



Ref: MNIL/BSE/2023
Date: 10/11/2023

BSE Limited
Department of Corporate Services
25th Floor, Phiroze Jeejeebhoy Towers,
Dalal Street, Fort, Mumbai-400001

Scrip Code: 539767 ISIN: INE216Q01010
Dear Sir/Ma'am

Sub: Outcome of the Board Meeting

In terms of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations"), we hereby inform that Board of Directors of the Company in its meeting held on Friday, 10th November, 2023 proceeds at 11:00 AM and concluded at 06:35 PM *inter-alia*, transacted and approved the following business:

1. Statement of Unaudited Financial Results for the Quarter ended on September 30, 2023 along with the Limited Review Report thereon.
2. Non-Applicability certificate of Statement of Deviation under Regulation 32 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.
3. Took note the status of Preferential Issue of warrants and to follow up for approval from BSE.

We request you to take the same on record.

Thanking You,
Yours faithfully,

For Mega Nirman & Industries limited

KANIKA
CHAWLA

Kanika Chawla
Company Secretary & Compliance Officer
M.No. A50543

MEGA NIRMAN & INDUSTRIES LIMITED

C-1/50,5 Bharat Vihar Road,
Raja Puri, Uttam Nagar, New Delhi-110059
Phone: 011 - 49879687 ||email: secretarial.mnil@gmail.com
CIN: L70101DL1983PLC015425



November 10, 2023

To,

**The Department of Corporate Services- Listing
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai-400 001**

Sub: Non-Applicability of Regulation 32 of the SEBI (Listing Obligations and disclosure Requirements) Regulations, 2015

Dear Sir/Ma'am,

Pursuant to the Regulation 32 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company hereby confirms, that there has been no deviation(s) or variation(s) in the use of the public issue proceeds raised from the Initial Public Issue (IPO).

We further submit & state that the IPO proceeds has been utilized for the purpose(s) as stated in the prospectus. Hence, the statement of deviation(s) or variation(s) is not applicable to the Company.

We request you to kindly take note of this information on your record and acknowledge.

Thanking You,

For Mega Nirman & Industries Limited

RAMANUJ
MURLINARAYAN
DARAK

Digitally signed by RAMANUJ MURLINARAYAN DARAK
DN: cn=RAMANUJ MURLINARAYAN DARAK, o=MEGA NIRMAN & INDUSTRIES LIMITED, ou=INDUSTRIES LIMITED, email=RAMANUJ.MURLINARAYAN.DARAK@MEGANIRMANINDUSTRIES.COM, c=IN

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

MEGA NIRMAN & INDUSTRIES LIMITED

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Statement of Un-audited Financial Results for the Quarter and Half year ended 30th September, 2023

S. No.	Particulars	Quarter Ended					(Amount in Lacs except EPS) Year ended 31-Mar-23 Audited	
		30-Sep-23		30-Jun-23		30-Sep-22		
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited		Un-Audited
I	Revenue from operations							
II	Other Income	3.53	3.53	5.39	-	152.24	152.24	
III	Total Revenue from operations (net) (I+II)	3.53	3.53	5.39	7.07	9.35	16.95	
IV	Expenses							
	(a) Cost of materials consumed	-	-	-	-	-	-	
	(b) Purchases of Stock-in-Trade	-	-	-	-	-	-	
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	146.01	146.01	
	(d) Employee benefits expense	5.22	3.03	2.88	8.25	5.76	11.82	
	(e) Finance Costs	-	-	-	-	-	0.04	
	(f) Depreciation and amortisation expense	0.33	0.28	0.05	0.61	0.10	1.45	
	(g) Other expenses	6.91	7.38	2.37	14.29	5.24	8.24	
	Total Expenses	12.46	10.70	5.30	23.16	157.10	167.56	
V	Profit/(Loss) Before Exceptional and Extraordinary Items and Tax (III-IV)	(8.92)	(7.17)	0.09	(16.09)	4.49	1.63	
VI	Exceptional Items	-	-	-	-	-	-	
VII	Profit/(Loss) before extraordinary items and Tax (V-VI)	(8.92)	(7.17)	0.09	(16.09)	4.49	1.63	
VIII	Extraordinary items	-	-	-	-	-	-	
IX	Profit/(Loss) before Tax (VII-VIII)	(8.92)	(7.17)	0.09	(16.09)	4.49	1.63	
X	Tax Expenses							
	- Current Tax	-	-	-	-	-	0.46	
	- Deferred Tax	-	-	-	-	-	(0.05)	
XI	Profit/(Loss) for the period from continuing operations (IX-X)	(8.92)	(7.17)	0.09	(16.09)	4.49	1.21	
XII	Net Profit/(Loss) from discontinuing operation (before Tax)	-	-	-	-	-	-	
XIII	Tax Expense of discontinuing	-	-	-	-	-	-	
XIV	Net Profit/(Loss) from discontinuing operation after Tax	-	-	-	-	-	-	
XV	Net Profit/(Loss) for the Period (XI+XIV)	(8.92)	(7.17)	0.09	(16.09)	4.49	1.21	
XVI	Share of profit / (loss) of associates	-	-	-	-	-	-	
XVII	Share of profit / (loss) of Minority Interest	-	-	-	-	-	-	
XVIII	Net Profit/(Loss) after taxes, minority interest and share of profit/(loss) of associates	(8.92)	(7.17)	0.09	(16.09)	4.49	1.21	
XIX	Other Comprehensive Income	-	-	-	-	-	-	
XX	Total Comprehensive Income for the period (XVIII+XIX)	(8.92)	(7.17)	0.09	(16.09)	4.49	1.21	
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)							
	A) Basic	(0.27)	(0.21)	0.00	(0.48)	0.13	0.04	
	B) Diluted							

Notes:

- The Statement of Unaudited Financial results for the Quarter & Half year ended November 10, 2023 have been reviewed by the audit committee and approved by the Board of directors at their respective meetings held on November 10, 2023, There are no qualifications in Limited Review Report issued by the auditor.
- The financial results for the quarter and half year ended September 30, 2023 have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
- There were no investor complaints pending during the Quarter ended September 30, 2023
- As the Company is mainly operating in one reportable business segment, hence the disclosure requirements of Indian Accounting Standard (Ind AS-108) "Operating Segment" is not applicable.
- The Previous Quarter ended figures have been re-grouped/ re-arranged, whenever necessary.
- 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: 10.11.2023



For Mega Nirman & Industries Limited

Ramanuj Murinarayan Darak
Ramanuj Murinarayan Darak
Wholtime Director
DIN: 08647406

MEGA NIRMAN & INDUSTRIES LIMITED			
Regd. Office: A-6/343B, 1st Floor, Paschim Vihar, New Delhi-110063			
Email Id: secretarial.mnil@gmail.com, Website: www.mnil.in			
CIN: L70101DL1983PLC015425, Ph: 011-49879687			
STATEMENT OF ASSETS AND LIABILITIES (Amount in Lacs)			
	Particulars	30-09-2023 (Un-audited)	31-03-2023 (Audited)
A	ASSETS		
1	Non-current assets		
	(a) Property, Plant & Equipment	6.05	4.07
	(b) Capital Work-in-Progress	-	-
	(c) Goodwill	-	-
	(d) Other Intangible Assets	-	-
	(e) Financial Assets		
	(i) Investments	20.00	20.00
	(ii) Loans	80.00	80.00
	(iii) Trade Receivables	713.99	714.05
	(f) Other Non current Assets	52.23	52.23
	(g) Deferred Tax Assets	0.80	0.80
	Sub-total - Non-current assets	873.07	871.15
2	Current assets		
	(a) Inventories		
	(b) Financial Assets		
	(i) Loans	267.27	272.94
	(ii) Cash and Cash Equivalents	1.78	2.42
	(iii) Other Bank Balances		-
B	(iv) Trade Receivables		-
1	(v) Other Financial Assets		-
	(c) Other Current Assets	6.81	4.55
	(d) Current Tax Assets	2.51	2.51
	Sub-total - Current assets	278.38	282.43
	TOTAL - ASSETS	1,151.45	1,153.57
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	334.75	334.75
	(b) Other Equity	143.94	160.03
	Sub-total - Equity	478.69	494.78
2	Liabilities		
	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Trade Payables	559.40	559.40
	(b) Loans	-	-
	(c) Deferred Tax Liabilities	-	-
	Sub-total - Non-current liabilities	559.40	559.40
	Current liabilities		
	(a) Financial Liabilities		
	(i) Loans	-	-
	(ii) Trade Payables	111.25	98.07
	(iii) Other Financial Liabilities		-
	(b) Provisions	0.13	0.01
	(c) Other Current Liabilities	1.98	1.31
	Sub-total - Current liabilities	113.36	99.39
	TOTAL - EQUITY AND LIABILITIES	1,151.45	1,153.57

For Mega Nirman & Industries Limited

Place: New Delhi
Date: 10.11.2023



Ramanuj Darak
Ramanuj Murlinarayan Darak
Wholetime Director
DIN: 08647406

MEGA NIRMAN & INDUSTRIES LIMITED

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CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2023 (INDIRECT METHOD)

Particulars	HALF YEAR ENDED 30.09.2023	HALF YEAR ENDED 30.09.2022
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Taxation	(16.09)	4.48
Add: Adjustment For		
Depreciation	0.61	0.10
Interest Income	(7.07)	(9.35)
Reversal of Provision for Tax	-	-
Operatine Profit Before Working Capital Change	(22.55)	(4.76)
Adjustment For		
(Increase)/decrease in Loans & Advances	5.67	(9.35)
(Increase)/decrease in Trade receivables	0.06	(151.69)
(Increase)/decrease in Inventories	-	146.00
Increase/(decrease) in Trade Payables	13.18	6.76
Increase/(decrease) in Current Liabilities	0.78	0.73
(Increase)/decrease in Other Current Assets	(2.26)	-
(Increase)/decrease in Current Tax Assets	-	1.72
Cash Generated from Operation	17.43	(5.82)
Less: Direct Tax	-	-
NET CASH FROM OPERATING ACTIVITIES (A)	(5.12)	(10.58)
CASH FLOW FROM INVESTING ACTIVITIES		
Fixed Assets Purchase	(2.60)	-
NET CASH FROM INVESTING ACTIVITIES (B)	(2.60)	-
CASH FLOW FROM FINANCING ACTIVITIES		
Interest Income	7.07	9.35
NET CASH FROM FINANCING ACTIVITIES (C)	7.07	9.35
Net Changes in Cash & Cash Equivalents (A+B+C)	(0.64)	(1.24)
Opening balance of Cash & Cash Equivalents	2.42	3.49
Closing Balance of Cash & Cash Equivalents	(1.78)	(2.26)
NET INCREASE/DECREASE IN CASH AND CASH EQUIVALENT	0.64	1.24

For Mega Nirman & Industries Limited



Ramanuj Murlinarayan Darak
Wholetime Director
DIN: 08647406

Place: New Delhi
Date: 10.11.2023



A N S K & ASSOCIATES

CHARTERED ACCOUNTANTS

OFFICE : 414, RG Trade Tower, Netaji Subhash Place

Pitampura-110034

OFFICE NO.011-46010089

EMAIL :amccorporateservices@gmail.co

Independent Auditor's Review Report on Half yearly 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 half year ended September 30, 2023 (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 Report" ("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 3,46,74,126/-, Trade Receivables Rs. 7,13,99,471/-, Trade Payables Rs. 6,70,65,647/- and Misc. Expenditure (Assets) Rs. 52,22,886/- as at 30th September 2023 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 30" September 2023.

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: 2023.11.10 17:51:16 +0530'

(CA Akhil Mittal)
Partner
M.No. 517856
Date: 10.11.2023
Place: New Delhi
UDIN: **23517856BGUXHV5133**