

MODIS NAVNIRMAN LIMITED

CIN: U45203MH2022PLC377939

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

Statement of Standalone 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	01-10-2024	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	Audited	Audited	Audited
Part I						
I	Revenue From Operations					
	Net sales or Revenue from Operations	4,498.72	3,004.11	2,047.67	7,502.83	2,089.17
II	Other Income	114.94	117.13	79.25	232.07	248.42
III	Total Revenue (I + II)	4,613.66	3,121.24	2,126.92	7,734.90	2,337.59
IV	Expenses					
(a)	Cost of materials consumed		-	-		-
(b)	Purchases of stock-in-trade	6,869.19	5,050.00	4,460.45	11,919.19	5,978.85
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(3,425.53)	(2,303.38)	(2,582.39)	(5,728.91)	(4,100.78)
(d)	Employee benefit expense	248.93	39.00	39.97	287.93	50.26
(e)	Finance Costs	22.30	1.11	2.61	23.40	3.43
(f)	Depreciation and amortisation expense	0.76	0.39	0.63	1.15	0.69
(g)	Other Expenses	(11.92)	142.79	65.17	130.87	114.53
	Total expenses	3,703.72	2,929.90	1,986.46	6,633.62	2,046.98
V	Profit (loss) before Exceptional and Extraordinary Items and tax	909.94	191.34	140.46	1,101.28	290.61
VI	Exceptional items		-			
VIII	Profit (loss) before Tax (VII-VIII)	909.94	191.34	140.46	1,101.28	290.61
X	Tax Expense					
(a)	Current Tax	238.97	48.16	33.24	287.13	33.24
	(Less):- MAT Credit	-	-	-	-	-
	Current Tax Expense Relating to Prior years	(0.00)	-	(0.00)	(0.00)	(0.00)
(b)	Deferred Tax (Asset)/Liabilities	(6.67)	0.10	0.05	(6.57)	0.08
(c)	Prior Period Income Tax	0.32			0.32	
XI	Net Profit/Loss for the period from Continuing Operations (IX-X)	677.32	143.08	107.18	820.40	257.29
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)	677.32	143.08	107.18	820.40	257.29
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)	677.32	143.08	107.18	820.40	257.29
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)	3.55	0.75	0.56	4.30	1.51
(a)	Earnings per share Continuing Operation (Not Annualised for Year ended)					
	Basic earnings per share before extraordinary items	3.55	0.75	0.56	4.30	1.51
	Diluted earnings per share before extraordinary items	3.55	0.73	0.63	4.30	1.51
(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	3.55	0.75	0.56	4.30	1.51
	Diluted earnings per share before extraordinary items	3.55	0.73	0.63	4.30	1.51

Notes:-



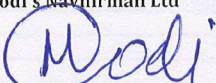
Notes to Standalone Audited financials results for the Half year and Year ended on 31st March 2025:

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, 2025.
2	The company has been listed on SME platform of Bse on 6th July 2022.
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	Figures for the half year ended 31st March 2024 are the balancing figures between the audited figures for the full financial year and the figures for the half year ended on 31st March 2025.
5	The figures for the corresponding previous period and current year have been regrouped/ reclassified wherever necessary, to make them comparable.

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 Standalone Audited Assets and Liabilities as at 31st March, 2025

Particulars	As at	As at
	31st March 2025	31st March 2024
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	1,909.12	1,909.12
(b) Reserves and surplus	7,142.98	5,572.58
(c) Money against share warrants	50.00	12.50
Total equity	9,102.10	7,494.20
Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	333.94	533.65
(b) Deferred tax liability (net)		0.08
Total non current liabilities	333.94	533.73
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	1,057.58	450.12
(iii) Other financial liabilities		-
(b) Other current liabilities	3,017.13	983.50
(c) Short-term provisions	397.88	88.64
Total current liabilities	4,472.59	1,522.26
TOTAL EQUITY AND LIABILITIES	13,908.63	9,550.18
ASSETS		
Non-current assets		
(a) Property, plant and equipment	1.84	0.98
(b) Capital work-in-progress		-
(c) Financial assets		
(i) Investments	456.09	1,062.18
(d) Long-term loans and advances	168.10	1,892.41
(e) Other non-current asset		-
(f) Deferred Tax Assets (net)	6.49	
Total non-current assets	632.52	2,955.58
Current assets		
(a) Inventories	11,565.86	5,836.94
(b) Financial assets		
(i) Trade receivables	93.44	73.81
(ii) Cash and cash equivalents	153.90	620.24
(iii) Other financial asset		-
(c) Short-term loans and advances	1,462.91	63.61
(d) Other current assets	-	-
Total current assets	13,276.11	6,594.61
TOTAL ASSETS	13,908.63	9,550.18

Place : Mumbai
Date :- 26th May 2025For and on behalf of the board of
Modi's Navnirman Ltd

Mahesh Modi
Whole Time Director & CFO
DIN : 06705998

MODIS NAVNIRMAN LIMITED

(CIN NO. U45203MH2022PLC377939)

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

(Rupees in Lakhs)

Audited Standalone 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	1,101.28	290.61
	Adjustment for :		
	Depreciation and amortisation	1.15	0.69
	Finance cost	23.40	3.43
	Interest income	(210.86)	(4.22)
	Operating profit/(loss) before working capital changes	914.97	290.52
	Adjustment for :		
	(Increase)/Decrease in Inventories	(5,728.91)	(4,101)
	(Increase)/Decrease in Trade Receivables	(19.63)	(43.31)
	(Increase)/Decrease in Short term loans & Advances	(1,399.30)	(47)
	Proceeds/Repayment of Long term Loans & Advances	1,724.31	(733.68)
	(Increase)/Decrease in other Current Assets	-	17.50
	Increase/(Decrease) in Trade Payables	607.46	441.35
	Increase/(Decrease) in Short term Provisions	309.24	59.55
	Increase/(Decrease) in other Current Liabilities	2,033.63	828.29
	Cash Generated from operations	(1,558.23)	(3,287.13)
	Taxes paid (net)	(287.45)	(33.32)
	Net cash flow from/(used in) operating activities (A)	(1,845.68)	(3,320.45)
B)	Cash from investing activities		
	Purchase of property, plant and equipment	(2.00)	(1.68)
	Realization from advance against property		-
	Investments Made	606.09	(1,048.53)
	Interest income	210.86	4.22
	Net cash used in investing activities (B)	814.95	(1,045.98)
C)	Cash flow from financing activities		
	Proceeds from long-term borrowings	(199.71)	132.66
	Proceeds from short-term borrowings		-
	Finance cost paid	(23.40)	(3.43)
	Issue of Shares/Warrants	(212.50)	229.62
	Share Premium	1,000.00	4,592.40
	Dividend Paid	-	(169.20)
	Net cash flow from financing activities (C)	564.39	4,782.05
D)	Net increase/ (decrease) in cash and cash equivalents (A+B+C)	(466.34)	415.62
E)	Cash and cash equivalents as at the beginning of the year	620.24	204.62
F)	Cash and cash equivalents as at the end of the year	153.89	620.24
	Balance with banks	76.05	32.14
	Fixed Deposits	63.60	586.75
	Cash in hand	14.24	1.35
	Total	153.89	620.24

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