

MODIS NAVNIRMAN LIMITED

CIN: U45203MH2022PLC377939

Registered Office: Shop No. 1, Rashmi Heights, M G Road, Kandivali West, Mumbai, MAHARASHTRA-400067

Statement of Consolidated Audited Financial Results for the Half Year and Year Ended 31st March 2025

(Rs. In Lakh except per share data)

Particulars		Half Year Ended			Year Ended	
		31-03-2025	30-09-2024	31-03-2024	31-03-2025	31-03-2024
A	Date of start of reporting period	01-04-2024	01-04-2024	01-10-2023	01-04-2024	01-04-2023
B	Date of end of reporting period	31-03-2025	30-09-2024	31-03-2024	31-03-2025	31-03-2024
C	Whether results are audited or unaudited	Audited	Unaudited	Unaudited	Audited	Audited
Part I						
I	Revenue From Operations					
	Net sales or Revenue from Operations	4,991.66	3,662.20	3,253.40	8,653.86	5,684.60
II	Other Income	116.59	86.27	50.00	202.86	105.84
III	Total Revenue (I + II)	5,108.25	3,748.47	3,303.40	8,856.73	5,790.45
IV	Expenses					
(a)	Cost of materials consumed		-	-		-
(b)	Purchases of stock-in-trade	7,296.00	5,645.61	5,121.38	12,941.61	7,809.09
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(3,532.42)	(2,776.66)	(2,329.23)	(6,309.08)	(3,112.88)
(d)	Employee benefit expense	250.81	39.95	35.62	290.76	55.71
(e)	Finance Costs	23.03	1.30	(1.38)	24.33	3.94
(f)	Depreciation and amortisation expense	0.78	0.41	0.70	1.20	0.80
(g)	Other Expenses	27.61	230.93	(45.70)	258.54	127.40
	Total expenses	4,065.81	3,141.55	2,781.38	7,207.36	4,884.05
V	Profit (loss) before Exceptional and Extraordinary Items and	1,042.44	606.93	522.02	1,649.37	906.39
VI	Exceptional items					
VIII	Profit (loss) before Tax (VII-VIII)	1,042.44	606.93	522.02	1,649.37	906.39
X	Tax Expense					
(a)	Current Tax	275.11	152.74	131.84	427.85	233.38
	(Less):- MAT Credit	-	-	-	-	-
	Current Tax Expense Relating to Prior years	2.93	-	3.93	2.93	3.93
(b)	Deferred Tax (Asset)/Liabilities	(6.67)	0.10	(0.12)	(6.57)	(0.08)
XI	Net Profit/Loss for the period from Continuing Operations (IX-X)	774.00	454.09	386.36	1,225.16	669.17
XII	Profit (Loss) from Discontinuing Operaitons					
XIII	Tax Expenses of Discontinuing Operations					
XIV	Net Profit (Loss) from Discontinuing Operartions after tax (XII-XIII)	-	-	-	-	-
XV	Profit (Loss) for the period (XI+XIV)	774.00	454.09	386.36	1,225.16	669.17
XVI	Other Comprehensive Income					
	a. i). Amount of item that will not be reclassified to profit or loss					
	ii). Income tax relating to items that will not be reclassified to profit or loss					
	b i). Item that will be reclassified to profit or loss					
	ii). Income tax relating to items that will be reclassified to profit or loss					
XVII	Total Comprehensive income	0.00	0.00	0.00	0.00	0.00
	Total Comprehensive income [Comprising Profit for the Period (After tax) and Other comprehensive income] (XV+XVII)	774.00	454.09	386.36	1,225.16	669.17
XVIII	Details of equity share capital					
	Paid-up equity share capital (Face Value of Rs. 10/- per equity share)	1,909.12	1,909.12	1,909.12	1,909.12	1,909.12
	Face value of equity share capital (Per Share)	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-
XIX	Earnings per share (Not Annualized for Quarter and Year ended)	4.05	2.38	2.02	6.42	3.92
(a)	Earnings per share Continuing Operation (Not Annualised for Year ended)					
	Basic earnings per share before extraordinary items	4.05	2.38	2.02	6.42	3.92
	Diluted earnings per share before extraordinary items	4.05	2.33	2.26	6.42	3.92
(b)	Earnings per share Discontinuing Operation (Not Annualised for Quarter and Year ended)					
	Basic earnings per share after extraordinary items	0.00	0.00	0.00	0.00	0.00
	Diluted earnings per share after extraordinary items	0.00	0.00	0.00	0.00	0.00
(c)	Earnings per share (Not Annualised for Quarter and Year ended)					
	Basic earnings per share before extraordinary items	4.05	2.38	2.02	6.42	3.92
	Diluted earnings per share before extraordinary items	4.05	2.33	2.26	6.42	3.92

Notes:-



Notes to Consolidated Audited financials results for the Half year and year ended on 31st March 2025:

1	The above financial results are as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and being reviewed by the Audit Committee and have been approved by the Board of Directors of the Company at their respective meeting held on May 26, 2024.
2	The company has been listed on SME platform of Bse on 6th July 2022.
2	The Statements is prepared in accordance with the requirement of Accounting Standards (AS) specified under section 133 of the Companies Act, 2013 read with rule 7 of the Companies (Accounts) Rules, 2014.
3	The company is engaged in only one business hence no information has been furnished in accordance with AS 17 on "Segment Reporting" issued by the Institute Of Chartered Accountants Of India
4	The Audit Committee has reviewed the above results and the Board of Directors has approved the above results and its release at their respective meetings held on 26th May 2025.
5	The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.
6	Statement of Assets and Liabilities as on 31st March 2025 is enclosed herewith.

Place :- Mumbai
Date :- 26th May 2025



For and on behalf of the board
Modi's Navnirman Ltd

Mahek Modi
Whole Time Director & CFO
DIN : 06705998



M/s MODIS NAVNIRMAN LIMITED

(CIN NO. U45203MH2022PLC377939)

Registered Office: Shop No. 1, Rashmi Heights, M G Road, Kandivali West, Mumbai, Maharashtra-400067

(Rupees in Lakhs)

Statement of Consolidated Audited Assets and Liabilities as at 31st March 2025

Particulars		As at 31st March 2025	As at 31st March 2024
EQUITY AND LIABILITIES			
Equity			
(a)	Equity share capital	1,909.12	1,909.12
(b)	Reserves and surplus	8,600.86	6,625.86
(c)	Money against share warrants	50.00	12.50
Total equity		10,559.98	8,547.48
Non-current liabilities			
(a)	Financial liabilities		
(i)	Borrowings		-
(b)	Long-term borrowings	333.94	578.65
(c)	Deferred tax liability (net)	-	0.08
Total non current liabilities		333.94	578.73
Current liabilities			
(a)	Financial liabilities		
(i)	Borrowings		-
(ii)	Trade payable		
	1. Dues of micro enterprises and small enterprises		-
	2. Dues of creditor other than micro enterprises and small enterprises	1,197.96	713.00
(iii)	Other financial liabilities	-	-
(b)	Other current liabilities	3,272.03	1,087.46
(c)	Short-term provisions	550.08	342.33
Total current liabilities		5,354.02	2,142.78
TOTAL EQUITY AND LIABILITIES		15,914.00	11,268.99
ASSETS			
Non-current assets			
(a)	Property, plant and equipment	1.90	1.09
(b)	Capital work-in-progress		-
(c)	Financial assets		
(i)	Investments	455.09	1,488.80
(d)	Deferred Tax Assets (net)	6.53	0.12
(e)	Long-term loans and advances	174.10	171.19
(f)	Other non-current asset	-	-
Total non-current assets		637.62	1,661.21
Current assets			
(a)	Inventories	14,669.78	8,360.69
(b)	Financial assets		
(i)	Trade receivables	116.77	236.86
(ii)	Cash and cash equivalents	177.98	755.44
(iii)	Other financial asset	-	-
(c)	Current investments	24.83	11.36
(d)	Short-term loans and advances	236.58	69.43
(e)	Other current assets	50.45	174.00
Total current assets		15,276.38	9,607.78
TOTAL ASSETS		15,914.00	11,268.99

Place : Mumbai
Date :- 26th May 2025For and on behalf of the board
Modi's Navnirman LtdMahek Modi
Whole Time Director & CFO
DIN : 06705998

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(Rupees in Lakhs)

Audited Consolidated Cash Flow Statement for the half year ended 31st March 2025

Sr.No.	Particulars	Year ended 31st March 2025	Year ended 31st March 2024
A)	Cash flow from operating activities		
	Profit before taxation	1,649.37	906.39
	Adjustment for :		
	Depreciation and amortisation	1.20	0.80
	Finance cost	24.33	3.94
	Interest income	(48.81)	(6.43)
	Operating profit/(loss) before working capital changes	1,626.08	904.69
	Adjustment for :		
	(Increase)/Decrease in Inventories	(6,309.08)	(3,112.88)
	(Increase)/Decrease in Trade Receivables	120.09	(136.63)
	(Increase)/Decrease in Short term loans & Advances	(167.15)	12.74
	Proceeds/Repayment of Long term Loans & Advances	10.09	(116.19)
	(Increase)/Decrease in other Current Assets	123.55	(33.75)
	Increase/(Decrease) in Trade Payables	471.97	275.80
	Increase/(Decrease) in Short term Provisions	207.60	35.06
	Increase/(Decrease) in other Current Liabilities	2,184.23	(137.01)
	Cash Generated from operations	(1,732.63)	(2,308.18)
	Taxes paid (net)	(430.36)	(237.30)
	Net cash flow from/(used in) operating activities (A)	(2,162.99)	(2,545.48)
B)	Cash from investing activities		
	Purchase of property, plant and equipment	(2.00)	(1.68)
	Realization from advance against property	-	-
	Payments for Fixed Deposit Receipts	-	-
	Investments Made	1,020.25	(1,435.32)
	Interest income	48.81	6.43
	Net cash used in investing activities (B)	1,067.06	(1,430.56)
C)	Cash flow from financing activities		
	Proceeds from long-term borrowings	(244.71)	(168.34)
	Proceeds from short-term borrowings	-	-
	Finance cost paid	(24.33)	(3.94)
	Issue of Shares/Warrants	(212.50)	229.62
	Share Premium	1,000.00	(169.23)
	Dividend Paid	-	4,592.40
	Net cash flow from financing activities (C)	518.46	4,480.51
D)	Net increase/ (decrease) in cash and cash equivalents (A+B+C)	(577.47)	504.46
E)	Cash and cash equivalents as at the beginning of the year	755.44	250.98
F)	Cash and cash equivalents as at the end of the year	177.97	755.44
	Balance with banks	80.38	25.91
	Fixed Deposits	79.80	726.95
	Cash in hand	17.79	2.58
	Total	177.97	755.44

Place : Mumbai
Date :- 26th May 2025For and on behalf of the board of
Modi's Navnirman Ltd
Mahek Modi
Whole Time Director & CFO
DIN : 06705998