MARBLE CITY INDIA LIMITED
Formerly known as PG Industry Limited

MCIL

Regd Office : A-30, S-11, 2nd FLOOR
KAILASH COLONY
NEW DELHI-110048
E-mail : pgindustryltd@gmail.com
Website : www.pgil.com
CIN : L74899DL1993PLC056421

Date: 30.05.2025

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

SUB: INTIMATION OF AUDITED FINANCIAL RESULTS FOR THE FINANCIAL YEAR ENDED ON 31ST MARCH 2025

Dear Sir,

With reference to subject cited above, the Audited Financial results for the year ended on 31st March 2025 were approved by the Board in their Board Meeting held on 30.05.2025.

Therefore, we are hereby enclosing the following:

1. Declaration in respect of Audit Reports with unmodified opinion for the Financial Year ended on 31st March 2025;

2. Statement of Standalone Audited Financial Results for the Financial Year ended on 31st March 2025, Statement of Assets and Liabilities, Statement of change in Equity, Cash Flow Statement as on such date along with Audit Report.

Meeting started at 06:00 P.M and concluded at 08:30 P.M

Thanks & Regards,

For Marble City India Limited

Director/Auth. Signatory

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30th May 2025

To,
The Executive Secretary
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai- 400 001

Ref.: Company Code No. 531281

Sub: Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – Declaration in respect of Audit Reports with unmodified opinion for the financial year ended 31st March, 2025

Dear Sir / Ma'am,

Pursuant to SEBI Circular no. CIR/CFD/ CMD/ 56/2016 dated 27th May, 2016, I Saket Dalmia, Managing Director of Marble City India Limited, hereby declare that the statutory Auditors of the company M/s. Vishal G Goel & Co. Chartered Accountants have issued an audit report with unmodified opinion on Standalone Audited Financial Results of the company for the financial year ended March 31st 2025.

Kindly take this declaration on your records.

Thanking You

For Marble City India Limited

For Marble City India Limited

Director/Auth. Signatory

Saket Dalmia
Director
DIN- 00083636

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E-mail : vishalggoel@gmail.com
Website : www.cainindia.in

VISHAL G GOEL & CO.
Chartered Accountants

Auditor's Report on Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (LODR) Regulations, 2015

To Board of Directors
Marble City India Limited

We have audited the quarterly financial results of **M/s. Marble City India Limited** for the quarter ended on **31st March 2025** and the year-to-date results for the period **01st April 2024 to 31st March 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. Attention is drawn to the fact that figures for last the quarter ended 31st March 2025 and the corresponding quarter ended in the previous year as reported in this Statement are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the end of the third quarter of the relevant financial year. Also, the figures up to the end of the third quarter had only been reviewed and not subjected to audit. These quarterly financial results as well as the year-to-date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (Ind AS 34), prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year-to-date results:

(i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and

(ii) give a true and fair view of the net profit/ loss and other financial information for the quarter ended on 31st March 2025 as well as the year-to-date results for the period from 01st April 2024 to 31st March 2025.

For **Vishal G Goel & Co.**
Chartered Accountants

VISHAL G GOEL & CO. CHARTERED ACCOUNTANTS FRN - 020330N

CA Vishal Goel
(Proprietor)
(M. No. 094685))

Place: New Delhi
Date: 30 May 2025
UDIN – 25094685BMNRXS1361

Address:
Head Office:
2799, HBC,
Sector-15, Sonepat - 131001
(Haryana)

Second Office:
E-16/196, Sector - 8,
Near NDPL Dispensary
Rohini, Delhi - 110085

MARBLE CITY INDIA LIMITED

PART I (Figures in Lakhs)

Statement of Standalone Audited Financial Results for the Quarter and Financial Year ended on 31/03/2025

	Particulars	FOR THE QUARTER ENDING ON			FOR THE YEAR ENDING ON	
		3/31/2025	12/31/2024	3/31/2024	3/31/2025	3/31/2024
	(Refer Notes Below)	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
	Income					
I	(a) Net Revenue from operations	2,535.87	1,664.81	694.13	5,900.46	4,589.17
II	(b) Other income	160.95	183.53	169.50	587.58	506.47
III	**Total Income (I + II)**	**2,696.83**	**1,848.34**	**863.63**	**6,488.03**	**5,095.64**
	Expenses					
	(a) Cost of materials consumed	1,646.27	1,698.82	689.15	4,548.29	4,064.45
	(b) (Increase)/decrease in inventories of FG, WIP and stock in trade	(396.26)	(420.02)	(210.18)	(977.37)	(772.33)
	(c) Employee benefits expense	138.54	106.88	76.10	459.55	330.78
	(d) Finance Costs	503.73	261.16	262.28	1,237.32	1,036.16
	(e) Depreciation and amortisation expense	254.47	23.50	27.68	324.97	299.89
	(f) Other expenses	16.60	156.78	211.37	579.44	431.32
IV	**Total expenses**	**2,163.35**	**1,827.12**	**1,056.40**	**6,172.21**	**5,390.27**
V	**Profit / (Loss) before exceptional items and tax(III - IV)**	533.47	21.22	(192.77)	315.83	(294.63)
VI	Exceptional items	-	-	-	-	-
VII	**Profit / (Loss) before tax (V - VI)**	533.47	21.22	(192.77)	315.83	(294.63)
VIII	Tax expense					
	Current Tax	24.19	-	5.93	24.19	5.93
	Deferred Tax	53.16	-	(57.61)	53.16	(122.84)
IX	**Profit / (Loss) for the period from continuing operations (VII - VIII)**	456.12	21.22	(141.09)	238.47	(177.72)
X	**Profit / (Loss) from discontinuing operations**	-	-	-	-	-
XI	**Tax expense of discontinuing operations**	-	-	-	-	-
XII	**Profit / (Loss) from discontinuing operations (after tax) (X - XI)**	-	-	-	-	-
XIII	**Net Profit / (Loss) for the period (IX + XII)**	456.12	21.22	(141.09)	238.47	(177.72)
	Other Comprehensive Income					
	(a) Items that will not be reclassified to Profit or Loss	-	-	-	-	-
	Less: Income Tax relating to Items that will not be reclassified to Profit or Loss	-	-	-	-	-
	(b) Items that will be reclassified to Profit or Loss	-	-	-	-	-
	Less: Income Tax relating to Items that will be reclassified to Profit & Loss	-	-	-	-	-
XIV	**Total - Other Comprehensive Income**	-	-	-	-	-
XV	**Total Comprehensive Income for the Period (XIII + XIV) comprising Profit/ (Loss) and other Comprehensive Income for the Period**	456.12	21.22	(141.09)	238.47	(177.72)
	Equity Share Capital (Face Value of Rs. 5 /- each)	1,166.76	1,166.76	597.37	1,166.76	597.37
	Reserves (Excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the Previous Year	-	-	-	-	-
XVI	**Earnings per equity share (For continuing operation):**					
	(a) Basic	1.95	0.09	(1.18)	1.02	(1.49)
	(b) Diluted	1.95	0.09	(1.18)	1.02	(1.49)
XVII	**Earnings per equity share (For discontinued operation):**					
	(a) Basic	-	-	-	-	-
	(b) Diluted	-	-	-	-	-
XVIII	**Earnings per equity share (For discontinued & continuing operation):**					
	(a) Basic	1.95	0.09	(1.18)	1.02	(1.49)
	(b) Diluted	1.95	0.09	(1.18)	1.02	(1.49)

For Marble City India Limited

Director/Auth. Signatory

NOTES:						
1	The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeeting held on 30th May, 2025 in terms of Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.					
2	The Statutory Auditors have carried out audit of the Accounts for the Financial Year and Quarter ended on March 31, 2025.					
3	The Business activity of the Company falls with in a single primary business segment and there are no reportable segments.					
4	Figures of the previous corresponding period(s) have been regrouped/rearranged wherever considered necessary.					
5	In accordance with "Green Initiative in Corporate Governance" by the Ministry of Corporate Affairs, Company will be sending future communications through electronic mode. All those members who have not got their email ID recorded or updated with the company or with the depository are requested to register their e-mail address and changes therein with Company/depository as the case may be.					
6	The above results have been prepared in accordance with the Companies (Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practises and policies to the extent applicable.					
7	The Company had entered into Business Transfer Agreement ("BTA") on 2nd December, 2024 for transfer of Tiles segment business of the Company on slump sale basis. As per terms of the BTA, "the profits (or losses) accruing or arising to the Company on and any time after the appointed date upto the closing date shall, for all purposes, be treated and be deemed to be and accrue as the profits (or losses) of the Buyer". Accordingly, the Company has recognized Rs 13.43 lacs equivalent to the profit of the Tile segment business from the appointed date till 31st March, 2025. Further, the slump sale premium of Rs. 97.49 Lacs as per the BTA has been recognized as other income.					
8	The figures for the quarter ended on 31/03/2025 are the balancing figures between the Audited figures in respect of full financial year and the published year to date figures upto the third quarter of the current financial year.					

Date: 30 May 2025
Place: New Delhi

For Marble City India Limited

Director/Auth. Signatory

Saket Dalmia
(Managing Director)
DIN: 00083636

MARBLE CITY INDIA LIMITED (FORMERLY KNOWN AS P G INDUSTRY LIMITED)

(Figures In Lakhs)

Statement of Assets and Liabilities as at March 31, 2025

	Particulars	As at 31/03/2025 (Audited)	As at 31/03/2024 (Audited)
	ASSETS		
1	**Non-Current Assets**		
	(a) Property, Plant and Equipment	2,268.33	2,583.24
	(b) Intangible assets under development	-	-
	(c) Non-current Financial Assets		
	Non-current investments	0.19	0.19
	Trade receivables, non-current		
	Loans, non-current	74.78	74.78
	Other non-current financial assets		
	Total Non-current Financial Assets	74.97	74.97
	(d) Deffered Tax Assets (Net)	36.33	89.50
	(e) Other non-current assets	-	-
	Total Non-Current Assets	2,379.63	2,747.71
2	**Current Assets**		
	(a) Inventories	8,245.29	7,290.70
	(b) Current financial asset		
	Current investments	-	64.43
	Trade receivables, current	2,028.03	1,178.88
	Cash and cash equivalents	403.31	563.15
	Bank balance other than cash and cash equivalents	-	-
	Loans, current	4,436.63	2,080.74
	Other current financial assets	-	-
	Total current financial assets	6,867.97	3,887.20
	(c)Current tax assets (net)	-	-
	(d) Other current assets	-	-
	Total current assets	15,113.26	11,177.90
3	**Non-current assets classified as held for sale**	-	-
4	**Regulatory deferral account debit balances and related deferred tax Assets**	-	-
	TOTAL - ASSETS	**17,492.89**	**13,925.61**
	EQUITY AND LIABILITIES		
1	**Equity**		
	(a) Equity share capital	1,166.76	597.37
	(b) Other Equity	4,864.32	1,968.73
	(c)Share application money pending allotment	-	-
	Sub-total - Equity	6,031.08	2,566.10
2	**Liabilities**		
	(a) Non-current liabilities		
	Non-current financial liabilities		
	Borrowings, non-current	5,209.46	5,275.57
	Lease Liabilities	1,141.90	1,304.80
	Provisions, non-current	12.29	-
	Trade payables, non-current	-	-
	Other non-current financial liabilities	-	-
	Total non-current financial liabilities	6,363.65	6,580.37
	Deferred tax liabilities (net)	-	-
	Total non-current liabilities	**6,363.65**	**6,580.37**
	(b) Current liabilities		
	Current financial liabilities		
	Borrowings, current	3,892.56	3,797.12
	Trade payables, current		
	1. Dues of Micro & Small Enterprises	-	-
	2. Due of Creditors other than Micro & Small Enterprises	465.07	351.63
	Other current financial liabilities	-	-
	Total current financial liabilities	4,357.63	4,148.75
	Other current liabilities	678.02	630.39
	Provisions, current	62.51	-
	Current tax liabilities (Net)	-	-
	Deferred government grants, Current	-	-
	Total current liabilities	5,098.16	4,779.14
3	**Liabilities directly associated with assets in disposal group classified as held for sale**	-	-
4	**Regulatory deferral account credit balances and related deferred tax liability**	-	-
	Sub-total - Liabilities	**11,461.81**	**11,359.51**
	TOTAL - EQUITY AND LIABILITIES	**17,492.89**	**13,925.61**

For Marble City India Limited

Date : 30-05-2025
Place : Delhi

Saket Dalmia
(Managing Director)
DIN: 00083636

Director/Auth. Signatory

Marble City India Limited (Figures in Lakhs)

(Formerly Known as P G Industry Limited)

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

Particulars	Audited 31/Mar/2025	Audited 31/Mar/2024
A. Cash flow from operating activities		
Net Profit before Tax	315.82	(294.63)
Adjustments for		
Depreciation and amortisation expense	324.97	299.89
Provision for Employee benefits	18.78	-
Provision for Doubtful Debts	31.84	-
(Profit) on sale of current investments	(7.20)	(17.61)
Loss/ (Profit) on sale of Fixed Assets	(0.33)	(0.37)
(Profit) from Speculation Business	-	(0.22)
Interest income	(96.25)	(28.73)
Interest on Lease Liabilities	143.38	156.84
Interest expense	1,093.94	879.32
Operating profit before working capital changes	1,824.95	994.50
Movement in working capital:		
(Increase)/Decrease in Trade Investments	-	-
(Increase)/Decrease in Trade Receivables	(849.15)	293.13
(Increase)/Decrease in Inventories	(954.59)	(721.36)
(Increase)/Decrease in Current Loans and Advances	(2,355.89)	(767.02)
(Decrease)/Increase in Trade Payables	113.44	(878.97)
(Decrease)/Increase in Other Current Liabilities	47.63	2.74
Cash generated from operations	(2,173.61)	(1,076.99)
Direct taxes paid	-	(35.78)
Net cash generated from operating activities (A)	(2,173.61)	(1,112.77)
B. Cash flow from investing activities		
Purchase of fixed assets, CWIP and capital advance	(11.08)	(303.16)
Purchase (Sale) of Investment	64.43	(64.43)
Sales of fixed assets and CWIP	1.35	1.35
Profit on sale of current investments	7.20	17.61
Profit from Speculation Business	-	0.22
Interest received	96.25	28.73
Net cash (used in) investing activities (B)	158.15	(319.69)
C. Cash flow from financing activities		
Proceeds from Issue of Equity Capital	3,247.27	-
Proceeds / (Repayment) of long term borrowings	(66.10)	1,391.53
Proceeds from / (Repayment of) short term borrowings	95.44	1,432.43
Interest paid	(1,093.94)	(879.32)
Lease Payment	(327.04)	(314.78)
Net cash generated from / (used in) financing activities (C)	1,855.63	1,629.86
Net Increase in cash and cash equivalents (A+B+C)	(159.83)	197.39
Cash & cash equivalents at the begining of the year	563.15	365.76
Cash & cash equivalents at the end of the year	403.32	563.15
Components of cash & cash equivalents as at 31 March		
Cash on hand	7.68	8.08
Balances with Scheduled banks:		
On Current accounts	1.82	-
On Fixed deposit accounts	393.81	555.07
Balances with non-scheduled banks - on current account		
	403.31	563.15

For Marble City India Limited

Director/Auth. Signatory

Saket Dalmia
(Managing Director)
DIN: 00083636

MARBLE CITY INDIA LIMITED (FORMERLY KNOWN AS P G INDUSTRY LIMITED)

(Figures in Lakhs)

Statement of changes in Equity for the period ending on March 31, 2025

A. Equity Share Capital

(1) Current Reporting Period

Share Capital as on 01.04.2024	Changes in equity share capital due to prior period erros	Restated Share Capital as on 01.04.2024	Changes in Equity Share Capital during the Current year	Share Capital as on 31.03.2025
597.37	-	597.37	569.39	1,166.76

(2) Previous Reporting Period

Share Capital as on 01.04.2023	Changes in equity share capital due to prior period erros	Restated Share Capital as on 01.04.2023	Changes in Equity Share Capital during the Current year	Share Capital as on 31.03.2024
597.37	-	597.37	-	597.37

B. Other Equity

(1) Current Reporting Period

Particulars	Share Application money pending allotment	Money received against Share Warrants	Retained Earnings	Securities Premium	**Total**
Other Equity as on 01.04.2024	-	-	1,968.73	-	**1,968.73**
Changes in Accounting Policy or prior period errors	-	-	-	-	**-**
Restated balance as on 01.04.2024	-	-	1,968.73	-	**1,968.73**
Total Comprehensive Income for the Current Year	-	-	238.47	-	**238.47**
Dividends	-	-	-	-	**-**
Transfer to retained earnings	-	-	-	-	**-**
Application money received for warrants	-	570.03	-		**570.03**
Any other Changes (Security Premium during the year)	-	-	-	2,107.85	**2,107.85**
Any other Changes (Lease Adjustments)	-	-	(20.76)	-	**(20.76)**
Other Equity as on 31.03.2025	**-**	**570.03**	**2,186.44**	**2,107.85**	**4,864.32**

For Marble City India Limited

Director/Auth. Signatory

(2) Previous Reporting Period

Particulars	Share Application money pending allotment	Money received against Share Warrants	Retained Earnings	Securities Premium	Total
Other Equity as on 01.04.2023	-	-	2,357.75	-	**2,357.75**
Changes in Accounting Policy or prior period errors	-	-	-	-	-
Restated balance as on 01.04.2023	-	-	2,357.75	-	**2,357.75**
Total Comprehensive Income for the Current Year	-	-	(177.72)	-	**(177.72)**
Dividends	-	-	-	-	-
Transfer to retained earnings	-	-	-	-	-
Any other Changes (Lease Adjustments)	-	-	(211.30)	-	**(211.30)**
Other Equity as on 31.03.2024	**-**	**-**	**1,968.73**	**-**	**1,968.73**

For Marble City India Limited

Director/Auth. Signatory