



**M Lakhamshi  
Industries Limited**

(Formerly Specular Marketing  
And Financing Limited)

505, Churchgate Chambers, 5 New Marine Lines,  
Mumbai - 400 020 India.  
Tel: (91 22) 2262 0722 / 24 | Fax: (91 22) 2262 0706  
Email: info@m.lakhamshi.com | www.m.lakhamshi.com  
CIN: L51900MH1985PLC034994  
Government Recognised Export House

08<sup>th</sup> February, 2022

To,  
The Manager  
BSE Limited,  
Phiroze Jeejeebhoy Towers,  
Dalal Street Mumbai 400001

Symbol: MLINDLTD  
ISIN: INE808W01012

Dear Sir/Madam,

Sub: Disclosure under Regulation 30 & 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

This is to inform you that the Board of Directors of the Company at their meeting held on 08<sup>th</sup> February, 2022 at the registered office of the Company at 505 Churchgate Chambers, 5 New Marine Lines, Mumbai, Maharashtra - 400020, India approved the Standalone Unaudited Financial Results of the Company for the Quarter and Nine months ended 31<sup>st</sup> December, 2021. A copy of the said financial results along with the Limited Review Report of the Statutory Auditors thereon is enclosed herewith.

The meeting of the Board of Directors commenced at 03:00 P.M. and concluded at 06:00 P.M.

You are requested to take the same on record and do the needful.

Thanking you,

Yours faithfully,

For & on behalf of  
M Lakhamshi Industries Limited  
(Formerly Known as Specular Marketing and Financing Limited)

  
Sanjiv Mulchand Sawla  
Managing Director  
DIN:02045968



Encl: As above

## Statement of Standalone Unaudited/Audited Financial Results for the Quarter and Nine Months ended, 31st December 2021

(Amount in Rs.)

Sr. No.	Particular	Quarter Ended			Nine Month Ended		Year ended
		31-12-21	30-09-21	31-12-20	31-12-21	31-12-20	31-03-21
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	235,461,262.85	340,500.00	-	235,801,762.85	-	900,000.00
2	Other Income	2,652,163.16	-	-	2,652,163.16	-	-
3	Total Revenue (1+2)	238,113,426.01	340,500.00	-	238,453,926.01	-	900,000.00
4	Expenses						
	(a) Cost of Materials consumed	-	-	-	-	-	-
	(b) Purchase of Stock-in-Trade	213,914,463.73	-	-	213,914,463.73	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(418,404.42)	-	-	(418,404.42)	-	-
	(d) Employee benefits expense	401,219.00	-	45,000.00	401,219.00	135,000.00	180,000.00
	(e) Finance Cost	2,443,842.72	-	-	2,443,842.72	-	-
	(f) Depreciation and amortisation expense	390,650.00	5.00	6.00	390,660.00	18.00	27.00
	(g) Other expenses	19,635,003.71	133,261.43	448,024.00	20,203,919.14	549,542.00	669,654.00
	<b>Total Expenses</b>	<b>236,366,774.74</b>	<b>133,266.43</b>	<b>493,030.00</b>	<b>236,935,700.17</b>	<b>684,560.00</b>	<b>849,681.00</b>
5	Profit / (Loss) before exceptional items and Tax (1-4)	1,746,651.27	207,233.57	(493,030.00)	1,518,225.84	(684,560.00)	50,319.00
6	Exceptional items	-	-	-	-	-	-

(Amount in Rs.)

Sr. No.	Particular	Quarter Ended			Nine Month Ended		Year ended
		31-12-21	30-09-21	31-12-20	31-12-21	31-12-20	31-03-21
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
7	Profit / (Loss) before Tax (5 +6)	1,746,651.27	207,233.57	(493,030.00)	1,518,225.84	(684,560.00)	50,319.00
8	Tax Expense:						
	a) Current Tax	-	-	-	-	-	10,000.00
	b) Deffered Tax	-	-	-	-	-	-
9	Profit/ (Loss) for the period from Continuing operations (7-8)	1,746,651.27	207,233.57	(493,030.00)	1,518,225.84	(684,560.00)	40,319.00
10	Profit/ (Loss) for the period from Discontinued operations	1,746,651.27	207,233.57	(493,030.00)	1,518,225.84	(684,560.00)	40,319.00
11	Tax Expense of Discontinued operations	-	-	-	-	-	-
12	Profit/ (Loss) for the period from Discontinued operations (After Tax)	1,746,651.27	207,233.57	(493,030.00)	1,518,225.84	(684,560.00)	40,319.00
13	Profit/ (Loss) for the period (After Tax)	1,746,651.27	207,233.57	(493,030.00)	1,518,225.84	(684,560.00)	40,319.00
14	Other Comprehensive Income A) (i) Items that will not be reclassified to profit or loss (ii) Income Tax relating to item that will not be re-classified to profit or loss B) A) (i) Items that will be reclassified to profit or loss (ii) Income Tax relating to item that will be re-classified to profit or loss	-	-	-	-	-	-
15	Total Comprehensive income for the period (13+14)	1,746,651.27	207,233.57	(493,030.00)	1,518,225.84	(684,560.00)	40,319.00
16	Earnings Per Share (EPS) (For continuing operations)	8,480,000.00	8,480,000.00	248,000.00	8,480,000.00	2,480,000.00	2,480,000.00
	(a) Basic	2.06	0.24	(1.99)	1.79	(2.76)	0.16
	(b) Diluted	2.06	0.24	(1.99)	1.79	(2.76)	0.16

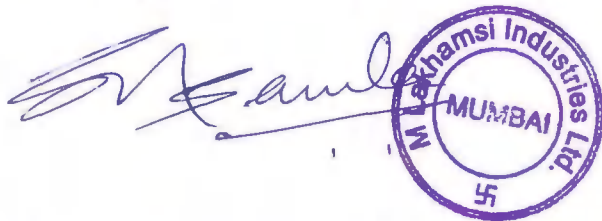
(Amount in Rs.)

Sr. No.	Particular	Quarter Ended			Nine Month Ended		Year ended
		31-12-21	30-09-21	31-12-20	31-12-21	31-12-20	31-03-21
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
17	Earnings Per Share (EPS) (For Discontinuing operations)	8,480,000.00	8,480,000.00	248,000.00	8,480,000.00	2,480,000.00	2,480,000.00
	(a) Basic	2.06	0.24	(1.99)	1.79	(2.76)	0.16
	(b) Diluted	2.06	0.24	(1.99)	1.79	(2.76)	0.16
18	Earnings Per Share (EPS) (For Discontinuing & Continuing operations)	8,480,000.00	8,480,000.00	248,000.00	8,480,000.00	2,480,000.00	2,480,000.00
	(a) Basic	2.06	0.24	(1.99)	1.79	(2.76)	0.16
	(b) Diluted	2.06	0.24	(1.99)	1.79	(2.76)	0.16

**Note:**

- The above results were reviewed by an Audit Committee and thereafter taken on record by the Board of Directors in their meeting on February 08, 2022 after review by an Audit Committee.
- There were no investor complaints known to the Company outstanding at the beginning of the quarter.
- Previous period figures have been regrouped wherever necessary.

For and on behalf of M LAKHAMSI INDUSTRIES LIMITED  
(Formerly Known as Specular Marketing and Financing Limited)



Name of Director : Sanjiv Mulchand Sawla  
Designation : Director  
DIN: 02045968

Date: 08/02/2022  
Place: Mumbai



Office: 14, Fancy Chambers, 2<sup>nd</sup> Floor, 94, Surat Street, Masjid (East), Mumbai - 400009. ☎23481388. Email: rajengalaca@yahoo.co.in

To The Board of Director  
M Lakhamsi Industries Limited

*Review Report on the unaudited Financial Statements*

**Opinion**

We have reviewed the accompanying statement of unaudited financial results of **M Lakhamsi Industries Limited** ("the Company") for the Quarter and nine months ended December 31, 2021 attached herewith being submitted by the Company pursuant to requirement of Regulation 33 of the SEBI listing Requirements and disclosure Requirements) Regulations, 2015 as amended ('the regulations'). 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.

For Rajen T. Gala & Co.,  
Chartered Accountants  
Firm Registration Number: 121577W



*Rajen T. Gala*  
(Rajen T. Gala)  
(Proprietor)

Membership Number : 110376  
UDIN : 22110376AAWHYO2901

Place : Mumbai  
Date : 08/02/2022