



MASTER COMPONENTS LIMITED

Formerly Known as MASTER COMPONENTS PRIVATE LIMITED

AN IATF16949 : 2016 & ISO 9001 : 2015 CERTIFIED COMPANY

CIN: U28900MH1999PLC123308



Registered Office : Plot No. D-10/A & D-10/B, MIDC Ambad, Nashik- 422010. MH, INDIA

Website : www.master-group.in/mastercomponents.html

TEL.: (0253) 6604938

E-mail : customersupport@master-components.com

Date: 19th December, 2024

To,

Listing Compliance Division (Financial Results)

National Stock Exchange of India Limited

Address: Exchange Plaza, Plot no. C/1,

G Block, Bandra-Kurla Complex, Bandra (E),

Mumbai - 400 051.

NSE Scrip Symbol: MASTER

Reference: Mail received from neaps@nse.co.in dated December 13, 2024

Subject: Clarification on Half-yearly submission of Financials for September 30, 2024.

Dear Sir/Madam,

Following is the response for your first query:

With reference to the above cited subject, I would request you to note that circular NSE/CML/2024/23 Dated September 05, 2024 referred in the mail states that;

“The entity listed on NSE Emerge platform shall submit to the Stock Exchange along with the financial results, a certificate indicating the utilization of the issue proceeds certified by Statutory Auditor (post approval by the Audit Committee of listed entity) specifying the object wise amount as disclosed in the Offer Document(s) and the actual utilization of funds, along with any variation(s).

The aforesaid certificate shall be submitted until the issue proceeds have been fully utilized or the purpose for which the proceeds were raised has been fulfilled.”

For Financial results for half year ended on 31st March 2024:

The company has submitted the details for utilization under the note No 6 of Standalone Financials results for the period ended on 31/03/2024 as on 17/05/2024. It states that all the funds raised through Initial Public Issue (IPO) are completely utilized and there is no deviation in the utilization. Also, on the same day we have submitted “Statement of NIL deviation(s) or variation(s) under Regulation 32(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD1/162/2019 dated December 24, 2019” intimating the complete utilization of funds without any deviation or variation.

For Financial results for half year ended on 30th September 2024.

As all the funds raised through Initial Public Issue (IPO) were completely utilized and there is no deviation in the utilization and the reporting was done on 17/05/2024, the company has not further submitted the statutory auditor's certificate along-with with financial results for the half year ended on 30th September 2024. Please find enclosed the auditor's certificate in reference to the circular No NSE/CML/2024/23 dated 05th September 2024.

Following is the response for the Second query raised:

I request you to note that, while submitting the XBRL for Financial Results, EPS is mentioned in "Basic Earnings (loss) per share from continuing and discontinued operations as 4.180 (Rs. In lakhs format) whereas it was inadvertently skipped to mention the same in columns for "Diluted Earnings (loss) per share from continuing and discontinued operations".

Kindly see that the revised XBRL file has been submitted to the exchange on email "takeover@nse.co.in" under Subject "Master Components Limited_Regarding Query raised on XBRL Submission of Financials" 17th December, 2024.

In case of any other steps to be taken on my part, please guide.

Kindly take the same on your record and oblige.

Yours faithfully,

**For and on behalf of Board of Directors of,
MASTER COMPONENTS LIMITED**
Formerly known as Master Components Private Limited



Ms. Akshada Bhase
(Company Secretary & Compliance Officer)

Membership No.: A64791

Address: Plot No. D-10/A and D-10/B, M.I.D.C,
Ambad, Nashik - 422010 Maharashtra, India.

Enclosures:

1. Limited Review report and Financials submitted on 05.11.2024 for period ending on 30.09.2024 along with CA Certificate.
2. Submitted copy of "Statement of NIL deviation(s) or variation(s) under Regulation 32(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD1/162/2019 dated December 24, 2019" for period ending on 31.03.2024 on 17.05.2024.
3. Report of Financials generated from Updated NONINDAS_XBRL Utility for the period ended on 30.09.2024.



**INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT FOR HALF YEAR
ENDING ON 30TH SEPTEMBER, 2024 AND YEAR TO DATE UNAUDITED
FINANCIAL RESULTS**

To,

The Board of Directors,

Master Components Limited Formerly known as Master Components Private Limited

CIN: U28900MH1999PLC123308

Plot No.D-10/A and D-10/B, M.I.D.C,

Ambad, Nashik, Maharashtra, India 422010.

We have reviewed the accompanying statement of Unaudited Financial Results ('the statement') of Master Components Limited (Formerly known as Master Components Private Limited) (the "Company") for the half year ended 30th September, 2024, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended (the 'Listing Regulations').

This statement, which is the responsibility of the Company's Management has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the statement based on our review of the statement, which has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 'Interim Financial Reporting' (AS 25) 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 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, 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in AS 25, specified under Section 133 of the Companies Act, 2013, the SEBI Circular, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements 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 M/s Bhalchandra D. Karve & Associates

Chartered Accountants

Firm Regn. 135281W



(CA. Bhalchandra D. Karve)

(Proprietor)

Membership No. 105965

UDIN: 24105965BKACQH3935

Place: Nashik

Date: 05 November, 2024



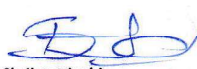
Master Components Limited
Formerly Known as Master Components Private Limited
D-10/A & D-10/B M.I.D.C., Ambad, Nasik - 422010
Balance Sheet as at 30.09.2024

Particulars	Six Months ended on (Amount in Lakhs)	Corresponding Six Months ended previous year on (Amount in Lakhs)	Year Ended 31 March, 2024 (Amount in Lakhs)
	30-09-2024 Unaudited	30-09-2023 Unaudited	31-03-2024 Audited
I. EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share Capital	400.00	400.00	400.00
(b) Reserves and surplus	2,067.19	1,739.72	1,899.79
(c) Money received against share warrants	-	-	-
2 Share application money pending allotment	-	-	-
3 Non-current liabilities			
(a) Long-term borrowings	-	30.00	-
(b) Deferred tax liabilities (Net)	42.61	41.23	41.46
4 Current liabilities			
(a) Short-term borrowings	150.63	83.78	(13.50)
(b) Trade payables	582.43	213.78	177.48
(c) Other current liabilities	150.27	404.80	97.71
(d) Short-term provisions	39.19	26.87	28.80
TOTAL	3,432.32	2,940.19	2,631.74
II. ASSETS			
1 Non-current assets			
(a) Property Plant & equipment & Intangible assets	1,606.58	787.75	1,016.13
(i) Tangible assets	-	-	-
(ii) Intangible assets	-	-	-
(iii) Capital work-in-progress	359.83	-	61.44
(iv) Intangible assets under development	-	-	-
(b) Non-current investments	-	-	-
(c) Deferred tax assets (net)	-	-	-
(d) Long-term loans and advances	-	-	-
(e) Other non-current assets	32.04	12.21	11.50
2 Current assets			
(a) Current investments	-	-	-
(b) Inventories	444.46	280.25	219.75
(c) Trade receivables	686.42	518.94	550.54
(d) Cash and cash equivalents	89.49	1,254.65	606.11
(e) Short-term loans and advances	3.83	6.02	4.70
(f) Other current assets	209.67	80.37	161.57
TOTAL	3,432.32	2,940.19	2,631.74
Contingent Liabilities	-	-	-

FOR MASTER COMPONENTS LIMITED
FORMERLY KNOWN AS MASTER COMPONENTS PRIVATE LIMITED
CIN: U28900MH1999PTC123308


Mudduraj Kulkarni

Chairman & Managing Director
DIN :1190978


Shrikant Joshi

Wholetime Director & CFO
DIN:01190986



Place : Nasik

Date: 05/11/2024

Master Components Limited
Formerly Known as Master Components Private Limited
D-10/A & D-10/1 M.I.D.C., Ambad, Nashik - 422010
Nashik - 422010

Statement of Profit and Loss Account
For the period 01-04-2024 to 30-09-2024

Particulars	Six Months ended on (Amount in Lakhs)	Preceeding Six Months ended on (Amount in Lakhs)	Corresponding Six Months ended previous year on (Amount in Lakhs)	Previous Year Ended on (Amount in Lakhs)
	30-09-2024 Unaudited	31-03-2024 Unaudited	30-09-2023 Unaudited	31-03-2024 Audited
I. Revenue from operations	1,772.95	1,380.43	1,148.61	2,529.04
II. Other income	35.90	27.16	1.98	29.14
III. Total Income (I + II)	1,808.85	1,407.59	1,150.59	2,558.18
IV. Expenses:				
Cost of materials consumed	1,213.09	797.13	664.31	1,461.44
Changes in inventories of finished goods work-in-progress and Stock-in-Trade	(165.54)	38.06	35.29	73.36
Employee benefits expense	114.44	110.72	95.37	206.09
Finance costs	3.81	1.60	5.39	6.99
Depreciation and amortization expense	104.65	42.55	51.96	94.51
Other expenses	314.48	198.37	161.87	360.24
Total expenses	1,584.94	1,188.43	1,014.19	2,202.63
V. Profit before exceptional and extraordinary items and tax (III-IV)	223.91	219.15	136.41	355.56
VI. Exceptional Items	-	-	-	-
VII. Profit before extraordinary items and tax (V - VI)	223.91	219.15	136.41	355.56
VIII. Extraordinary Items				
IX. Profit before tax (VII- VIII)	223.91	219.15	136.41	355.56
X. Tax expense:				
(1) Current tax	55.36	51.66	38.52	88.60
(2) Deferred tax	1.16	-	(3.28)	(3.06)
(3) Short Provision of Last Year	-	-	1.10	2.45
XI. Profit (Loss) for the period from continuing operations (VII-XIII)	167.40	167.49	100.07	267.56
XII. Profit/(loss) from discontinuing operations				
XIII. Tax expenses of discontinuing operations				
XIV. Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)	167.40	167.49	100.07	267.56
XV. Profit (Loss) for the period (XI + XIV)	167.40	167.49	100.07	267.56
XVI. Earnings per equity share:				
(1) Basic	4.18	₹ 4.32	2.50	7.33
(2) Diluted				

Notes:

- The above said financial results were reviewed by the Audit Committee and then approved by the Board of Directors at their respective meetings held on November 05, 2024.
- The statements is prepared in accordance with the requirement of Accounting Standrads (AS) as issued by the Institute of Chartered Accountants of India and as specified under section 133 of the Compnaies Act, 2013 read with rule 7 of the Companies (Accounts) Rules , 2014.
- The Company is operating only in one segment i.e. manufacturing of Plastic Engineering Components and sub assemblies. Hence segment reporting is not given.
- The figure for half year ended March 31, 2024 are provided by management which are not subject to limited review, but management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs. Figures for the half year ended March 31, 2024 are the balancing figures between audited figures for the full financial year ended March 31, 2024 and unaudited figures of half year ended September 30, 2023.
- Statements of Assets and Liabilities and Cash Flow Statements as on September 30, 2024 is enclosed herewith.
- The figures of the previous period are re- grouped /re-arranged and / or re-cast, wherever found necessary, to make them comparable.

FOR MASTER COMPONENTS LIMITED
FORMERLY KNOWN AS MASTER COMPONENTS PRIVATE LIMITED
CIN: U28900MH1999PTC123308


Mudduraj Kulkarni
Chairman & Managing Director
DIN :1190978


Shrikant Joshi
Wholetime Director & CFO
DIN:01190986



Place : Nashik

Date: 05/11/2024

Master Components Limited
Formerly Known as Master Components Private Limited
D-10/A & D-10/B M.I.D.C., Ambad, Nasik - 422010
F.Y.2024-25
CASH FLOW STATEMENT FOR THE YEAR ENDED 30 September, 2024

Particulars	Six Months ended on (Amount in lakhs)	Preceeding Six Months ended on (Amount in Lakhs)	Corresponding Six Months ended previous year on (Amount in Lakhs)	Previous Year Ended on (Amount in Lakhs)
	30-09-2024	31-03-2024	30-09-2023	31-03-2024
	Unaudited	Unaudited	Unaudited	Audited
CASH FROM OPERATING ACTIVITIES				
Profit After Tax	167.40	216.70	100.07	267.56
Adjustments for:				
Depreciation & Amortisations	104.65	42.55	51.96	94.51
Deferred Tax Expenses	1.16	-	(3.28)	(3.06)
Direct Taxes	55.36	(48.98)	38.52	88.60
Operating Profit before Working Capital Changes	328.56	210.27	187.27	447.62
Adjustments for;				
Trade Receivables	(135.88)	(31.60)	(62.79)	(94.39)
Inventories	(224.71)	60.50	(8.25)	52.24
Trade Payables, Provisions & Other Liabilities	412.54	(341.46)	251.55	(139.99)
Loans & Advances and Other Current Assets	(47.23)	(79.89)	22.82	(57.07)
	-	-	-	-
Net Cash From Operating Activities - (A)	333.28	(182.18)	390.60	208.41
CASH FROM INVESTING ACTIVITIES				
Increase in Fixed Assets	(695.10)	(332.36)	(126.52)	(397.44)
Change in Capital WIP	(298.39)	-	85.90	24.46
Changes in Investments	-	-	-	-
Share Application Money Received	-	-	-	-
	-	-	-	-
Net Cash From Investing Activities - (B)	(993.49)	(332.36)	(40.62)	(372.98)
CASH FROM FINANCING ACTIVITIES				
Proceeds From Long Term Borrowing	-	(30.00)	19.82	(30.00)
Repayment of Short Term Borrowing	164.13	(97.27)	(1.80)	(77.46)
Long term Loans & Advances	(20.54)	0.71	-	(1.09)
Capital Subsidy	-	8.66	-	8.66
Securities Premium Account	-	(16.09)	804.34	788.25
Proceeds from issue of share capital	-	-	70.00	70.00
	-	-	-	-
Net Cash From Financing Activities - (C)	143.58	(133.99)	892.36	758.36
NET INCREASE DECREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	(516.63)	(648.54)	1,242.33	593.79
CASH & CASH EQUIVALENT AT BEGINNING OF THE YEAR	606.11	1,254.65	12.32	12.32
CASH & CASH EQUIVALENT AT ENDING OF THE YEAR	89.49	606.11	1,254.65	606.11

For & on behalf of the Board of Directors of
FOR MASTER COMPONENTS LIMITED
FORMERLY KNOWN AS MASTER COMPONENTS PRIVATE
CIN: U28900MH1999PTC123308



Mudduraj Kulkarni
Chairman & Managing Director
DIN :1190978



Shrikant Joshi
Wholtime Director & CFO
DIN:01190986



Place : Nasik

Date: 03/11/2024



1364, Karve Bungalow, Tilakwadi, Sharanpur Road, Nashik - 422 002. Phone : 0253 - 2314630
E-mail : reachcakarve@gmail.com, mankarve@rediffmail.com

Date : / /202

To,
The Board of Directors,
MASTER COMPONENTS LIMITED
(Formerly known as Master Components Private Limited)
Address: Plot No. D-10/A and D-10/B, M.I.D.C,
Ambad, Nashik - 422010, Maharashtra, India.

Sub: Certificate on Disclosure for utilization of issue proceeds for Listed Entities on NSE EMERGE pursuant to Regulation 32 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, and with reference to NSE Circular No. NSE/CML/2024/23 dated 5th September, 2024.

Dear Sir,

I, **Bhalchandra D. Karve**, Chartered Accountants and Statutory Auditors of the Company, pursuant to Regulation 32 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, and with reference to NSE Circular No. NSE/CML/2024/23 dated 5th September 2024, hereby confirm and certify that there was no deviation or variation in the utilization of the funds raised through the IPO by the Company, for the half-year ended 30th September 2024.

Further, I have verified the information mentioned in Annexure-A with respect of the Company, extracted from the standalone financial statements of the company for the half-year ended March 31, 2024 and other relevant records the Company prepared and produced before us by the Board of Directors of the Company. The information mentioned in Annexure-A was reviewed by the Audit Committee and approved and taken on record by the Board of Directors of the Company at their meeting held on May 17, 2024.

FOR M/s Bhalchandra D. Karve & Associates
Chartered Accountants,



CA Bhalchandra D. Karve
Proprietor
(FRN: 135281W)
Membership No.: 105965
UDIN: 24105965BKACQX3252

Date: 5th November, 2024.
Place: Nashik

Enclosure: Annexure-A

ANNEXURE-A

Sr. No.	Object as disclosed in the Offer Document	Amount disclosed in the Offer Document	Actual Utilised Amount	Unutilised Amount	Remarks
1	To fund the long-term working capital requirements	INR 681.66 Lakhs	INR 681.66 Lakhs	Nil	
2	For other general corporate purposes	INR 192.50 Lakhs	INR 192.50 Lakhs	Nil	

FOR M/s Bhalchandra D. Karve & Associates
Chartered Accountants,



CA Bhalchandra D. Karve
Proprietor
(FRN: 135281W)
Membership No.: 105965
UDIN: 24105965BKACQX3252

Date: 5th November, 2024.
Place: Nashik



MASTER COMPONENTS LIMITED

Formerly Known as MASTER COMPONENTS PRIVATE LIMITED

AN IATF16949 : 2016 & ISO 9001 : 2015 CERTIFIED COMPANY

CIN: U28900MH1999PLC123308



Registered Office : Plot No. D-10/A & D-10/B, MIDC Ambad, Nashik- 422010. MH, INDIA

Website : www.master-group.in/mastercomponents.html

TEL.: (0253) 6604938

E-mail : customersupport@master-components.com

Date: May 17, 2024

To,

National Stock Exchange of India Ltd.

Address: Exchange Plaza" Plot no. C/1,

G Block, Bandra-Kurla Complex, Bandra (E),

Mumbai - 400 051.

NSE Scrip Symbol: MASTER

Subject: Statement of NIL deviation(s) or variation(s) under Regulation 32(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD1/162/2019 dated December 24, 2019

Respected Sir/Madam,

Pursuant to the provisions of Regulation 32 of the Securities and Exchange Board of India ["SEBI"] (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/CMD1/162/2019 dated 24th December, 2019 regarding "Statement of Deviation or Variation for proceeds of public issue, rights issue, preferential issue, Qualified Institutions Placement (QIP) in respect with utilization of proceeds of Initial Public offer ("IPO") of the company during the quarter ended on 31st March, 2024 as mentioned in the object clause of Prospectus dated 12th September, 2023.

Please find enclosed the statement in this regard

The aforesaid Statement of Deviation has been reviewed by the Audit Committee of the Company is given in "Annexure A"

The entire proceeds raised by the Company through Initial Public Offer, have been utilised for the original objects as stated.

Kindly acknowledge the receipt.

Yours faithfully,

For and on behalf of Board of Directors of,

MASTER COMPONENTS LIMITED

Formerly known as Master Components Private Limited

AKSHADA
SANJAY
BHASE

Digitally signed by
AKSHADA SANJAY
BHASE
Date: 2024.05.17
19:03:06 +05'30'



Ms. Akshada Bhave

(Company Secretary & Compliance Officer)

Membership No.: A64791

Address: Flat No. 02, Upavan Apartment, Shamlal Gupta Marg, Near Kakatkar Hospital, Tilakwadi, Nashik - 422002, Maharashtra, India.

Encl: Annexure A

ANNEXURE A

Nil Statement of Deviation/ Variation in utilization of Funds raised

Name of the Listed Entity	Master Components limited Formerly known as Master Components Private Limited
Mode of Fund Raising	Initial Public Issue
Date of Raising Funds	26/09/2023 (Date of allotment)
Amount Raised	Rs. 874.16 (Net public issue expenditure of Rs. 105.84 lakhs)
Report filed for Quarter ended on	March 31, 2024
Monitoring Agency	Not Applicable
Monitoring Agency Name, if applicable	Not Applicable
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Not Applicable
If Yes, Date of shareholder Approval	Not Applicable
Explanation for the Deviation / Variation	Not Applicable
Comments of the Audit Committee after review	None
Comments of the auditors, if any	No None

Set forth below are objects for which funds have been raised in the IPO listing and details of deviation or utilization if any in the following table

Objects for which funds have been raised and where there has been a deviation. In the following table				Working Capital requirements		
Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilized up to quarter ended on 31/03/2024	Amount of Deviation/ Variation for the quarter according to applicable object	Remarks
To fund the long term working capital requirements	Not Applicable	INR 681.66 Lakhs	Not Applicable	INR 681.66 Lakhs	NIL	NIL
For other general corporate purposes	Not Applicable	INR 192.50 Lakhs	Not Applicable	INR 192.50 Lakhs	NIL	NIL

**For and on behalf of Board of Directors of,
MASTER COMPONENTS LIMITED**
Formerly known as Master Components Private Limited

AKSHAD Digitally signed
by AKSHADA
A SANJAY SANJAY BHASE
BHASE Date: 2024.05.17
19:03:36 +05'30'



Ms. Akshada Bhave
(Company Secretary & Compliance Officer)

Membership No.: A64791

Address: Plot No. D-10/A and D-10/B, M.I.D.C,
Ambad, Nashik - 422010 Maharashtra, India.

General information about company

Scrip code	123456						
NSE Symbol	MASTER						
MSEI Symbol	NA						
ISIN	INE0OJM01017						
Name of company	MASTER COMPONENTS LIMITED						
Result Type	Main Format						
Type of company	SME						
Class of security	Equity						
Date of start of financial year	01				04	2024	
Date of end of financial year	31				03	2025	
Date of board meeting when results were approved	05				11	2024	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	28				10	2024	
Description of presentation currency	INR				Reporting only in "Lakhs", "Millions", "Billions", "Crores" Allowed		
Level of rounding used in financial results	Lakhs						
Reporting Quarter	Half yearly						
Nature of report standalone or consolidated	Standalone						
Whether results are audited or unaudited	Unaudited	For Current Quarter Only					
Segment Reporting	Single segment						
Description of single segment	Manufacturing						
Start date and time of board meeting	05-11-2024	11	36	HH:MM			
End date and time of board meeting	05-11-2024	12	34	HH:MM			
Whether cash flow statement is applicable on company	Yes						
Type of cash flow statement	Cash Flow Indirect						
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable						

Financial Results – Other than Bank

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd- mm-yyyy)
A	Date of start of reporting period	01-04-2024	01-04-2024
B	Date of end of reporting period	30-09-2024	30-09-2024
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Revenue From Operations		
	Revenue from operations	1772.952	1772.952
	Other income	35.899	35.899
	Total Revenue	1808.851	1808.851
2	Expenses		
(a)	Cost of materials consumed	1213.094	1213.094
(b)	Purchases of stock-in-trade	0.000	0.000
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-165.539	-165.539
(d)	Employee benefit expense	114.442	114.442
(e)	Finance costs	3.811	3.811
(f)	Depreciation and amortisation expense	104.645	104.645
(g)	Other Expenses		
1	Other Expenses	314.484	314.484
2			
3			
4			
5			
6			
7			
8			
9			
10			
	Total other expenses	314.484	314.484
	Total expenses	1584.937	1584.937
3	Profit before exceptional and extraordinary items and tax	223.914	223.914
4	Exceptional items	0.000	0.000
5	Profit before extraordinary items and tax	223.914	223.914
6	Extraordinary items	0.000	0.000
7	Profit before tax	223.914	223.914
8	Tax Expense		
	Current tax	55.360	55.360
	Deferred tax	1.156	1.156
	Total tax expenses	56.516	56.516
9	Net Profit Loss for the period from continuing operations	167.398	167.398
10	Profit (loss) from discontinuing operations before tax	0.000	0.000
11	Tax expense of discontinuing operations	0.000	0.000
12	Net profit (loss) from discontinuing operation after tax	0.000	0.000
13	Profit (loss) for period before minority interest	167.398	167.398

14	Share of profit (loss) of associates		
15	Profit (loss) of minority interest		
16	Net profit (Loss) for the period	167.398	167.398
17	Details of equity share capital		
	Paid-up equity share capital	400.000	400.000
	Face value of equity share capital	10.000	10.000
17	Details of debt securities		
18	Reserves excluding revaluation reserve		
19	Earnings per equity share		
	Basic earnings (loss) per share from continuing and discontinued operations	4.180	4.180
	Diluted earnings (loss) per share from continuing and discontinued operations	4.180	4.180
20	Debt equity ratio	0.000	0.000
21	Debt service coverage ratio	0.000	0.000
22	Interest service coverage ratio	0.000	0.000
23	Disclosure of notes on financial results	Add Notes	

Statement of Asset and Liabilities

Particulars		Half year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		30-09-2024
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Standalone
Equity and liabilities		
1	Shareholders' funds	
	Share capital	400.000
	Reserves and surplus	2067.186
	Money received against share warrants	
	Total shareholders' funds	2467.186
2	Share application money pending allotment	0.000
3	Deferred government grants	
4	Minority interest	
5	Non-current liabilities	
	Long-term borrowings	0.000
	Deferred tax liabilities (net)	42.612
	Foreign currency monetary item translation difference liability account	
	Other long-term liabilities	
	Long-term provisions	0.000
	Total non-current liabilities	42.612
6	Current liabilities	
	Short-term borrowings	150.629
	Trade Payables	
	(A) Total outstanding dues of micro enterprises and small enterprises	227.359
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	355.076
	Other current liabilities	150.267
	Short-term provisions	39.191
	Total current liabilities	922.522
	Total equity and liabilities	3432.320
Assets		
1	Non-current assets	
(i)	Fixed assets	
	Tangible assets	1966.413
	Producing properties	
	Intangible assets	0.000
	Preproducing properties	

	Tangible assets capital work-in-progress	
	Intangible assets under development or work-in-progress	
	Total fixed assets	1966.413
(ii)	Non-current investments	0.000
(v)	Deferred tax assets (net)	
(vi)	Foreign currency monetary item translation difference asset account	
(vii)	Long-term loans and advances	32.038
(viii)	Other non-current assets	0.000
	Total non-current assets	1998.451
2	Current assets	
	Current investments	0.000
	Inventories	444.462
	Trade receivables	686.418
	Cash and cash equivalents	89.487
	Bank balance other than cash and cash equivalents	0.000
	Short-term loans and advances	3.830
	Other current assets	209.672
	Total current assets	1433.869
	Total assets	3432.320
	Disclosure of notes on assets and liabilities	Add Notes

Cash flow statement - indirect		
Particulars		6 months ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2024
B	Date of end of reporting period	30-09-2024
C	Whether results are audited or unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone
1 Statement of cash flows		
Cash flows from used in operating activities		
	Profit before extraordinary items and tax	223.914
2 Adjustments for reconcile profit (loss)		
Adjustments to profit (loss)		
	Adjustments for finance costs	0.000
	Adjustments for depreciation and amortisation expense	104.645
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.000
	Adjustments for unrealised foreign exchange losses gains	0.000
	Adjustments for dividend income	0.000
	Adjustments for share-based payments	0.000
	Other adjustments for which cash effects are investing or financing cash flow	0.000
	Other adjustments to reconcile profit (loss)	0.000
	Other adjustments for non-cash items	0.000
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.000
	Total adjustments to profit (loss)	104.645
3 Adjustments for working capital		
	Adjustments for decrease (increase) in inventories	-224.709
	Adjustments for decrease (increase) in trade receivables	-135.875
	Adjustments for decrease (increase) in other current assets	-47.233
	Adjustments for increase (decrease) in trade payables	412.540
	Adjustments for increase (decrease) in other current liabilities	0.000
	Adjustments for provisions	0.000
	Total adjustments for working capital	4.723
	Total adjustments for reconcile profit (loss)	109.368
	Net cash flows from (used in) operations	333.282
	Dividends received	0.000
	Interest paid	0.000
	Interest received	0.000
	Income taxes paid (refund)	0.000
	Other inflows (outflows) of cash	0.000
	Net cash flows from (used in) operating activities before extraordinary items	333.282
	Proceeds from extraordinary items	0.000
	Payment for extraordinary items	0.000
	Net cash flows from (used in) operating activities	333.282
4 Cash flows from used in investing activities		
	Cash flows from losing control of subsidiaries or other businesses	0.000
	Cash flows used in obtaining control of subsidiaries or other businesses	0.000
	Other cash receipts from sales of equity or debt instruments of other entities	0.000
	Other cash payments to acquire equity or debt instruments of other entities	0.000
	Other cash receipts from sales of interests in joint ventures	0.000
	Other cash payments to acquire interests in joint ventures	0.000
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.000

	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.000
	Proceeds from sales of tangible assets	0.000
	Purchase of tangible assets	993.493
	Proceeds from sales of intangible assets	0.000
	Purchase of intangible assets	0.000
	Cash advances and loans made to other parties	0.000
	Cash receipts from repayment of advances and loans made to other parties	0.000
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.000
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.000
	Dividends received	0.000
	Interest received	0.000
	Income taxes paid (refund)	0.000
	Other inflows (outflows) of cash	0.000
	Proceeds from government grants	0.000
	Net cash flows from (used in) investing activities before extraordinary items	-993.493
	Proceeds from extraordinary items	0.000
	Payment for extraordinary items	0.000
	Net cash flows from (used in) investing activities	-993.493
5	Cash flows from used in financing activities	
	Proceeds from issuing shares	0.000
	Proceeds from issuing other equity instruments	0.000
	Proceeds from issuing debentures notes bonds etc	0.000
	Proceeds from borrowings	0.000
	Repayments of borrowings	-164.126
	Dividends paid	0.000
	Interest paid	0.000
	Income taxes paid (refund)	0.000
	Other inflows (outflows) of cash	-20.541
	Net cash flows from (used in) financing activities before extraordinary items	143.585
	Proceeds from extraordinary items	0.000
	Payment for extraordinary items	0.000
	Net cash flows from (used in) financing activities	143.585
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-516.626
6	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0.000
	Net increase (decrease) in cash and cash equivalents	-516.626
	Cash and cash equivalents cash flow statement at beginning of period	606.113
	Cash and cash equivalents cash flow statement at end of period	89.487