



**MAYUR LEATHER PRODUCTS LTD.**

SAFETY AT EVERY STEP

**Date: December 06, 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 Friday, December 06, 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 06, 2024** has inter alia considered the following:-

1. Approved the Standalone and consolidated Unaudited Financial Results for the quarter and half year ended on September 30, 2023;
2. Took note of the Limited Review Report on the Un-audited Standalone and Consolidated Financial Results for the quarter and half year ended on September 30, 2023; 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.

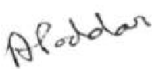
The meeting commenced at 01:00 P.M. and concluded at 01.50 P.M.

The above information is also being uploaded on the company's website at [www.mayurgroups.com](http://www.mayurgroups.com)

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

Thanking you,  
Yours faithfully,

**For Mayur Leather Products Limited**

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





**Jain Paras Bilala & Co.**

**Chartered Accountants**

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

Ph.: 0141-2741888, 9314524888, 9929224888

Email: pbilala@yahoo.com, jpbilala@gmail.com

**Independent Auditor's Limited Review Report on Unaudited Standalone Financial Results for the quarter and half year ended 30th September, 2023 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 2023, being submitted by the Company pursuant to the requirements of Regulation 33 & 52 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 do not express an audit opinion.
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 & 54 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.







## *Jain Paras Bilala & Co.*

**Chartered Accountants**

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

Ph.: 0141-2741888, 9314524888, 9929224888

Email: pbilala@yahoo.com, jpbilala@gmail.com

5. 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.
6. Currently, equity security is not listed in BSE.
7. Company has not filed its GST Return after January 2023. So there will arise penalty and late fees on the company under the GST Act.
8. Company was declared NPA by CANARA Bank in Feb. 2023.

**For JAIN PARAS BILALA & CO.**

**Chartered Accountants**

Firm Registration No. : 011046C



**CA PARAS BILALA**

*Partner*

Membership

No.:400917      Place:

Jaipur

Date: 06.12.2024

**UDIN: 24400917BK FIMZ9504**

## MAYUR LEATHER PRODUCTS LTD

CIN: L19129RJ1987PLC003889

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

## STANDALONE BALANCE SHEET AS AT SEPTEMBER 30, 2023

(AMOUNT IN lakhs)

Particulars	Note No.	As at 30/09/2023 (As per IND AS)	As at 31/03/2023 (As per IND AS)
		Unaudited	Audited
<b>(1) ASSETS</b>			
<b>Non-current assets</b>			
(a) Property, Plant and Equipment	6(a)	233.20	252.01
(b) Capital Work-in Progress	6(b)		
(c) Intangible assets under development	6(c)	16.52	16.52
(d) Financial Assets			
(i) Investments	7	135.60	135.60
(ii) Other financial assets	8	34.22	34.22
(e) Deferred tax assets (net)			
(f) Other Non Current Assets	9	41.15	42.32
<b>Current assets</b>			
(a) Inventories	10	67.34	78.93
(b) Financial Assets			
(i) Trade receivables	11	37.71	42.28
(ii) Cash and cash equivalents	12	5.86	33.15
(iii) Bank balances other than (iii) above	13	0.72	4.37
(iv) Loans & Advances	14	389.72	387.54
(v) Others current financial assets	15	1.32	1.32
(c) Current Tax Assets (Net)			
(d) Other current assets	16	52.44	324.56
<b>Total Assets</b>		<b>1,015.80</b>	<b>1,352.82</b>
<b>(2) EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
(a) Equity Share capital	17	497.60	497.60
(b) Other Equity	18	-404.06	-363.20
<b>LIABILITIES</b>			
<b>Non-current liabilities</b>			
(a) Financial Liabilities			
(i) Borrowings	19	110.41	167.40
(b) Deferred tax liabilities (Net)	20	14.30	14.30
(c) Other Non Current Liabilities			
<b>Current liabilities</b>			
(a) Financial Liabilities			
(i) Borrowings	21	122.80	254.68
(ii) Trade payables	22	464.14	447.21
(iii) Other financial liabilities	23	-	31.70
(b) Other current liabilities	24	157.01	249.16
(c) Provisions	25	53.60	53.97
(d) Current Tax Liabilities (Net)			
<b>Total Equity and Liabilities</b>		<b>1,015.80</b>	<b>1,352.82</b>
The accompanying notes are an integral part of these standalone financial statements.			

For and on behalf of the Board

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

AKHILESH PODDAR  
(CFO)  
PAN: ANTTP3340A

AMITA PODDAR  
(Chairperson & Director)  
DIN: 00143486

VAISHALI GOYAL  
Company Secretary  
PAN: BHLPG9005Q

As per Our Separate report of even date

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

CA. PARAS BILALA  
PARTNER  
M.No. 400917



Place: Jaipur  
Date : 06.12.2024



## MAYUR LEATHER PRODUCTS LIMITED, JAIPUR

CIN: L19129RJ1987PLCOG3889

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

## STANDALONE STATEMENT OF PROFIT &amp; LOSS FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER 30, 2023

Particulars	Note No.	Quarter-Ended			Half Year Ended On		(Rs. in Lacs)
		September 30, 2023 (IND AS)	June 30, 2023 (IND AS)	September 30, 2022 (IND AS)	September 30, 2023 (IND AS)	September 30, 2022 (IND AS)	MARCH 31, 2023 (Audited)
I. Revenue from operations	26	0.84	23.38	165.99	24.22	256.71	398.32
II. Other Income	27	7.11	6.79	10.24	13.90	38.60	276.20
III. Total Revenue (I + II)		7.95	30.17	176.23	38.12	295.31	674.52
IV. Expenses:							
Cost of materials consumed	28	-	11.54	96.58	11.54	181.12	346.39
Purchase of Stock-in-Trade					-	-	-
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	29	0.80	10.78	51.93	11.58	50.34	78.72
Employee/workers benefit expense	30	1.95	8.93	34.39	10.88	89.17	121.01
Finance costs	31	12.09	15.38	13.02	27.47	26.76	54.70
Depreciation and amortization expense		5.18	6.69	6.96	11.87	14.31	26.17
Other expenses	32	3.70	8.62	44.45	12.32	79.95	285.28
Prior Period Exp					-	25.11	-
Total Expenses		23.72	61.94	247.33	85.66	436.75	912.25
V. Profit before exceptional items & tax (III - IV)		-15.77	-31.77	-71.10	-47.54	-141.44	-237.73
VI. Exceptional Items	33	-	-	-0.01	-	-	-29.27
VII. Profit before tax (V - VI)		-15.77	-31.77	-71.09	-47.54	-141.44	-208.46
VIII. Tax expense:							
(1) Current tax	34	-	-	-	-	-	-
(2) Deferred tax		-	-	-	-	-	-
(3) Earlier Year tax		-	-	-	-	-	-
IX. Profit/(Loss) for the period from continuing operations (VII-VIII)		-15.77	-31.77	-71.09	-47.54	-141.44	-208.46
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)		-15.77	-31.77	-71.09	-47.54	-141.44	-208.46
Other Comprehensive Income							
Income Tax Effect							
Other Comprehensive Income, Net of Taxes					-	-	-
Total comprehensive income		-15.77	-31.77	-71.09	-47.54	-141.44	-208.46
(1) Basic	41	-0.33	-0.66	-1.47	-0.98	-2.93	-4.31
(2) Diluted		-0.33	-0.66	-1.47	-0.98	-2.93	-4.31
The accompanying notes are an integral part of these standalone financial statements.							

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 06, 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 6 month ended Sept. 30th, 2023 as per para 4 of Indian Accounting Standard (Ind AS) 108 "Operating Segment", specified under Section 133 of the Companies Act, 2013.

3. The financial results of the Company for the Quarter and 6 month ended Sept. 30, 2023 are available on the website of the Company [www.mayurgroups.com](http://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 6 month ended Sept. 30, 2023 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

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

AKHILESH PODDAR  
(CFO)  
PAN: ANTTP3340A

Place: Jaipur  
Date: 06.12.2024

AMITA PODDAR  
(Chairperson & Director)  
DIN: 00143486

VAISHALI GOYAL  
Company Secretary  
PAN: BHLPG9005Q

As per Our Separate report of even date attached.

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

CA. PARAS BILAL  
PARTNER  
M.No. 400917



## MAYUR LEATHER PRODUCTS LTD

CIN: L19129RJ1987PLC003889

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

## STANDALONE STATEMENT OF CASH FLOW FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER 30, 2023

Amount in Rs. Lakhs

PARTICULARS	Unaudited Half Year Ended On		Audited Year Ended On	
	30.09.2023		31.03.2023	
	AMOUNT	AMOUNT	AMOUNT	AMOUNT
<b>A) CASH FLOW FROM OPERATING ACTIVITIES</b>				
Net Profit before exceptional and tax as Statement Profit & Loss (Increase in Reserves)	-47.54		-298.22	
Adjusted for :-				
Exceptional items			60.49	
Adjustment for earlier year tax	-		-	
Finance Cost	27.47		54.70	
DTA/DTL				
Interest received			-39.39	
RENT INCOME				
Depreciation	11.87		26.17	
Reval				
Profit on sale of fixed assets	-		-	
Other non-operating Income				
<b>Operating Profit before Working Capital Changes</b>	<b>(8.20)</b>		<b>-196.24</b>	
Adjusted for:-				
Increase/(Decrease) in Trade and Other Payable	-16.92		277.18	
(Increase)/ Decrease in Trade and other Receivables	4.58		-31.38	
Increase / (Decrease) in Provisions (except IT)	-53.98		-441.79	
(Increase)/ Decrease in Inventory	-		-	
(Increase)/ Decrease in Other Current assets	167.34		135.79	
(Increase)/ Decrease in Other Current Financial assets	222.30		93.41	
(Increase)/ Decrease in Non Current Financial assets	35.54		80.26	
(Increase)/ Decrease in Other Non Current assets	1.17		52.24	
(Increase)/ Decrease in Other Current Financial liabilities	-120.69		84.78	
(Increase)/ Decrease in Other Current liabilities	-232.32		-69.23	
			-	
<b>Cash Generated From Operations</b>	<b>(1.28)</b>		<b>-15.00</b>	
Less:- Taxes Paid				
<b>Net Cash Flow/(used) From Operating Activities</b>		<b>-1.28</b>		<b>-15.00</b>
<b>B) CASH FLOW FROM INVESTING ACTIVITIES</b>				
(Increase) / Decrease in Other Bank Balance			10.30	
Purchase of Fixed Assets	-		-208.90	
Sale of Fixed Assets	11.32		153.46	
Purchase / Sale of Investments	-		-	
Increase/Decrease in other non-current financial assets			-7.84	
Increase/Decrease in other non-current assets			0.87	
(Increase)/ decrease to CVP			-	
Proceeds From Sales/ written off of Fixed Assets	-			
Interest received			39.39	
Dividend Received				
Increase/Decrease in Loans & advances	-59.15			
Rent Income				
<b>Net Cash Flow/(used) in Investing Activities</b>		<b>-47.83</b>	<b>-12.53</b>	<b>-12.53</b>
<b>C) CASH FLOW FROM FINANCING ACTIVITIES</b>				
Procurement of Borrowings	65.81		336.17	
Repayment of Borrowings	-16.52		-233.58	
Capital Subsidy under TUF			-	
Interest paid	-27.47		-54.70	
<b>Net Cash Flow/(used) From Financing Activities</b>		<b>21.82</b>	<b>47.89</b>	<b>47.89</b>
			-	
<b>Net Increase/(Decrease) in Cash and Cash Equivalent</b>		<b>-27.29</b>		<b>20.36</b>
			-	
<b>Opening balance of Cash and Cash Equivalent</b>		<b>33.15</b>		<b>12.79</b>
<b>Closing balance of Cash and Cash Equivalent</b>		<b>5.86</b>		<b>33.15</b>

0.00

Notes:				
1 Cash and Cash Equivalent consists of following:-				
Cash on hand		5.86		5.86
Balances with Banks		-		27.29
Closing balance of Cash and Cash Equivalent		5.86		33.15
2 Cash Flow has been prepared under indirect method as set out in IND AS-7				
3 Previous Year's figures have been recasted/regrouped, wherever necessary, to confirm to the current years'				

As per Our Separate report of even date attached

For and on behalf of the Board

R.K. PODDAR  
(CEO & Director)  
DIN: 00143571AKHILESH PODDAR  
(CFO)  
PAN: ANTPP3340AAMITA PODDAR  
(Chairperson & Director)  
DIN: 00143446VAISHALI GOYAL  
Company Secretary  
PAN: BHLPG9009QFor JAIN PARAS BILALA & COMPANY  
CHARTERED ACCOUNTANTS  
FRN: 011046CCA. PARAS BILALA  
PARTNER  
M.No. 409917Place: Jaipur  
Date

06/12/2024

UBIN: 24400917BKFI M29504





**Independent Auditor's Limited Review Report on Unaudited Consolidated Financial Results for the quarter and half year ended 30th September, 2023 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 Company") for the quarter and half year ended 30th September 2023, being submitted by the Company pursuant to the requirements of Regulation 33 & 52 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 do not express an audit opinion.
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, prepare with the recognition and measurement principles laid down in the a Accounting Standard and other accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of Regulation 33 & 54 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
5. 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.





***Jain Paras Bilala & Co.***  
**Chartered Accountants**

50 Ka 2, Jyoti Nagar, Jaipur - 302005 (Raj.)  
Ph.: 0141-2741888, 9314524888, 9929224888  
Email: pbilala@yahoo.com, jpbilala@gmail.com

6. Currently, equity security is not listed in BSE.
7. Parent Company has not filed its GST Return after January 2023. So there will arise penalty and late fees on the company under the GST Act.
8. Company was declared NPA by CANARA Bank in Feb. 2023.

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



  
**CA PARAS BILALA**  
*Partner*  
Membership  
No.:400917  
Place: Jaipur  
Date: 06.12.2024

**UDIN: 24400917BKFINA5497**



**MAYUR LEATHER PRODUCTS LTD**  
**CIN: L19129RJ1987PLC003889**

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

**BALANCE SHEET AS AT SEPTEMBER 30, 2023**


(AMOUNT IN lakhs)

Particulars	Note No.	As at 30/09/2023 (As per IND AS) Unaudited	As at 31/03/2023 (As per IND AS) Audited
<b>(1) ASSETS</b>			
<b>Non-current assets</b>			
(a) Property, Plant and Equipment	6(a)	273.88	293.85
(b) Capital Work-in Progress	6(b)		-
(c) Intangible assets under development	6(c)	16.52	16.52
(d) Financial Assets			
(i) Investments	7	13.21	-
(ii) Other financial assets	8	39.14	39.14
(e) Deferred tax assets (net)			
(f) Other Non Current Assets	9	140.74	142.57
<b>Current assets</b>			
(a) Inventories	10	67.34	78.93
(b) Financial Assets			
(i) Trade receivables	11	49.27	47.62
(ii) Cash and cash equivalents	12	6.25	33.46
(iii) Bank balances other than (iii) above	13	0.85	4.37
(iv) Loans & Advances	14	471.55	422.34
(v) Others current financial assets	15	1.72	1.72
(c) Current Tax Assets (Net)			
(d) Other current assets	16	65.87	338.00
<b>Total Assets</b>		<b>1,146.34</b>	<b>1,418.52</b>
<b>(2) EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
(a) Equity Share capital	17	425.97	425.97
(b) Other Equity	18	-226.58	-197.05
(c) Non Controlling Interest			-
<b>LIABILITIES</b>			
<b>Non-current liabilities</b>			
(a) Financial Liabilities			
(i) Borrowings	19	110.41	146.50
(b) Deferred tax liabilities (Net)	20	18.57	18.54
(c) Other Non Current Liabilities			
<b>Current liabilities</b>			
(a) Financial Liabilities			
(i) Borrowings	21	122.80	254.69
(ii) Trade payables	22	466.90	417.42
(iii) Other financial liabilities	23	3.94	36.64
(b) Other current liabilities	24	166.79	258.94
(c) Provisions	25	57.54	56.87
(d) Current Tax Liabilities (Net)			
<b>Total Equity and Liabilities</b>		<b>1,146.34</b>	<b>1,418.52</b>
The accompanying notes are an integral part of these standalone financial statements.			

**For and on behalf of the Board**




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



AKHILESH PODDAR  
(CFO)  
PAN: ANTPP3340A



AMITA PODDAR  
(Chairperson & Director)  
DIN: 00143486



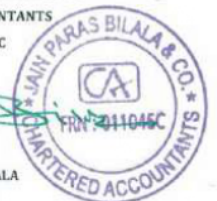
VAISHALI GOYAL  
Company Secretary  
PAN: BHLPG9005Q

**As per Our Separate report of even date**

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



CA. PARAS BILALA  
PARTNER  
M.No. 400917



Place: Jaipur

Date : 06.12.2024

## MAYUR LEATHER PRODUCTS LIMITED, JAIPUR

CIN: L19129RJ1987PLC003889

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

## CONSOLIDATED STATEMENT OF PROFIT &amp; LOSS FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER 30, 2023

Particulars	Note No.	Quarter-Ended			Half Year Ended On		(Rs. in Lacs)
		September 30, 2023 (IND AS) UNAUDITED	June 30, 2023 (IND AS) UNAUDITED	September 30, 2022 (IND AS) UNAUDITED	September 30, 2023 (IND AS) UNAUDITED	September 30, 2022 (IND AS) UNAUDITED	Year Ended On MARCH 31, 2023 (Audited)
I. Revenue from operations	25	0.84	23.38	165.99	24.22	256.71	398.32
II. Other Income	27	7.11	6.79	11.10	13.90	38.60	286.06
III. Total Revenue (I + II)		7.95	30.17	177.09	38.12	295.31	684.38
IV. Expenses:							
Cost of materials consumed	28	-	11.54	96.58	11.54	181.12	346.39
Purchase of Stock-in-Trade					-		
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	29	0.80	10.78	51.93	11.58	50.34	78.72
Employee/workers benefit expense	30	1.95	8.93	35.39	10.88	59.17	124.04
Finance costs	31	12.09	15.38	13.04	27.47	26.75	54.72
Depreciation and amortization expense		6.04	7.64	8.28	13.68	14.31	30.62
Other expenses	32	3.73	8.64	45.96	12.37	79.95	285.20
Prior Period Exp					-	25.11	
Total Expenses		24.61	62.91	251.18	87.52	436.75	919.69
V. Profit before exceptional items & tax (III - IV)		-16.66	-32.74	-74.09	-49.40	-141.44	-235.31
VI. Exceptional Items	33		20.13	-21.73	20.13		114.01
VII. Profit before tax (V - VI)		-16.66	-52.87	-52.36	-69.53	-141.44	-349.32
VIII. Tax expense:							
(1) Current tax	34						
(2) Deferred tax		0.03	0.01	-0.40			-0.07
(3) Earlier Year tax			-	-0.02	-		-0.39
IX. Profit/(Loss) for the period from continuing operations (VII-VIII)		-16.69	-52.88	-51.94	-69.53	-141.44	-348.86
X. Profit/(Loss) from discontinuing operations		-	-	-	-		-
XI. Tax expense of discounting operations		-	-	-	-		-
XII. Profit/(Loss) from Discontinuing operations (after Tax) (X - XI)		-	-	-	-		-
XIII. Profit/(Loss) for the period (IX + XII)		-16.69	-52.88	-51.94	-69.53	-141.44	-348.86
Other Comprehensive Income							
Income Tax Effect							
Other Comprehensive Income, Net of Taxes					-		
Total comprehensive income		-16.69	-52.88	-51.94	-69.53	-141.44	-348.86
(1) Basic	41	-0.35	-1.09	-1.07	-1.44	-2.93	-7.22
(2) Diluted		-0.35	-1.09	-1.07	-1.44	-2.93	-7.22
The accompanying notes are an integral part of these standalone financial statements.							

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 06, 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 6 month ended Sept. 30th, 2023 as per para 4 of Indian Accounting Standard (Ind AS) 108 "Operating Segment", specified under Section 133 of the Companies Act, 2013.

3. The financial results of the Company for the Quarter and 6 month ended Sept. 30, 2023 are available on the website of the Company [www.mayurgroups.com](http://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 6 month ended Sept. 30, 2023 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

R.K. PODDAR  
(CEO & Director)  
DIN: 00143571AMITA PODDAR  
(Chairperson & Director)  
DIN: 00143486AKHILESH PODDAR  
(CFO)  
PAN: ANTFF3340AVAISHALI GOYAL  
Company Secretary  
PAN: BHLPG9005Q

As per Our Separate report of even date attached.

For JAIN PARAS BILALA &amp; COMPANY

CHARTERED ACCOUNTANTS

FRN: 011046C

CA. PARAS BILALA  
PARTNER  
M.No. 400917Place: Jaipur  
Date : 06.12.2024



## MAYUR LEATHER PRODUCTS LTD

CIN: L19129RJ1987PLC003889

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

## CONSOLIDATED STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED ON SEPTEMBER 30, 2023

PARTICULARS	(Rs. in Lacs)		(Rs. in Lacs)	
	Half Year Ended On 30.09.2023		Year Ended On 31.03.2023	
	Unaudited		Audited	
	AMOUNT	AMOUNT	AMOUNT	AMOUNT
<b>A) CASH FLOW FROM OPERATING ACTIVITIES</b>				
Net Profit before exceptional and tax as Statement Profit & Loss (Increase in Reserves)	-69.53		-348.86	
Adjusted for :-				
Exceptional Items	20.13			
Adjustment for earlier year tax	-		60.49	
Finance Cost	27.47		35.88	
DTA/DTL			-	
Interest received	-13.90			
RENT INCOME			54.70	
Depreciation	13.68			
Reval			-41.41	
Profit on sale of fixed assets	-		30.63	
Other non-operating Income			-07	
<b>Operating Profit before Working Capital Changes</b>	<b>(22.15)</b>		<b>-208.65</b>	
Adjusted for:-				
Increase/(Decrease) in Trade and Other Payable	49.48		148.79	
(Increase)/ Decrease in Trade and other Receivables	-1.65		-31.45	
Increase / (Decrease) in Provisions (except IT)	0.67		-301.80	
(Increase)/ Decrease in Inventory	11.59		50.95	
(Increase)/ Decrease in Other Current assets	272.13		129.58	
(Increase)/ Decrease in Other Current Financial assets	-		91.76	
(Increase)/ Decrease in Non Current Financial assets	-		84.78	
(Increase)/ Decrease in Other Non Current assets	-		-64.64	
Increase/ (Decrease) in Other Current Financial liabilities	-32.70		80.09	
Increase/ (Decrease) in Other Current liabilities	-92.15		-20.58	
			.00	
<b>Cash Generated From Operations</b>	<b>185.22</b>		<b>-20.58</b>	
Less:- Taxes Paid				
<b>Net Cash Flow/(used) From Operating Activities</b>		<b>185.22</b>		<b>(20.58)</b>
<b>B) CASH FLOW FROM INVESTING ACTIVITIES</b>				
(Increase) / Decrease in Other Bank Balance	-3.52		-208.90	
Purchase of Fixed Assets			.00	
Sale of Fixed Assets	6.29		10.50	
Purchase /Sale of Investments	-13.21		.00	
Increase/Decrease in other non-current financial assets	-		-7.84	
Increase/Decrease in other non-current assets	1.83		2.18	
(Increase)/decrease to CWIP	0		41.41	
Proceeds From Sales/written off of Fixed Assets	-		.00	
Interest received	13.90		152.14	
Dividend Received	0		0	
Increase/Decrease in Loans & advances	-49.21		-77.00	
Rent Income			0.51	
<b>Net Cash Flow/(used) in Investing Activities</b>		<b>-43.92</b>	<b>-10.51</b>	<b>(10.51)</b>
<b>C) CASH FLOW FROM FINANCING ACTIVITIES</b>				
Procurement of Borrowings	-36.09		336.17	
Repayment of Borrowings	-104.95		-233.58	
Capital Subsidy under TUF	0		.00	
Interest paid	-27.47		-54.70	
<b>Net Cash Flow/(used) From Financing Activities</b>		<b>-168.51</b>	<b>47.89</b>	<b>47.89</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalent</b>		<b>(27.21)</b>		<b>16.80</b>
<b>Opening balance of Cash and Cash Equivalent</b>		<b>33.46</b>		<b>16.66</b>
<b>Closing balance of Cash and Cash Equivalent</b>		<b>6.25</b>		<b>33.46</b>

Notes:				
1 Cash and Cash Equivalent consists		6.25		33.46
2 Cash Flow has been prepared under indirect method as set out in IND AS-7				
3 Previous Year's figures have been recasted/regrouped, wherever necessary, to confirm to the current years'				

For and on behalf of the Board

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

AKHILESH PODDAR  
(CFO)  
PAN: ANTPP3340A

Place: Jaipur  
Date : 06.12.2024

AMITA PODDAR  
(Chairperson & Director)  
DIN: 00143486

VAISHALI GOYAL  
Company Secretary  
PAN: BHLPG9005Q

As per Our Separate report of even date attached.

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

CA. PARAS BILALA  
PARTNER  
M.No. 400917

