Date: 11th February 2025

To
Department of Corporate Services
BSE Limited
P.J. Towers, Dalal Street
Mumbai _ 400001, Maharashtra

Sub: Integrated Filing (Financials) for the quarter and nine months ended 31st December 2024

Scrip Code: 522036

Dear Sir / Madam,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31st December 2024, read with BSE Circular No. 20250102-4 we are submitting herewith the Integrated Filing (Financials) for the quarter and nine months ended **31st December 2024.**

The Financial Results are available on the Company's website www.mivenmachinetools.com

This is for your information and records.

Thanking you,
For Miven Machine Tools Limited

Signature:

Katta Sundeep Reddy
Managing Director
DIN: 06458901

SUNDEEP REDDY KATTA
Digitally signed by SUNDEEP REDDY KATTA
Date: 2025.02.11 16:29:58 +05'30'

V. RAO & GOPI
CHARTERED ACCOUNTANTS
F.No. : 001, # 3-5-595,
Gharonda Paul Apts., 7th Street,
Narayanaguda, Near Telugu Academy,
Hyderabad - 500 029, T.S.
Ph. : 040-23228444
Mobile : 80089 28444, 90329 28444
E-mail : vraoandgopi@yahoo.com

Independent Auditor's Review Report on Standalone Unaudited Quarterly and Year to Date Financial Results

To,
THE BOARD OF DIRECTORS,
MIVEN MACHINE TOOLS LIMITED.

We have reviewed the accompanying statement of Unaudited Standalone Financial Results of MIVEN MACHINE TOOLS LIMITED ("the Company"), for the Quarter and 9 months period ended on 31st December, 2024 ("the Statement") being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations 2015 as amended from time to time ("the Listing Regulations").

This statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 ("Ind As 34 "Interim Financial Reporting") prescribed under section 133 of the Companies Act 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement 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

V. RAO & GOPI ★ Chartered Accountants ★ F.RN: 003153S

inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit.

A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing and consequently does not enable us to obtain assurance that we would be aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Basis for Qualified Conclusion

Based on the information provided to us by the management and as stated in Note 4 of unaudited financial results, the company has not provided for interest expenditure on unsecured loan from related parties. This information indicates that if interest expenditure was provided for as at 31st December, 2024 the finance cost and other financial liabilities would have increased by INR 2.81 Lakhs for the Quarter ended as on that date and total comprehensive income and other equity for the said periods would have reduced by INR 2.81 Lakhs.

Qualified Conclusion

Based on our review conducted as above, except for the matter described in the Basis for Qualified Conclusion paragraph, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

V. RAO & GOPI
CA
F.RN: 003153S
Chartered Accountants

Material Uncertainty relating to Going Concern

The unaudited financial results of the company indicate that the company is incurring losses and on the reporting period total outside liabilities which amounts to INR 550.47 Lakhs exceeds the total assets which amounts to INR 14.55 Lakhs which results in erosion of complete Net Worth of the company. Further, the company has no tangible Plant, Property and Equipment and has no inventory as on the reporting date. We draw reference to Note 5 of unaudited financial results of the company regarding company's plan for continuing its business. As stated therein these events or conditions indicate that a material uncertainty exists that may cast significant doubt on the company's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

Other Matter

We have not audited or reviewed the comparative financial information appearing in the statement of the corresponding quarter and 9 months period ended on31st December, 2023 and year to date financial results for the period 01st April 2023 to 31stMarch 2024. The comparative financial information appearing in the statement of the corresponding quarter and 9 months period ended on 31st December, 2023 and year to date financial results for the period 01stApril 2023 to 31stMarch 2024 were audited by the previous auditor.

Enclosures:

Copy of Unaudited Quarterly and Year to Date Financial Results.

For V.Rao&Gopi
Chartered Accountants
Firm Reg.No:003153S



CA. P HanumanthaRao
Partner
M No: 026990

Date: 10.02.2025
Place: Hyderabad
UDIN: 25026990BMISJI1941

MIVEN MACHINE TOOLS LIMITED

REGISTERED OFFICE: Sirurs Compound, Karwar Road,
Hubli - 580 024, Karnataka.
CIN : L29220KA1985PLC007036
E-mail: mmtaccounts@gmail.com / mmtsecretarial@gmail.com Website : www.mivenmachinetool.in

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS PERIOD ENDED DECEMBER 31st, 2024

(Rs. in lakhs)

Sl No.	Particulars	QUARTER ENDED				NINE MONTHS PERIOD ENDED		YEAR ENDED
		31-12-2024	30-09-2024	31-12-2023	30-09-2023	31-12-2024	31-12-2023	31-03-2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Income form operations							
I	Revenue from Operations	-	-	60.01	54.14	-	121.83	143.67
II	Other Income	3.67	5.12	8.29	0.67	8.79	9.26	13.93
III	**Total Revenue (I + II)**	3.67	5.12	68.30	54.81	8.79	131.09	157.60
IV	**Expenses**							
	a) Cost of materials consumed	-	-	46.83	67.16	-	138.16	138.55
	b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	58.32	8.18	-	55.62	59.20
	c) Employees benefits expense	7.55	8.08	1.66	2.89	17.13	7.43	11.42
	d) Finance costs	-	0.01	0.06	2.82	-	5.69	5.88
	e) Depreciation and amortization expense	-	-	0.35	0.35	-	1.05	1.35
	f) Operating Expense	10.63	12.24	14.67	11.76	37.14	32.86	90.07
	Total expenses (a to f)	18.18	20.33	121.89	93.16	54.27	240.81	306.47
V	Profit / (loss) before exceptional items and tax (III-IV)	(14.51)	(15.21)	(53.59)	(38.35)	(45.48)	(109.72)	(148.87)
VI	Exceptional Items (net of tax expense)	-			-	-	-	121.00
VII	Profit / (loss) before tax (V+VI)	(14.51)	(15.21)	(53.59)	(38.35)	(45.48)	(109.72)	(27.87)
VIII	**Tax Expense**							
	a. Current Tax	-	-	-	-	-	-	-
	b. Deferred tax	-	-	-	-	-	-	-
IX	Profit / (loss) after tax from continuing operations (VII-VIII)	(14.51)	(15.21)	(53.59)	(38.35)	(45.48)	(109.72)	(27.87)
X	**Other comprehensive Income: (OCI)**					-	-	
	I) Items that will not be reclassified to profit or loss					-	-	
	a) Remeasurements of the defined benefit plans	-	-	-	-	-	-	-
	b) Taxes on above	-	-	-	-	-	-	
	II) Items that may be reclassified to profit or loss							
	a) Marck to Market of Investments	-	-	-	-	-	-	
	b) Taxes on above	-	-	-	-	-	-	
	Total other comprehensive income	-	-	-	-	-	-	-
XI	**Total Comprehensive Income for the period (IX+X)**	(14.51)	(15.21)	(53.59)	(38.35)	(45.48)	(109.72)	(27.87)
XII	Paid-up Equity Share Capital (face alue of Rs.10 each)	300.35	300.35	300.35	300.35	300.35	300.35	300.35
XIII	Other Equity (excluding revaluation reserve Rs.NIL) as at Balance Sheet Date	-	-	-	-	-	-	-
XIV	**Earnings per equity Share:** Basic and Diluted EPS (Rs) before and after exceptional items (not annualized)	(0.48)	(0.51)	(1.78)	(1.28)	(1.51)	(3.65)	(0.93)

K. Sundeep Reddy

Miven Machine Tools Limited

Statement of Assets and Liabilities

(Rs. in lakhs)

Particulars	Figures as at the end of current reporting period ended 31st December, 2024	Figures as at the end of the previous year ended 31st March, 2024
ASSETS		
(1)Non-current assets		
(a) Property, Plant and Equipment	-	-
(b) Capital work-in-progress	-	-
(c) Investment Property	-	-
(d) Goodwill	-	-
(e) Other Intangible assets	-	-
(f) Intangible assets under evelopment	-	-
(g) Biological Assets other than bearer plants	-	-
(h) Financial Assets	-	-
(i) Investments	0.50	0.50
(ii) Trade receivables	-	-
(iii) Loans	-	-
(iv) Others (Refund of Tax due from Government)	-	-
(i) Deferred tax assets (net)	-	-
(j) Other non-current assets	-	0.56
(2)Current assets		
(a) Inventories	-	-
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade receivables	6.83	6.85
(iii) Cash and cash equivalents	0.65	0.02
(iv) Bank balances other than (iii) above	3.68	3.36
(v) Loans	-	-
(vi) Others (Security Deposits)	-	-
(c) Current Tax Assets (Net)	-	-
(d) Other current assets	2.89	-
Total Assets	**14.55**	**11.29**
EQUITY AND LIABILITIES		
A.Equity		
(a) Equity Share capital	300.35	300.35
(b) Other Equity	(836.27)	(790.79)
B.LIABILITIES		
(1)Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	224.95	224.95
(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		
(2)Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	54.65	1.97
(ii) Trade payables		
(a) Total Outstanding dues of Micro and Small Enterprises	1.82	-
(b) Total Outstanding dues other than Micro and Small Enterprises	129.80	129.86
(iii) Other financial liabilities (other than those specified in item (c)	124.44	124.44
(b) Other current liabilities	7.22	20.51
(c) Provisions	7.59	-
(d) Current Tax Liabilities (Net)		
Total Equity and Liabilities	**14.55**	**11.29**

K. Sundeep Reddy

Miven Machine Tools Limited

Notes:

1 The above results have been prepared in accordance with Indian Accounting Standards ("Ind As") notified under Section 133 of the Companies Act, 2013, read together with the Companies (Indian Accounting Standards) Rules, 2015 (as amended) and other recognised accounting practices and policies, as applicable.

2 Figures of the previous periods are re-classifed/rearranged / re-grouped, wherever necessary, to correspond with the current period's classification /disclosure.

3 The above results were reviewed and recommended by the Audit Committee on 10th Febraury, 2025 and subsequently approved by the Board of Directors at their meeting hled on the same date.

4 The Company has not provided for interest amounting to INR 2.81 Lakhs payable on Inter-Corporate Borrowing from Miven Mayfran Conveyors Pvt Ltd for the Quarter ending 31st December, 2024 as the management is in discussion with the lender for waiver of loan and accumulated interest thereon. The accumulated interest which is under negotiation with the lender amounts to INR 14.05 Lakhs which has not been provided for cumulatively.

5 **Regarding Auditor's observation:**
Auditor in "Material Uncertainty Related to Going concern" paragraph in the review report has reported concern regarding company's ability to continue as a Going Concern as company has incurred loss of INR 14.51 Lakhs for the quarter ended 31st December, 2024 and the Total outside Liabilities of the Company exceed its assets by Rs. 535.92 Lakhs. Considering the change in management of the company, business plans and support from the new promoters, the company expects to recover from the losses. Accordingly, considering all these facts, the assumption of Going concern is not vitiated even though the net worth is eroded.

6 The Company is enagaed in the business of Metal Cutting, Grinding and Ancillary machines which is single reportable segment in accordance with Ind AS 108 "Operating Segments." All sales and assets are in India. The Company has no single major customers during the reporting periods.

For and on behalf of the Board

K. Sundeep Reddy

Sundeep Reddy Katta
Managing Director

Place : Hyderabad
Date : 10.02.2025

Miven Machine Tools Limited

A. FINANCIAL RESULTS: **As Enclosed above**

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. : **Not Applicable**

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES:

S No.	Particulars	In INR Crore
1	**Loans / revolving facilities like cash credit from banks / financial institutions**	
A	Total amount outstanding as on date	**0**
B	Of the total amount outstanding, amount of default as on date	**0**
2	**Unlisted debt securities i.e. NCDs and NCRPS**	
A	Total amount outstanding as on date	**0**
B	Of the total amount outstanding, amount of default as on date	**0**
3	**Total financial indebtedness of the listed entity including short-term and long-term debt**	**0**

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) **: Not Applicable**

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) : **Not Applicable**