

MARBLE FINVEST LIMITED

Regd. Office: 78, Industrial Area, Phase-I, Chandigarh-160002, CIN: L65910CH1984PLC021285
Email ID: marblefinltd@gmail.com, Website: www.marblefinvest.com

BY ONLINE SUBMISSION

Ref: Mable/Listing/2023-24

Dated: 08.11.2023

To
Head-Listing & Compliance
Metropolitan Stock Exchange of India Ltd. (MSEI)
Vibgyor Towers, 4th Floor,
Plot No C 62, G-Block, Opp. Trident Hotel,
Bandra Kurla Complex,
Bandra (E), Mumbai – 400098, India

Subject: Unaudited Financial Results for the Quarter and Half Year ended on 30th September 2023.

Ref: Regulation 33 of SEBI (Listing Obligations and Disclosures Requirement) Regulations, 2015.

Dear Sir/Madam,

Board of Directors of the Company in its meeting held on 08/11/2023 approved the Unaudited Financial Results for the quarter and half year ending 30/09/2023. Pursuant to Regulation 33 and 30 read with Schedule III of SEBI (LODR) Regulations, 2015, please find enclosed herewith copy of Unaudited Financial Results for the quarter and half year ending 30/09/2023 and Asset Liability Statement, Cash Flow Statement along with Limited Review Report. Kindly take note of the above and also update your website for the information of our shareholders and investors.

You are requested to take the above intimation on record.

Thanking you

Yours faithfully,

(Arpit Sharma)
For Marble Finvest Limited

(Arpit Sharma)

(Arpit Sharma)
Company Secretary

Independent Auditor's Review Report on the Unaudited Financial Results of the Company for the Quarter and half year ended pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Review Report to
The Board of Directors
Marble Finvest Limited

We have reviewed the accompanying statement of unaudited financial results of M/s Marble Finvest Limited (the "Company") (CIN: L65910CH1984PLC021285) for the quarter and half year ended 30th September 2023. 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 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, following point has come to our attention:

1. We have not made available the requisite information and documentation for fair valuation of any of the companies in which the company has investments to the tune of Rs. 3294.99 Lakhs as on 30th September, 2023.

In the absence of any corroborative or proper evidence, we are unable to comment on whether or not any impact of fair valuation of such non-current investments is required to be made and accordingly the impact of the same on the quarterly and half yearly statements as on 30th September is not quantifiable.

2. We have not been made available any information regarding the bank accounts of the company in Punjab National Bank (Account No.: 05740010004122) having a balance of Rs.6.00 Lakh. (Refer note-5 of the statement)

In the absence of evidence, we are unable to comment on the transactions in the bank account and recoverability of the same as on 30th September 2023.



Because of the significance of the matters described in paragraph above, we have not been able to obtain sufficient appropriate evidence as to whether the statement has been prepared in accordance with the recognition and measurement principles laid down in aforesaid Indian Accounting Standard and other accounting principles generally accepted in India or state whether the statement has disclosed the information required to be disclosed in terms of regulation 33 of the listing regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement. Accordingly, we do not draw a conclusion on this statement.

For Ashwani & Associates
Chartered Accountants
Firm Registration No.: 000497N



by the hand of
(Arvind Jain)
Partner
M.No.:097549

Place: Ludhiana
Dated: 8th November 2023
UDIN:23097549BQWLIR4820

MARBLE FINVEST LIMITED							
Regd Off:- 78, Industrial Area, Phase-I, Chandigarh-160002							
CIN: L65910CH1984PLC021285							
Ph : 0172-3911701/61, E- mail: marblefinltd@gmail.com, website: marblefinvest.com							
Un-Audited Financial Results for Quarter and Half Year Ended 30.09.2023							
(Rs. in Lakhs)							
Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		Quarterly (Un-Audited)	Quarterly (Un-Audited)	Quarterly (Un-Audited)	Un-Audited	(Audited)	(Audited)
1	(a) Revenue From Operations						
	-Interest Income	3.86	3.82	3.88	7.68	7.72	15.40
	Total Revenue from Operations	3.86	3.82	3.88	7.68	7.72	15.40
	(b) Other Income	0.00	0.11	0.00	0.11	0.00	0.00
	Total Income	3.86	3.93	3.88	7.79	7.72	15.40
2	Expenses:						
	(a) Employee Benefit Expenses	2.34	1.67	0.50	4.01	2.51	5.57
	(b) Other Expenses	1.09	1.69	1.84	2.78	3.79	3.69
	Total Expenses	3.43	3.36	2.34	6.79	6.30	9.26
3	Profit/ (loss) before Tax (1-2)	0.43	0.57	1.54	1.00	1.42	6.14
4	Tax Expense:						
	(a) Current Tax	0.11	0.15	0.56	0.26	0.56	1.75
	(b) Deferred Tax	0.00	0.00	0.00	0.00	0.00	(0.01)
	(c) Earlier Years	0.00	0.00	0.00	0.00	0.00	0.00
	Total Tax Expense	0.11	0.15	0.56	0.26	0.56	1.74
5	Profit /(loss) after tax (3-4)	0.32	0.42	0.98	0.74	0.86	4.40
6	Other Comprehensive Income						
	(A) (i). Items that will not be re-classified to Profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income Tax relating to items that will not be re-classified to Profit or Loss	0.00	0.00	0.00	0.00	0.00	0.00
	(B) (i) Items that will be re-classified to Profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income Tax relating to items that will be re-classified to Profit or Loss	0.00	0.00	0.00	0.00	0.00	0.00
7	Total Comprehensive Income for the Year (5+6)	0.32	0.42	0.98	0.74	0.86	4.40
8	Paid up Equity Share Capital (Face value of share Rs.10/- each)	279.90	279.90	279.90	279.90	279.90	279.90
9	Other Equity						
10	Earning Per Share						
	(Nominal value of share Rs.10/-)						
	Basic	0.01	0.02	0.04	0.03	0.03	0.16
	Diluted	0.01	0.02	0.04	0.03	0.03	0.16


Notes:

- The above results have been reviewed by Audit Committee and taken on record by the Board of Directors at their Meeting held on 08.11.2023
- The figures of the previous period have been regrouped/ reclassified, wherever considered necessary to confirm to the current period classification.
- The company has only one segment and hence, no separate disclosure is required in terms of Ind AS-108.
- The diminution in the value of unquoted long term investment has not been estimated due to the non availability of the current financial statement of the investee companies and also due to disclaimer of opinions on the financial statements of most of the Investee companies for the erstwhile financial years. In the opinion of management, the diminution in value, if any, would be temporary in nature.
- The bank accounts of the company have been freezed due to non-updation of KYC and documents with the branch. The company is in the process of getting those documents updated so as to ensure that accounts get active.

For Marble Finvest Limited
For Marble Finvest Ltd.

Kamal Jeet
Whole Time Director & CFO
DIN: 08562859

Place : Chandigarh
Dated : 08-11-2023

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Statement of Assets and Liabilities as at 30.09.2023		
(Rs. in Lakhs)		
Particulars	As at 30.09.2023 Un-Audited	As at 31.03.2023 Audited
ASSETS		
(I) Financial Assets		
(a) Cash & Cash Equivalents	8.43	7.50
(b) Loans	196.26	195.04
(c) Investment	3,294.99	3,294.99
Sub-Total Financial Assets	3,499.68	3,497.53
(II) Non- Financial Assets		
(b) Current Tax Assets (Net)	1.48	5.04
(a) Deferred Tax Assets (Net)	5.04	3.19
(c) Property Plant & Equipment	0.12	0.12
(d) Other Current Assets	0.06	0.01
Sub-Total Non Financial Assets	6.70	8.36
TOTAL ASSETS	3,506.38	3,505.89
LIABILITIES		
(III) Financial Liabilities		
(a) Trade Payables		
(i) Total outstanding dues of micro enterprises and small enterprises	0.00	0.00
(i) Total outstanding dues of creditors other than micro enterprises and small enterprises	2.63	3.51
(b) Other financial liabilities	1.50	0.83
Sub Total Financial Liabilities	4.13	4.34
(IV) Non-Financial Liabilities		
(a) Provisions	0.49	0.57
(b) Other current liabilities	0.03	0.00
Sub Total Non Financial Liabilities	0.52	0.57
(V) Equity		
(a) Equity Share Capital	279.90	279.90
(b) Other Equity	3,221.83	3,221.08
Sub Total Equity	3,501.73	3,500.98
TOTAL LIABILITIES AND EQUITY	3,506.38	3,505.89
<div style="text-align: right;"> For Marble Finvest Limited For Marble Finvest Limited  Director/Authorized Signatory Kamal Jeet Whole Time Director & CFO DIN: 08562859 </div> <div style="text-align: left;"> Place: Chandigarh Dated : 08-11-2023 </div>		

MARBLE FINVEST LIMITED

CIN : L65910CH1984PLC021285

CASH FLOW STATEMENT ANNEXED TO THE BALANCE SHEET FOR THE YEAR ENDED 30th SEPTEMBER'2023

(Rs. In Lakhs)

			For the half year ended 30.09.2023	2022-23
(A)	CASH FLOW FROM OPERATING ACTIVITIES			
	Net Profit before tax and extraordinary items		1.01	6.14
	Adjustments for :			
	Contingent Provision Against Standard Assets (Net)	0.00	0.00	0.01
	Operating Profit Before Working Capital Changes		1.01	6.15
	Adjustments for :			
	(Increase)/ Decrease in Loans (Assets)	(1.21)		(4.40)
	(Increase)/ Decrease in Other current assets	1.66		0.19
	Increase/ (Decrease) in Other financial liabilities	0.67		(1.03)
	Increase/ (Decrease) in Trade & Other Payables	(0.89)		0.84
	Increase/ (Decrease) in Current liabilities	0.03		0.09
	Increase/ (Decrease) in Provisions	(0.08)		(0.11)
	Cash Generated From Operations		0.18	(4.42)
	Direct taxes (paid) / refund – Net		1.19	1.73
	Net Cash Flow from / (Used in) Operating Activities	(A)	(0.26)	(1.73)
			0.93	0.00
(B)	CASH FLOW FROM INVESTING ACTIVITIES			
	(Increase)/ Decrease in Loans & Advances		0.00	0.00
	Net Cash Flow from / (Used in) Investing Activities	(B)	0.00	0.00
(C)	CASH FLOW FROM FINANCING ACTIVITIES			
	Increase/ (Decrease) in Borrowings		0.00	0.00
	Net Cash Flow from / (Used in) Financing Activities	(C)	0.00	0.00
	Net Increase/(Decrease) in Cash and Cash Equivalents	(A+B+C)	0.93	0.00
	Cash and Cash Equivalents (Opening Balance)		7.50	7.50
	Cash and Cash Equivalents (Closing Balance)		8.43	7.50

For Marble Finvest Limited

For Marble Finvest Limited

Director/ 

Place: Chandigarh

Dated : 08-11-2023

Kamal Jeet
Whole Time Director & CFO
DIN: 08562859