash Flow from Financing Activities				
	Interest Paid	(Descare)			
		(236,92)		(106.76)	
	Proceeds from/(Repayment of) Long Term Loans	26.85		(143.22)	
	Proceeds from/(Repayment of) Short Term Loans	1,689.22		(156.83)	
	Net Cash generated from / (used in) Financing Activities		1,479.15		(405 04)
					(406.81)
	Net increase / (decrease) in Cash and Cash Equivalents		40.59		(992.70)
	Opening Balance of Cash and Cash Equivalents		29.74		india.
	Closing Balance of Cash and Cash Equivalents		70.33		1504.42
	Net increase / (decrease) in Cash and Cash Equivalents				511.73
	Contraction of the second s		40.59		(992.70)

Date: 08.11.2023 Place: Raipur



RAPUR đ A. Swapnit M. Agrawal Partner M. No. 121259 FRN 103051 W

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Bajesh Agrawal Managing Director DIN: 00806417

r and on behalf of the Board

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(C.G.)

Add: A-11/5, Sector-3 Udaya Society Tatibandh Raipur - 492001 Chhattisgarh

WD14: 2312/26989R1UD2460