MENA MANI INDUSTRIES LIMITED

November 3, 2026

To,
BSE Limited
Compliance Department,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001

Scrip Code: MENAMANI **Security ID: 531127** **ISIN : INE148B01033**

Sub: Outcome of Board Meeting.

Pursuant to Regulation 33 and Para A of Part A of Schedule III read with Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, this is to inform you that the Board of Directors of the Company in its meeting held today **i.e. on Tuesday, 3rd November, 2026** from 5:30 p.m. to 6:30 p.m. at the Registered Office of the Company, inter alia, has considered and approved;

1. The Standalone & Consolidated Unaudited Financial Results of the Company for the Quarter & Half year ended September 30, 2026.

2. The Board authorise Mr. Swetank Patel, Managing Director of the Company to enter into Hotel business on its own or through Joint Venture and to raise fund for this purpose.

3. The Board authorise Mr. Swetank Patel, Managing Director of the Company to take necessary steps for expansion of Software Business of its wholly owned subsidiary.

Please take the above on yours records.

Thanking You.

Yours faithfully,
For, Mena Mani Industries Limited

PATEL SWETANK M

Digitally signed by PATEL SWETANK M
DN: c=IN, postalCode=380058, st=GUJARAT, street=DHARM FARM ,NEAR SHAN BUNGLOW ,AHMEDABAD,SHILAJ ,380058, l=AHMEDABAD, cn=Personal, serialNumber=65ba61ec2b4dd225e5b68e6e123f7fee241c42f69d1141016195e65a0b67864, pseudonym=e9804d2fe6d4e4c2a20fe6469dc2ee60, 2.5.4.20=2fb69ddde6ed6984d9dde6c3b18c1c3bfedf5374 5db64654f7c75b2f510a60be530, email=SWETANKPATEL0212@GMAIL.COM, cn=PATEL SWETANK M
Date: 2026.11.03 18:31:07 +05'30'

Swetank M. Patel
Managing Director
DIN: 00116551

Encl:
1. Standalone & Consolidated Unaudited Financial Results for the Quarter & Half year ended September 30, 2026.
2. Limited Review Reports on Financial Results.

N.S. Nanavati & Co.
Chartered Accountants

Limited Review Report on quarterly Standalone Financial Results of MENA MANI INDUSTRIES LIMITED pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015) for the quarter ended September 30, 2026

To
The Board of Directors
MENA MANI INDUSTRIES LIMITED
4TH FLOOR, KARM CORPORATE HOUSE,
OPP. VIKRAMNAGAR NR. NEW YORK TIMBER,
AMBLI BOPAL ROAD AHMEDABAD GJ 380059 IN

I have reviewed the accompanying statement of unaudited standalone financial results of MENA MANI INDUSTRIES LIMITED, having registered office situated at 4TH FLOOR, KARM CORPORATE HOUSE, OPP. VIKRAMNAGAR NR. NEW YORK TIMBER, AMBLI BOPAL ROAD AHMEDABAD GJ 380059 IN for the quarter ended on September 30, 2026. This statement has been prepared by the Company pursuant to the requirements of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Circular No. CIR/CFD/FAC/62/2016 Dated July 5, 2016. This Statement is the responsibility of the Company's Management and has been prepared and approved by the Board of Directors in accordance with recognition and measurement principles laid down in Indian Accounting Standards 34" Interim Financial Reporting" as prescribed under section 133 of the Companies Act, 2013("The Act") read with relevant rules issued thereunder and other Accounting Principles generally accepted in India. My responsibility is to issue a report on these financial statements based on my review.

I conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, *Engagements to Review Financial Statements* issued by the Institute of Chartered Accountants of India. This standard requires that I 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. I have not performed an audit and accordingly, I do not express an audit opinion.

Based on my review conducted as above, nothing has come to my attention that causes me to believe that the accompanying statement prepared in accordance with applicable Indian Accounting standards (Ind AS) as per Section 133 of the Companies Act, 2013 read with relevant rules framed thereunder and other recognized accounting practices and policies generally accepted in India has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and 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.

Place: Ahmedabad
Date: 03.11.2026

N.S. NANAVATI & CO. * CHARTERED ACCOUNTANTS * M. No. 143769 FRN-134235W VERAVAL

For N.S. Nanavati & Co.
Chartered Accountants
FRN: 134235W

3/11/26

CA NITESH SHIRISHCHANDRA NANAVATI
Proprietor
Membership No.: 143769
UDIN: 26143769PZZZZG2285

6, "SHRI NIVAS", Ghanshyam Plot, Veraval-362265, Dist.: GIR-SOMNATH (Guj.)
Mob. : 09998962014 | Email : nanavatinitesh@gmail.com

MENA MANI INDUSTRIES LIMITED

Reg. Off.: 4th Floor, Karm Corporate House, Opp. Vikramnagar, Nr. New York Timber, Ambli Bopal Road, Ahmedabad - 380059

CIN :L29199GJ1992PLC018047

(Rs. in Lakhs)

Standalone Statement of Unaudited Financial Results for the Quarter and Half Year Ended September 30, 2026

Sr. No.	Particulars	Quarter Ended			For The Six Months ended		Year to date
		30/09/2026	30/06/2026	30/09/2025	30/09/2026	30/09/2025	31/03/2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from Operations	444.00	445.86	213.51	889.86	626.28	1,653.70
2	Other Income	-	-	-	-	-	8.50
3	Total Revenue (1 + 2)	444.00	445.86	213.51	889.86	626.28	1,662.20
4	Expenses:						
	Cost of Materials Consumed	-	-	-	-	-	-
	Purchases of Stock-in-Trade	417.92	329.70	206.66	747.62	593.80	1,597.75
	Changes in inventories of finished goods work-in-progress	-	-	-	-	-	-
	Employee benefits expense	2.29	2.30	2.25	4.59	4.50	9.00
	Finance costs	0.01	-	-	0.01	-	1.02
	Depreciation and amortisation expense	1.98	1.99	2.88	3.97	5.72	11.48
	Other expenses	3.47	1.90	8.48	5.37	13.08	18.42
	Total expenses	425.67	335.89	220.27	761.56	617.10	1,637.67
5	Profit before exceptional and extraordinary items and tax (3 -	18.33	109.97	(6.76)	128.30	9.18	24.53
6	Exceptional items						-
7	Profit before extraordinary items and tax (5 - 6)	18.33	109.97	(6.76)	128.30	9.18	24.53
8	Extraordinary items						7.35
9	Profit before tax (7 - 8)	18.33	109.97	(6.76)	128.30	9.18	17.18
10	Tax expense : (a+b+c)	-	-	-	-	-	0.16
	(a) Current tax	-	-	-	-	-	-
	(b) Deferred tax	-	-	-	-	-	0.16
	(c) MAT Credit Entitlement		-				-
11	Profit for the period from continuing operations	18.33	109.97	(6.76)	128.30	9.18	17.02
12	Profit from discontinuing operations	-	-	-	-	-	
13	Tax expense of discontinuing operations	-	-	-	-	-	
14	Profit from Discontinuing operations (after tax) (12-13)	-	-	-	-	-	
15	Profit for the period (11 + 14)	18.33	109.97	(6.76)	128.30	9.18	17.02
16	Share of Profit of Associates						-
	Minority Interest						-
17	Profit for the period (15 + 16)	18.33	109.97	(6.76)	128.30	9.18	17.02
18	Other Comprehensive Income (Net of Tax)						-
19	Total Comprehensive Income (After Tax) (17 + 18)	18.33	109.97	(6.76)	128.30	9.18	17.02
20	Paid up Equity Share Capital (Face value of Rs. 1/- each)	1162.07	1162.07	1003.47	1162.07	1003.47	1162.07
	Reserves excluding Revaluation Reserve						39.45
21	Earnings per equity share:						-
	(1) Basic	0.02	0.095	(0.01)	0.11	0.01	0.01
	(2) Diluted	0.02	0.095	(0.01)	0.11	0.01	0.01

1 The financial results for the quarter and Half Year ended September 30, 2026 have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) as per section 133 of the Companies Act, 2013 and other applicable accounting policies

2 The statutory Auditors of the company have carried out limited review of the above results as per Regulation 33 of the SEBI [Listing Obligation and Disclosure Requirements] Regulations, 2015.

3 Earnings per share for the quarter ended has been calculated as per weighted average formula and diluted Earnings per share has been calculated as required.

4 The above financial results were reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on November 3, 2026.

For, MENA MANI INDUSTRIES LIMITED

SWETANK MADHUVIR PATEL
MANAGING DIRECTOR
DIN.: 00116551

Date: 03.11.2026
Place: Ahmedabad

MENA MANI INDUSTRIES LIMITED

Reg.Off: 4th Floor, Karm Corporate House, Opp. Vikramnagar, Nr. Newyork Timber, Ambli-Bopal Road, Ahmedabad -380059

(CIN-L29199GJ1992PLC018047)

STANDALONE BALANCE SHEET AS AT September 30, 2026

All amounts in rupees Unless otherwise stated (Rs. In Lakhs)

	Particulars	As At September 30, 2026	As At March 31, 2026
I.	ASSETS		
1	NON-CURRENT ASSETS		
	a) Property, Plant and Equipment	86.80	90.77
	b) Financial Assets		
	i. Investment	840.80	840.80
	ii. Other Financial Assets	439.48	439.48
	c) Deferred tax assets (net)	06.49	06.49
	Total non-current assets	1373.56	1377.53
2	CURRENT ASSETS		
	a) Financial Assets		
	i. Investment		00.00
	ii. Trade Receivables	1341.50	1185.40
	iii. Cash and Bank Balances		
	a) Cash and Cash Equivalents	129.36	330.54
	iv. Loans		
	b) Other Current Assets (to be specified)	04.77	04.73
	Total Current Assets	1475.63	1520.66
	TOTAL ASSETS (1 + 2)	2849.19	2898.19
II	EQUITY AND LIABILITIES		
1	EQUITY		
	a) Equity Share Capital	1162.07	1162.07
	b) Other Equity	167.75	39.45
	Total Equity	1329.82	1201.52
2	LIABILITIES		
A.	NON-CURRENT LIABILITIES		
	a) Financial Liabilities		
	i. Borrowings	1379.67	1428.67
	Total Non-Current Liabilities (A)	1379.67	1428.67
B.	CURRENT LIABILITIES		
	a) Financial Liabilities		
	i. Trade and Other Payables		
	A) Total Outstanding to Micro and Small Enterprise		
	B) Total Outstanding to Others	139.71	267.87
	ii. Other Financial Liabilities	00.00	00.13
	b) Provisions	00.00	00.00
	Total Current Liabilities (B)	139.70	268.00
	Total Liabilities (A + B)	1519.37	1696.67
	TOTAL EQUITY AND LIABILITIES (1 + 2)	2849.19	2898.19

MENA MANI INDUSTRIES LIMITED

Reg.Off: 4th Floor, Karm Corporate House, Opp. Vikramnagar, Nr. Newyork Timber, Ambli-Bopal Road, Ahmedabad -380059

(CIN-L29199GJ1992PLC018047)

Statement of Standalone Cash Flows for the period ended on September 30,2026

All amounts in rupees Unless otherwise stated (Rs. In Lakhs)

	Particulars	As At September 30,2026	As At September 30,2025
A	**Cash Flow from Operating Activities**		
	Profit (Loss) Before Tax	128.30	09.18
	Adjustments For:		
	Loss on Sale of Asset	00.00	07.35
	Depreciation and Amortisation Expenses	03.97	05.72
	Finance Expense	00.01	00.01
	Operating (Loss) Before Working Capital Changes	**132.27**	**22.26**
	Movements in Working Capital:		
	Decrease / (Increase) in Trade Receivables	-156.10	-180.48
	Decrease / (Increase) in Other Current Assets	-00.05	-00.12
	Increase / (Decrease) in Trade Payables	-128.17	189.16
	Increase in Other Financial Liabilities	-00.13	-00.93
	Cash (used) in operations	**-152.17**	**29.90**
	Direct Taxes Paid (Net of Refunds)		
	Net Cash Outflow from Operating Activities	**-152.17**	**29.90**
B.	**Cash Flows from Investing Activities**		
	Sale of Investment	00.00	00.00
	Sale of Immovable Property	00.00	32.35
	Loss on Sale of Investment	00.00	-07.35
	Net Cash (Outflow) from Investing Activities	**00.00**	**25.00**
C.	**Cash Flows from Financing Activities**		
	Increase /(Decrease) in Other Financial Assets	00.00	-09.17
	Repayment of Long-Term Advances	-49.00	02.78
	Interest and Finance Charges Paid	-00.01	-00.01
	Net Cash Inflow from Financing Activities	**-49.01**	**-06.40**
D.	**Net Increase in Cash & Cash Equivalents (A + B + C)**	**-201.18**	**48.50**
E.	**Cash & Cash Equivalents at the beginning of the year / period**	**330.54**	**34.52**
F.	**Cash & Cash Equivalents at the end of the year / period**	**129.36**	**83.02**
	Component of Cash and Cash Equivalents		
	Cash on hand		
	Balances with Scheduled Bank		
	- On Current Accounts	129.36	83.02
	- Deposits with original maturity of less than three months		
	Cash and Cash Equivalents at the end of the year / period	**129.36**	**83.02**

Notes:

(1) The Cash Flow Statement has been prepared under the Indirect method as set out in Ind AS 7 on Cash Flow Statements notified under Section 133 of The Companies Act 2013, read together with Paragraph 7 of the Companies (Indian Accounting Standard) Rules 2015 (as amended).



N.S. Nanavati & Co.
Chartered Accountants

Limited Review Report on quarterly Consolidated Financial Results of MENA MANI INDUSTRIES LIMITED pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015) for the quarter ended September 30, 2026

To
The Board of Directors
MENA MANI INDUSTRIES LIMITED
4TH FLOOR, KARM CORPORATE HOUSE,
OPP. VIKRAMNAGAR NR. NEW YORK TIMBER,
AMBLI BOPAL ROAD AHMEDABAD GJ 380059 IN

I have reviewed the accompanying statement of unaudited consolidated financial results of **MENA MANI INDUSTRIES LIMITED**, having registered office situated at 4TH FLOOR, KARM CORPORATE HOUSE, OPP. VIKRAMNAGAR NR. NEW YORK TIMBER, AMBLI BOPAL ROAD AHMEDABAD GJ 380059 IN for the quarter ended on September 30, 2026. This statement has been prepared by the Company pursuant to the requirements of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Circular No. CIR/CFD/FAC/62/2016 Dated July 5, 2016. This Statement is the responsibility of the Company's Management and has been prepared and approved by the Board of Directors in accordance with recognition and measurement principles laid down in Indian Accounting Standards 34" Interim Financial Reporting" as prescribed under section 133 of the Companies Act, 2013("The Act") read with relevant rules issued thereunder and other Accounting Principles generally accepted in India. My responsibility is to issue a report on these financial statements based on my review.

I conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, *Engagements to Review Financial Statements* issued by the Institute of Chartered Accountants of India. This standard requires that I 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. I have not performed an audit and accordingly, I do not express an audit opinion.
The statement includes result of following subsidiary entities:

a) JKV SOLUTIONS LTD

I draw attention to Note 3 to the Statement of Consolidated Financial Results, which states that the subsidiary did not have any operational activity or material transactions during the corresponding quarter/period. Accordingly, there is no material impact of the subsidiary on the consolidated financial results for the corresponding quarter/period and the consolidated financial results for such period are substantially the same as those of the Holding Company.

Based on my review conducted as above, nothing has come to my attention that causes me to believe that the accompanying statement prepared in accordance with applicable Indian Accounting standards (Ind AS) as per Section 133 of the Companies Act, 2013 read with relevant rules framed thereunder and other recognized accounting practices and policies generally accepted in India has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and 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.

Place: Ahmedabad
Date: 03.11.2026

For N.S. Nanavati & Co.
Chartered Accountants
FRN: 134235W

N.S. NANAVATI & CO. M. No. 143769 FRN-134235W VERAVAL CHARTERED ACCOUNTANTS

3/11/26

CA NITESH SHIRISHCHANDRA NANAVATI
Proprietor
Membership No.: 143769
UDIN: 26143769TPDLOU1477

6, "SHRI NIVAS", Ghanshyam Plot, Veraval-362265, Dist.: GIR-SOMNATH (Guj.)
Mob. : 09998962014 | Email : nanavatinitesh@gmail.com

MENA MANI INDUSTRIES LIMITED

Reg. Off.: 4th Floor, Karm Corporate House, Opp. Vikramnagar, Nr. New York Timber, Ambli Bopal Road, Ahmedabad - 380059

CIN :L29199GJ1992PLC018047

(Rs. in Lakhs)

Consolidated Statement of Unaudited Financial Results for the Quarter and Half Year Ended September 30, 2026

Sr. No.	Particulars	Quarter Ended			For The Six Months ended		Year to date
		30/09/2026	30/06/2026	30/09/2025	30/09/2026	30/09/2025	31/03/2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from Operations	444.00	445.86	213.51	889.86	626.28	1,653.70
2	Other Income	-	-	-	-	-	8.50
3	Total Revenue (1 + 2)	444.00	445.86	213.51	889.86	626.28	1,662.20
4	Expenses:						
	Cost of Materials Consumed	-	-	-	-	-	-
	Purchases of Stock-in-Trade	417.92	329.70	206.66	747.62	593.80	1,597.75
	Changes in inventories of finished goods work-in-progress	-	-	-	-	-	-
	Employee benefits expense	2.29	2.30	2.25	4.59	4.50	9.00
	Finance costs	0.01	-	-	0.01	-	1.02
	Depreciation and amortisation expense	1.98	1.99	2.88	3.97	5.72	11.48
	Other expenses	3.47	1.90	8.48	5.37	13.08	18.42
	Total expenses	425.67	335.89	220.27	761.56	617.10	1,637.67
5	Profit before exceptional and extraordinary items and tax (3 -	18.33	109.97	(6.76)	128.30	9.18	24.53
6	Exceptional items						-
7	Profit before extraordinary items and tax (5 - 6)	18.33	109.97	(6.76)	128.30	9.18	24.53
8	Extraordinary items						7.35
9	Profit before tax (7 - 8)	18.33	109.97	(6.76)	128.30	9.18	17.18
10	Tax expense : (a+b+c)	-	-	-	-	-	0.16
	(a) Current tax	-	-	-	-	-	-
	(b) Deferred tax	-	-	-	-	-	0.16
	(c) MAT Credit Entitlement		-				-
11	Profit for the period from continuing operations	18.33	109.97	(6.76)	128.30	9.18	17.02
12	Profit from discontinuing operations	-	-	-	-	-	
13	Tax expense of discontinuing operations	-	-	-	-	-	
14	Profit from Discontinuing operations (after tax) (12-13)	-	-	-	-	-	
15	Profit for the period (11 + 14)	18.33	109.97	(6.76)	128.30	9.18	17.02
16	Share of Profit of Associates						-
	Minority Interest						-
17	Profit for the period (15 + 16)	18.33	109.97	(6.76)	128.30	9.18	17.02
18	Other Comprehensive Income (Net of Tax)						-
19	Total Comprehensive Income (After Tax) (17 + 18)	18.33	109.97	(6.76)	128.30	9.18	17.02
20	Paid up Equity Share Capital (Face value of Rs. 1/- each)	1162.07	1162.07	1003.47	1162.07	1003.47	1162.07
	Reserves excluding Revaluation Reserve						39.45
21	Earnings per equity share:						-
	(1) Basic	0.02	0.095	(0.01)	0.11	0.01	0.01
	(2) Diluted	0.02	0.095	(0.01)	0.11	0.01	0.01

1 The Consolidated financial results for the quarter and Half Year ended September 30, 2026 have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) as per section 133 of the Companies Act, 2013 and other applicable

2 The statutory Auditors of the company have carried out limited review of the above results as per Regulation 33 of the SEBI [Listing Obligation and Disclosure Requirements] Regulations, 2015.

3 Earnings per share for the quarter ended has been calculated as per weighted average formula and diluted Earnings per share has been calculated as required.

4 The above Consolidated financial results were reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on November 3, 2026.

For, MENA MANI INDUSTRIES LIMITED

SWETANK MADHUVIR PATEL
MANAGING DIRECTOR
DIN.: 00116551

Date: 03.11.2026
Place: Ahmedabad

MENA MANI INDUSTRIES LIMITED

Reg.Off: 4th Floor, Karm Corporate House, Opp. Vikramnagar, Nr. Newyork Timber, Ambli-Bopal Road, Ahmedabad -380059

(CIN-L29199GJ1992PLC018047)

CONSOLIDATED BALANCE SHEET AS AT SEPTEMBER 30, 2026

All amounts in rupees Unless otherwise stated (Rs. In Lakhs)

	Particulars	As At September 30, 2026	As At March 31, 2026
I.	**ASSETS**		
1	**NON-CURRENT ASSETS**		
	a) Property, Plant and Equipment	86.88	90.85
	b) Financial Assets		
	i. Other Financial Assets	439.48	439.48
	h) Deferred tax assets (net)	06.49	06.49
	i) Other Non-Current Assets	00.75	00.75
	Total non-current assets	533.60	537.57
2	**CURRENT ASSETS**		
	a) Financial Assets		
	i. Investment	00.00	00.00
	ii. Trade Receivables	1387.48	1231.38
	iii. Cash and Bank Balances		
	a) Cash and Cash Equivalents	144.92	346.10
	iv. Short Term Loans and Advances	1009.17	1009.17
	b) Other Current Assets (to be specified)	43.12	43.07
	Total Current Assets	2584.68	2629.72
	TOTAL ASSETS (1 + 2)	3118.28	3167.28
II	**EQUITY AND LIABILITIES**		
1	**EQUITY**		
	a) Equity Share Capital	1162.07	1162.07
	b) Other Equity	406.44	278.15
	Total Equity	1568.51	1440.22
2	**LIABILITIES**		
A.	**NON-CURRENT LIABILITIES**		
	a) Financial Liabilities		
	i. Borrowings	1402.27	1451.27
	Total Non-Current Liabilities (A)	1402.27	1451.27
B.	**CURRENT LIABILITIES**		
	a) Financial Liabilities		
	i. Trade and Other Payables		
	A) Total Outstanding to Micro and Small Enterprise		
	B) Total Outstanding to Others	141.08	269.25
	ii. Other Financial Liabilities	06.42	06.55
	Total Current Liabilities (B)	147.50	275.80
	Total Liabilities (A + B)	1549.77	1727.06
	TOTAL EQUITY AND LIABILITIES (1 + 2)	3118.28	3167.28

MENA MANI INDUSTRIES LIMITED

Reg.Off: 4th Floor, Karm Corporate House, Opp. Vikramnagar, Nr. Newyork Timber, Ambli-Bopal Road, Ahmedabad -380059

(CIN-L29199GJ1992PLC018047)

Statement of Consolidated Cash Flows for the period ended on September 30,2026

All amounts in rupees Unless otherwise stated (Rs. In Lakhs)

	Particulars	As At September 30,2026	As At September 30,2025
A	**Cash Flow from Operating Activities**		
	Profit (Loss) Before Tax	128.30	09.18
	Adjustments For:		
	Loss on Sale of Asset	00.00	07.35
	Depreciation and Amortisation Expenses	03.97	05.72
	Finance Expense	00.01	00.01
	Operating (Loss) Before Working Capital Changes	**132.27**	**22.26**
	Movements in Working Capital:		
	Decrease / (Increase) in Trade Receivables	-156.10	-180.48
	Decrease / (Increase) in Other Current Assets	-00.05	-00.12
	Increase / (Decrease) in Trade Payables	-128.17	189.16
	Increase in Other Financial Liabilities	-00.13	-00.93
	Cash (used) in operations	**-152.17**	**29.90**
	Direct Taxes Paid (Net of Refunds)		
	Net Cash Outflow from Operating Activities	**-152.17**	**29.90**
B.	**Cash Flows from Investing Activities**		
	Sale of Investment	00.00	00.00
	Sale of Immovable Property	00.00	32.35
	Loss on Sale of Investment	00.00	-07.35
	Net Cash (Outflow) from Investing Activities	**00.00**	**25.00**
C.	**Cash Flows from Financing Activities**		
	Increase /(Decrease) in Other Financial Assets	00.00	-09.17
	Repayment of Long-Term Advances	-49.00	02.78
	Interest and Finance Charges Paid	-00.01	-00.01
	Net Cash Inflow from Financing Activities	**-49.01**	**-06.40**
D.	**Net Increase in Cash & Cash Equivalents (A + B + C)**	**-201.18**	**48.50**
E.	**Cash & Cash Equivalents at the beginning of the year / period**	**346.10**	**34.52**
F.	**Cash & Cash Equivalents at the end of the year / period**	**144.92**	**83.02**
	Component of Cash and Cash Equivalents		
	Cash on hand		
	Balances with Scheduled Bank		
	- On Current Accounts	144.92	83.02
	- Deposits with original maturity of less than three months		
	Cash and Cash Equivalents at the end of the year / period	**144.92**	**83.02**

Notes:

(1) The Cash Flow Statement has been prepared under the Indirect method as set out in Ind AS 7 on Cash Flow Statements notified under Section 133 of The Companies Act 2013, read together with Paragraph 7 of the Companies (Indian Accounting Standard) Rules 2015 (as amended).

