

Mangalam Engineering Projects Limited

Regd. Office:

101C, Kundan House, Ground Floor,
Harinagar Ashram, Mathura Road,
New Delhi - 110 014
CIN No. : L74899DL1984PLC017356
Mail Id : info@mangalamengineering.com

Corp Office:

16, Hare Street, 2nd Floor,
Kolkata - 700 001
Phone: 033-2248 2391/92/93
Mail Id : info@contransys.com
Website: www.mangalamengineering.com

Date: 28/10/2024

To
The Assistant General Manager
Department of Corporate Services
Metropolitan Stock exchange of India Limited
Vibgyor Tower, 4th Floor, Plot No.C-62, Block- G
Bandra Kurla Complex, Bandra(East) Mumbai-400 098

Scrip Name and Symbol : Mangalam Engineering Projects Limited- MEPL

Sub: Outcome of Board Meeting held on October 28, 2024

The Board of Directors of the Company at its meeting held on October 28, 2024, *inter-alia* has:

1. Approved and taken on records the Un-Audited Financial Results for the quarter ended and six months ended September 30, 2024 along with the Limited Review done by the Statutory Auditors of the Company M/s Salarpuria & Partners, Chartered Accountants;

In terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 the copy of the Unaudited Financial Results of the Company along with the Limited Review Report for the quarter and six months ended September 30, 2024 is enclosed herewith for your taking on record.

The meeting commenced at 01.30 p.m. and concluded at 01.55 p.m.

Kindly take the same on record and oblige.

Thanking You,

Yours Faithfully

For Mangalam Engineering Projects Limited

Vithal Das Mall
Company Secretary
Encl: as above



7, CHITTARANJAN AVENUE, KOLKATA - 700 072
ALSO AT : 1008, CHIRANJIVI TOWER, 43, NEHRU PLACE, NEW DELHI - 110019, TELEFAX : 2623 3894

Independent Auditors Review Report on the Quarterly and Year-to-date Unaudited Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 as amended.

To,
The Board of Directors
MANGALAM ENGINEERING PROJECTS LIMITED
101C, KUNDAN HOUSE, HARINAGAR ASHRAM,
MATHURA ROAD, GROUND FLOOR
NEW DELHI - 110014

1. We have reviewed the accompanying statement of unaudited financial results of **Mangalam Engineering Projects Limited** ("the Company") for the quarter ended September 30, 2024 and the year-to-date results for the period 1st April, 2024 to 30th September, 2024.
2. This statement has been prepared by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations, 2015") as amended. This Statement, which is the responsibility of the Company's management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), as prescribed under section 133 of the Companies Act, 2013 as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on this financial statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statement is free of material misstatement.
4. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results prepared in accordance with applicable Indian Accounting Standards and other recognized accounting practices and policies and has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Salarpuria & Partners
Chartered Accountants

Firm ICAI Reg. No.302113E

Palash K. Dey

Palash K. Dey
Chartered Accountant
Membership No.-053991
Partner

UDIN : 24053991BKBJEH7168

Place : Kolkata

Date :28.10.2024



UNAUDITED FINANCIAL RESULT FOR THE PERIOD / QUARTER ENDED 30.09.2024

(₹ In Lacs) Except EPS

Sr. No.	Particulars	Quarter Ended			Six Months Ended		Year Ended
		3 months ended 30.09.2024	3 months ended 30.06.2024	3 months ended 30.09.2023	6 Months ended 30.09.2024	6 Months ended 30.09.2023	Previous year ended 31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue From Operations						
a)	Interest Income	1.39	1.52	1.59	2.91	3.15	6.08
b)	Dividend Income	4.35	-	21.74	4.35	21.74	21.74
c)	Net Gain on Fair Value Change	3.04	5.00	1.39	8.04	4.32	10.21
	Total Revenue from Operations	8.78	6.52	24.72	15.30	29.21	38.03
	Other Income (Interest on F.D & Others)	0.09	-	0.46	0.09	0.47	0.05
2	Total Income	8.87	6.52	25.18	15.39	29.68	38.09
	Expenses						
a)	Net Loss on Fair Value Change	-	-	-	-	-	-
b)	Changes in Inventories of Finished Goods, Work-in-Progress and Stock in trade	0.12	(0.11)	0.19	0.01	0.03	(0.46)
c)	Employee Benefit expenses	1.93	1.64	1.48	3.57	3.12	7.08
d)	Other Expenses	1.11	1.45	1.57	2.56	2.81	3.94
3	Total Expenses	3.16	2.97	3.24	6.14	5.96	10.55
4	Profit/(Loss) before exceptional items and tax (1-2)	5.71	3.55	21.94	9.25	23.72	27.53
5	Exceptional Items	-	-	-	-	-	-
6	Profit/(Loss) before tax (PBT)	5.71	3.55	21.94	9.25	23.72	27.53
7	Tax Expense	1.27	0.18	11.76	1.45	12.38	5.26
8	Net Profit/(Loss) after tax for the period (PAT)	4.44	3.37	10.19	7.80	11.34	22.28
9	Other Comprehensive income for the period (Net of Tax)	(130.27)	1.36	38.35	(128.91)	101.73	(56.20)
10	Total Comprehensive income for the period (comprising profit and other comprehensive income) (7+8)	(125.84)	4.73	48.54	(121.11)	113.07	(33.92)
11	Paid-up Equity Share Capital	122.50	122.50	122.50	122.50	122.50	122.50
12	Other Equity Excluding Revaluation Reserve						1,834.74
13	Basic and Diluted Earning Per Share (Face Value of Rs. 10/- Per Share) (In Rs.)						
	Basic and Diluted EPS before Extraordinary Items	0.36	0.28	0.84	0.64	0.93	1.82
	Basic and Diluted EPS after Extraordinary Items	0.36	0.28	0.84	0.64	0.93	1.82

- (i) The above results were reviewed by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on 28.10.2024.
- (ii) The Company has adopted Indian Accounting Standard (Ind AS) with effect from 1st April, 2018 and accordingly the Financial Results have been prepared in accordance with the recognition and measurement principle laid down in the IND AS 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder.
- (iii) Previous years/periods' figures have been rearranged/regrouped/reclassified, wherever necessary, to make them comparable with those of current year/period.

Place : Kolkata
 Date : 28/10/2024



For Mangalam Engineering Projects Ltd.

N. Mandal

Director
 DIN: 00076629

MANGALAM ENGINEERING PROJECTS LIMITED**Statement of Assets and Liabilities for the Half Year ended 30.09.2024****(` in Lacs)**

Particulars		As At 30.09.2024 (Unaudited)	As At 31.03.2024 (Audited)
ASSETS			
(1) FINANCIAL ASSETS			
(a)	Cash and cash Equivalents	4.87	0.79
(b)	Loans	45.26	75.68
(c)	Investments	1906.07	1988.56
(d)	Other Financial Assets	2.13	2.14
(2) NON-FINANCIAL ASSETS			
(a)	Current Tax Asset (Net)	5.84	8.50
(b)	Property, Plant and Equipment	0.00	0.00
Total Assets		1964.18	2,075.67
LIABILITIES			
(1) FINANCIAL LIABILITIES			
(a)	Others Payables		
(i)	Total Outstanding Dues to Micro and Small Enterprises		
(ii)	Total Outstanding Dues to Creditors other than Micro and Small Enterprises	0.17	0.17
(b)	Other Financial Liabilities	0.00	0.01
(2) NON-FINANCIAL LIABILITIES			
(a)	Provisions	0.64	5.11
(b)	Deferred Tax Liabilities	127.23	113.12
(c)	Other Non-Financial Liabilities	0.00	0.02
EQUITY			
(a)	Equity Share Capital	122.50	122.50
(b)	Other Equity	1713.64	1834.74
Total Equity and Liabilities		1964.18	2075.67

Place : Kolkata
Date : 28/10/2024



For Mangalam Engineering Projects Ltd.

N. Mandelwal

Director
DIN: 00076629

MANJALAM ENGINEERING PROJECTS LIMITED

CIN: L74899DL 1984PLC017356

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30.09.2024

(' in Lacs)

<u>Particulars</u>	For the Half Year Ended 30.09.2024 (Unaudited)	For the Half Year Ended 30.09.2023 (Unaudited)
A. CASH FLOW FROM OPERATION ACTIVITIES		
Net Profit/(Loss) before tax & Extra Ordinary Activities	9.25	23.72
Adjustments for:		
Contingency Provision against Standard Asset	(0.08)	0.00
Interest Income	(2.91)	(3.15)
Gain on Sale of Mutual Funds	(2.67)	(0.45)
Dividend Income	(4.35)	(21.74)
Fair Value Loss/ (Gain) on Financial Instruments at Fair Value through Profit and Loss	(5.37)	(4.32)
Operating Profit before working capital changes	(6.12)	(5.94)
Movement in Working Capital :		
Increase/(Decrease) in Other Current Liabilities	(0.01)	0.00
Increase/(Decrease) in Short Term Provisions	(0.08)	0.00
Increase/(Decrease) in Trade Payables	0.00	(0.23)
(Increase)/Decrease in Loans & Advances	30.49	(2.83)
Increase/(Decrease) in Non Financial Liabilities	(0.02)	0.52
(Increase)/Decrease in Other Current Assets	0.01	0.05
Less: Direct Taxes Paid (Net of Refund Received)	(2.27)	(3.08)
Net Cash from Operating Activities	22.01	(11.52)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Investment	(66.00)	(18.50)
Sale of Investment	40.81	6.00
Interest Income	2.91	3.15
Dividend Income	4.35	21.74
Net Cash from Investing Activities	(17.93)	12.39
C. CASH FLOW FROM FINANCING ACTIVITIES		
Net Increase/(Decrease) in Cash/Cash Equivalent (A+B+C)	4.08	0.87
Cash & Cash Equivalent at the beginning of the year	0.79	0.68
Cash & Cash Equivalent at the End of the year	4.87	1.55
Components of Cash & Cash Equivalents		
Balance with Banks in Current Account	4.86	1.53
Cash on Hand	0.01	0.02
	4.87	1.55



For Mangalam Engineering Projects Ltd.

Director

DIN: 00076629

Place : Kolkata

Date : 28/10/2024

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To
The Assistant General Manager
Department of Corporate Services
Metropolitan Stock exchange of India Limited
Vibgyor Tower, 4th Floor, Plot No.C-62, Block- G
Bandra Kurla Complex, Bandra(East) Mumbai-400 098

Scrip Name and Symbol : Mangalam Engineering Projects Limited- MEPL

Sub: Undertaking of Non-applicability of Reg. 32 of SEBI (LODR) Regulations, 2015

This is to inform that Regulation 32 of SEBI (LODR) Regulations, 2015 is not applicable to the Company as there were no proceeds of public issue, rights issue, preferential issue, Qualified Institutions Placement (QIP) etc. during the period ended 30.09.2024.

Kindly take the same on record and oblige.

Thanking You,

Yours Faithfully

For Mangalam Engineering Projects Limited

Vithal Das Mall
Company Secretary
Encl: as above