

Date: 08th November, 2023

To,
The Manager,
Listing Department,
BSE Limited,
Phiroze Jeejeebhoy Towers Dalal Street
28th Floor, Dalal Street, Mumbai- 400001

Company Symbol: MLINDLTD
Script Code: 512153

Subject: Outcome of the Board Meeting pursuant to Regulation 30 of SEBI (Listing Obligations & Disclosures Requirements) Regulations, 2015

Dear Sir/Madam,

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company at their meeting held on **Today** i.e., **Wednesday, 08th November, 2023** have approved the Unaudited Financial Results (Standalone) of the Company for the quarter and half year ended on 30th September, 2023.

We enclose herewith a copy of the said financial results (Standalone) along with the Limited Review Report (Standalone) by the Statutory Auditors of the Company.

The meeting of the Board of Directors commenced at **12:30 P.M.** and concluded at **01:00 P.M.**

This is for your information and record.

Thanking you,
Yours Faithfully

For & On Behalf of
M Lakhamsi Industries Limited
(Formerly known as Specular Marketing and Financing Limited)

Mallika Sanjiv Sawla
Director & CFO
DIN: 01943285

M LAKHAMSI INDUSTRIES LIMITED

CIN: L51900MH1985PLC034994

Regd. Office : 505 Churchgate Chambers, 5 New Marine Lines, Mumbai City MH 400020 IN

Statement of Standalone Unaudited Financial Results for the Quarter and Half year ended September 30, 2023

(Amount In Lakhs except EPS)

Sr. No.	Particular	Quarter Ended			Half Yearly		Year ended
		30/09/2023	30/06/2023	30/09/2022	30/09/2023	30/09/2022	31/3/2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	1,635.89	2,742.68	1,789.01	4,378.57	4,903.00	11,608.10
2	Other Income	26.52	11.16	72.10	37.68	108.19	270.93
3	Total Revenue (1+2)	1,662.41	2,753.83	1,861.11	4,416.24	5,011.19	11,879.03
4	Expenses						
	(a) Cost of Materials consumed	-	-	-	-	-	-
	(b) Purchase of Stock-in-Trade	1,940.20	2,607.88	1,947.07	4,548.08	4,411.24	10,949.16
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(344.68)	45.90	15.25	(298.78)	493.89	604.71
	(d) Employee benefits expense	5.18	4.78	5.11	9.96	9.64	39.75
	(e) Finance Cost	38.89	24.86	29.55	63.75	29.55	95.73
	(f) Depreciation and amortisation expense	-	1.76	3.30	1.76	3.95	5.82
	(g) Other expenses	5.76	44.35	(125.02)	50.11	57.59	85.93
	Total Expenses	1,645.35	2,729.53	1,875.26	4,374.88	5,005.86	11,781.10
5	Profit / (Loss) before exceptional items and Tax (1-4)	17.06	24.30	(14.15)	41.36	5.33	97.93
6	Exceptional items						
7	Profit / (Loss) before Tax (5 +6)	17.06	24.30	(14.15)	41.36	5.33	97.93
8	Tax Expense:						

(Amount In Lakhs except EPS)

Sr. No.	Particular	Quarter Ended			Half Yearly		Year ended
		30/09/2023	30/06/2023	30/09/2022	30/09/2023	30/09/2022	31/3/2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	a) Current Tax	4.39	6.26	-	10.65	-	25.22
	b) Deffered Tax	-	-	-	-	-	0.48
9	Profit/ (Loss) for the period from Continuing operations (7-8)	12.67	18.04	(14.15)	30.71	5.33	73.19
10	Profit/ (Loss) for the period from Discontinued operations	-	-	-	-	-	-
11	Tax Expense of Discontinued operations	-	-	-	-	-	-
12	Profit/ (Loss) for the period from Discontinued operations (After Tax)	-	-	-	-	-	-
13	Profit/ (Loss) for the period (After Tax)	12.67	18.04	(14.15)	30.71	5.33	73.19
14	Other Comprehensive Income A) (i) Items that will not be reclassified to profit or loss (ii) Income Tax relating to item that will not be re-classified to profit or loss B) A) (i) Items that will be reclassified to profit or loss (ii) Income Tax relating to item that will be re-classified to profit or loss	-	-	-	-	-	-
15	Total Comprehensive income for the period (13+14)	12.67	18.04	(14.15)	30.71	5.33	73.19
16	Earnings Per Share (EPS) (For continuing operations)						
	(a) Basic	0.21	0.30	(1.66)	0.52	0.62	1.23
	(b) Diluted	0.21	0.30	(1.66)	0.52	0.62	1.23

(Amount In Lakhs except EPS)

Sr. No.	Particular	Quarter Ended			Half Yearly		Year ended
		30/09/2023	30/06/2023	30/09/2022	30/09/2023	30/09/2022	31/3/2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
17	Earnings Per Share (EPS) (For Discontinuing & Continuing operations)	-	-	-	-		
	(a) Basic	0.21	0.30	(1.66)	0.52	0.62	1.23
	(b) Diluted	0.21	0.30	(1.66)	0.52	0.62	1.23

Note:

1. The above Standalone Financial Results were reviewed by the Audit Committee and were thereafter approved by the Board of Directors at their meeting held on 08th November, 2023.
2. The above results for the quarter and Half Year ended on 30th September, 2023 have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.
3. The figures for the previous period have been regrouped / rearranged / reclassified wherever necessary.
4. There were no investor complaints known to the Company outstanding at the beginning of the quarter.
5. These Results are also updated on the company's website URL: www.m.lakhamsi.com

By Order of the Board

For M Lakhamsi Industries Limited




Sanjiv Mulchand Sawla

Managing Director

DIN: 02045968

Place: Mumbai

Date: 08/11/2023

M LAKHAMSI INDUSTRIES LIMITED

CIN: L51900MH1985PLC034994 ; E-mail: equity@m.lakhamsi.com

505 Churchgate Chambers, 5 New Marine Lines, Mumbai City, Maharashtra, India, 400020

Statement of Standalone Un-Audited Financial Results for the Quarter and
Half Year ended September 30, 2023

STATEMENT OF ASSETS AND LIABILITIES

(Rs. In lakhs)

Particulars	As at 30.09.2023	As at 31.03.2023
	Un-Audited	Audited
A. Assets		
1. Non - Current assets		
a) Property, Plant and Equipment	18.81	18.84
b) Capital work in progress		-
c) Other intangible assets		
d) Financial assets		
(i) Loans	251.34	96.51
(ii) Trade receivable		-
(iii) Investments	224.31	214.92
(iv) Other		
(e) Deferred tax assets(net)	11.24	11.24
(f) Other Non Current asset	-	-
(g) Income Tax assets	-	-
(h) Godwill	-	-
(i) Investment Property	-	-
Total Non Current Assets	505.70	341.51
2. Current Assets		
a) Inventories	1,050.87	752.09
b) Financial Assets	-	-
i) Inventories	-	-
ii) Trade receivables	1,104.72	1,281.31
iii) Cash and Cash Equivalents	23.86	28.69
iv) Bank Balances other than (iii) above)	-	-
v) Loans	160.89	412.02
(V) Other	75.06	3.79
vi) Other Current Assets	-	-
Total Current Assets	2,415.40	2,477.90
Total - Assets (1+2)	2,921.10	2,819.41

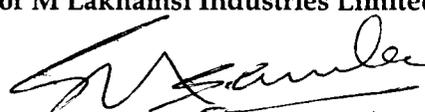
STATEMENT OF ASSETS AND LIABILITIES

(Rs. In lakhs)

Particulars	As at 30.09.2023	As at 31.03.2023
	Un-Audited	Audited
B. Equity and Liabilities		
1. Equity		
a) Equity Share capital	593.60	593.60
b) Other Equity	140.92	110.21
Total Equity	734.52	703.81
2. Non current Liabilities		
a) Financial Liabilities	-	-
b) Other Non Current Liabilities	-	-
c) Provisions	-	-
d) Borrowings	-	-
Deferred Tax Liabilities (Net)	-	-
Total Non Current Liabilities	-	-
3. Current Liabilities		
a) Financial Liabilities	-	
i) Short Term Borrowing	1,632.12	945.63
ii) Trade Payables	-	
A) Total Outstanding dues of micro enterprises and small enterprises	-	
B) Total Outstanding dues of creditors other than micro enterprises and small enterprises	468.05	1,086.05
iii) Other Current financial Liabilities	-	-
b) Other Current Liabilities	10.65	8.16
c) Provisions	75.76	75.76
d) Current tax Liabilities	-	-
Sub-Total - Current Liabilities	2,186.58	2,115.60
Total - Equity and LIABILITIES (1+2+3)	2,921.10	2,819.41
	(0.00)	-

By Order of the Board

For M Lakhamsi Industries Limited



Sanjiv Mulchand Sawla

Managing Director

DIN: 02045968



M LAKHAMSI INDUSTRIES LIMITED

CIN: L51900MH1985PLC034994; E-mail: equity@m.lakhamsi.com

Regd. Office : 505 Churchgate Chambers, 5 New Marine Lines, Mumbai City MH 400020 IN

Statement of Standalone Unaudited Financial Results for the Quarter and half year ended September 30, 2023

(Amount In LAKHS)

Cash Flow Statement

Particulars		For the period	Year Ended
		30-09-23	31-03-23
		Unaudited	Audited
A	Date of start of reporting period	01.04.2023	01.04.2022
B	Date of end of reporting period	30.09.2023	31.03.2023
C	Whether results are audited or unaudited	Unaudited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
	Statement of cash flows		
	Cash flows from used in operating activities		
	Profit For the year	41.36	97.93
	Adjustments for reconcile profit (loss)	-	-
	Adjustments for finance costs	-	-
	Adjustments for decrease (increase) in inventories	(298.78)	604.71
	Adjustments for decrease (increase) in trade receivables, current	176.59	(1,154.46)
	Adjustments for decrease (increase) in trade receivables, non-current	-	234.26
	Adjustments for decrease (increase) in Loans & Advances	96.30	40.00
	Adjustments for decrease (increase) in other current assets	-	-
	Adjustments for decrease (increase) in other non-current assets	(71.27)	1.26
	Adjustments for other financial assets, non-current	-	-
	Adjustments for other financial assets, current	-	-
	Adjustments for other bank balances	-	-
	Adjustments for increase (decrease) in trade payables, current	(618.00)	690.46
	Adjustments for increase (decrease) in trade payables, non-current	2.49	(2.42)
	Adjustments for increase (decrease) in other current liabilities	-	23.45
	Adjustments for increase (decrease) in other non-current liabilities	-	-
	Adjustments for depreciation and amortisation expense	1.76	5.82
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	-	-
	Adjustments for provisions, current	(10.65)	(24.74)
	Adjustments for provisions, non-current	-	(0.48)
	Adjustments for other financial liabilities, current	-	-
	Adjustments for other financial liabilities, non-current	-	-
	Adjustments for unrealised foreign exchange losses gains	-	-
	Adjustments for dividend income	-	-
	Adjustments for interest income	-	-
	Adjustments for share-based payments	-	-
	Adjustments for fair value losses (gains)	-	-
	Adjustments for undistributed profits of associates	-	-
	Other adjustments for which cash effects are investing or financing cash flow	-	-
	Other adjustments to reconcile profit (loss)	-	-
	Other adjustments for non-cash items	-	-

Cash Flow Statement

Particulars	For the period	Year Ended
	30-09-23	31-03-23
	Unaudited	Audited
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	-	-
Total adjustments for reconcile profit (loss)	(680.20)	515.79
Net cash flows from (used in) operations	-	-
Dividends received	-	-
Interest paid	-	-
Interest received	-	-
Income taxes paid (refund)	-	-
Other inflows (outflows) of cash	-	-
Net cash flows from (used in) operating activities	-	-
Cash flows from used in investing activities	-	-
Cash flows from losing control of subsidiaries or other businesses	-	-
Cash flows used in obtaining control of subsidiaries or other businesses	-	-
Other cash receipts from sales of equity or debt instruments of other entities	-	-
Other cash payments to acquire equity or debt instruments of other entities	-	-
Other cash receipts from sales of interests in joint ventures	-	-
Other cash payments to acquire interests in joint ventures	-	-
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	-	-
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	-	-
Proceeds from sales of property, plant and equipment	-	-
Purchase of property, plant and equipment	(1.73)	(0.70)
Proceeds from sales of investment property	-	-
Purchase of investment	(9.39)	(214.92)
Purchase of investment property	-	-
Proceeds from sales of intangible assets	-	-
Purchase of intangible assets	-	-
Proceeds from sales of intangible assets under development	-	-
Purchase of intangible assets under development	-	-
Proceeds from sales of goodwill	-	-
Purchase of goodwill	-	-
Proceeds from biological assets other than bearer plants	-	-
Purchase of biological assets other than bearer plants	-	-
Proceeds from government grants	-	-
Proceeds from sales of other long-term assets	-	-
Purchase of other long-term assets	-	-
Cash advances and loans made to other parties	-	-
Cash receipts from repayment of advances and loans made to other parties	-	-
Cash payments for future contracts, forward contracts, option contracts and swap contracts	-	-
Cash payments for future contracts, forward contracts, option contracts and swap contracts	-	-

Cash Flow Statement

Particulars	For the period	Year Ended
	30-09-23	31-03-23
	Unaudited	Audited
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	-	-
Dividends received	-	-
Interest received	-	-
Income taxes paid (refund)	-	-
Other inflows (outflows) of cash	-	-
Net cash flows from (used in) investing activities	(11.12)	(215.61)
Cash flows from used in financing activities		
Proceeds from changes in ownership interests in subsidiaries	-	-
Payments from changes in ownership interests in subsidiaries	-	-
Proceeds from issuing shares	-	-
Proceeds from issuing other equity instruments	-	-
Payments to acquire or redeem entity's shares	-	-
Payments of other equity instruments	-	-
Proceeds from exercise of stock options	-	-
Proceeds from issuing debentures notes bonds etc	-	-
Proceeds from borrowings	686.49	(307.80)
Repayments of borrowings	-	-
Payments of finance lease liabilities	-	-
Payments of lease liabilities	-	-
Dividends paid	-	(4.24)
Interest paid	-	-
Income taxes paid (refund)	-	-
Other inflows (outflows) of cash	-	-
Net cash flows from (used in) financing activities	686.49	(312.04)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(4.83)	(11.86)
Effect of exchange rate changes on cash and cash equivalents	-	-
Effect of exchange rate changes on cash and cash equivalents	-	-
Net increase (decrease) in cash and cash equivalents	(4.83)	(11.86)
Cash and cash equivalents cash flow statement at beginning of period	28.69	40.55
Cash and cash equivalents cash flow statement at end of period	23.86	28.69

By Order of the Board
For M Lakhamsi Industries Limited



Sanjiv Mulchand Sawla
Managing Director
DIN: 02045968





TDK & Co.

Chartered Accountants
(An ISO 9001 : 2015 Certified Co.)

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E-mail : info@tdk.net.in

Website : www.tdk.net.in

To
The Board of Directors,
M Lakhamsi Industries Limited

LIMITED REVIEW REPORT

We have reviewed the accompanying "Statement of unaudited Financial Results of **M Lakhamsi Industries Limited** for the Quarter and half year ended **30th September, 2023**" being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016 to the Stock exchanges.

The preparation of the statement 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 read with rule 3 of Companies (Indian Accounting Standards) Rules, 2015 and read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016 is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on these Financial Statements based on our review.

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 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 procedure 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.

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, prepared in accordance with applicable accounting standards specified under section 133 of the Companies Act, 2013 read with rule 7 of the Companies (Accounts) 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 read with SEBI circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.



For TDK & Co.
Chartered Accountants

Neelanj
Tilakchand
shah

Neelanj Shah
Partner

Firm Regn. No.:109804W
Membership No.: 121057

Date: 08th November, 2023
UDIN: 23121057BGWBJL7905