

May 26th, 2025

To,
BSE Limited,
Corporate Relationship Department,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400001.

Sub: Outcome of Board Meeting held on May 26th, 2025.

BSE Scrip Code: 543539

Dear Sir,

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company at its meeting held on today i.e., May 26th 2025, interalia, considered and approved the following matters:

1. Approved Standalone and Consolidated Audited Financial Results of the Company for the Quarter and Year ended 31st March, 2025 along with the Auditors Report thereon, as recommended by the Audit Committee.

A copy of the Standalone & Consolidated Audited Financial Results for quarter and year ended 31st March, 2025 along with the Auditors Report thereon and Declaration towards Auditor's Report with unmodified opinion(s) in respect of both the Standalone and Consolidated Financial Results for the Financial Year 2024-25 is attached herewith.

We request you to kindly take the aforesaid information on your record.

The meeting commenced at 12:00 P.M and ended at 16.00 P.M.

Thanking you.

Yours faithfully,

For Modi's Navnirman Limited



Mr. Mahek Modi
(Whole Time Director and CFO)
DIN : 06705998



**Auditor's Report On Consolidated Financial Result for Half Yearly Financial
Results and Year ended March 31, 2025 of the Company Pursuant to the
Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement)
Regulations, 2015**

To,

**The Board of Directors
Modi's Navnirman Limited
Shop No. 1, Rashmi Heights,
M G Road, Kandivali West,
Mumbai - 400067
CIN: - U45203MH2022PLC377939**

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying Consolidated Financial Results of Modi's Navnirman Limited ('the Company') for the half year and year ended March 31, 2025 (the statement) and its subsidiary company Shree Modi's Navnirman Private Limited for the half year and year ended March 31, 2025, including the consolidated statement of assets & liabilities and consolidated statement of cash flows and the Notes thereon ("the Consolidated Financial Results"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with relevant SEBI circulars in this regard ("SEBI Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- I. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- II. Gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other financial information for the half year and year ended March 31, 2025.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's responsibilities for the Audit of the consolidated Financial Results section of our report. we are independent of the company in accordance with the code of Ethics issued by the Institute of chartered Accountants of India together with the ethics requirements that are relevant to our audit of the financial results under the provisions of the companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Consolidated Financials Results

The Statement has been prepared on the basis of the consolidated annual financial statements. The Company's Board of Directors is responsible for the preparation of the Statement that gives a true and fair view of the net profit and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 31 and Regulation 52 read with Regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring accuracy and completeness of the accounting records relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, Forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the Act, the Accounting and Auditing Standards and matters which are required to be included in the Audit Report under the provisions of the Act and the Rules made there under. We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

Other Matter

The consolidated financial results include the results for the Half Year and Year ended March 31, 2025 and March 31, 2024 being the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the end of the first half year of the respective financial year. Also, the figures upto the end of the half year had only been reviewed and not subjected to audit.

Date : 26th May 2025
Place : Mumbai

FOR D G M S & Co.
(Chartered Accountants)
F. R. No. : 112187W



Hiren J Maru
Partner
M. No. : 115279
UDIN: 25115279BM1PZP4616



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 Operations					
XIII	Tax Expenses of Discontinuing Operations					
XIV	Net Profit (Loss) from Discontinuing Operations 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	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	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

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 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



Auditor's Report On Standalone Financial Result for Half Yearly Financial Results for the year ended March 31, 2025 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015

To,

The Board of Directors

Modi's Navnirman Limited

Shop No. 1, Rashmi Heights,

M G Road, Kandivali West,

Mumbai - 400067

CIN: - U45203MH2022PLC377939

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying Standalone Financial Results of Modi's Navnirman Limited ('the Company') for the half year and year ended March 31, 2025 (the statement), including the Notes thereon ("the Standalone Financial Results"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with relevant SEBI circulars in this regard ("SEBI Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- I. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- II. Gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other financial information for the half year and year ended March 31, 2025.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's responsibilities for the Audit of the standalone Financial Results section of our report. We are independent of the company in accordance with the code of Ethics issued by the Institute of chartered Accountants of India together with the ethics requirements that are relevant to our audit of the financial results under the provisions of the companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financials Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors is responsible for the preparation of the Statement that gives a true and fair view of the net profit and other financial information

in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 31 and Regulation 52 read with Regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring accuracy and completeness of the accounting records relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the Act, the Accounting and Auditing Standards and matters which are required to be included in the Audit Report under the provisions of the Act and the Rules made there under. We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

Other Matter

The standalone financial results include the results for the Half Year and Year ended March 31, 2025 and March 31, 2024 being the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the end of the first half year of the respective financial year. Also, the figures upto the end of the half year had only been reviewed and not subjected to audit.

Date : 26th May 2025
Place : Mumbai

FOR D G M S & Co.
(Chartered Accountants)
F. R. No. : 112187W

[Handwritten Signature]

Hiren J Maru
Partner
M. No. : 115279

UDIN: 25115279BMIPZ01626



MODIS NAVNIRMAN LIMITED

CIN: U45203MH2022PLC377939

Registered Office: Shop No. 1, Rashmi Heights, M G Road, Kandivali 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 Operations					
XIII	Tax Expenses of Discontinuing Operations					
XIV	Net Profit (Loss) from Discontinuing Operations 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:-



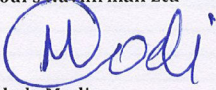
Notes to Standalone Audited financials results for the Half year and Year ended on 31st March 2025:

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