



MAPRO INDUSTRIES LIMITED

[CIN:L70101MH1973PLC020670]

Regd. Office: 505, Corporate Corner, 5th Floor, Sunder Nagar, Malad (W), Mumbai – 400 064

Tel No: +91-28-28725764; Email Id:info@maproindustries.com; [website: maproindustries.com](http://website:maproindustries.com)

Date: 30.05.2024

To,
BSE Limited,
Phiroze Jeejeebhoy Towers, 27th Floor,
Dalal Street, Fort,
Mumbai- 400 001

Sub: Submission of disclosure pursuant to SEBI (LODR) Regulations, 2015 for the quarter and year ended 31st March, 2024.

Ref : MAPRO INDUSTRIES LTD. (Scrip Code: 509762)

Dear Sir/Madam,

Please find enclosed herewith the following documents in compliance with SEBI (LODR) Regulations, 2015:

1. **Approved Audited Financial Results** for the quarter and year ended **31st March, 2024** as required under Regulation 33 of the SEBI (LODR) Regulation, 2015.
2. **Audit Report** by the Statutory Auditors on Financial Results for the quarter and year ended on **31st March, 2024** as required under Regulation 33 of the SEBI (LODR) Regulation, 2015.
3. Submission of declaration under Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
4. Intimation of **declaration of dividend** under Regulation 43 of SEBI (LODR) Regulations, 2015 for the Financial Year 2023-2024.

The meeting of Board of Directors commenced at 02.30 P.M and concluded at 04.00 P.M

Kindly acknowledge the same

Thanking You,

Yours Faithfully,

For Mapro Industries Ltd.

LOKESHWAR
KONDAPALLI RAO

Digitally signed by LOKESHWAR
KONDAPALLI RAO
Date: 2024.05.30 16:03:27 +05'30'

Lokeshwar Kondapalli Rao
Chief Financial Officer



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Date: 30.05.2024

To,
BSE Limited,
Department of Corporate Filings,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001

Sub: Submission of the following details for the year ended 31st March, 2024 pursuant to Regulation 43 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Ref : MAPRO INDUSTRIES LTD. (Scrip Code: 509762)

Dear Sir/ Madam,

We hereby inform you that the Board of Directors of the Company at their meeting held on 30th May, 2024 have adopted the annual accounts for the year ended 31st March, 2024 and no dividend has been declared by the Board. In compliance with the requirements of Regulation 43 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we hereby furnish the following information: (Amount in Lakh)

Particulars of Statement	Financial Year 2023-24	Financial Year 2022-23
Dividend declared	NIL	NIL
Total turnover of the Company	NIL	NIL
Other Income	Rs. 25.40/-	Rs. 96.46/-
Gross profit / Loss	Not Ascertainable	Not Ascertainable
Depreciation	NIL	NIL
Profit before Tax (Profit/ (Loss))	(Rs. 40.47/-)	Rs. 4.92/-
Provision for Taxation	1.28	1.28
Profit After Tax (Profit/ (Loss))	(Rs. 41.75/-)	Rs. 3.64/-



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Profit brought forward from last year (LOSS)	Rs.1,735.70/-	Rs.1,732.06/-
Amount transferred to reserve	NIL	NIL

There was no decision to buy back the shares of the Company. Kindly take the above information on record.

Kindly acknowledge the same

Thanking You,

Yours Faithfully,

For Mapro Industries Ltd.

LOKESHWAR
KONDAPALLI
RAO

Digitally signed by
LOKESHWAR
KONDAPALLI RAO
Date: 2024.05.30 16:03:41
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Lokeshwar Kondapalli Rao
Chief Financial Officer

Encl: as above



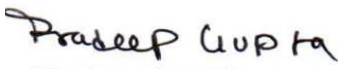
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FORM - A

1	Name of the Company	MAPRO INDUSTRIES LIMITED
2	Annual financial statement for the year ended	2023-2024
3	Type of Audit observation	Unmodified Opinion
4	Frequency of observation	No such observations
5	To be signed by - • CEO / Managing Director • CFO • Auditor of the Company • Audit Committee Chairman	 Mapro Industries Ltd. Umesh K R Kanodia Director/Authorised Signature Mr. UMESH KUMAR KANODIA  LOKESHWAR KONDAPALLI RAO Digitally signed by LOKESHWAR KONDAPALLI RAO Date: 2024.05.30 16:03:51 +05'30' Mr. Lokeshwar Kondapalli Rao For PRADEEP GUPTA Chartered Accountants  (Pradeep Gupta) Proprietor Membership No. 048979  Mr. SANTOSH LAMA



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Declaration pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

I, **Umesh Kumar Kanodia** (DIN: 00577231), Managing Director & CEO, hereby declare that the Statutory Auditors of the Company, **M/s. , PRADEEP GUPTA**, Chartered Accountants, have issued unmodified opinion on Standalone Financial Results of the Company for the financial year ended March 31, 2023.

Yours Faithfully,

For MAPRO INDUSTRIES LTD.

Mapro Industries Ltd.

Director/Authorised Signature

UMESH KUMAR KANODIA

Director

DIN:00577231

Encl: as above



Independent Auditor's Report on Audited Standalone Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors of Mapro Industries Limited

Opinion

We have audited the accompanying Audited Standalone Financial Results of **Mapro Industries Limited** for the quarter ended **31st March 2024**, and the year to date results for the period **1st April 2023 to 31st March, 2024** attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the quarter year ended 31st March, 2024 as well as the year to date results for the period from 1st April, 2023 to 31st March, 2024.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities For The Standalone Financial Results

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income/loss and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes

maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we



are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other matters

The Statement includes the financial results for the quarter ended 31 March 2024, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of the current financial year.

For PRADEEP GUPTA
Chartered Accountants

PRADEEPKUMAR
R
PUSHKARMAL
GUPTA

Digitally signed by PRADEEPKUMAR
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PUSHKARMAL
GUPTA
DN: cn=PRADEEPKUMAR R
PUSHKARMAL
GUPTA, o=PRADEEP GUPTA
Chartered Accountants, email=pradeepgupta@pradeepgupta.com, c=IN

(Pradeep Gupta)

Proprietor

Mem. No. : 048979

UDIN: 24048979BKFYML3517

Mumbai, Dated 30th May, 2024



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STATEMENT OF STANDALONE AUDITED BALANCE SHEET FOR THE QUARTER & YEAR ENDED ON MARCH 31 2024

(Amount in Rs. Lakhs)

Particulars	As at 31 March 2024	As at 31 March 2023
ASSETS		
1 Non-current assets		
a Property, Plant and Equipment	-	-
b Financial Assets		
i Investments	63.62	213.62
ii Loans & Advances	2,090.78	1,892.24
c Deferred tax assets (net)	13.61	14.89
d Other non-current assets	-	-
Sub-total Non Current Assets	2,168.02	2,120.75
2 Current assets		
a Inventories	-	-
b Financial Assets		
i Investments	-	-
ii Trade receivables	-	-
iii Cash and cash equivalents	25.24	10.84
iv Bank balances other than (iii) above	-	-
v Loans	389.24	441.24
v Others	-	-
c Current Tax Assets (Net)	-	-
d Other current assets	10.69	8.19
Sub-total Non Current Assets	425.18	460.28
Total Assets	2,593.19	2,581.03
EQUITY AND LIABILITIES		
A Equity		
1 Equity Share capital	838.89	838.89
2 Other Equity	1,735.70	1,732.06
Sub-total Equity	2,574.59	2,570.95
B Liabilities		
1 Non-current liabilities		
a Financial Liabilities		
Borrowings	-	-
Trade payables	-	-
Other financial liabilities	-	-
b Provisions	-	-
c Deferred tax liabilities (Net)	-	-
d Other non-current liabilities	-	-
Sub-total Non Current Liabilities	-	-
2 Current liabilities		
a Financial Liabilities		
Borrowings	-	-
Trade payables	-	-
Other financial liabilities	-	-
b Other current liabilities	18.60	10.08
c Provisions	-	-
d Current Tax Liabilities (Net)	-	-
Sub-total Current Liabilities	18.60	10.08
Total EQUITY AND LIABILITIES	2,593.19	2,581.03

For MAPRO INDUSTRIES LIMITED

MAPRO INDUSTRIES LTD.

Umesh Kumar Kanodia

Managing Director

Director/Authorised Signatory

DIN: 00577231

Place : Mumbai

Date : 30th May, 2024



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[CIN - L70101MH1973PLC020670]

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STATEMENT OF AUDITED RESULTS FOR THE QUARTER & YEAR ENDED ON MARCH 31, 2024

(Amount in
Rs. Lakhs)

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
I. Income					
Revenue from Operations	-	-	-	-	-
Other Operating Income	25.40	37.74	20.83	96.46	68.82
Total Income	25.40	37.74	20.83	96.46	68.82
II. Expenses					
a. Cost of Materials Consumed	-	-	-	-	-
b. Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	-	-	-	-	-
Construction Cost	-	-	-	-	-
Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	-	-	-	-	-
Employee Benefits Expense	9.39	3.39	7.74	22.86	30.46
Finance costs	-	-	-	-	-
Depreciation, Amortisation and Depletion Expenses	-	-	-	-	-
Other Expenses	56.48	2.75	4.58	68.68	61.06
Total Expenses	65.87	6.14	12.32	91.54	91.52
III. Profit / (Loss) before exceptional items and tax	(40.47)	31.60	8.51	4.92	(22.70)
IV. Exceptional item	-	-	-	-	-
V. Profit before Tax	(40.47)	31.60	8.51	4.92	(22.70)
VI. Tax Expense	(1.28)	-	5.90	(1.28)	5.98
- Current Tax	-	-	-	-	-
- Deferred Tax	(1.28)	-	5.90	(1.28)	5.90
- (Excess)/ Short provision for Tax	-	-	0.08	-	0.08
VII. Profit for the Period	(41.75)	31.60	2.61	3.64	(16.80)
Other comprehensive income (after tax)					
i. Items that will not be reclassified to Profit and Loss	-	-	-	-	-
Income Tax relating to Items that will not be reclassified to Profit or Loss	-	-	-	-	-
ii. Profit or Loss	-	-	-	-	-
iii. Items that will be reclassified to Profit or Loss	-	-	-	-	-
Income Tax relating to Items that will be reclassified to Profit or Loss	-	-	-	-	-
iv. Total Comprehensive Income	-	-	-	-	-
Total Comprehensive Income for the Period	(41.75)	31.60	2.61	3.64	(16.80)
Earnings per Equity Share (Face Value Rs. 1/-) (Not annualised)					
(a) Basic	(0.05)	0.04	0.00	0.00	(0.02)
(b) Diluted	(0.05)	0.04	0.00	0.00	(0.02)
Paid up Equity Share Capital (Face Value Rs. 1/- Each)	838.89	838.89	838.89	838.89	838.89
Other Equity excluding Revaluation Reserve					
Capital Redemption Reserve/ Debenture Redemption Reserve					
Net Worth (Including retained earnings)					
(a) Debt Service Coverage Ratio					
(b) Interest Service Coverage Ratio					
(c) Diluted					

Notes

- The Statement of financial result has been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder and the recognised accounting practices and policies to the extent applicable.
- The above text audited financial result has been duly approved by the Board of Directors Meeting held on ,30th May 2024
- The company operates mainly one segment, accordingly there are no separate reportable segment as per Ind AS-108- Operating Segment.
- Previous period's figures have been reclassified, wherever necessary, to correspond with those of the current period.
- Income Tax including deferred tax will be determined and provided for at the end of the financial year.
- Investors can view the Financial Results of the Company at the Company's website www.acirealty.co.in or at the websites of BSE(www.bseindia.com).
- Fair valuation of Investments are done by the Managements of the company according to latest audited Financial Statements.

For MAPRO INDUSTRIES LIMITED

MAPRO INDUSTRIES LTD.

Umesh Kumar Kanodia
Managing Director
DIN: 00577231

Umesh Kumar Kanodia
Director/Authorised Signatory

Place : Mumbai
Date : 30th May, 2024



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[CIN - L70101MH1973PLC020670]

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Statement of Cash flows for the Year ended 31.03.2024

(Amount in Rs. Lakhs)

Particulars	As At 31.3.2024	As At 31.3.2023
Operating activities		
Profit Before Tax	4.92	(22.70)
Adjustments to reconcile profit before tax to net cash inflow		
Interest Expenses ¹	-	-
Interest income	-	-
Income on investment in partnership firm	-	-
Interest paid	-	-
	4.92	(22.70)
Working capital adjustments :-		
(Increase) / Decrease in Trade and Other Receivables	-	-
(Increase) / Decrease in Inventories	-	-
(Increase) / Decrease in Other Current Financial Assets	49.50	6.29
(Increase) / Decrease in Loan	(198.54)	(90.91)
(Increase) / Decrease in Income Tax (Assets)	-	-
(Increase) / Decrease in Other Current Assets	-	-
Increase / (Decrease) in Trade and Other Payables	-	(16.60)
Increase / (Decrease) in Other Financial Liabilities	-	-
Increase / (Decrease) in Other Current Liabilities	8.52	6.71
Cash generated from operations	(135.60)	(117.22)
Direct taxes paid (Net of Refunds)	-	(0.08)
Net cash flow from operating activities	(135.60)	(117.30)
Investing activities		
Investment	150.00	84.39
Income/Loss on investment in partnership firm	-	-
Interest received	-	-
Net cash flow used in investing activities	150.00	84.39
Financing activities		
Proceeds form Borrowings	-	-
Interest paid	-	-
Net cash flow from financing activities	-	-
Increase in cash and cash equivalents	14.40	(32.90)
Cash and cash equivalents at the beginning of the year	10.84	43.74
Cash and cash equivalents at the end of the year	25.24	10.84

Particulars	As at 31.03.2024	As at 31.03.2023
Cash in Hand	2.60	3.24
Bank Balances		
- In Current Accounts	22.64	7.60
	25.24	10.84

For MAPRO INDUSTRIES LIMITED
MAPRO INDUSTRIES LTD.

Imresh Kumar Khandekar

Under the Authority of
Managing Director
DIN: 00577231

Place : Mumbai
Date : 30th May 2024