

MAHANIVESH (INDIA) LIMITED

13/34, Main Arya Samaj Road,
Karol Bagh, New Delhi- 1100 05
Ph:- 011-25763401
CIN: L74899DL1995PLC062366

30th April, 2019

Department of Corporate Services
Bombay Stock Exchange Limited
P.J. Towers
Dalal Street
Mumbai- 400 001
Telephone: 022-2272-1234

Sub:- Submission of Quarterly Auditor's Report Pursuant to Regulation 33 of SEBI (Listing and disclosures Requirements) Regulation, 2015 for the Quarter ended 31.03.2019

Dear Sir,

We are please to enclose herewith a copy of Audited Financial Result & Reconciliation table for the Net Profit / Loss for the Quarter ended 31.03.2019 along with Auditor's Report Pursuant to Regulation 33 of SEBI (Listing and disclosures Requirements) Regulation, 2015 from the Auditor of the Company.

You are requested to take the same on record and acknowledge.

Thanking you in the meantime.

Yours' truly
For Mahanivesh (India) Limited


A.K. Singh
Chairman & Compliance Officer



**Auditor's Report On Quarterly Financial Results of the Company Pursuant to Regulation 33
of SEBI (Listing Obligations and disclosures Requirements) Regulations, 2015**

To
Board of Directors of Mahanivesh (India) Limited

We have audited accompanying Statement of Standalone Financial Results of Mahanivesh (India) Limited [CIN: L74899DL1994PLC062366], ("the Company") for the quarter and period ended 31st March, 2019 ("Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 This Statement has been prepared from Standalone Financial Statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on this statement based on our audit of such Standalone prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amount disclosed as financial results. An audit includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

- (i) have been presented in accordance with the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 in the regard; and
- (ii) give a true and fair view of the net profit/ loss and other financial information for the quarter ended **31.03.2019** as well as the year to date results for the period from **01.04.2018** to **31.03.2019**.

For G A M S & Associates L.L.P.
Chartered Accountants



Mahavir Parsad

Mahavir Parsad
Partner

(Membership Number: 089313)

Place: New Delhi
Dated: 30th April, 2019

G A M S & ASSOCIATES L.L.P.
Chartered Accountants

23, IInd Floor, North West Avenue
Club Road, West Punjabi Bagh
New Delhi- 110 026
Phone: 91-11-25221200, 25223461
E-Mail: singlafca_2006@yahoo.com

Declaration Pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosures Requirements) Regulations, 2015 as amended

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 as amended by notification dated 25th May, 2016 i.e. SEBI (Listing obligations and Disclosures Requirements) (Amendment) Regulation, 2016, We, the Board of Directors of Mahanivesh (India) Limited ("the Company") hereby declare that the Standalone auditors of the Company and the Audit Report issued by them for the Quarter ended 31st March, 2019 has unmodified opinion.

Place: New Delhi
Dated: 30th April, 2019

For G A M S & Associates L.L.P.
Chartered Accountants



Mahavir Parsad
Partner

(Membership Number: 089313)

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*Validate General Information to open other sheets

General information about company				
Scrip code	530441			
NSE Symbol				
MSEI Symbol				
ISIN*				
Name of company	MAHANIVESH (INDIA) LIMITED			
Class of security	Equity			
Date of start of financial year	01	04	2018	
Date of end of financial year	31	03	2019	
Date of board meeting when results were approved	30	04	2019	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	04	04	2019	
Description of presentation currency	INR			
Level of rounding used in financial results	Lakhs	Reporting only in "Lakhs", "Millions", "Billions", "Crores" Allowed		
Reporting Quarter	Yearly			
Nature of report standalone or consolidated	Standalone			
Whether results are audited or unaudited	Audited	For Current Quarter Only		
Segment Reporting	Single segment			
Description of single segment	SECURITIES & TRADING			
Start date and time of board meeting	30-04-2019	10	00	HH:MM
End date and time of board meeting	30-04-2019	10	30	HH:MM
Declaration of unmodified opinion or statement on impact of audit qualification	Statement on impact of audit qualification			



Particulars	Audited Financial Results for the Quarter Ended 31st March, 2019			
	Quarter Ended		Year to date figure for Current Period	
	31-03-2019	31-12-2018	31-03-2019	31-03-2018
	Amount in Rupees			
Whether results are audited or unaudited Nature of report standalone or consolidated	Audited Stadalone	Audited Stadalone	Audited Stadalone	Audited Stadalone
Part I	Amount in Rupees			
1 Revenue From Operations	All the filed are mandatory in this sheet			
Net sales or Revenue from Operations	3.25	2.25	3.50	8.57
Other operating revenues	-	-	-	6.00
Total Revenue from operations (net)	3.25	2.25	3.50	8.57
2 Expenses				
(a) Cost of materials consumed	-	-	-	1,240.00
(b) Purchases of stock-in-trade	-	-	-	-
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-
(d) Employee benefit expense	1.05	1.05	1.05	4.20
(e) Depreciation and amortisation expense	-	-	-	-
(f) Other Expenses	1.05	1.05	1.05	4.20
1 Administrative Expenses	0.39	0.08	0.36	4.30
10 Total other expenses	0.39	0.08	0.36	4.30
Total expenses	1.44	1.13	1.41	8.50
Profit (loss) from operations before other income, finance costs and exceptional items	1.81	1.12	2.09	0.07
4 Other income	-	-	-	-
5 Profit (loss) from ordinary activities before finance costs and exceptional items	1.81	1.12	2.09	0.07
6 Finance costs	0.002	0.002	0.004	0.010
7 Profit (loss) from ordinary activities after finance costs but before exceptional items	1.81	1.12	2.09	0.061
8 Prior period items before tax	-	-	-	-
9 Exceptional items	-	-	-	-
10 Profit (loss) from ordinary activities before tax	1.81	1.12	2.09	0.061
11 Tax Expense	-	-	0.011	0.02
12 Net profit (loss) from ordinary activities after tax	1.81	1.12	2.09	0.050
13 Extraordinary items	-	-	-	-
14 Net Profit Loss for the period from continuing operations	1.81	1.12	2.09	0.052
15 Profit (loss) from discontinuing operations before tax	-	-	-	-
16 Tax expense of discontinuing operations	-	-	-	-
17 Net profit (loss) from discontinuing operation after tax	-	-	-	-
18 Profit (loss) for period before minority interest	1.81	1.12	2.09	0.050
19 Share of profit (loss) of associates	-	-	-	-
20 Profit (loss) of minority interest	-	-	-	-
21 Net Profit (loss) after taxes minority interest and share of profit (loss) of associates	1.81	1.12	2.09	0.05
22 Details of equity share capital				
Paid-up equity share capital	100	100	100	100
Face value of equity share capital	10	10	10	10
23 Details of debt securities				
Paid-up debt capital	-	-	-	-
Face value of debt securities	-	-	-	-
Reserves excluding revaluation reserve	1,487.07	1,484.15	1,487.01	1,487.01
Debt redemption reserve	-	-	-	-
26 Earnings per share				
i Earnings per share before extraordinary items				
Basic earnings per share before extraordinary items	0.181	0.112	0.209	0.005
Diluted earnings per share before extraordinary items	0.181	0.112	0.209	0.005
ii Earnings per share after extraordinary items				
Basic earnings per share after extraordinary items	0.00	0.112	0.209	0.005
Diluted earnings per share after extraordinary items	0.000	0.000	0.000	0.000



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Statement of Asset and Liabilities		Current year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2018
Date of end of reporting period		31-03-2019
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
Assets		
1	Non-current assets	
	Property, plant and equipment	6.502
	Capital work-in-progress	0.000
	Investment property	0.000
	Goodwill	0.000
	Other intangible assets	0.000
	Intangible assets under development	0.000
	Biological assets other than bearer plants	0.000
	Investments accounted for using equity method	0.000
	Non-current financial assets	
	Non-current investments	125.120
	Trade receivables, non-current	0.000
	Loans, non-current	726.474
	Other non-current financial assets	0.000
	Total non-current financial assets	851.594
	Deferred tax assets (net)	0.000
	Other non-current assets	0.000
	Total non-current assets	858.096
2	Current assets	
	Inventories	1626.500
	Current financial asset	
	Current investments	0.000
	Trade receivables, current	3.750
	Cash and cash equivalents	2.977
	Bank balance other than cash and cash equivalents	0.207
	Loans, current	0.000
	Other current financial assets	0.000
	Total current financial assets	6.934
	Current tax assets (net)	0.000
	Other current assets	0.000
	Total current assets	1633.434
3	Non-current assets classified as held for sale	0.000
####	Regulatory deferral account debit balances and related deferred tax Assets	0.000
	Total assets	2491.530
Equity and liabilities		
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	1000.000
	Other equity	0.000
	Total equity attributable to owners of parent	1000.000
	Non controlling interest	
	Total equity	1000.000
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	0.000
	Trade payables, non-current	3.710
	Other non-current financial liabilities	0.000
	Total non-current financial liabilities	3.710
	Provisions, non-current	0.755
	Deferred tax liabilities (net)	0.000
	Deferred government grants, Non-current	0.000
	Other non-current liabilities	0.000
	Total non-current liabilities	4.465
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	0.000
	Trade payables, current	0.000
	Other current financial liabilities	0.000
	Total current financial liabilities	0.000
	Other current liabilities	0.000
	Provisions, current	0.000
	Current tax liabilities (Net)	0.000
	Deferred government grants, Current	0.000
	Total current liabilities	0.000
3	Liabilities directly associated with assets in disposal group classified as held for sale	1455.364
4	Regulatory deferral account credit balances and related deferred tax liability	31.701
	Total liabilities	1491.530
	Total equity and liabilities	2491.530
	Disclosure of notes on assets and liabilities	Add Notes



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Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results

Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-01-2019	01-04-2018
Date of end of reporting period		31-03-2019	31-03-2019
Whether accounts are audited or unaudited			
Nature of report standalone or consolidated		Standalone	Standalone
1	Segment Revenue (Income)		
	(net sale/income from each segment should be disclosed)		
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
	Total Segment Revenue		
	Less: Inter segment revenue		
	Revenue from operations		

2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
	Total Profit before tax		
	i. Finance cost		
	ii. Other Unallocable Expenditure net off Unallocable income		
	Profit before tax		

3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
	Total Segment Asset		
	Un-allocable Assets		
	Net Segment Asset		

4	Segment Liabilities		
	Segment Liabilities		
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
	Total Segment Liabilities		
	Un-allocable Liabilities		
	Net Segment Liabilities		
	Disclosure of notes on segments		Add Notes



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Other Comprehensive Income			
Particulars		3 months/ 6 month ended (dd-mm- yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-01-2019	01-04-2018
B	Date of end of reporting period	31-03-2019	31-03-2019
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
Other comprehensive income [Abstract]			
1	Amount of items that will not be reclassified to profit and loss	<input type="button" value="Add"/>	<input type="button" value="Delete"/>
1	Amount of items that will not be reclassified to profit and loss	0.000	0.000
Total Amount of items that will not be reclassified to profit and loss		0.000	0.000
2	Income tax relating to items that will not be reclassified to profit or loss	0.000	0.000
3	Amount of items that will be reclassified to profit and loss	<input type="button" value="Add"/>	<input type="button" value="Delete"/>
1	Amount of items that will be reclassified to profit and loss	0.000	0.000
Total Amount of items that will be reclassified to profit and loss		0.000	0.000
4	Income tax relating to items that will be reclassified to profit or loss	0.000	0.000
5	<u>Total Other comprehensive income</u>	0.000	0.000



The reconciliation of Net Profit as previously reported on transition from previous Indian GAAP

(Rs. In Lakh)

<u>S. No.</u>	<u>Nature of Adjustment</u>	<u>Quarter Ended</u> <u>31.03.2019</u>	<u>Quarter Ended</u> <u>31.03.2018</u>
	Net profit/(Loss) under previous Indian GAAP	0.052	0.050
	Adjustments For:		
	a) Amortization Costs	-	-
	b) Administration Costs	-	-
	c) Others	-	-
	d) Deferred Tax	-	-
	Net Profit/ (Loss) before other comprehensive Income as per IND-AS	0.052	0.050
	Other Comprehensive Income (Net of Tax)	-	-
	Total Comprehensive Income as per IND-AS	0.052	0.050

For Mahanivesh India Limited


(A.K. Singh)
Compliance Offer



New Delhi
31.03.2019