Date: 09th June 2025

To,
The Manager
BSE Limited
Department of Corporate Services
1st Floor, Rotunda Building
P. J. Towers, Dalal Street
Mumbai – 400001,
Maharashtra, India.

Dear Sir,

Sub: Revised Audited Financial Results of Miven Machine Tools Limited ("the Company") for the quarter and financial year ended 31st March 2025

Ref: Scrip Code: 522036

With reference to your e-mail/ Query raised dated 6th June, 2025 regarding non-submission of: Standalone Results - Declaration or Statement of Impact of Audit Qualifications not submitted in Pdf mode for Year ended March 2025.

We hereby clarify that the declaration for Impact of audit qualifications was inadvertently omitted from the recently uploaded financial results.

Pursuant to Regulation 33 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31st December 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated 2nd January 2025, we hereby enclosing the revised Audited financial results of the Company for the quarter and financial year ended 31st March 2025 ("Results"), along with Audit Report and declaration of Impact of Audit Qualifications.

This is for your information and records please.

Thanking You,

For Miven Machine Tools Limited

KHUSHBOO JAIN
Digitally signed by KHUSHBOO JAIN
Date: 2025.06.09 17:01:07 +05'30'

Khushboo Jain
Company Secretary & Compliance Officer
Membership No. 65899

Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Audited Financial Results - (Standalone)

Rs. in Lakhs

S-No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
1	Turnover / Total income	11.55	**11.55**
2	Total Expenditure	72.86	**84.12**
3	Net Profit/(Loss)	(61.31)	**(72.57)**
4	Earnings Per Share (In Rs)	(2.04)	**(2.42)**
5	Total Assets	13.84	**13.84**
6	Total Liabilities	13.84	**13.84**
7	Net Worth	(551.75)	**(563.01)**

S-No.	Details of Audit Qualification	Type of Audit Qualification	Frequency of Qualification	Management Explanation	Management estimation on the impact of audit qualification	If management is unable to estimate the impact, reasons for the same	Auditor's Comment
1	The company has not provided for interest expenditure on inter-corporate loan.	QUALIFIED OPINION	Appeared for **Second time**	Company availed inter corporate deposit (ICD) of Rs.2.45 crores from Miven Myfran Conveyors Private Limited (which was previously the group company in relation to the erstwhile promoters before acquisition by the new promoters). The said ICD amount along with interest will be written off as Company is not able to repay the amount due to losses of the Company. Company is in the process to formalise the same in due course of time and will also execute necessary documents to	0	0	If interest expenditure was provided for as at March 31, 2025, the finance cost and other financial liabilities would have increased by INR 11.26 Lakhs for the year ended as on that date and total comprehensive income and other equity for the said periods would have reduced by like amount.

				written off ICD amount. Hence, no provisions have been made for interest payment. Even in the books of accounts of Miven Myfran Conveyors Pvt Ltd also not provided any provision for interest on ICD. Management opined that there is no financial impact or any impact to the Stakeholders.			

SIGNED BY:

BINDUMALINI KRISHNAN Digitally signed by BINDUMALINI KRISHNAN Date: 2025.05.26 13:50:02 +05'30'

Bindu Malini Krishnan
(Chairperson of Audit Committee)

SUNDEEP REDDY KATTA Digitally signed by SUNDEEP REDDY KATTA Date: 2025.05.26 13:48:16 +05'30'

Katta Sundeep Reddy
(Managing Director)

KIRAN KUMAR BOLARAM Digitally signed by KIRAN KUMAR BOLARAM Date: 2025.05.26 13:48:50 +05'30'

Kiran Kumar Bolaram
(Chief Financial Officer

HANUMANTHA RAO POLISETTIP Digitally signed by HANUMANTHA RAO POLISETTIP Date: 2025.05.26 14:01:22 +05'30'

P. Hanumantha Rao
(Statutory Auditor)

Place: Hyderabad
Date: 26-05-2025

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 Report on Quarterly and Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

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

We have audited the accompanying quarterly and annual statement of Standalone Financial Results of MIVEN MACHINE TOOLS LIMITED ("the Company"), for the Quarter and year ended on 31st March, 2025 ("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").

Qualified Opinion

Based on our audit and to the best of our information and according to the explanations given to us, except for the matter described in the Basis for Qualified Opinion 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.

Basis for Qualified Opinion

Based on the information provided to us by the management and as stated in Note 4(a) to Standalone Audited financial results, the company has not

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

provided for interest expenditure on Inter Company Loans. This information indicates that if interest expenditure was provided for as at 31stMarch, 2025 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.

Material Uncertainty relating to Going Concern

The audited financial results of the company indicate that the company is incurring losses and on the reporting period total outside liabilities which amounts to INR 565.59 Lakhs exceeds the total assets which amounts to INR 13.38 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 audited 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.

Emphasis of Matter

We draw attention to Note 4(b) to the accompanying Standalone Financial Results about write back of certain liabilities owed by the company.

Our opinion is not modified in respect of above matters.

Other Matter

- We have not audited or reviewed the comparative financial information appearing in the statement of the corresponding quarter ending on 31stMarch, 2024 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 ending on 31stMarch, 2024 and year to date financial results for the period 01stApril 2023 to 31stMarch 2024 were audited by the previous auditor.

- The financial results includes the financial results for the quarter ended 31st March of respective financial years, being the balancing figures 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 relevant financial year, which were subjected to limited review by us and not subjected to any audit. Our report on the Statement is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Financial Results.

These statement have been prepared on the basis of annual financial statements. 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 profit or loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' 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

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

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 Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 Standards on Auditing, specified under Section 143(10) of the Act, 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 this Statement.

As part of an audit in accordance with the Standards on Auditing, we exercise professional judgment and maintain professional scepticism 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.

Enclosures:

Copy of audited Quarterly and Year to Date Financial Results.

For V.RAO & GOPI
Chartered Accountants
Firm Reg.No:003153S



CA. P. Hanumantha Rao
Partner
M No: 026990

Date: 26.05.2025
Place: Hyderabad
UDIN: 25026990BMISLE8285

MIVEN MACHINE TOOLS LIMITED

REGISTERED OFFICE: 3RD FLOOR, THREE CUBE TOWERS, WHITEFIELDS, KONDAPUR, HYDERABAD, TELANGANA-500084
CIN: L29220TS1985PLC197616
E-mail: kiran@mivenmachinetools.com / mmtsecretarial@gmail.com Website : www.mivenmachinetools.com

AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31st, 2025

(Rs. in lakhs)

Sl No.	Particulars	QUARTER ENDED			YEAR ENDED	
		31-03-2025 (Audited)	31-12-2024 (Unaudited)	31-03-2024 (Audited)	31-03-2025 (Audited)	31-03-2024 (Audited)
	Income form operations					
I	Revenue from Operations	-	-	21.84	-	143.67
II	Other Income	2.76	3.67	4.66	11.55	13.93
III	**Total Revenue (I + II)**	**2.76**	**3.67**	**26.50**	**11.55**	**157.60**
IV	**Expenses**					
	a) Cost of materials consumed	-	-	0.39	-	138.55
	b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	3.58	-	59.20
	c) Employees benefits expense	5.40	7.55	3.99	22.53	11.42
	d) Finance costs	-	-	0.19	-	5.88
	e) Depreciation and amortization expense	-	-	0.30	-	1.35
	f) Operating Expense	13.19	10.63	57.21	50.33	90.07
	Total expenses (a to f)	**18.59**	**18.18**	**65.66**	**72.86**	**306.47**
V	**Profit / (loss) before exceptional items and tax (III-IV)**	**-15.83**	**-14.51**	**-39.16**	**-61.31**	**-148.87**
VI	Exceptional Items (net of tax expense)		-	121.00	-	121.00
VII	**Profit / (loss) before tax (V+VI)**	**-15.83**	**-14.51**	**81.84**	**-61.31**	**-27.87**
VIII	**Tax Expense**					
	a. Current Tax	-	-	-	-	-
	b. Deferred tax	-	-	-	-	-
IX	**Profit / (loss) after tax from continuing operations (VII-VIII)**	**-15.83**	**-14.51**	**81.84**	**-61.31**	**-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)**	**-15.83**	**-14.51**	**81.84**	**-61.31**	**-27.87**
XII	Paid-up Equity Share Capital (face alue of Rs.10 each)	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)	**-0.53**	**-0.48**	**2.72**	**-2.04**	**-0.93**

Miven Machine Tools Limited

Statement of Assets and Liabilities

(Rs. in lakhs)

Particulars	Figures as at the end of the current year ended 31st March, 2025	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	0.04	0.02
(iv) Bank balances other than (iii) above	1.49	3.36
(v) Loans	-	-
(vi) Others (Security Deposits)	-	-
(c) Current Tax Assets (Net)	-	-
(d) Other current assets	4.98	-
Total Assets	13.84	11.29
EQUITY AND LIABILITIES		
A.Equity		
(a) Equity Share capital	300.35	300.35
(b) Other Equity	-852.10	-790.79
B.LIABILITIES		
(1)Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	298.60	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	-	1.97
(ii) Trade payables		
(a) Total Outstanding dues of Micro and Small Enterprises	0.06	-
(b) Total Outstanding dues other than Micro and Small Enterprises	129.22	129.86
(iii) Other financial liabilities (other than those specified in item (c)	124.44	124.44
(b) Other current liabilities	5.67	20.51
(c) Provisions	7.59	-
(d) Current Tax Liabilities (Net)		
Total Equity and Liabilities	13.84	11.29

MIVEN MACHINE TOOLS LIMITED

REGISTERED OFFICE: 3RD FLOOR, THREE CUBE TOWERS, WHITEFIELDS, KONDAPUR, HYDERABAD, TELANGANA-500084
CIN: L29220TS1985PLC197616
E-mail: kiranb@mivenmachinetools.com / mmtsecretarial@gmail.com Website : www.mivenmachinetools.com

Statement of Cash Flows for the year ended 31st March, 2025 **Rs. in lakhs)**

Particulars	As at 31st March, 2025	As at 31st March, 2024
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit (Loss) before tax as per Profit and Loss Account	(61.31)	(27.87)
Adjustments for:		
Depreciation and Amortisation Expenses	-	1.35
Finance Costs	-	5.88
Interest received	-	1.15
Dividend Received	-	-
Provisions	-	(8.40)
Profit on Sale of Assets	-	0.44
CASH FLOW BEFORE WORKING CAPITAL CHANGES	**(61.31)**	**(27.45)**
Adjustments for Working Capital Changes		
Change in Inventories	-	130.78
Change in Trade Receivables	0.02	(3.07)
Change in Other Financial Assets - Non Current Assets	-	17.06
Change in Other Financial Assets - Short Term	0.56	0.17
Change in Other Current Assets	(4.98)	28.40
Change in Other Financial Liabilities - Non Current Liabilities	-	-
Change in Trade Payables	(0.57)	(13.29)
Change in Other current Liabilities	(7.25)	(155.84)
Change in Other Financial Liabilities- Current Liabilities	-	4.08
Change in Other Provisions	-	-
Cash Flow (Used) in Operating Activities	**(73.53)**	**(19.16)**
B. CASH FLOW FROM INVESTING ACTIVITIES		
Sale Proceeds of Assets	-	2.07
Interest received	-	(1.15)
Dividend Received	-	-
Proceed from Maturity of Deposit with Banks held as Margin Money with maturity of	-	20.37
Cash Flow from Investing Activities	-	**21.29**
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds/ (Payment) from/to Long Term Borrowings	71.68	2.97
Interest Paid	-	(5.88)
Changes in Fair Values of Long Term Borrowings	-	-
Cash Flow (Used) in Financing Activities	**71.68**	**(2.91)**
Net Increase / (Decrease) in Cash and Cash Equivalents	**(1.85)**	**(0.78)**
Cash and Cash Equivalents at the beginning of the year	3.38	4.16
Cash and Cash Equivalents at the end of the Year	**1.53**	**3.38**
Add:		
Fixed deposits with original maturity of more than 90 days		-
Cash and cash equivalents at end of period as per Financial Statements	**1.53**	**3.38**
Cash and Cash Equivalents Comprise :		
Cash on Hand	0.04	0.020
Balance with Banks		
On Current Accounts	1.49	3.36
On Fixed Deposits	-	-
Cash and Cash Equivalents as per Financial Statements	**1.53**	**3.38**

The Cash Flow Statement has been prepared on Indirect Method as provided in Ind AS 7

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 have been 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 26th May 2025 and subsequently approved by the Board of Directors at their meeting hled on the same date.

4 **Regarding Auditors Observation:**

a)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 March, 2025 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 16.86 Lakhs which has not been provided for cumulatively.

b)Other Income represents vendors balances outstanding in aggregate to INR 2.76 Lakhs which has been written back as no longer payable and disclosed under "Other Income" of the financial reults. The company has written back the amounts after receiving confirmations from the vendors and in some cases the communication has been sent but there is no response therefrom so these balances were witten back as liabilities no longer payable.

5 **Regarding Auditor's observation on Goin Concern:**

Auditor in "Material Uncertainty Related to Going concern" paragraph in the audit report has reported concern regarding company's ability to continue as a Going Concern as Total outside Liabilities of the Company exceed its Total assets by Rs. 551.75 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.

7 Figures for the quarters ended 31.03.2025 and 31.03.2024 as reported in these financial results, are the balancing figures between audited figures in respect of the full financial years and the published year to date figures upto the end of the third quarter of the respective financial years. Also the figures upto the third qurter ended on 31.12.2025 of the financial year are subject to limited review and not subject to an Audit

For and on behalf of the Board

K Sundeep Reddy

Sundeep Reddy Katta
Managing Director

Place : Hyderabad
Date : 26.05.2025

Miven Machine Tools Limited

Miven Machine Tools Limited

Date: 26-05-2025

To
Department of Corporate Services
BSE Limited
PJ Towers
Dalal Street, Mumbai — 400001
Scrip Code: 522036

Sub: Declaration on Auditors' Report with Qualified Opinion under Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir / Madam,

I, Mr. Katta Sundeep Reddy, Chairman & Managing Director of Miven Machine Tools Limited (CIN: L29220TS1985PLC197616), hereby declare that, in terms of the provisions of the above said regulations as amended by SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016, vide notification No. SEBI/LAD-NRO/GN/201 6-17/001 dated May 25, 2016 and Circular No. CIF/CFD/CMD/56/2016 dated May 27, 2016 the Statutory Auditors of the Company, M/s. **V. Rao & Gopi Chartered Accountants** , Reg. No. **003153S** have issued an Audit Report with Qualified Opinion on Audited Financial Results of the Company (Standalone) for the quarter and year ended on 31st March, 2025.

We request you to kindly take this declaration on your records.

For **Miven Machine Tools Limited**

K Sundeep Reddy

Signature:

Miven Machine Tools Limited

Name: K. Sundeep Reddy
Designation: Managing Director
DIN: 06458901