



MAYUR LEATHER PRODUCTS LTD.

SAFETY AT EVERY STEP

Date: December 16, 2024

To,
The Manager- Listing,
Deptt. of Corporate Services
BSE Limited
P J Towers, Dalal Street,
Fort, Mumbai-400001

Ref: SECURITY CODE: 531680 ; SECURITY ID: MAYUR ; ISIN INE799E01011

Dear Sir,

Sub: Outcome of the Board Meeting held on Monday, December 16, 2024 pursuant to the Regulations 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")

Pursuance to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (The listing Regulation) as amended from time to time, This is to inform you that Board of Directors of Mayur Leather Products (the company) at their meeting held today i.e. **December 16, 2024** has inter alia considered the following:-

1. Approved the Standalone and consolidated Unaudited Financial Results for the quarter ended on September 30, 2024;
2. Took note of the Limited Review Report on the Un-audited Standalone and Consolidated Financial Results for the quarter ended on September 30, 2024 issued by the Statutory Auditor of the Company i.e. **M/s. JAIN PARAS BILALA & CO., Chartered Accountants**, Statutory Auditor of the company and the copy of limited review report is enclosed herewith for your reference and records.

The meeting commenced at 12:00 P.M. and concluded at 1.00 P.M.

The above information is also being uploaded on the company's website at www.mayurgroups.com

You are requested to kindly take the same on record and inform all those concerned accordingly.

Thanking you,
Yours faithfully,

For For Mayur Leather Products Limited

Amitta Poddar

AMITA PODDAR
Director
DIN: 00143486
Encl.: As above.





Jain Paras Bilala & Co.
CHARTERED ACCOUNTANTS

GSTIN : 08AADFJ5301L1ZP

50 Ka 2, Jyoti Nagar, Jaipur - 302005 (Raj)

Ph. : 0141-2741888, 9314524888

Email: pbilala@yahoo.com, pbilala@cajpb.com

Website : www.cajpb.com

Branches : Delhi, Kolkata, Mumbai, Indore (MP),
Tirupur (TN), Dibrugam (Assam), Kota, Jodhpur

Independent Auditor's Limited Review Report on Unaudited Standalone Financial Results for the quarter and half year ended 30th September 2024 Pursuant to Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To the Board of Directors of Mayur Leather Products Limited

1. We have reviewed the accompanying statement of unaudited financial results ("the Statement") of Mayur Leather Products Limited ("the Company") for the quarter and half year ended 30th September 2024, being submitted by the Company pursuant to the requirements of Regulation of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder ("Ind AS") and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the statement based on our review of such financial statements.
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 Statement is free of material misstatement. A review of interim financial information consist inquiries, primarily of the Company's personnel responsible for financial and matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we express an qualify opinion.





Jain Paras Bilala & Co.
CHARTERED ACCOUNTANTS

GSTIN : 09AADFJ5301L1ZF

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Basis for Qualified Opinion

- Company is incurring loss from last few years and also during the current FY 2024-25, no sale and purchase and manufacturing activity was performed. Also, parent company has not filed its Income Tax Return for the previous FY's 2022-23 and 2023-24 and GST Returns were filed up to period January 2023, so, there exists a material uncertainty about the going concern of the parent company.
- Company has shown security deposits in Note No. 8 of Financial Statements. These security deposits were made to different parties such as RIICO, JVVNL or BSNL Etc. These Security deposits were made for different utilities available on the land owned by the company and hypothecated to Canara bank for advance purpose. This hypothecated land has been sold by Canara Bank through auction process after parent company was declared NPA by the bank. Also, company has not made payment of its dues to these parties, so there arises uncertainty about its recoverability.
- Company has not physically verified the quantity of inventories as on period ended September 30, 2024.
- Company has not provided any balance confirmation of the Trade Receivables, Loans and advances, Other Current Assets, Trade Payables, Other Current Liabilities. Therefore, we are unable to comment on the consequential impact of the same if any on the statement because of uncertainty about its recoverability/ payment. Some parties were given loan/advances on interest free basis.

Other Matters:

- Statutory dues are pending for Service Tax, Provident Fund and GST.
- Currently, trading of equity security of company has been suspended in BSE.
- Company has not identified its creditors under MSME Act. So, we cannot comment upon the liability if any may arise in future on the company under the said act.
- Company was declared NPA by CANARA Bank in Feb. 2023.





Jain Paras Bilala & Co.
CHARTERED ACCOUNTANTS

GSTIN: 08AADFJ5301L1ZF

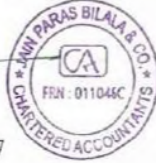
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4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared with the recognition and measurement principles laid down in the Accounting Standard and other accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended including the manner in which it is to be disclosed, or that it contains any material misstatement, except as mentioned above.

For JAIN PARAS BILALA & CO.
Chartered Accountants
Firm Registration No.: 011046C


CA. PARAS BILALA
Partner
Membership No.: 400917



Place: Jaipur
Date: 16-12-2024

UDIN: 24400917BKFINL4481

MAYUR LEATHER PRODUCTS LTD

CIN: L19129RJ1987PLC003889

Regd Office: 50 Ka 1, Jyoti Nagar, Legislative Assembly, Jaipur, Rajasthan, India, 302005
Website: www.mayurgroups.com, Tel: - 91 9929988501 Email: daa@mayurleather.com

Statement of unaudited Standalone Assets and Liabilities as at September 30, 2024

Particulars	Amount in Rs. Lakhs	
	As at September 30, 2024	As at March 31, 2024
	Unaudited	Audited
(I) ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	218.76	228.43
(b) Capital Work-in Progress	-	-
(c) Intangible assets under development	16.52	16.52
(d) Financial Assets		
(i) Investments	135.60	135.60
(ii) Other financial assets	-	34.22
(e) Deferred tax assets (net)	-	-
(f) Other Non Current Assets	40.94	41.15
Current assets		
(a) Inventories	67.35	67.35
(b) Financial Assets		
(i) Trade receivables	32.13	32.13
(ii) Cash and cash equivalents	2.66	3.54
(iii) Bank balances other than (ii) above	5.09	4.37
(iv) Loans & Advances	317.03	371.91
(v) Others current financial assets	-	1.32
(c) Current Tax Assets (Net)	-	-
(d) Other current assets	341.97	315.02
Total Assets	1,178.05	1,251.56
(II) EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	497.60	497.60
(b) Other Equity	-429.98	-422.32
LIABILITIES		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	382.46	337.01
(b) Deferred tax liabilities (Net)	14.30	14.30
(c) Other Non Current Liabilities	-	-
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	112.95	154.58
(ii) Trade payables	428.01	365.32
(iii) Other financial liabilities	-	-
(b) Other current liabilities	171.21	251.45
(c) Provisions	1.50	53.62
(d) Current Tax Liabilities (Net)	-	-
Total Equity and Liabilities	1,178.05	1,251.56

For and on behalf of the Board

R.K. Poddar
R.K. PODDAR
(CEO & Director)
DIN: 00143571

Akhilesh Poddar
AKHILESH PODDAR
(CFO)
PAN: ANTFP3340A

Place: Jaipur
Date: 16.12.2024

Amita Poddar
AMITA PODDAR
(Chairperson & Director)
DIN: 00143486

Vaishali Goyal
VAISHALI GOYAL
Company Secretary
PAN: BHLPG9005Q

JAIN PARAS BILALA & CO.
CHARTERED ACCOUNTANTS
FRN: 011066C

Paras Bilala
CA. PARAS BILALA
PARTNER
M.No. 400917



UDZN: 24700917 BKFINL 4481

MAYUR LEATHER PRODUCTS LIMITED

CIN: L19129RJ1987PLC003889

Regd Office: 50 Ka 1, Jyoti Nagar, Legislative Assembly, Jaipur, Rajasthan, India, 302005

Website: www.mayurgroups.com, Tel: - 91 9929988801 Email: daa@mayurleather.com

Statement of unaudited standalone financial results for the Quarter and Six months ended September 30, 2024

Particulars	Amount in Rs. Lakhs except per share data					
	Quarter-Ended			Half Year Ended		Year Ended
	September 30, 2024	June 30, 2024	September 30, 2023	September 30, 2024	September 30, 2023	March 31, 2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I. Revenue from operations		-	0.84	-	24.22	24.22
II. Other Income	6.09	6.09	7.11	12.18	13.90	29.15
III. Total Revenue (I + II)	6.09	6.09	7.95	12.18	38.12	53.37
IV. Expenses						
Cost of materials consumed	-	-	-	-	11.54	17.20
Purchase of Stock-in-Trade						
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade			0.80		11.58	5.91
Employee/writers benefit expense	1.20	0.90	1.95	2.10	10.88	14.34
Finance costs	4.13	5.30	12.09	9.63	27.47	50.97
Depreciation and amortization expense	5.67	5.65	5.16	10.22	11.87	20.44
Other expenses	5.43	2.12	3.70	7.55	12.31	9.66
Prior Period Exp						
Total Expenses	16.43	13.57	23.72	30.00	85.66	118.42
V. Profit before exceptional items & tax (III - IV)	-10.34	-7.48	-15.77	-17.82	-47.54	-65.05
VI. Exceptional items						-5.92
VII. Profit before tax (V - VI)	-10.34	-7.48	-15.77	-17.82	-47.54	-69.13
VIII. Tax expense						
(1) Current tax						
(2) Deferred tax	0.12			0.12		
(3) Earlier Year tax						
IX. Profit/(Loss) for the period from continuing operations (VII-VIII)	-10.22	-7.48	-15.77	-17.70	-47.54	-69.13
X. Profit/(Loss) from discontinuing operations						
XI. Tax expense of discontinuing operations						
XII. Profit/(Loss) from Discontinuing operations (after Tax) (X - XI)						
XIII. Profit/(Loss) for the period (IX + XII)	-10.22	-7.48	-15.77	-17.70	-47.54	-69.13
Other Comprehensive Income						
Income Tax Effect						
Other Comprehensive Income, Net of Taxes						
Total comprehensive income	-10.22	-7.48	-15.77	-17.70	-47.54	-69.13
(1) Basic	-0.21	-0.15	-0.33	-0.37	-0.98	-1.22
(2) Diluted	-0.21	-0.15	-0.33	-0.37	-0.98	-1.22

1. In Terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, the standalone financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the company in the Board Meeting held on December 16, 2024. The Statutory Auditors of the company have conducted limited review of these financial results.

2. Segment information has not been provided for the Quarter and Half Year ended September 30, 2024 as per para 4 of Indian Accounting Standard (Ind AS) 108 "Operating Segment", specified under Section 133 of the Companies Act, 2013.

3. The standalone financial results of the Company for the Quarter and Half Year ended on September 30, 2024 are available on the website of the Company www.mayurgroups.com

4. The company has adopted Indian Accounting Standards (Ind AS) from April 1, 2017 and accordingly the above financial results for the quarter and half year ended September 30, 2024 have been prepared in accordance with the Indian Accounting Standards Rules (IND AS) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued.

For and on behalf of the Board

R.K. PODDAR
(CEO, Director)
DIN: 00143371

Akhillesh Poddar
(CFO)
PAN: ANITP3340A

Place: Jaipur
Date: 16.12.2024

APoddar

AMITA POEDAR
(Chairperson & Director)
DIN: 00143456

Vaishali Goyal
Company Secretary
PAN: B11PG9095Q

For IAIN PARAS BILALA & COMPANY
CHARTERED ACCOUNTANTS
FRN: 011046C

CA. PARAS BILALA
PARTNER
M.No. 40997



UDIN: 24400917 BKFINE 44 81

MAYUR LEATHER PRODUCTS LTD

CIN: L31229RJ197PLC003089

Regd Office: 50 Ka 1, Jyoti Nagar, Legislative Assembly, Jaipur, Rajasthan, India, 302005

Website: www.mayurgroups.com, Tel: +91 9929988801, Email: da@mayerleather.com

STANDALONE STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED ON SEPTEMBER 30, 2024

Amount in Rs. Lakhs

PARTICULARS	Period Ended September 30, 2024		Period Ended September 30, 2023	
	Unaudited		Unaudited	
	AMOUNT	AMOUNT	AMOUNT	AMOUNT
A) CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit before exceptional and tax as Statement Profit & Loss (Increase in Reserves)	-17.82		-7.54	
Adjusted for:-				
Exceptional items				
Adjustment for earlier year tax				
Finance Cost	4.33		27.47	
DTA/DTL				
Interest received	-6.09			
RENT INCOME				
Depreciation	5.87		11.67	
Reval				
Profit on sale of fixed assets				
Other non-operating Income				
Operating Profit before Working Capital Changes	(14.11)		(8.20)	
Adjusted for:-				
Increase/(Decrease) in Trade Payable	62.60		-16.92	
Increase/(Decrease) in Other financial liabilities			-120.09	
Increase/(Decrease) in Other current liabilities	-80.24		-232.32	
(Increase)/ Decrease in Trade and other Receivables			4.58	
(Increase)/ Decrease in Loans & Advances	54.80			
(Increase)/ Decrease in Others current financial assets			222.30	
Increase / (Decrease) in Provisions (except IT)	-52.11		-53.88	
(Increase)/ Decrease in Inventories				
(Increase)/ Decrease in Other Current assets	-26.93		167.24	
(Increase)/ Decrease in Others NON current financial assets			35.54	
(Increase)/ Decrease in Others NON current assets			1.17	
Cash Generated from Operations	(54.53)		(1.28)	-1.28
Less:- Taxes Paid				
Net Cash Flow/(used) from Operating Activities		-54.53	-0.00	-1.28
B) CASH FLOW FROM INVESTING ACTIVITIES				
(Increase) / Decrease in Other Bank Balance	-0.72			
Purchase of Fixed Assets				
Sale of Fixed Assets	0.00		11.32	
Purchase / Sale of Investments				
Increase/Decrease in other non-current financial assets	34.22			
Increase/Decrease in other non-current assets				
(Increase)/decrease in CWP				
Proceeds from Sales/written off of Fixed Assets	14.37			
Interest received/ paid	6.09			
Dividend Received				
Increase/Decrease in Loans & advances			-59.15	
Rent Income				
Net Cash Flow/(used) in Investing Activities		33.96	-47.83	-47.83
C) CASH FLOW FROM FINANCING ACTIVITIES				
Procurement of Borrowings	45.45		65.81	
Repayment of Borrowings	-41.63		-16.32	
Capital Subsidy under TUF				
Interest paid	-4.13		-27.47	
Net Cash Flow/(used) from Financing Activities		-0.31	21.82	21.82
Net Increase/(Decrease) in Cash and Cash Equivalent		(0.88)		(27.29)
Opening balance of Cash and Cash Equivalent		3.54		33.13
Closing balance of Cash and Cash Equivalent		2.66		5.86

Notes:

1) Cash Flow has been prepared under indirect method as set out in IND AS-7

2) Previous Year's figures have been recasted, regrouped, wherever necessary, to conform to the current years

For and on behalf of the Board

Amrita Poddar

AMITA Poddar
(CEO & Director)
DIN: 00143371

Akhlesh Poddar

AKHLESH Poddar
(CFO)
PAN: ANTPP303A

Amrita Poddar

AMITA Poddar
(Chairperson & Director)
DIN: 00143486

Vishali Goyal

VISHALI GOYAL
Company Secretary
PAN: BHLPG000RQ

For JAIN PARAS BILALA & COMPANY
CHARTERED ACCOUNTANTS
FRN: 011016C

Paras Bilala

CA. PARAS BILALA
PARTNER
M.No. 80917



Place Jaipur
Date: 16.12.2023

UDIN: 24400917 BKEINL4481



Jain Paras Bilala & Co.
CHARTERED ACCOUNTANTS

GSTIN : 08AADFJ5301L1ZF

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Tirupur (TN), Dibrugarh (Assam), Kota, Jodhpur

Independent Auditor's Limited Review Report on Unaudited Consolidated Financial Results for the quarter and half year ended on 30th September 2024 Pursuant to Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To the Board of Directors of Mayur Leather Products Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results ("the Statement") of Mayur Leather Products Limited ("the Parent Company") and its subsidiary company for the quarter and half year ended on 30th September 2024, being submitted by the Parent Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
2. This Statement, which is the responsibility of the Parent Company's Management and approved by the Parent Company's Board of Directors, has been prepared in accordance with the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder ('Ind AS') and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the Statement based on our review of such financial statements.
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 and also considering the requirement of SA-600 on "Using the work of another auditor". This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of inquiries, primarily of the Company's personnel responsible for financial and matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and





Jain Paras Bilala & Co.
CHARTERED ACCOUNTANTS

GSTIN : 08AADFJ5301L12F

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Tirupur (TN), Dibrugarh (Assam), Kota, Jodhpur

consequently does not enable assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we express a qualified opinion.

Basis for Qualified Opinion

- Parent Company is incurring loss from last few years and also during the current FY 2024-25, no sale and purchase and manufacturing activity was performed. Also, parent company has not filed its Income Tax Return for the previous FY's 2022-23 and 2023-24 and GST Returns were filed up to period January 2023, so, there exists a material uncertainty about the going concern of the parent company.
- Company has shown security deposits in Financial Statements. These security deposits were made to different parties such as RIICO, JVVNL or BSNL Etc. These Security deposits were made for different utilities available on the land owned by the company and hypothecated to Canara bank for advance purpose. This hypothecated land has been sold by Canara Bank through auction process after parent company was declared NPA by the bank. Also, company has not made payment of its dues to these parties, so there arises uncertainty about its recoverability.
- Company has not physically verified the quantity of inventories as on period ended September 30, 2024.
- Company has not provided any balance confirmation of the Trade Receivables, Loans and advances, Other Current Assets, Trade Payables, Other Current Liabilities. Therefore, we are unable to comment on the consequential impact of the same if any on the statement because of uncertainty about its recoverability/ payment. Some parties were given loan/advances on interest free basis.

Other Matters:

- Statutory dues are pending for Service Tax, Provident Fund and GST.
- Currently, trading of equity security of parent company has been suspended in BSE.
- Company has not identified its creditors under MSME Act. So we cannot comment upon the liability if any may arise in future on the company under the said act.
- Parent Company was declared NPA by CANARA Bank in Feb. 2023.





Jain Paras Bilala & Co.
CHARTERED ACCOUNTANTS

GSTIN : 08AADFJ5301L12F

50 Ka 2, Jyoti Nagar, Jaipur - 302005 (Raj.)

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Website : www.cajpb.com

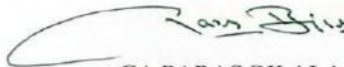
Branches : Delhi, Kolkata, Mumbai, Indore (MP),
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- ✓ We did not review the interim financial results of 1 subsidiary company included in the unaudited financial results, whose interim financial results/ information reflect NIL revenue, Profit before tax of Rs. 1.44 Lacs and Profit after tax of Rs. 1.47 Lacs for the quarter and half year ended on September 30, 2024 and total assets of Rs. 257.91 Lacs as at September 30, 2024. These financial results/ information have been reviewed by other auditor whose report have been furnished to us by the management and our conclusion/opinion on the statement, in so far as it relates the amounts and disclosures included in respect of this subsidiary company, is based solely on the reports of the other auditor and the review procedures performed by us.
4. The statement includes the results of the Parent and the following subsidiary entity
a) Mayur Global Private Limited
5. Based on our review conducted as stated in paragraph above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepare with the recognition and measurement principles laid down in the Accounting Standard and other accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended including the manner in which it is to be disclosed, or that it contains any material misstatement except as mentioned above.

For JAIN PARAS BILALA & CO.

Chartered Accountants

Firm Registration No. : 011045C



CA PARAS BILALA

Partner

Membership No.:400917

Place: Jaipur

Date: 16.12.2024

UDIN: 24400917BKFINK1538



MAYUR LEATHER PRODUCTS LTD
CIN: L19129RJ1987PLC003889

Regd Office: 50 Ka 1, Jyoti Nagar, Legislative Assembly, Jaipur, Rajasthan, India, 302005
Website: www.mayurgroups.com, Tel: -91 9929988601 Email: daa@mayurleather.com

Statement of Unaudited Consolidated Assets and Liabilities as at September 30, 2024

Amount in Rs. Lakhs

Particulars	As at September 30, 2024	As at March 31, 2024
	Unaudited	Audited
(1) ASSETS		
Non-current assets		
(a) Property, Plant and Equipment		230.60
(b) Capital Work-in Progress	257.47	-
(c) Intangible assets under development		16.52
(d) Financial Assets	16.52	
(i) Investments		
(ii) Other financial assets		
(e) Deferred tax assets (net)	40.94	39.14
(f) Other Non Current Assets		
Current assets	98.27	140.11
(a) Inventories		
(b) Financial Assets	67.35	67.35
(i) Trade receivables		
(ii) Cash and cash equivalents	43.69	41.31
(iii) Bank balances other than (ii) above	11.97	12.80
(iv) Loans & Advances	5.09	4.37
(v) Others current financial assets	389.01	391.68
(c) Current Tax Assets (Net)	5.32	1.72
(d) Other current assets	355.49	328.65
Total Assets	1,291.12	1,274.25
(2) EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	425.97	425.97
(b) Other Equity	-329.00	-307.53
(c) Non-controlling Interest	57.90	59.65
LIABILITIES		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings		
(b) Deferred tax liabilities (Net)	382.46	307.00
(c) Other Non Current Liabilities	18.68	18.64
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	112.95	111.58
(ii) Trade payables	380.77	399.89
(iii) Other financial liabilities	4.94	4.97
(b) Other current liabilities	180.99	196.50
(c) Provisions	55.46	57.58
(d) Current Tax Liabilities (Net)		
Total Equity and Liabilities	1,291.12	1,274.25

For and on behalf of the Board

R.K. Poddar
R.K. PODDAR
(CEO & Director)
DIN: 00143571

Akhilesh Poddar
AKHILESH PODDAR
(CFO)
PAN: ANTPP3340A

Amita Poddar
AMITA PODDAR
(Chairperson & Director)
DIN: 00143486

Vaishali Goyal
VAISHALI GOYAL
Company Secretary
PAN: BHLPG9005Q

For JAIN PARAS BILALA & COMPANY
CHARTERED ACCOUNTANTS
FRN: 011046C

CA. Paras Bilala
CA. PARAS BILALA
PARTNER
M.No. 400917



Place: Jaipur
Date : December 16, 2024

UDIN: 24400917BKFINK1538

MAYUR LEATHER PRODUCTS LIMITED

CIN: L19129RJ1907PLC003859

Regd Office 90 Ka 1, Jyoti Nagar, Legislative Assembly, Jaipur, Rajasthan, India, 302005

Website: www.mayurgroups.com, Tel - 91 992988801 Email: das@mayurleather.com

Statement of unaudited consolidate financial results for the Quarter and Six months ended September 30, 2024
Amount in Rs. Lakhs except the share data

Particulars	Quarter-Ended			Half Year Ended On		Year Ended On
	September 30, 2024	June 30, 2024	September 30, 2023	September 30, 2024	September 30, 2023	MARCH 31, 2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I. Revenue from operations			0.84		24.22	24.22
II. Other Income	6.09	6.09	7.11	12.18	13.90	29.12
III. Total Revenue (I + II)	6.09	6.09	7.95	12.18	38.12	53.34
IV. Expenses:						
Cost of materials consumed					11.54	17.21
Purchase of Stock-in-Trade						
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade						
Employee/workers benefit expense	1.20	0.90	1.95	2.10	10.88	14.35
Finance costs	4.13	5.50	12.09	9.63	27.47	50.87
Depreciation and amortization expense	5.67	5.87	6.04	11.54	13.66	22.59
Other expenses	5.43	2.30	3.73	7.73	12.57	4.62
Prior Period Exp						
Total Expenses	16.43	14.57	24.61	31.00	87.52	115.55
V. Profit before exceptional items & tax (III - IV)	-10.34	-8.48	-14.66	-18.82	-49.40	-62.21
VI. Exceptional items					20.13	24.87
VII. Profit before tax (V - VI)	-10.34	-8.48	-14.66	-18.82	-29.27	-37.34
VIII. Tax expense:						
(1) Current tax						
(2) Deferred tax	0.14	0.02	0.03	0.16		0.11
(3) Earlier Year tax						
IX. Profit/(Loss) for the period from continuing operations (VII - VIII)	-10.20	-8.50	-14.69	-18.98	-29.27	-37.19
X. Profit/(Loss) from discontinuing operations						
XI. Tax expense of discontinuing operations						
XII. Profit/(Loss) from Discontinuing operations (after Tax) (X - XI)						
XIII. Profit/(Loss) for the period (IX + XII)	-10.20	-8.50	-14.69	-18.98	-29.27	-37.19
Other Comprehensive Income						
Income Tax Effect						
Other Comprehensive Income, Net of Taxes						
Total comprehensive income	-10.20	-8.50	-14.69	-18.98	-29.27	-37.19
(1) Basic	-0.21	-0.18	-0.35	-0.39	-1.44	-1.80
(2) Diluted	-0.21	-0.18	-0.35	-0.39	-1.44	-1.80

1. In Terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, the consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the company in the Board Meeting held on December 16, 2024. The Statutory Auditors of the company have conducted limited review of these financial results.

2. Segment information has not been provided for the Quarter and six month ended September 30, 2024 as per para 4 of Indian Accounting Standard (Ind AS) 108 "Operating Segment", specified under Section 133 of the Companies Act, 2013.

3. The Consolidate financial results of the Company for the Quarter and six month ended September 30, 2024 are available on the website of the Company www.mayurgroups.com

4. The company has adopted Indian Accounting Standards (Ind AS) from April 1, 2017 and accordingly the above financial results for the quarter and six month ended September 30, 2024 have been prepared in accordance with the Indian Accounting Standard Rules (IND AS) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued.

For and on behalf of the Board

A. PODDAR
(CEO & Director)
DIN: 00143571

A. PODDAR
ARHILESH PODDAR
(CFO)
PAN: ANTIPP340A

A. PODDAR
(Chairperson & Director)
DIN: 00143486

V. VAISHALI
VAISHALI GOYAL
Company Secretary
PAN: BHLPG9005Q

For JAIN PARAS BILALA & COMPANY
CHARTERED ACCOUNTANTS
FRN: 611046C

CA. PARAS BILALA
PARTNER
M.No. 400917



Place: Jaipur
Date: December 16, 2024

UOFN: 24400917 BKF INK 1538

MAYUR LEATHER PRODUCTS LTD

CIN: L19129RJ1987FLC003889

Regd Office: 50 Ka 1, Jyoti Nagar, Legislative Assembly, Jaipur, Rajasthan, India, 302005

Website: www.mayurgroups.com, Tel: -91 9929988801 Email: das@mayurleather.com

CONSOLIDATED STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED ON SEPTEMBER 30, 2024

Amount in Rs. Lakhs

PARTICULARS	Period Ended September 30, 2024		Period Ended September 30, 2023	
	UNAUDITED		UNAUDITED	
	AMOUNT	AMOUNT	AMOUNT	AMOUNT
A) CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit before exceptional and tax as Statement Profit & Loss (Increase in Reserves)	-18.82		-49.53	
Adjusted for :-				
Loss/(Profit) on Sale/written off of Fixed Assets				
Exceptional Items			20.13	
Changes in reserves due to consolidation				
Increase in investment due to consolidation (Including Minority Interest) and after adjustment of share capital				
Finance Cost	9.63		27.47	
Rent Income				
Interest received	-12.18		-13.90	
Depreciation	11.54		13.68	
Deferred Tax	0.16			
Operating Profit before Working Capital Changes	-9.67		-22.15	
Adjusted for:-				
Increase/(Decrease) in Trade and Other Payable	-19.12		-49.48	
Increase/(Decrease) in other current financial liabilities	-0.03		-32.70	
Increase/ (Decrease) in Other Current Liabilities	-15.51		-92.15	
Increase / (Decrease) in Provisions (except IT)	-2.12		0.67	
(Increase)/ Decrease in Trade and other Receivables	-2.38		-1.65	
(Increase)/ Decrease in Loans & Advances	2.67		-49.21	
(Increase)/Decrease in Inventory	-		11.59	
(Increase)/ Decrease in Other Current assets	-26.84		272.13	
(Increase)/Decrease in other current financial assets	-3.68		-	
Cash Generated From Operations	-76.68		136.01	
Less- Taxes Paid				
Net Cash Flow/(used) from Operating Activities		-76.50		136.01
B) CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Fixed Assets	-39.63		-	
(Increase)/decrease to Investments			-13.21	
(Increase)/Decrease in other Bank Balance	-0.72		-3.52	
Purchase / Sale of Investment of mutual funds	-		-	
(Increase)/Decrease in other non-current financial assets			-	
(Increase)/Decrease in other non-current assets	41.84		1.83	
Interest received	-12.18		13.90	
Rent Income	-		-	
Sale of Fixed Assets			6.29	
Net Cash Flow/(used) in Investing Activities		-10.49		5.29
C) CASH FLOW FROM FINANCING ACTIVITIES				
Procurement of Borrowings	76.83		36.09	
Repayment of Borrowings			-104.95	
Capital Subsidy under TUF				
Interest paid	9.63		-27.47	
Net Cash Flow/(used) from Financing Activities		86.46		-168.51
Net Increase/(Decrease) in Cash and Cash Equivalent		-0.53		-27.21
Opening balance of Cash and Cash Equivalent		12.50		33.46
Closing balance of Cash and Cash Equivalent		11.97		6.25

Notes:
1 Cash Flow has been prepared under indirect method as set out in IND AS-7
2 Previous Year's figures have been recasted/reorganized, wherever necessary, to confirm to the current year's

For and on behalf of the Board

R. K. PODDAR
(CEO & Director)
DIN: 09143571

AKHILESH PODDAR
(CFO)
PAN: ANTPP3340A

AMITA PODDAR
(Chairperson & Director)
DIN: 00143486

VAISHALI GOYAL
Company Secretary
PAN: BHLPG3005Q

For JAIN PARAS BILALA & COMPANY
CHARTERED ACCOUNTANTS
FRN: 011046C

CA. PARAS BILALA
PARTNER
M.No. 400917



Place: Jaipur
Date: December 16, 2024

UDJN. 24400917BKF INK 1538