

MASK INVESTMENTS LIMITED

CIN: L65993GJ1992PLC036653

Date: November 14, 2024

To,
National Stock Exchange of India Limited,
Exchange Plaza, C-1 Block G
Bandra- Kurla Complex, Bandra (East)
Mumbai- 400051.

Symbol: - MASKINVEST

Sub: **Outcome of the Board Meeting of Mask Investments Limited ("the Company") held on Thursday, November 14, 2024 and Submission of the Unaudited Standalone Financial Results for the quarter and half year ended September 30, 2024.**

Ref: **Regulation 30, 33 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with corresponding circulars and notifications issued thereunder.**

Dear Sir/Madam,

We would like to inform you that the Board of Directors of the Company at their meeting held on Thursday, November 14, 2024, at the registered office of the Company, inter alia, considered & approved the following:

1. Approved Unaudited Standalone Financial Results of the Company for the quarter and half year ended September 30, 2024. Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, copy of financial results as above along with the limited review report issued by M/s. Rajendra Sharma & Associates, Chartered Accountants, statutory Auditors of the Company have been annexed herewith.

The Board Meeting of the company commenced at 10:00 A.M. and concluded at 12.25 P.M.

You are requested to take the above information on your records.

Thanking You,

For MASK INVESTMENTS LIMITED

Narayan Sitaram Saboo
Chairman & Director
DIN: 00223324

Encl: a/a

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT

To,
Board of Directors of
MASK INVESTMENTS LIMITED

1. We have reviewed the unaudited financial results of **MASK INVESTMENTS LIMITED** ('the Company') for the quarter and six months ended September 30, 2024 which are included in the accompanying 'Unaudited Standalone Financial Results for the Quarter and Six Months Ended September 30, 2024, the statement of assets and liabilities as on that date and the statement of cash flows for the six months ended on that date (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations, 2015"), which has been initialed by us for identification purposes.
2. This Statement, which is the responsibility of the Company's Management and approved by the 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, 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 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. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies, and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For RAJENDRA SHARMA & ASSOCIATES

Chartered Accountants

Firm Registration No.:- 108390W

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SHARMA RATANLAL SHARMA
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(RAJENDRA RATANLAL SHARMA)

PARTNER

M. NO. : 044393

UDIN: 24044393BKCKBY1680

Surat, 14th November, 2024

MASK INVESTMENTS LIMITED

CIN : L65993GJ1992PLC036653

Regd. Office: 908, 9th Floor, Rajhans Montessa, Dumas Road, Magdalla, Choryasi, Surat 395007, Gujarat, India
Ph: (0261) 2463261/62/63 Email : contact@maskinvestmtnets.com

Statement of Unaudited Standalone Financial Result for the Half Year ended on 30th September, 2024

(₹ in lakhs)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
INCOME						
I Revenue From Operations						
a. Interest Earned	4.64	3.85	3.89	8.49	7.74	14.15
b. Other Operating Income	30.05	-	-	30.05	-	60.11
II Other Income	-	-	-	-	-	0.04
III Total Income (I+II)	34.70	3.85	3.89	38.55	7.74	74.30
IV EXPENSES						
Cost of materials consumed	-	-	-	-	-	-
Purchases of Stock-in-Trade	-	-	-	-	-	-
Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	-	-	-	-	-	-
Excise duty	-	-	-	-	-	-
Employee benefits expense	30.73	0.41	1.33	31.14	1.94	61.74
Finance costs	0.00	-	0.69	0.00	1.38	1.71
Contingencies & Provisions	-	-	-	-	-	-
Depreciation and amortization expense	-	-	-	-	-	-
Other expenses	0.49	4.64	1.88	5.13	6.98	8.05
Total expenses (IV)	31.22	5.05	3.92	36.27	10.31	71.50
V Profit/(loss) before exceptional items and tax (I- IV)	3.48	(1.20)	(0.02)	2.28	(2.57)	2.80
VI Exceptional Items & Prior- Period Items	-	-	-	-	-	-
VII Profit/(loss) before tax (V-VI)	3.48	(1.20)	(0.02)	2.28	(2.57)	2.80
Tax expense:	-	-	-	-	-	-
VIII (1) Current tax	0.57	-	(0.01)	0.57	(0.65)	(0.70)
(2) Deferred tax	-	-	-	-	-	-
IX Profit (Loss) for the period from continuing operations (VII-VIII)	2.91	(1.20)	(0.01)	1.71	(1.92)	2.10
X Profit/(loss) from discontinued operations	-	-	-	-	-	-
XI Tax expense of discontinued operations	-	-	-	-	-	-
XII Profit/(loss) from Discontinued operations (after tax) (X-XI)	-	-	-	-	-	-
XIII Profit/(loss) for the period (IX+XII)	2.91	(1.20)	(0.01)	1.71	(1.92)	2.10
XIV Other Comprehensive Income						
A (i) Items that will not be reclassified to profit or loss	1,015.95	2,093.15	357.67	3,109.10	3,136.75	5,636.98
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XV Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	1,018.87	2,091.94	357.66	3,110.80	3,134.83	5,639.08
XVI Earnings per equity share (for continuing operation):						
(1) Basic	0.10	(0.04)	(0.00)	0.06	(0.06)	0.07
(2) Diluted	0.10	(0.04)	(0.00)	0.06	(0.06)	0.07
XVII Earnings per equity share (for discontinued operation):						
(1) Basic	-	-	-	-	-	-
(2) Diluted	-	-	-	-	-	-
XVIII Earnings per equity share (for discontinued & continuing operations)						
(1) Basic	0.10	(0.04)	(0.00)	0.06	(0.06)	0.07
(2) Diluted	0.10	(0.04)	(0.00)	0.06	(0.06)	0.07

NOTES:-

- The Unaudited Financial Results were reviewed by the Audit Committee and approved at the meeting of the Board of Directors of the Company held on 14th November 2024
- The Company has only one segment therefore segment reporting is not applicable.

Place: Surat
Date: 14th November, 2024

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FOR MASK INVESTMENTS LIMITED

Narayan Saboo

Narayan Saboo
Chairman & Director
DIN:00223324

MASK INVESTMENTS LIMITED
CIN : L65993GJ1992PLC036653

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Ph: (0261) 2463261/62/63 Email : contact@maskinvestmets.com

STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS ON 30th SEPTEMBER 2024

(₹ in lakhs)

Particulars	As at 30th September, 2024	As at 31st March 2024
	(Unaudited)	(Audited)
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	-	-
Capital Work-in-Progress	-	-
Other Intangible Assets	-	-
Investment Properties	-	-
Financial Assets		
Investments	18,500.84	15,391.75
Loans	-	-
Other Non-Current Assets	-	-
Total Non-Current Assets	18,500.84	15,391.75
Current Assets		
Inventories	-	-
Financial Assets		
Trade Receivables	-	-
Cash & Cash Equivalents	4.12	4.56
Other Bank Balances	-	-
Loans	151.23	142.73
Other Current Assets	21.64	7.43
Total Current Assets	176.99	154.72
Total Assets	18,677.83	15,546.46
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	305.15	305.15
Other Equity	18,251.93	15,141.13
Total Equity	18,557.08	15,446.28
Liabilities		
Non-Current Liabilities		
Financial Liabilities		
Borrowings	-	-
Other Financial Liabilities	-	-
Provisions	0.31	0.31
Deferred Tax Liabilities (Net)	-	-
Government Grants	-	-
Other Non-Current Liabilities	-	-
Total Non-Current Liabilities	0.31	0.31
Current Liabilities		
Financial Liabilities		
Borrowings	75.54	82.84
Trade Payables	44.33	15.52
Other Financial Liabilities	-	-
Other Current Liabilities	-	0.80
Provisions	-	-
Current Tax Liabilities (Net)	0.57	0.71
Total Current Liabilities	120.44	99.87
Total Liabilities	120.75	100.19
Total Equity and Liabilities	18,677.83	15,546.46

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Place: Surat
Date: 14th November, 2024



FOR MASK INVESTMENTS LIMITED

Narayan Saboo

Narayan Saboo
Chairman & Director
DIN:00223324

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Ph: (0261) 2463261/62/63 Email : contact@maskinvestmnets.com**CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON 30 SEPTEMBER, 2024**

(₹ in Lakhs)

PARTICULARS	Half Year Ended 30th Sept, 2024 (Unaudited)	Half Year Ended 31th March, 2024 (Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax and extra-ordinary items	2.28	2.80
ADJUSTMENTS FOR:		
1 Profit On Sale Of Shares	-	-
2 Interest Paid	-	1.70
3 Dividend Received	-30.05	-60.11
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	-27.77	-55.60
ADJUSTMENTS FOR:		
1 Trade & Other Receivable		
a) Loans & Advances	-22.71	1.75
b) Receivables		-
2 a) Trade Payables	28.81	-1.77
b) Other Current Liabilities	-0.80	-
CASH GENERATED FROM OPERATIONS	-22.47	-55.63
1 Direct Taxes Paid	0.71	-6.33
NET CASH FROM OPERATING ACTIVITIES	A -23.18	-61.96
B. CASH FLOW FROM INVESTMENT ACTIVITIES		
1 Dividend Received	30.05	60.11
NET CASH FLOW IN INVESTMENT ACTIVITIES	B 30.05	60.11
C. CASH FLOW FROM FINANCING ACTIVITIES		
1 Increase / (Decrease) in Unsecured Loans	-7.30	5.60
2 Interest Paid	-	-1.70
NET CASH FROM FINANCING ACTIVITIES	C -7.30	3.90
NET INCREASE IN CASH & CASH EQUIVALENTS	(A+B+C) -0.43	2.05
CASH AND CASH EQUIVALENTS (OPENING) (See Note 5 'A')	4.56	2.50
CASH AND CASH EQUIVALENTS (CLOSING) (See Note 5 'B')	4.12	4.56

FOR MASK INVESTMENTS LIMITED

*Narayan Saboo*Narayan Saboo
Chairman & Director
DIN:00223324Place: Surat
Date: 14th November, 2024RAJENDRA
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