

Manglam India Ltd.

Regd. Office :10 Princep Street, 2nd Floor, Kolkata – 700072
E:manglamindialtd@gmail.com, W: www.manglamindia.in
Phone : 91-33-4002 2880, Fax :91-33-2237 9053
CIN: L51420WB1993PLC060955

27th May, 2024

To,
The Secretary,
The Calcutta Stock Exchange Ltd.
7, Lyons Range,
Kolkata – 700 001
Scrip Code : 23455

Dear Sir/Ma'am,

Sub : Outcome of Board Meeting.

In terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other applicable provisions, Please find enclosed herewith a copy of Annual Audited Standalone Financial Results along with Auditor's Report of the Company for the Financial Year ended 31st March,2024 which has been approved by the Board of Directors in their meeting held today i.e., Monday, 27th May, 2024.

Pursuant to SEBI Circular No. CIR/CFD/CMD/56/2016 dated 27th May, 2016, we hereby declare that the Statutory Auditors of the Company have issued the Audit Report on Standalone Audited Financial Statements of the Company for the Financial Year ended 31st March, 2024 with unmodified opinion.

The said results will be duly published in the newspaper as required by Regulation 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and will be uploaded on the website of the company www.manglamindia.in

The Board meeting commenced at 1:30 P.M. and concluded at 6:00 P.M.

Kindly take the aforesaid information on record and oblige.

Thanking you,

yours faithfully,
For Manglam India Ltd.

Manoj Saraogi

Manoj Saraogi
(Managing Director)
DIN : 00278490





CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To
The Board of Directors
Manglam India Ltd

1. We have audited the accompanying Statement of Financial Results of Manglam India Ltd ("the Company") for the year ended March 31, 2024 ("the Statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.
2. This statement, which is the responsibility of the company's management and approved by the Board of Directors of the Company, has been prepared on the basis of related financial statements which have been prepared in accordance with the Accounting Standards prescribed, under Section 133 of the Companies Act, 2013, read with relevant rules issued there under, as applicable and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the Statement based on our audit of such financial statements.
3. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement(s).

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation and fair presentation of the statement that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Company's Management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the statement.



4. In our opinion and to the best of our information and according to the explanations given to us, the statement:

- a) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- (b) gives a true and fair view in conformity with the aforesaid Accounting Standards and other accounting principles generally accepted in India of the net profit and other financial information of the Company for the year ended March 31, 2024.

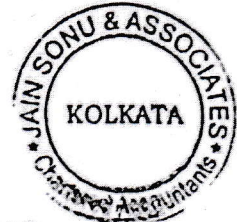
5. The statement includes the Results for the quarter ended 31st March, 2024 being the balancing figure between audited figures in respect of the full financial year ended 31st March 2024 and the published year to date figures up to the end of the third quarter of the current financial year which were subject to limited review by us.

Our report is not modified in respect of this matter.

FOR JAIN SONU & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN – 324386E

SONU JAIN

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SONU JAIN
Date: 2024.05.27
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Kolkata
Date –27th May, 2024
UDIN -24060015BKBZWX6701

(CA Sonu Jain)
Partner
Membership No - 060015

MANGLAM INDIA LIMITED

Regd Office : 10, Princep Street, 2nd Floor, Kolkata - 700072

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CIN : L51420WB1993PLC060955

(Rs. in Lacs)

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2024

	Particulars	QUARTER ENDED			YEAR ENDED	
		31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
		(AUDITED)	(UNAUDITED)	(AUDITED)	(AUDITED)	(AUDITED)
	Revenue from Operations					
	i) sale of products	-	-	468.57	-	468.57
	ii) Others	6.03	-	-	6.03	-
I	Total Revenue from Operations	6.03	-	468.57	6.03	468.57
II	Other Income			1.46		1.46
III	Total Income (I+II)	6.03	-	470.03	6.03	470.03
	Expenses					
	i) Net loss on derecognition of financial instruments under amortised cost category	-	-	-	-	-
	ii) Impairment on financial instrument	-	-	-	-	-
	iii) Change of Inventories of stock in trade	-	-	468.57	-	468.57
	iv) Purchases of stock in trade	-	-	-	-	-
	v) Employee Benefit Expense	1.36	1.65	1.57	5.56	5.15
	vi) Sundry Debit Balance w/o			20.90		
	vii) Other Expenses	0.26	0.45	0.29	1.30	22.25
IV	Total Expenses	1.62	2.10	491.33	6.86	495.97
V	Profit/(Loss) from Operations before Exceptional Items and Tax (III-IV)	4.41	(2.10)	(21.30)	(0.83)	(25.94)
VI	Exceptional Items	-	-	-	-	-
VII	Profit/Loss before Tax (V-VI)	4.41	(2.10)	(21.30)	(0.83)	(25.94)
VIII	Tax Expense					
	a) Current Tax	-	-	-	-	-
	b) Deferred Tax	-	-	-	-	-
IX	Net Profit/Loss after Tax (VII-VIII)	4.41	(2.10)	(21.30)	(0.83)	(25.94)
X	Other Comprehensive Income/(Expense)					
	Items that will not be re-classified subsequently to the statement of profit and loss(net of tax)	-	-	-	-	-
	Items that will be re-classified subsequently to the statement of profit and loss(net of tax)	-	-	-	-	-
	Total Other Comprehensive Income/(Expense)	-	-	-	-	-
XI	Total Comprehensive Income/(Expense) (IX+X)	4.41	(2.10)	(21.30)	(0.83)	(25.94)
XII	Paid Up Equity Share Capital (of Rs. 10/- each)	521.14	521.14	521.14	521.14	521.14
XIII	Earnings per equity Share (Basic & Diluted) in Rs (Not annualised)	0.08	(0.04)	(0.41)	(0.01)	(0.50)

NOTES :

- The above Audited financial results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the Company at their respective meetings held on 27th May, 2024
- The Company has adopted Indian Accounting Standards (Ind As) with effect from 1st April,2019 and the effected date of such transition is 1st April,2018.Such transition has been carried out from the erstwhile Accounting Standards notified under the Act, read with relevant rules issued thereunder and guidelines issued by the Reserve Bank of India ('RBI') (collectively referred to as " the previous GAAP"). The figures have been presented in accordance with the format prescribed for financial statements for a Non Banking Finance Company (NBFC) whose financial statements are drawn up in compliane of the Companies (Indian Accounting Standards) Rules, 2015, in Division III of Notification No GSR 1022 (E) dated 11th October, 2018, issued by the Ministry of Corporate Affiars , Government of India..
- Inventories of unquoted equity shares have been valued at cost.
- The business of the Company falls within a single primary segment VIZ 'Financial Services' and hence , the disclosure requirement of "Ind AS 108 " - " Operating Segments is not applicable"
- Figures for the quarter ended 31.03.2023 and 31.12.2023 are the balancing figures between the Unaudited figures in respect of full financial year and published year to date figures upto the 1st quarter of the relevant financial year.
- Figures pertaining to the previous year/ period have been regrouped / rearranged wherever considered necessary to make them comparable with the Current year /period.



On behalf of the Board of Directors
For Manglam India Limited

Manoj Saraogi

Manoj Saraogi
Managing Director
DIN : 00278490

Place : Kolkata
Date : 27.05.2024

MANGLAM INDIA LIMITED

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BALANCE SHEET FOR THE YEAR ENDED 31ST MARCH, 2024

(Rs. In Lacs)

Particulars	31.03.2024	31.03.2023
ASSETS		
Financial Assets		
Cash & Bank equivalents	2.42	0.31
Bank Balances	-	-
Receivable		
-Trade Receivables	42.52	42.52
-Other Receivables	-	-
Loans	4.10	1.50
Investments	-	-
Other Financial Assets	20.49	20.49
Non Financial assets		
Investment Property	-	-
Property Plant & equipment	-	-
Current Tax Asset (Net)	0.65	0.05
Other Non Financial assets	-	-
Total Assets	70.17	64.86
LIABILITIES & EQUITIES		
Liabilities		
Financial Liabilities		
Trade Payables	167.85	159.30
Other Financial Liabilities	0.75	3.15
Non Financial Liabilities		
Other Non Financial Liabilities	-	-
Equity		
Equity Share Capital	521.14	521.14
Other Equity (Refer Statement of Changes in equity)	(619.56)	(618.73)
Total Liabilities and Equity	70.17	64.86

**On behalf of the Board of Directors
For Manglam India Limited**



Manoj Saraogi

**Manoj Saraogi
Managing Director**

DIN : 00278490

**Place : Kolkata
Date : 27.05.2024**

MANGALAM INDIA LIMITED

Email : manglamindia@td@gmail.com, website : www.manglamindia.in, Phone No.033-40022880, Fax No.91-3322379053

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Statement of Cash Flow for the year ended 31st March, 2024

(Rs. In Lacs)

Particulars	FOR THE YEAR ENDED 31.03.2024	FOR THE YEAR ENDED 31.03.2023
Cash flows from operating activities		
Profit / (Loss) before taxation	(0.83)	(25.94)
Adjustments for:		
Depreciation & Amortisation Expenses	-	-
Income not to be reclassified to Statement of Profit & Loss	-	-
Finance Cost	-	-
Profit / (Loss) on the sale of other intangible assets	-	-
Net unrealised fair value gain/loss	-	
Operating Profit before Working capital changes:	(0.83)	(25.94)
Movements in Working Capital		
Decrease in trade and other financial assets	(3.20)	489.45
(Increase) in other current assets		
Increase/ (Decrease) in trade and other financial liabilities	6.14	(463.49)
Cash generated from operations	2.11	0.02
Income taxes paid	-	-
Net cash used in operating activities(1)	2.11	0.02
Cash flows from investing activities		
Proceeds from sale of other intangible assets	-	-
Acquisition of investments	-	-
Net cash used in investing activities(2)	-	-
Cash flows from financing activities		
Proceed from issue of share capital	-	-
Payment of long term borrowings	-	-
Net cash used in financing activities(3)	-	-
Net increase in cash and cash equivalents(1+2+3)	2.11	0.02
Cash and cash equivalents at beginning of period	0.31	0.29
Cash and cash equivalents at end of period	2.42	0.31
Cash & Cassh Equivalent comprise :		
Cash on hand	2.22	0.05
Balance wirh banks on curremt account	0.20	0.26

For and behalf of the Board of Directors
For Manglam India Limited

Manoj Saraogi

MANOJ SARAOGI
MANAGING DIRECTOR
DIN NO.00278490



Place: Kolkata
Date: 27.05.2024

MANGLAM INDIA LTD

Related Party Disclosure for half year ended on 01.04.2023 to 31.03.2024

Related Party Disclosures in keeping with Indian Accounting Standard (Ind AS 24)

A	Key Managerial Person	Designation
1	MANOJ SARAOGI	Managing Director
2	GOUTAM KARMAKAR	Director
3	AMIT KHEMKA	Director
4	KRISHNA BANERJEE	Director
5	JYOTI GUPTA	CS
6	RAMEN CHATTERJEE	CFO

B Enterprise over which Company has Significant Influence

SI.NO	PARTICULARS	OPENING BALANCE		DURING THE YEAR				CLOSING BALANCE	
		Debit	Credit	Purchase	Sales	Debit	Credit	Debit	Credit
1	AMLUCKIE INVESTMENT CO LTD	-	1.50	-	-	-	-	-	1.60
2	ARISSAN ENERGY LTD	-	-	-	-	-	0.30	-	0.30
3	CMS FINVEST LTD	-	0.35	-	-	-	0.35	-	0.70
4	HERALD COMMERCE LTD	-	0.15	-	-	-	-	-	0.15
2	NIHARIKA INDIA LTD	1.50	-	-	-	-	-	1.50	-

C Transaction With Related Parties

SI. NO	Related Party	Nature Of Transaction	Value of Transactions
1	MANOJ SARAOGI	Remuneration and Other Benefits	60,000.00
2	JYOTI GUPTA	Remuneration and Other Benefits	4,03,000.00
3	RAMEN CHATTERJEE	Remuneration and Other Benefits	90,000.00

Declaration :

i) We confirm that all the Related Party Transaction are at Arm's Length Price

PRANTIK VYAPAAR PVT LTD

NIL

