



**Ref: MNIL/BSE/2025**

**Date: 24/01/2025**

**The BSE Limited**

Department of Corporate Services,  
25<sup>th</sup> Floor, P J Towers,  
Dalal Street, Mumbai - 400001

**Script Code: 539767 ISIN: INE216Q01010**

**Sub: Outcome of the Board Meeting held on January 24, 2025**

In terms of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations"), we hereby inform that Board of Directors in its meeting held on Friday, January 24, 2025 proceeds at 11:00 AM and concluded at 04:35 PM, *inter-alia* considered and approved the following:

1. Un-audited Financial Results of the Company, duly reviewed by the Audit committee, along with Limited Review Report for the quarter and nine months ended December 31, 2024 (Copy of the same is enclosed).

This is for your kind information and record.

Thanking you.  
Yours truly,

**For Mega Nirman and Industries Limited**

**KANIKA  
CHAWLA** Digitally signed by  
KANIKA CHAWLA  
Date: 2025.01.24  
16:41:52 +05'30'

**Kanika Chawla**  
**Company Secretary & Compliance Officer**

---

**MEGA NIRMAN & INDUSTRIES LIMITED**

811-812, Aggarwal Cyber Plaza-1, Netaji Subhash place, Pitampura, Delhi-110034.

Phone: 011 - 43590917||email: [secretarial.mnil@gmail.com](mailto:secretarial.mnil@gmail.com)

CIN: L43219DL1983PLC015425

<b>MEGA NIRMAN &amp; INDUSTRIES LIMITED</b>						
Regd. Office: 811-812, Aggarwal Cyber Plaza-1, Netaji Subhash Place, Pitampura, Delhi, India, 110034						
Email Id: secretarial.mnil@gmail.com, Website: www.mnil.in						
CIN: L43219DL1983PLC015425, Ph: 011-43590917						

**Statement of Un-audited Financial Results for the Quarter and Nine Months ended on 31st December 2024**

S. No.	Particulars	Quarter Ended			Nine Months ended		(Amount in Lacs except EPS)
		31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	Year ended
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	31-Mar-24 Audited
I	Revenue from operations	513.62	-	-	513.62	-	-
II	Other Income	16.43	19.51	3.53	47.53	10.60	23.97
III	<b>Total Revenue from operations (net) (I+II)</b>	<b>530.05</b>	<b>19.51</b>	<b>3.53</b>	<b>561.16</b>	<b>10.60</b>	<b>23.97</b>
IV	<b>Expenses</b>						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Purchases of Stock-in-Trade	496.99	1.92	-	498.90	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(6.71)	(1.92)	-	(8.63)	-	-
	(d) Employee benefits expense	11.84	9.90	5.06	29.52	13.31	19.65
	(e) Finance Costs	0.50	-	-	0.73	-	0.01
	(f) Depreciation and amortisation expense	0.50	0.52	0.27	1.85	0.88	1.63
	(g) Audit Expenses	-	-	-	-	-	-
	(h) Other expenses	16.26	6.55	5.62	35.69	19.91	56.06
	<b>Total Expenses</b>	<b>519.38</b>	<b>16.97</b>	<b>10.95</b>	<b>558.08</b>	<b>34.10</b>	<b>77.35</b>
V	<b>Profit/ (Loss) Before Exceptional and Extraordinary Items and Tax (III-IV)</b>	<b>10.67</b>	<b>2.54</b>	<b>(7.42)</b>	<b>3.08</b>	<b>(23.50)</b>	<b>(53.38)</b>
VI	Exceptional Items	-	-	-	-	-	-
VII	<b>Profit/ (Loss) before extraordinary items and Tax (V-VI)</b>	<b>10.67</b>	<b>2.54</b>	<b>(7.42)</b>	<b>3.08</b>	<b>(23.50)</b>	<b>(53.38)</b>
VIII	Extraordinary items	-	-	-	-	-	-
IX	<b>Profit/ (Loss) before Tax (VII-VIII)</b>	<b>10.67</b>	<b>2.54</b>	<b>(7.42)</b>	<b>3.08</b>	<b>(23.50)</b>	<b>(53.38)</b>
X	Tax Expenses						
	- Current Tax	-	-	-	-	-	-
	- Deferred Tax	-	-	-	-	-	0.04
XI	<b>Profit/ (Loss) for the period from continuing operations (IX-X)</b>	<b>10.67</b>	<b>2.54</b>	<b>(7.42)</b>	<b>3.08</b>	<b>(23.50)</b>	<b>(53.41)</b>
XII	<b>Net Profit/ (Loss) from discontinuing operation (before Tax)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XIII	Tax Expense of discontinuing	-	-	-	-	-	-
XIV	<b>Net Profit/ (Loss) from discontinuing operation after Tax (XII-XIII)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XV	<b>Net Profit/ (Loss) for the Period (XI+XIV)</b>	<b>10.67</b>	<b>2.54</b>	<b>(7.42)</b>	<b>3.08</b>	<b>(23.50)</b>	<b>(53.41)</b>
XVI	Share of profit / (loss) of associates	-	-	-	-	-	-
XVII	Share of profit / (loss) of Minority Interest	-	-	-	-	-	-
XVIII	<b>Net Profit/ (Loss) after taxes, minority interest and share of profit/(loss) of</b>	<b>10.67</b>	<b>2.54</b>	<b>(7.42)</b>	<b>3.08</b>	<b>(23.50)</b>	<b>(53.41)</b>
XIX	Other Comprehensive Income	-	-	-	-	-	-
XX	<b>Total Comprehensive Income for the period (XVIII+XIX)</b>	<b>10.67</b>	<b>2.54</b>	<b>(7.42)</b>	<b>3.08</b>	<b>(23.50)</b>	<b>(53.41)</b>
XXI	Paid-up equity share capital (Face value of Rs.10/- per share)	334.75	334.75	334.75	334.75	334.75	334.75
XXII	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	-
XXIII	Earning Per Share (of ₹ 10/- each) (not annualised)	0.32	0.08	(0.22)	0.09	(0.70)	(1.60)
	A) Basic						
	B) Diluted						

**Notes:**

- The Un-audited Financial Results of the Company has been prepared in accordance with the Indian Accounting Standard (IND-AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder.  
The above Un-audited Financial Results were subject to limited review by the Statutory Auditors of the Company, reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 24/01/2025.
- 
- There were no investor complaints pending for the quarter ended December 31, 2024
- The Previous Quarter ended figures have been re-grouped/ re-arranged, whenever necessary.
- This statement is as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015
- 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 transit from the previous Indian GAAP to Ind-AS.

Place: New Delhi  
Date: 24/01/2025

**For and on Behalf of**  
**Mega Nirman & Industries Limited**  
Ramanuj  
Murlinarayan  
Darak

Digitally signed by  
Ramanuj Murlinarayan  
Darak  
Date: 2025.01.24 16:00:39  
+05'30'

**Ramanuj Murlinarayan Darak**  
**Wholtime Director**  
**DIN: 08647406**



**A N S K & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

**OFFICE : 705, B-08, GDITL Tower, Netaji Subhash Place**  
**Pitampura, New Delhi-110034**  
**OFFICE NO.011-46010089**

**EMAIL :amccorporateservices@gmail.co**

---

**Independent Auditor's Review Report on Quarterly and year to date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

To,

THE BOARD OF DIRECTORS  
MEGA NIRMAN & INDUSTRIES LIMITED

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of Mega Nirman & Industries Limited (the "Company"), for the quarter and nine month ended December 31, 2024 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 and Regulation 52 read with Regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 193 of the Companies Act, 2013 read with relevant rules issued thereunder 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. A review of interim financial information consists of making inquiries, primarily of persons 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 the Standards on Auditing specified under section 143(10) of the Act, 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.

#### **4. Disclaimer of Opinion:**

In view of the nature of the matters described in paragraph, 'Basis for disclaimer of conclusion'; below for which absence of sufficient evidence has resulted in limitation on work and the consequent adjustments not being determined, we are unable to state whether the accompanying statement has been prepared in accordance with the recognition and measurement principles laid down in the relevant Indian Accounting Standards and other accounting principles generally accepted in India, or that the Statement discloses 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. Thus, we do not express a conclusion on the accompanying financial results

#### **5. Basis for Disclaimer of Opinion:**

- The company has given loan and advances amounting to Rs 80,00,000/-, Trade Receivables Rs. 5,39,43,365/-, Trade Payables Rs. 6,51,13,669/- and Misc. Expenditure (Assets) Rs. 52,22,886/- as at 30th September 2024 and management are unable to provide us any of the documents in regards to the above balances.
- There are Investments in equity shares Rs. 20,00,000/- shown in books of Account and Currently, the management are unable to provide us supporting documents in regards to the above.

As a result of these matters mentioned above, we were unable to verify the figures as stated in the Financial Statements for the Quarter ended 31<sup>st</sup> December 2024.

#### **6. Other Matters:**

- As per the last audited financial statement provided to us, the company has not reversed the input of Rs. 20,13,891/- for the period 2018-19 to 2020-21 and a pending GST demand Rs. 355636/ - excluding Interest has not been recognized by the Management. About the Input Reversal and GST Demand, management has not provided any information to us so that we are unable to comment on that. But Accordingly, the statutory liability would have been increased by Rs. 23,69,527/- and the Net worth would have been reduced by Rs. 23,69,527/ - respectively.

**For A N S K & Associates**  
Chartered Accountants  
Firm's Registration No. 026177N

**AKHIL**  
**MITTAL**

Digitally signed by  
AKHIL MITTAL  
Date: 2025.01.24  
16:26:44 +05'30'

(CA Akhil Mittal)  
Partner  
M.No. 517856  
Date: 24.01.2025  
Place: New Delhi  
UDIN: **25517856BMKXIA9268**