



MITTAL LIFE STYLE LIMITED

Unit No. 8/9, Ravi Kiran, New Link Road, Andheri-(West), Mumbai, MH 400053

Tel:- 022 26741787 / 26741792. Website:-www.mittallifestyle.in

Email:- info@mittallifestyle.in / cmd@mittallifestyle.in

CIN: L18101MH2005PLC155786

November 12, 2024

To,
The Listing Compliance Department
National Stock Exchange of India Limited
Exchange Plaza, 05th Floor, Plot No. C/1, G Block,
Bandra-Kurla Complex, Bandra (East), Mumbai- 400051.

Symbol: MITTAL
Series: EQ

Dear Sir/Madam,

Sub: Outcome of Board Meeting held on Tuesday, November 12, 2024

Pursuant to Regulation 30 and 33 of the Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of Mittal Life Style Limited at its meeting held on Tuesday, November 12, 2024, inter-alia, transacted and approved the following businesses:

1. The Unaudited Financial Results (standalone) for the quarter and half year ended on September 30, 2024.
2. The Limited Review Report issued by M/s. Akhilesh Pandey & Co., Chartered Accountants, Statutory Auditors of the Company for the quarter and half year ended on September 30, 2024.

The meeting commenced at 04.00 p.m. and concluded at 10:30 p.m.

Kindly take on record and acknowledge receipt.

Thanking you,

Yours faithfully,

For Mittal Life Style Limited

Brijeshkumar Mittal
Managing Director
DIN: 02161984



MITTAL LIFE STYLE LIMITED						
CIN : L18101MH2005PLC155786						
Corporate Office:- Unit No-8/9,Ravi Kiran,Ground Floor, Near Monginis,New Link Road, Andheri(W),MUMBAI-400053						
Annexure 1 to Clause 33 of Listing Agreement						
Statement of Unaudited Standalone Financial Results for the Quarter ended 30th September, 2024						
Particulars	QUARTER ENDED			Half Year Ended		(Rs. in Lakhs)
	September 30, 2024 (Unaudited)	June 30, 2024 (Unaudited)	Sept 30, 2023 (Unaudited)	September 30, 2024 (Unaudited)	Sept 30, 2023 (Unaudited)	YEAR ENDED March 31, 2024 (Audited)
Revenue from Operations						
(I) Revenue from Operations (Net of GST)	1948.76	1329.30	2147.98	3278.06	3687.74	6737.84
(II) Other Operating Income	1.90	101.51	0.00	103.41	0.00	0.00
(III) Total Revenue (net)	1950.66	1430.81	2147.98	3381.47	3687.74	6737.84
(IV) Expenses						
(a) Cost of Materials Consumed		0.00	0.00	0.00	0.00	0.00
(b) Purchase of stock-in-trade	1718.11	1241.19	2078.92	2959.30	3582.53	6516.92
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	93.14	4.20	13.62	97.34	-3.69	-97.33
(d) Employee benefits expense	16.66	8.27	20.15	24.93	30.04	50.23
(e) Finance Cost	5.61	0.67	1.72	6.28	1.72	3.72
(f) Depreciation and amortisation expense	26.69	32.11	8.04	58.80	9.99	20.58
(g) Other expenses	20.48	35.41	25.50	55.89	53.04	178.07
Total Expenses	1880.69	1321.85	2147.95	3202.54	3673.63	6672.20
(V) Profit before exceptional and extraordinary items and tax (III - IV)	69.97	108.96	0.02	178.93	14.11	65.64
(VI) Exceptional items - Other Income	0	0	0	0.00	0.00	0.00
(VII) Profit before extraordinary items and tax (V - VI)	69.97	108.96	0.02	178.93	14.11	65.64
(VIII) Extraordinary items	0	0	0	0.00	61.04	150.81
(IX) Profit before tax (VII- VIII)	69.97	108.96	38.75	178.93	75.14	216.46
(X) Tax expense:						
(1) Current Tax	-8.57	-28.33	-9.75	-36.90	-18.91	-41.00
(2) Deferred Tax	-17.33	-10.26	-19.65	-27.59	-12.25	-5.60
(3) (Excess)/Short Provision	0	0	0	0.00	0	1.72
(XI) Profit (Loss) for the period	44.07	70.37	9.35	114.44	43.98	171.58
Profit for the period attributable to:						
Shareholders of the Company	44.07	70.37	9.35	114.44	43.98	171.58
Non Controlling Interest	-	-	-	-	-	-
OTHER COMPREHENSIVE INCOME (OCI)						
Items that will not be reclassified subsequently to profit or loss	-	-	3.56	0.00	46.86	36.85
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	44.07	70.37	12.91	114.44	90.84	208.42
Total comprehensive income for the period attributable to:-						
Shareholders of the Company	44.07	70.37	12.91	114.44	90.84	208.42
Non Controlling Interest	-	-	-	0.00	-	-
Net Profit / (Loss) after taxes, minority interest and share of profit / (loss)	44.07	70.37	12.91	114.44	90.84	208.42
Paid-up equity share capital (Face Value Rs. 1 per share)	2,959.34	2,959.34	2,959.34	2,959.34	2,959.34	2,959.34
Earnings Per Share (of ₹/- each) (not annualised):						
(a) Basic & Diluted	0.01	0.01	0.04	0.02	0.31	0.06
(b) Restated EPS	0.01	0.01	0.04	0.02	0.31	0.06
<p>a) These results have been prepared in accordance with the Indian Accounting Standard (referred to as "Ind AS") 34 - Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time.</p> <p>b) The aforesaid results were reviewed by the audit committee of the board and subsequently taken on record by the board of directors of the Company at their meeting held on 12th November, 2024. The review report of Statutory Auditor is being filed with National Stock Exchange and available of NSE website and Company website.</p> <p>c) Gains on sale of Mutual Funds has been classified as extra-ordinary item in the financial result as above. MTM Gain/Loss on Mutual Fund has been classified as Other Comprehensive Income.</p> <p>d) The Company has only one reportable segment i.e. Trading of Fabric therefore disclosure requirement under Ind AS 108 - Segmental reporting are not applicable.</p> <p>e) The figures for the previous period have been regrouped wherever necessary.</p> <p>f) No complaints has been received from investors during the quarter ended 30th September 2024.</p>						
<p>Date: November 12th, 2024 Place: Mumbai</p>						



Mittal Life Style Limited

 Brijesh Kumar Mittal
 Managing Director
 DIN : 02161984

MITTAL LIFE STYLE LIMITED

CIN : L18101MH2005PLC155786

Balance Sheet as at September 30th, 2024

(Amount in Lakh Rs `)

Particulars	As at 30.09.2024	As at 31.03.2024
ASSETS		
1 Non current assets		
a Property, Plant and equipment	1	1401.22
Total Non Current Assets		150.82
2 Current assets		
a Inventories	2	237.04
b Financial Asset		
(i) Investment	3	95.03
(ii) Trade receivable	4	2717.94
(iii) Cash & cash equivalent	5	90.10
c Deferred Tax Asset (Net)	6	0.00
d Other Current asset	7	63.27
Total Current Assets		3203.39
		4604.61
		3783.71
EQUITY AND LIABILITIES		
1 Equity		
a Equity Share Capital	8	2959.34
b Other Equity	9	419.37
Total Equity		3378.71
2 Liabilities		
Non-current liabilities		
a Financial Liabilities		
(i) Borrowings	10	0.00
Total Non-Current Liability		0.00
Current Liability		
a Financial Liabilities		
(i) Borrowings	11	607.63
(ii) Trade Payables	12	544.29
b Other Current liability	13	23.53
c Short term provision	14	50.45
Total Current Liabilities		1225.90
		4604.61
		3783.71
TOTAL		
		4604.61
		3783.71
Significant Accounting Policies and Notes to Accounts	I & II and 1 to 34	

For and on behalf of the Board of Directors of
Mittal Life Style Limited



Brijeshkumar Mittal

Brijeshkumar Mittal
Managing Director
DIN : 02161984

MITTAL LIFE STYLE LIMITED

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Cash Flow Statement for the half year ended 30th September, 2024

(Amount in Lakhs `)

Particulars	As at Sept 30, 2024		As at March 31, 2024	
A. Cash Flow From Operating Activities:				
Net Profit / (Loss) Before Tax	178.93			-41.00
<u>Adjustment for:</u>				
Depreciation and Amortization	58.80	-	119.32	-
Finance Cost	6.28	-	20.58	-
Gains on Sale of Fixed Assets	-	-	-	-
Gains on Sale of Mutual Funds	-	-	-1.43	-
Provision for Gratuity	-	-	-	-
		65.08		138.48
Operating Profit /(Loss) before Working Capital Changes		244.01		97.48
<u>Adjustment for:</u>				
Changes in Inventories	97.33	-	-	-
Changes in Other Current Assets	-40.16	-	-406.63	-
Changes in Trade and Other Recievables	-510.40	-	120.72	-
Changes in Trade payable and Short Term Borrowings	655.95	-	160.54	-
Changes in Other Current Liabilities	22.10	-	8.61	-
Provision(Benefit) for deferred taxes	3.18	-	-	-
		228.00		-116.77
Cash Generated From Operation:				
Direct tax paid	-	472.01	-	-19.29
	-	19.00	-	138.55
Net Cash From Operating Activities before exceptional items		491.01		119.26
Exceptional Items		-		-
Net Cash From Operating Activities:		491.01		119.26
B. Cash flow from Investing Activities:				
Purchase of Property Plant & Equipments	-1,250.41	-	-	-
Investment in Shares	912.72	-	-1,136.00	-
Sale of Mutual Funds	-	-	1,291.38	-
Gain on Sale of Mutual Funds	-	-	1.43	-
Sale of Fixed Asset	-	-	2.00	-
Net Cash from/ (used in) Investing Activities		-337.69		158.81
C. Cash flow from Financing Activities:				
Issue of Equity Shares	-	-	-	-
Share Premium Net of issue Expenses	-	-	-	-
Finance Cost	-6.28	-	-20.58	-
Net cash used in Financing activities		-6.28		-20.58
Net Increase In cash & Cash equivalents (A+B+C)		147.04		257.49
Cash & Cash equivalents-Opening Balances		56.93		8.78
Balance Cash & Cash equivalents-Closing Balances		90.10		266.27

Note :- The Cash flow statement has been prepared under Indirect Method as setout in Accounting Stanadard -3 (revised) - "Cash Flow

For and on behalf of the Board of
Mittal Life Style Limited



Brijeshkumar Mittal
Managing Director
DIN : 02161984



AKHILESH PANDEY & CO.

Chartered Accountants



Office No. 422, 4th Floor, A Wing, Lodha Supremus II, Road No.22, Wagle Estate, Thane(W) 400604
Tel. Fax : (022) 6828 4143, Mobile : 09323870763, E mail – office@apcoca.com

Limited Review Report on Quarterly Unaudited Financial Statements of Mittal Life Style Limited for the Quarter ended 30th September 2024, pursuant to the Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015

To
The Board of Directors,
Mittal Life Style Limited,
Ravi Kiran, Link Road,
Andheri West, Mumbai.

1. We have reviewed the accompanying statement of standalone unaudited Financial Results of Mittal Life Style Limited (the Company) for Quarter ended September 30, 2024 (the statement) attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.
2. This 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 accounting standards for **Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS-34)**, prescribed under Section 133 of the Companies Act, 2013 read with relevant provisions issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these Unaudited Financial Statements based on our review.
3. We conducted our review in accordance with the **Standard on Review Engagement (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 reasonable assurance as to whether the Unaudited Financial Results are 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of Unaudited Financial Results are prepared in accordance with applicable accounting standards within the meaning of Section 133 of the Companies Act, 2013 read with rule 7 of the Companies (Accounting Standards) Rules, 2014 and other recognized accounting



practices and policies 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 modified by Circular number CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Akhilesh Pandey & Co.
Chartered Accountants
Firm Regn. No. 126433W



CA Akhilesh Kumar Pandey
Partner

Membership No: 119559

UDIN: 24119559BKAGJX3840

Date: 12/11/2024

Place: Mumbai