



Meenakshi
Enterprises
Limited

CIN : L51102TN1982PLC009711
Portion No. F, Old No. 24, New No. 45,
2nd Floor, Venkata Maistry Street, Mannady,
Chennai - 600 001 | T : 044 - 4864 4050
E : investor@melnbfc.com | W : www.melnbfc.com

07-11-2020

To,

The Deputy Manager
Department of Corporate Services.
BSE Limited P. J. Towers,
Dalal Street, Fort Mumbai - 400 001

Scrip Code: 538874 (BSE)

Dear Sir,

Sub: Limited Review report along with unaudited financial results for the quarter ended 30th September 2020

This is to inform you that we have inadvertently uploaded the limited review report without mentioning the UDIN. We enclose the copy of the report mentioning the same. Also, we have uploaded the cash flow statement pertaining to the quarter ended in the outcome. We hereby enclose the half year ended cash flow statement for your records.

Kindly take the same on your record & oblige.

This is for the information of Members.

Thanking You, Yours Faithfully,

For MEENAKSHI ENTERPRISES LIMITED



SGF MELKHA SINGH

(DIN: 01676020)

MANAGING DIRECTOR

VIVEKANANDAN ASSOCIATES

Chartered Accountants

M.N.O. Complex 81, Greams Road, Chennai 600 006
Tel: 2829 2272/ 73; Email: nsmanians1954@gmail.com



To,
The Board of Directors
MEENAKSHI ENTERPRISES LIMITED
Chennai 600001

Sub: Independent Auditor's Limited Review Report on the Unaudited Standalone Financial Results of Meenakshi Enterprises Limited for the Quarter ended 30th September 2020.

- We have reviewed the accompanying statement of Standalone Unaudited Financial Results of **MEENAKSHI ENTERPRISES LIMITED** (the 'Company') for the quarter ended 30th September, 2020 (the Statement) attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulations'), read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 ('the Circular').
- The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting" 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, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.
- 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 of financial results is free of material misstatement. 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.
- Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **VIVEKANANDAN ASSOCIATES**
Chartered Accountants

R. LAKSHMINARAYANAN

Partner

Membership No.204045

UDIN: 20204045AAAACU8534

Place: Chennai
Date: 07.11.2020



Like a Spring the beginning of all things are small

MEENAKSHI ENTERPRISES LIMITED

CIN: L51102TN1982PLC009711

Regd. Office: Portion No.F, Old No.24, New No.45, Venkata Maistry Street, Mannady, Chennai - 600001

Email: investor@melnbc.com | Website: www.melnbc.com | Ph. No. : 044-48644050

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPTEMBER, 2020

Rs. In Lacs

S. No.	Particulars	Quarter Ended			Half year ended		Year ended
		30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Net Sales / Income from Operations	20.599	22.098	-0.053	42.697	70.000	217.854
II	Other Operating Income	-	-	-	-	-	10.336
III	Total Income from Operations (Net)	20.599	22.098	-0.053	42.697	70.000	228.190
IV	Expenses						
a.	Cost of Material Consumed	-	-	-	-	-	-
b.	Purchase of Stock-in-Trade	-	-	-	-	0.552	0.552
c.	Changes in inventories of Finished goods/work in progress & Stock in Trade	-	-	14.074	-	37.296	137.296
d.	Finance Cost	-	-	0.021	-	0.035	1.263
e.	Employee benefits expenses	4.679	3.817	5.623	8.496	11.738	24.363
f.	Depreciation & Amortisation Expense	-	0.020	-	0.020	-	0.026
g	Other Expenses						
i	Administrative Expenses	6.625	1.356	3.464	7.981	9.213	20.203
ii	Provision for Non-Performing Assets	17.300	-	40.779	17.300	62.154	83.025
iii	Bad debts	-	-	-	-	0.410	0.405
h.	Total Expenses	28.604	5.192	63.962	33.796	121.399	267.133
V	Profit before Exceptional and Extra ordinary items and Tax (III-IV)	(8.005)	16.906	(64.015)	8.901	(51.399)	(38.943)
VI	Exceptional items	-	-	-	-	-	-
VII	Profit before Extraordinary items and Tax (V-VI)	(8.005)	16.906	(64.015)	8.901	(51.399)	(38.943)
VIII	Extraordinary Item	-	-	-	-	-	-
IX	Profit Before Tax(VII-VIII)	(8.005)	16.906	(64.015)	8.901	(51.399)	(38.943)
X	Tax expense						
a.	Current Tax	-	-	0.000	0.000	2.390	-
b.	Deferred Tax	-	-	-	-	0.000	0.000
c.	Excess Provision for Tax Written Back	-	-	-	-	0.000	-
XI	Profit/(Loss) for the period from Continuing Operations(IX-X)	(8.005)	16.906	(64.015)	8.901	(53.789)	(38.943)
XII	Profit/(Loss) from Discontinuing Operations						
XIII	Tax expense from Discontinuing Operations						
XIV	Profit/(Loss) from Discontinuing operations (after Tax) (XII-XIII)						
XV	Profit/(Loss) for the period (XI+XIV)	(8.005)	16.906	(64.015)	8.901	(53.789)	(38.943)
XVI	Earning Per Share of Rs. 10/- each (not annualized)						
a)	Basic	(0.065)	0.136	(0.516)	0.072	(0.434)	(0.314)
b)	Diluted	(0.065)	0.136	(0.516)	0.072	(0.434)	(0.314)

NOTES:

- Above results were reviewed by Audit Committee and approved by the Board of Directors in their Board Meeting held on 7th November, 2020
- Figures for the prior periods/years have been regrouped and/or classified wherever considered necessary.
- The Statutory Auditors of the company have carried out the Limited Review of the above quarterly financial results.
- Current Tax includes Net of MAT Credit
- Segmental Report for the quarter as per Ind AS-108 is not applicable.



For MEENAKSHI ENTERPRISES LIMITED


STANLEY GILBERT FELIX MELKHASINGH
 DIN: 01676020
 Managing Director

Place : Chennai

Date : November 07, 2020

Statement of standalone Assets and Liabilities as at September 30, 2020

(Amount - Rs.)

Particulars	As at	As at
	30-09-2020	31-03-2020
	Unaudited	Audited
ASSETS		
(1) Non-Current assets		
(a) Property, Plant & Equipment	0.111	0.131
(b) Capital work-in-progress	0	0
(c) Other intangible assets	0	0
(d) Financial assets		
i. Investments	0	0
ii. Loans	100.000	100.000
iii. Others (Bank deposits)	0	0
(e) Deferred Tax assets		
(f) Other non-current assets	0	0
	100.111	100.131
(2) Current Assets		
(a) Inventories	135.420	135.420
(b) Financial assets		
i. Trade receivables	9.830	4.800
ii. Cash and Cash equivalents	105.873	1.017
iii. Loans	942.311	1,143.668
iv. Other Financial Assets	0	0
(c) Other current assets	14.795	18.860
	1,208.229	1,303.764
Total Assets (A)	<u>1,308.341</u>	<u>1,403.895</u>
EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity share capital	1,240.000	1,240.000
(b) Other equity	(46.815)	(55.368)
	1,193.185	1,184.632
(2) Liabilities		
(i) Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	0	0
(b) Provisions	0	0
(c) Deferred tax liabilities(net)	0	0
(d) Other non-current liabilities	0	0
	0	0
(ii) Current liabilities		
(a) Financial liabilities		
i. Borrowings	111.100	216.050
ii. Trade payables	0	0
iii. Other financial liabilities	1.343	0.500
(b) Provisions	2.712	2.713
(c) Other current liabilities	0	0
	115.156	219.263
Total equity and liabilities (B)	<u>1,308.341</u>	<u>1,403.895</u>

For MEENAKSHI ENTERPRISES
LIMITED

Stanley Gilbert Felix Melkhasingh

STANLEY GILBERT FELIX MELKHASINGH
DIN: 01676020
Managing Director



Place : Chennai
Date : November 07, 2020

MEENAKSHI ENTERPRISES LIMITED

CIN: L51102TN1982PLC009711

Portion No.F, 46/24, Venkata Maistry Street, Mannady, Chennai - 600001

Statement of Cash Flow for the quarter ended September 30, 2020

PARTICULARS	Rs.
A. <u>Cash Flow From Operating Activities</u>	
Net Profit Before Tax & Extra-Ordinary Items	8,90,100
<i>Adjustments for Non-Cash & Non-Operating Expenses</i>	
Depreciation	1,963
Bad Debts written off	-
Provision for NPA/ (Written back)	17,30,000
Provision for Standard Assets	-
Share Issue Expenses w/off	-
Preliminary Expenses w/off	-
Operating Profit Before Working Capital Changes	26,22,063
<i>Adjustments for Working Capital Changes</i>	
Inventories - (Increase) / Decrease	-
Trade Receivables - (Increase) / Decrease	(5,03,000)
Income Tax Receipts	-
Short & Long Term Loans & Advances - (Increase) / Decrease	1,85,74,108
Other Current and Non- Current Assets - (Increase) / Decrease	4,06,517
Liabilities & Provisions - Increase / (Decrease)	84,305
Cash Generated from Operations	2,11,83,993
Taxes Paid During the Year	0
Net Cash Flow from Operating Activities	2,11,83,993
B. <u>Cash Flow From Investing Activities</u>	
Net (Purchase)/Sale of Fixed Assets	-
Net Cash Flow from Operating Activities	-
C. <u>Cash Flow From Financing Activities</u>	
Proceeds from Issue of Equity Shares	-
Issue Expenses Incurred	-
(Repayment)/Availment of Borrowings	(1,04,95,000)
Net Cash Flow from Operating Activities	-1,04,95,000
D. Net Increase /(Decrease) in Cash & Cash Equivalents	1,06,88,993
E. Opening Cash & Cash Equivalents	1,01,655
F. Closing Cash & Cash Equivalents	1,05,87,338
Actual closing balance of cash and cash equivalents	1,05,87,338

For MEENAKSHI ENTERPRISES
LIMITED

Stanley Gilbert Felix Melkhasingh

STANLEY GILBERT FELIX MELKHASINGH
DIN: 01676020
Managing Director

