

MANGALYA SOFT-TECH LIMITED (Under CIRP)

CIN- L32100GJ1992PLC017564

Regd. Office- 302 Samruddhi, Opp Guj High-Court,

Income-Tax Circle, Ashram Road, Ahmedabad- 380014

E- mail- mjshah_shah@yahoo.com, Contact no. 079 27542109

Date:14.11.2022

To,
BSE Limited
PhirozeJeejeebhoy Towers,
Dalal Street,
Mumbai – 400001.

Ref: Mangalya Soft-Tech Limited (Security Id/Code: MANGASOF/530243)

SUB: Outcome of Board Meeting held on Monday, November 14, 2022 in terms of Second proviso to Regulation 30(6) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

We would like to inform you that the Board of Directors of the Company, in their Board meeting held on today i.e Monday, November 14, 2022 at Shop-304, "Sankalp Square-2", Nr. Delux Appartment, Nr. Kalgi Char Rasta, Jalaram Temple, Paldi, Ahmedabad-380006, which was commenced at 05.00 P.M. and concluded at 06.30 P.M. have,

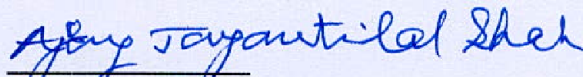
1. Considered, approved and taken on record the Unaudited Standalone financial results of the Company for the quarter and half year ended on September 30, 2022 And
2. Statement of Assets and Liabilities
3. Cash Flow Statement

Further, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we are enclosing herewith Unaudited Financial Results for quarter and half year ended September 30, 2022.

Kindly take the above on record.

Thanking You,
Yours faithfully,

For, MANGALYA SOFT-TECH LIMITED



Ajay Jayantilal Shah

Director

DIN: 00023582

Encl: As Above

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Statement of unaudited Financial Results for the Quarter/ Half Year Ended on 30th Sept. 2022

Particulars	STANDALONE					Rs in Lakh Year ended on
	Quarter ended on			Half Year Ended		
	30/09/2022	30/06/2022	30/09/2021	30/09/2022	30/09/2021	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	
1	2	3	4	5	6	7
1 Revenue from operations	0.00	0	0	0.00	0.00	0.00
Other income	0.00	0	0.61	0.00	0.61	0.65
Total Revenue (I+II)	0.00	0.00	0.61	0.00	0.61	0.65
2 Expenses:						
a) Cost of Material consumed	0.00	0	0	0	0	0
b) Purchase of stock in trade	0	0	0	0	0	0
c) Changes in inventories of finished goods, WIP and stock in trade	0.00	0	0	0	0	0
d) Employees benefits expenses	0.00	0	0	0	0	0
e) Finance Costs	0.00	0	0.003	0	0.00	0.01
f) Depreciation and amortisation exp	0.00	0	0	0	0	0
g) Other Expenses	0.24	0	1.27	0.24	1.27	1.26
Total Expenses	0.24	0	1.27	0.24	1.27	1.27
3 Profit(Loss) before exceptional and Extra ordinary items and Taxes.(III - IV)	(0.24)	0	(0.66)	(0.24)	(0.66)	(0.42)
5 Exceptional items						
6 Profit(Loss) before Tax (VII-VIII)	(0.24)	0	(0.66)	(0.24)	(0.66)	(0.42)
7 Tax Expenses						
1) Current Tax	0.00	0	0	0	0	0
2) Deferred Tax	0	0	0	0	0	0
Total tax exp	0	0	0	0	0	0
8 Net movement in regulatory deferral account balance related to Profit & loss and the related deferred tax movement						
9 Profit(Loss) for the period from continuing operations (IX-X)	(0.24)	0	(0.66)	(0.24)	(0.66)	(0.42)
10 Profit(loss) from discontinued operations before tax						
11 Tax expenses of discontinued operations						
12 Net profit (loss) from discontinued operation after tax						
13 Share of profit(loss) of associate and joint ventures accounted for using equity method	0	0	0	0	0	0
14 Total Profit (Loss) for the period	(0.24)	0	(0.66)	(0.24)	(0.66)	(0.42)
15 Other Comprehensive Income for the period, net of tax						
16 Total comprehensive income for the period	(0.24)	0	(0.66)	(0.24)	(0.66)	(0.42)
17 Total profit or loss, attributable to Profit or loss attributable to owners of parent	(0.24)	0	(0.66)	(0.24)	(0.66)	(0.42)
Total profit or loss attributable to non controlling interest						
18 Total comprehensive income for the period attributable to comprehensive income attributable to owners of parent	(0.24)	0	(0.66)	(0.24)	(0.66)	(0.42)
Total comprehensive income attributable to non controlling interest						
19 Details of equity paid up capital						
Paid up equity share capital	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Face value of equity share capital	10.00	10.00	10.00	10.00	10.00	10.00
20 Details of debt securities						
Paid up equity share capital						
Face value of Debt Securities						
21 Reserve excluding revaluation reserve						
22 Earning per share						
i. Earning per equity share for continuing operations	(0.00)	0	(0.01)	(0.00)	(0.01)	(0.00)
Basic earning (loss) per share from continuing operations	(0.00)	0	(0.01)	(0.00)	(0.01)	(0.00)
Diluted earning (loss) per share from continuing operations						
ii. Earning per equity share for discontinuing operations						
Basic earning (loss) per share from discontinuing operations						
Diluted earning (loss) per share from discontinuing operations						
iii. Earning per equity share						
Basic earning (loss) per share from continuing and discontinuing operations	(0.00)	0	(0.01)	(0.00)	(0.01)	(0.00)
Diluted earning (loss) per share from continuing and discontinuing operations	(0.00)	0	(0.01)	(0.00)	(0.01)	(0.00)
23 Debt Equity ratio						
24 Debt service coverage ratio						
25 Interest service coverage ratio						
26 Disclosure of notes on financial results						

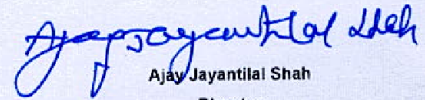
NOTES:

1. The above Results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their Meeting held on 14/11/2022. The statutory auditors have carried out review of unaudited financial results for the quarter ended 30th September, 2022 and have expressed an unqualified audit opinion.
2. This Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind As), prescribed under section 133 of the Companies Act, 2013, and other recognized accounting practices and policies to the extent applicable.
3. The figures have been regrouped /reclassified , wherever necessary.
4. The Disclosure is as per Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
5. The Company is operating in single segment, so above results are for single segment only.
6. As the Company was under CIRP and Resolution Plan is approved by Hon'ble NCLT, Ahmedabad Bench vide order dated: 27/09/2022, the trading to deal in securities of the Company is already suspended by the Stock Exchange for violation of SEBI & Stock Exchange Regulations. The Company has now paid amount of BSE Claim, listing fees, Contingent Liability, Reinstatement and Revocation fees as per Resolution Plan and the Company is in process of relisting of its shares at BSE.

Date: 14/11/2022

Place: Ahmedabad

For, Mangalya Soft-Tech Limited



Ajay Jayantilal Shah
Director

DIN: 00023582

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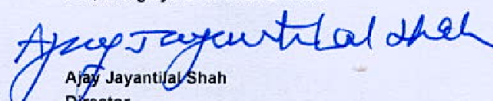
Audited Statement of Assets and Liabilities as at September 30, 2022

STANDALONE		Rs in Lakh	
		Current year ended	Previous year ended
		30/09/2022	31/03/2022
Date of start of reporting period		01/04/2022	01/04/2021
Date of end of reporting period		30/09/2022	31/03/2022
Whether results are audited or unaudited		Unaudited	Audited
A	ASSETS		
1	Non- Current Assets		
	a) Property, Plant and Equipment	0	0
	b) Capital Work-in-progress		
	c) Investment Property	0	0
	d) Goodwill		
	e) Other intangible assets		
	f) Intangible Assets under development		
	g) Biological Assets other than beared plants		
	h) Financial Assets		
	i) Investments	0	0
	ii) Trade Receivables		
	iii) Loans		
	i) deferred Tax Assets (net)	0	0.00
	j) Other Non- Current Assets	0	0
2	Current Assets		
	a) Inventories	0	0
	b) Financial Assets		
	i) Investments		
	ii) Trade Receivables	0	0
	iii) Cash and Cash Equivalents	18.97	19.21
	iv) Bank balance other than (iii) above		
	v) Loans		
	vi) Others to be specified		
	c) Current Tax Assets (net)	0	0
	d) Other Current Assets	0	0.09
	TOTAL ASSETS	18.97	19.3
B	EQUITY AND LIABILITIES		
1	Equity		
	a) Equity Share Capital	1000	1000
	b) Others Equity	-1013.44	-1013.35
2	Liabilities		
	Non Current Liabilities		
	a) Financial Liabilities		
	i) Borrowings		
	ii) Trade Payables		
	iii) Other financial liabilities (other than those specified in item (b), to be specified)		
	b) Provisions		
	c) Deferred Tax Liabilities (net)		
	d) Other Non- Current Liabilities	12.41	12.65
	Current Liabilities		
	a) Financial Liabilities		
	i) Borrowings		
	ii) Trade Payables		
	iii) Other financial liabilities (other than those specified in item c.		
	b) Other Current Liabilities	20	20
	c) Provisions	0	0
	d) Current Tax Liabilities (Net)		
	TOTAL EQUITY AND LIABILITIES	18.97	19.3

Date: 14/11/2022

Place: Ahmedabad

For, Mangalya Soft-Tech Limited


Ajay Jayantlal Shah
Director

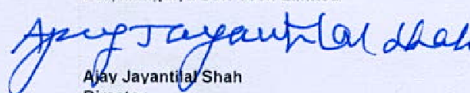
DIN: 00023582

STATEMENT OF CASH FLOWS

		Rs in Lakh	
		STANDALONE	
Particulars	For the half year ended- 30-09-2022	For the year ended 31-03-2022	
	(Unaudited)	(Audited)	
	Rupees	Rupees	
A. Cash flow from operating activities			
Net Profit / (Loss) before extraordinary items and tax	(0.24)	(0.41)	
<i>Adjustments for:</i>			
Depreciation and amortisation	-	-	
(Profit) / loss on sale / write off of assets	-	-	
Finance costs	-	-	
Interest income	-	(0.00)	
Net (gain) / loss on sale of investments	-	-	
Dividend received	-	-	
Operating profit / (loss) before working capital changes	(0.24)	(0.41)	
<i>Changes in working capital:</i>			
<i>Adjustments for (increase) / decrease in operating assets:</i>			
Inventories	-	-	
Trade receivables	-	19.12	
Short-term loans and advances	-	-	
Long-term loans and advances	-	-	
Other current assets	-	-	
Other non-current assets	-	-	
<i>Adjustments for increase / (decrease) in operating liabilities:</i>			
Other current liabilities except unpaid dividend	-	-	
Other long-term liabilities	-	-	
Short-term provisions	-	-	
Cash generated from operations	(0.24)	18.71	
Net income tax debited	-	-	
Net cash flow from / (used in) operating activities (A)	(0.24)	18.71	
B. Cash flow from investing activities			
Proceeds from increase in capital	-	-	
Proceeds from sale of fixed assets	-	-	
Purchase of Fixed assets	-	-	
Bank balances not considered as Cash and cash	-	-	
- Placed	-	-	
- Matured	-	-	
Sale of Current invest not considered as Cash and cash equivalents	-	-	
Purchase of current investments	-	-	
Interest received	-	0.00	
Dividend received	-	-	
Rental income from investment properties	-	-	
Net cash flow from / (used in) investing activities (B)	-	-	
C. Cash flow from financing activities			
Borrowing	-	-	
Finance cost	-	-	
Net cash flow from / (used in) financing activities (C)	-	-	
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	(0.24)	18.71	
Cash and cash equivalents at the beginning of the year	19.21	0.50	
Cash and cash equivalents at the end of the year	18.97	19.21	
Reconciliation of Cash and cash equivalents with the			
Net Cash and cash equivalents (as defined in IND AS 7 Statement of Cash Flows) included in Note 1(d)	18.97	19.21	
Less: Bank balances not considered as Cash and cash equivalents as defined in AS 3 Cash Flow Statements :	-	-	
Cash and cash equivalents at the end of the year *	18.97	19.21	
* Comprises:			
(a) Cash on hand	-	-	
(c) Balances with banks	-	-	
(i) In current accounts	18.97	19.21	
(iii) In deposit accounts with original maturity of less than 3 months	-	-	
	18.97	19.21	
Notes:			
(i) The Cash Flow Statement reflects the combined cash flows pertaining to continuing and discounting operations.			
(ii) These earmarked account balances with banks can be utilised only for the specific identified purposes.			

Date: 14/11/2022
Place: Ahmedabad

For, Mangalya Soft-Tech Limited


Ajay Jayantilal Shah
Director
DIN: 00023582



DEVADIYA & ASSOCIATES
CHARTERED ACCOUNTANTS

UDIN: 22112495BEIEBV4569

Review report to
MANGALYA SOFT TECH LTD
AHMEDABAD

We have reviewed the accompanying statement of unaudited financial results of **MANGALYA SOFT TECH LTD (PAN:AABCM0615R)** for the period ended **30/09/2022**. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide 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 financial results prepared in accordance with applicable accounting standards and other recognized 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.





DEVADIYA & ASSOCIATES
CHARTERED ACCOUNTANTS

**FINAL ORDER UNDER SECTION 30(6) r.w. 31 THE INSOLVENCY AND BANKRUPTCY CODE, (IBC) 2016
HAS BEEN PASSED**

*In accordance with the applicable provisions of the Insolvency & Bankruptcy Code 2016 ("IBC Code")
M/s Ratnakar Securities Private Limited is declared as successful Resolution applicant and final
scheme of Amalgamation has been approved vide order dated 27.09.2022 by the Honorable National
Company Law Tribunal, Ahmedabad.*

Our conclusion is not modified in respect of this matter.

For Devadiya & Associates
Chartered Accountants
F R No. 123045W



CA SANJAY DEVADIYA
M No 112495
UDIN: 22112495BEIEBV4569
Place: AHMEDABAD.
Date: 14/11/2022