

MANGALYA SOFT-TECH LIMITED

CIN- L32100GJ1992PLC017564

Regd. Office- Shop-304, "Sankalp Square-2", Nr. Delux Appartment,
Nr. Kalgi Char Rasta, Jalaram Temple, Paldi, Ahmedabad-380006
E-mail: kushal@ratnakarsecurities.com, Contact no. 079-49005200

Date: May 15, 2025

To,

BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400001.

Mangalya Soft-Tech Limited [Scrip ID: MANGASOF] [Scrip Code: 530243]

Dear Sir/Madam,

Sub: Outcome of Board Meeting in compliance of Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

We would like to inform you that the Board of Directors of the Company, in their Board Meeting held on Thursday, May 15, 2025 at Registered Office of the Company have inter alia approved Audited Standalone Financial Results for the quarter and year ended on March 31, 2025 along with Audit Report with Unmodified Opinion on Financial Results of the Company issued by M/s Maheshwari & Goyal, Chartered Accountants, (FRN: 012946C), Statutory Auditor of the Company for the quarter and year ended on March 31, 2025.

We are enclosing herewith:

1. Audited Standalone Financial Results along with the Audit Reports issued by M/s Maheshwari & Goyal, Chartered Accountants, (FRN: 012946C), Statutory Auditors of the Company for the year ended March 31, 2025;
2. Declaration of Unmodified Audit Report pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The meeting was commenced at 03.00 PM and concluded at 04.30 PM.

Kindly take the above on record.

Thanking You,

Yours faithfully,

For Mangalya Soft-Tech Limited

AJAY JAYANTILAL
SHAH

Digitally signed by AJAY
JAYANTILAL SHAH
Date: 2025.05.15
16:35:45 +05'30'

Ajay Jayantilal Shah
Managing Director
DIN:00023582



MAHESHWARI & GOYAL CHARTERED ACCOUNTANTS

C-10, JALDARSHAN SOCIETY, NR H K COLLEGE,
ASHRAM ROAD, AHMEDABAD, GUJARAT 380009
(M) +91 99780 82566 Email:firm.mng@gmail.com

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.

INDEPENDENT AUDITOR'S REPORT

To,
The Board of Directors
Mangalya Soft-Tech Limited
Shop-304, "Sankalp Square-2",
Nr. Delux Appartment, Nr. Kalgi Char Rasta,
Jalaram Temple, Paldi,
Ahmedabad-380006

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone financial results of **Mangalya Soft-Tech Limited** ("the Company") for the year ended March 31, 2025 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

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 accounting standards and other accounting principles generally accepted in India of the net loss and other comprehensive income and other financial information for the year ended March 31, 2025.

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.

Emphasis of Matter Paragraph

We draw attention to the following matter:

The Company was under Corporate Insolvency Resolution Process (CIRP) and M/s Ratnakar Securities Private Limited is selected as successful resolution applicant, the Hon'ble National Company Law Tribunal has approved the Resolution Plan submitted by M/s Ratnakar Securities Private Limited, and Resolution Professional is in process of implementation of the plan.

Our opinion is not modified in respect of this matter.

Management's Responsibilities for the Standalone Financial Results

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 loss and other comprehensive income and other financial information in accordance with the Indian Accounting Standard 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 Financial Results include the results for the quarter ended March 31, 2024 being the balancing figure 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, which were subject to limited review, by us.

For Maheshwari & Goyal
Chartered Accountant
F R No. 012946C

Vamesh

CA Vamesh Shah
M No: 165075



UDIN: 25165075BMMKFN2231

Place: Ahmedabad
Date: 15th May, 2025.

MANGALYA SOFT-TECH LIMITED

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E-mail: kushal@ratnakarsecurities.com, Contact no. 079-49005200

Statement of Audited Standalone Financial Results for the Quarter and Year ended on March 31, 2025

(Rs. In Lakhs)

Sr. No.		3 months ended (Quarterly)			12 months ended	
		31-03-2025 Refer Note	31-12-2024 Unaudited	31-03-2024 Refer Note	31-03-2025 Audited	31-03-2024 Audited
1	Revenue from operations	-	-	-	-	-
2	Other Income	-	-	-	-	-
3	Total Revenue (1+2)	-	-	-	-	-
4	Expenses:					
	Cost of materials sold	-	-	-	-	-
	Purchase of stock-in-trade	-	-	-	-	-
	Change of inventories of finished goods, work in process and stock-in-trade	-	-	-	-	-
	Employee benefit expenses	-	-	-	-	-
	Finance cost	-	-	-	-	-
	Depreciation and amortisation expenses	-	-	-	-	-
	Other expenses	0.54	0.30	0.66	5.15	10.64
	Total Expenses	0.54	0.30	0.66	5.15	10.64
5	Profit / (Loss) before exceptional and extraordinary items and tax (3-4)	(0.54)	(0.30)	(0.66)	(5.15)	(10.64)
6	Exceptional items	-	-	-	-	-
7	Profit / (Loss) before extraordinary items and tax (5-6)	(0.54)	-0.30	(0.66)	(5.15)	(10.64)
8	Extraordinary items	-	-	-	-	-
9	Profit / (Loss) before tax (7-8)	(0.54)	(0.30)	(0.66)	(5.15)	(10.64)
10	Tax expenses: (a+b)	-	-	-	-	-
	(a) Current Tax	-	-	-	-	-
	(b) Deffered tax (Income) / Expenses	-	-	-	-	-
11	Profit for the period (9-10)	(0.54)	(0.30)	(0.66)	(5.15)	(10.64)
12	Other Comprehensive Income (Net of Tax)	-	-	-	-	-
13	Total Comprehensive Income for the period (Net of Tax) (11+12)	(0.54)	(0.30)	(0.66)	(5.15)	(10.64)
14	Paid-up equity share capital [Face Value Rs.10/-]	52.00	52.00	52.00	52.00	52.00
16	Earnings per equity share					
	(1) Basic	-0.10	-0.06	-0.13	-0.99	-2.05
	(2) Diluted	-0.10	-0.06	-0.13	-0.99	-2.05

Ajay Jayantilal Shah



MANGALYA SOFT-TECH LIMITED

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Standalone Statement of Assets & Liabilities

(Rs. In Lakhs)

	Particulars	As at 31-03-2025	As at 31-03-2024
ASSETS			
1	Non-current assets		
	(a) Prperty, Plant and equipment	-	-
	(b) Capital work in progress	-	-
	(c) Other intangible assets	-	-
	(d) Non-current investments	-	-
	(e) Financial Assets	-	-
	(f) Deferred tax assets (net)	-	-
	(g) Other non-current assets	-	-
	Total non-current assets	-	-
2	Current assets		
	(a) Inventories	-	-
	(b) Financial Assets		
	(i) Current investments	-	-
	(ii) Trade receivables	-	-
	(iii) Cash and cash equivalents	0.35	2.01
	(iv) Bank Balances ther than (iii) above	-	-
	(v) Short-term loans and advances	-	-
	(vi) Other current financial assets	0.09	0.08
	(c) Current Tax Assets (Net)	-	-
	(d) Other current assets	-	-
	Total current assets	0.44	2.09
	Total Assets	0.44	2.09
EQUITY AND LIABILITIES			
1	Equity		
	(a) Equity Share Capital	52.00	52.00
	(b) Other equity	(104.01)	(98.86)
	Total Equity	(52.01)	(46.86)
2	Liabilities		
	Non-current Liabilities		
	(a) Non-current financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade Payables	-	-
	(iii) Other financial liabilities	-	-
	(b) Provisions	-	-
	(c) Deffered Tax Liabilities (Net)	-	-
	Total non-current liabilities	-	-
	Current Liabilities		
	(a) Current financial Liabilities		
	(i) Borrowings	51.71	48.69
	(ii) Trade Payables	0.74	0.26
	(iii) Other financial liabilities	-	-
	(b) Other current liabilities	-	-
	(c) Provisions	-	-
	(d) Current Tax Liabilities (Net)	-	-
	Total current liabilities	52.45	48.95
	Total equity and liabilities	0.44	2.09



Ajay Rajendra Shah

MANGALYA SOFT-TECH LIMITED

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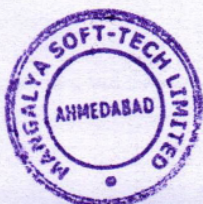
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Cash Flow Statement for the year ended on 31st March, 2025

(Rs. in Lakhs)

Particulars	As on 31/03/2025		As on 31/03/2024	
Cash Flow Operating Activities:				
Net Profit After Tax and Extra Ordinary Items		-5.15		-10.64
Adjustment for :				
Depreciation & write off		-		-
(Profit)/loss on sale of assets		-		-
Interest received		-		-
Interest paid		-		-
		-5.15		-10.64
Adjustment for :				
Trade receivables(including loans and advances)	-		-	
Inventories	-		-	
Trade Payable (including other current liabilities)	0.48	0.48	0.25	0.25
Cash Generated from operating Activities		-4.67		-10.38
Less: Income Tax Paid		-		-0.09
Cash flow before extra ordinary item		-4.67		-10.30
Extra ordinary items		-		-
Net Cash Flow from operating Activities		-4.67		-10.30
Cash Flow From Investing Activities:				
Purchase of Fixed Assets	-		-	
Changes in non current assets	-		-	
Interest received	-		-	
Proceeds from Sale of Fixed Assets	-		-	
Purchase /Sale of investment	-	-	-	-
Net Cash Flow from Investing Activities		-		-
Cash Flow From Financing Activities:				
Proceeds from Borrowing	3.02	3.02	10.58	10.58
Security Deposit	-	-	-	-
Net Cash used in Financial Activities		3.02		10.58
Net increase/(decrease) in cash and cash equivalents		-1.65		0.29
Cash & Cash equivalent as at 01 st April 2024		2.01		1.72
Cash & Cash equivalent as at 31 st March 2025		0.35		2.01

Kushal Ratnakar



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 May 15, 2025. The statutory auditors have expressed an unmodified audit opinion on these results.

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. The figures of the quarter ended on March 31, 2025 are the balancing figures between audited figures for the full financial year and published year-to-date figures upto the third quarter of the Financial Year.

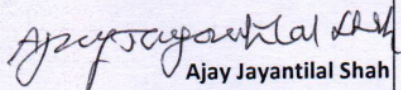
7. The Company was under CIRP and Hon'ble NCLT, Ahmedabad Bench has approved Resolution Plan submitted by M/s Ratnakar Securities Private Limited, vide order dated September 27, 2022.

The trading in securities of the Company is suspended by the Stock Exchange i.e. BSE Limited 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: May 15, 2025
Place: Ahmedabad



For Mangalya Soft-Tech Limited


Ajay Jayantilal Shah
Managing Director
[DIN: 00023582]

MANGALYA SOFT-TECH LIMITED

CIN- L32100GJ1992PLC017564

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E-mail: kushal@ratnakarsecurities.com, Contact no. 079-49005200

Date: May 15, 2025

To,

BSE Limited

Phiroze Jeejeebhoy Towers,

Dalal Street,

Mumbai – 400001.

Mangalya Soft-Tech Limited [Scrip ID: MANGASOF] [Scrip Code: 530243]

Sub: Declaration of Unmodified Audit Report pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015

Pursuant to provision of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare and confirm that M/s Maheshwari & Goyal, Chartered Accountants, (FRN: 012946C), Statutory Auditors of the Company, have issued an Audit Report with Unmodified Opinion on Audited Financial Results of the Company for the quarter and year ended March 31, 2025. We request to take the note of the same.

Thanking You,

Yours faithfully,

For Mangalya Soft-Tech Limited

AJAY

JAYANTILAL

SHAH

Ajay Jayantilal Shah

Managing Director

DIN:00023582

Digitally signed by AJAY
JAYANTILAL SHAH
Date: 2025.05.15
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