

NEELKANTH ROCK-MINERALS LIMITED

CIN: L14219RJ1988PLC062162

Registered Office: FLAT NO. 606, SCHEME CHOPASANI JAGIR,
KHASRA NO. 175/74, PLOT NO. 15/16 JODHPUR, RAJASTHAN-342001

E-mail ID: info@neelrock.com; Tel: +0291-2631839

Date: 30th May, 2025

To
The Listing & Compliance Department
Bombay Stock Exchange (BSE Limited)
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001

Sub: Outcome of Board Meeting held on May 30, 2025.

Scrip Code: 531049

Dear Sir,

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements), 2015 ('Listing Regulations'), we wish to inform that the Board of Directors of the Company at its meeting held today i.e. on Friday, 30th May, 2025 at 04.30 PM and concluded at 05.45 PM, inter alia, Considered and approved the followings: -

1. Audited Financial Results for the Quarter and Financial Year ended 31st March, 2025;
2. Auditor's Report on Audited Financial Results for the Quarter and Financial Year ended 31st March, 2025.
3. A declaration pursuant to Regulation 33(3) of the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016 read with the Circular issued by the SEBI vide No. CIR/CFD/CMD/56/2016 dated May 27, 2016.

This is for information and record.

Thanking you,
Yours faithfully,
For **NEELKANTH ROCK-MINERALS LIMITED**

NORATMAL KAWAR
MANAGING DIRECTOR
DIN: 00464435

Enclosure: A/a

NEELKANTH ROCK-MINERALS LIMITED

CIN NO. L14219RJ1988PLC062162

REGISTERED OFFICE: FLAT NO. 606, SCHEME CHOPASANI JAGIR, KHASRA NO. 175/74, PLOT NO. 15/16, RAJASTHAN- 342001

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULT FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2025

(Rs. In Lakhs)

Particulars	3 Month Ended	Preceding 3 month ended	corresponding 3 month ended in the previous year	Year to date figures for current period ended	Year to date figures for Previous Year Ended
	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
	Audited	Unaudited	Audited	Audited	Audited
I. Revenue From operations	-	-	-	-	-
II. Other Income	66.40	-	65.64	66.43	66.24
Total Income (I+II)	66.40	-	65.64	66.43	66.24
IV. EXPENSES:					
Cost of materials consumed	-	-	-	-	-
Purchases of Stock-in-Trade	-	-	-	-	-
Changes in inventories of finished goods, Stock-in -Trade and working-progress	-	-	-	-	-
Employee benefits expense	2.38	2.43	6.90	9.67	9.60
Finance costs	0.03	-	12.63	0.03	12.63
Depreciation and amortization expenses	-	-	-	-	-
Other expenses	20.40	1.44	2.12	26.80	10.95
Total expenses (IV)	22.81	3.87	21.65	36.50	33.18
V. Profit/(loss) before exceptional items and tax (I-IV)	43.59	(3.87)	43.99	29.93	33.06
VI. Exceptional Items	-	-	-	-	-
VII. Profit/ (loss) before exceptions items and tax (V-VI)	43.59	(3.87)	43.99	29.93	33.06
VIII Extra Ordinary Items	-	-	-	3.80	-
IX. Profit / (Loss)before Tax (VII- VIII)	43.59	(3.87)	43.99	26.13	33.06
X. Tax expense:					
(1) Current tax	6.58	-	9.03	6.58	9.03
(2) Deferred tax	-	-	-	-	-
XI. Profit (Loss) for the period from continuing operations (VII-VIII)	37.01	(3.87)	34.96	19.55	24.03
XII. Profit/(loss) from discontinued operations	-	-	-	-	-
XIII. Tax expenses of discontinued operations	-	-	-	-	-
XIV . Profit/(loss) from Discontinuing operations (after tax) (XII - XIII)	-	-	-	-	-
XV. Profit (Loss) for the period (XI + XIV)	37.01	(3.87)	34.96	19.55	24.03
XVI. Other Comprehensive Income	-	-	-	-	-
A) i) Items that will not be reclassified to profit or loss	-	-	-	-	-
ii) Income tax relating to items that will not be reclassified to profit / loss	-	-	-	-	-
B) i) Items that will be reclassified to profit or loss	-	-	-	-	-
ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
XVII. Total Comprehensive Income for the period comprising Profit (Loss) and Other comprehensive Income for the period) (XV + XVI)	37.01	(3.87)	34.96	19.55	24.03
Share of Profit / (loss) of associates	-	-	-	-	-
Minority Interest	-	-	-	-	-
XVIII. Net Profit / (Loss) for the year	37.01	(3.87)	34.96	19.55	24.03
XIX. Paid up equity share capital	504.37	504.37	504.37	504.37	504.37
Face value of equity share capital	10.00	10.00	10.00	10.00	10.00
Reserve excluding Revaluation Reserves	300.60	281.05	281.05	300.60	281.05
XX. Earnings Per Share (for continuing operation):					
a) Basic	0.73	(0.08)	0.69	0.39	0.48
b) Diluted	0.73	(0.08)	0.69	0.39	0.48
XXI. Earnings Per Share (for discontinued operation)					
a) Basic	-	-	-	-	-
b) Diluted	-	-	-	-	-
XXII. Earnings Per Share (for discontinued & continuing operation)					
a) Basic	0.73	(0.08)	0.69	0.39	0.48
b) Diluted	0.73	(0.08)	0.69	0.39	0.48

BY ORDER OF THE BOARD OF DIRECTORS
FOR NEELKANTH ROCKMINERALS LIMITED

**Noratmal
Kawar**

Digitally signed by Noratmal Kawar
Date: 2025.05.30 17:25:27 +05'30'

NORATMAL KAWAR
MANAGING DIRECTOR
DIN: 00464435

Place : JODHPUR

Date : May 30, 2025

NEELKANTH ROCKMINERALS LIMITED

CIN NO. L14219RJ1988PLC062162

REGISTERED OFFICE: FLAT NO. 606, SCHEME CHOPASANI JAGIR, KHASRA NO. 175/74, PLOT NO. 15/16,
RAJASTHAN- 342001

STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENED 31 MARCH, 2025

(Rs. In Lakhs)

PARTICULARS	31.03.2025	31.03.2024
(1) ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	-	-
(b) Capital work-in-progress	-	-
(c) Financial Assets		
- Investments	-	14.83
(d) Deferred tax assets (net)	-	-
(e) Other non-current assets	-	1.48
(2) Current assets		
(a) Inventories	-	-
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade receivables	-	-
(iii) Cash and cash equivalents	42.40	31.71
(iv) Bank balances other than (iii) above	-	-
(v) Loans	757.37	743.87
(c) Other current assets	12.80	18.66
Total Assets	812.57	810.54
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	504.37	504.37
(b) Other Equity	300.60	281.05
LIABILITIES		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(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	-	-
Current liabilities		
(a) Financial Liabilities		
(i) Short Term Borrowings		
Loans from Director-Unsecured	-	-
(ii) Trade payables		
(a) Total outstanding dues of micro enterprises and small enterprises; and	-	-
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	0.71	15.33
(b) Other current liabilities	0.31	1.20
(c) Provisions	6.58	8.60
Total Equity and Liabilities	812.57	810.54

NOTE:

- The above financial results were reviewed by the audit committee and were taken on record by the board of directors at its meeting held on May 30, 2025.
- The company has provided loans and advances to unrelated parties and earns major part of its total income from interest. According to the provisions of the Reserve Bank of India, the company satisfies the principal business criteria to get registered as Non-banking financial institution, but has not obtained the required registration with the Reserve Bank of India. The management it intends to discontinue such activities and take corrective actions in the upcoming financial year.
- Previous periods figures have been regrouped/reclassified wherever necessary to confirm to the current financial year figures and as per schedule III of Companies Act, 2013.
- The Company does not have any subsidiary company.
- The statement has been prepared in accordance with the companies (Indian Accounting Standards) Rules, 2015 (IND-AS) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable. Beginning April 1st, 2017, the company has for the first time adopted IND-AS with transition date of April 1st, 2017.

**BY ORDER OF THE BOARD OF DIRECTORS
FOR NEELKANTH ROCKMINERALS LIMITED**

Noratmal
Kawar

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Date: 2025.05.30 17:27:11 +05'30'

**NORATMAL KAWAR
MANAGING DIRECTOR**

DIN: 00464435

Place : JODHPUR

Date : May 30, 2025

NEELKANTH ROCKMINERALS LIMITED

CIN NO. L14219RJ1988PLC062162

REGISTERED OFFICE: FLAT NO. 606, SCHEME CHOPASANI JAGIR, KHASRA NO. 175/74, PLOT NO. 15/16,
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CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31ST MARCH, 2025

S.NO.	PARTICULARS	For Period Ended March	For Period Ended
		31, 2025	March 31, 2024
		Rs. In Lakhs	Rs. In Lakhs
A.	<u>CASH FLOW FROM OPERATING ACTIVITIES:</u>		
	Net Profit Before Tax	26.13	33.06
	Adjustments for :-		
	Depreciation	-	-
	Preliminary Expenses written off	8.50	-
	Profit on sale of Investments	3.80	-
	Interest Paid	-	-
	Interest Received	(66.43)	(66.24)
		(54.13)	(66.24)
	Operating cash inflow before working capital changes	(28.00)	(33.18)
	Adjustments for working capital change in:		
	(Increase)/decrease in Trade Receivables	-	(2.67)
	(Increase)/decrease in Loans and advances	(13.50)	-
	(Increase)/decrease in other current assets	3.98	-
	Increase/(decrease) in Other current Liabilities	(0.89)	-
	Increase/(decrease) in Other current Liabilities	(8.60)	-
	Increase/(decrease) in Trade Payables	(14.61)	12.85
	Net Increase/(decrease) in working capital	(33.62)	10.18
	Cash generated from operations	(61.62)	(23.00)
	Income taxes paid (net of refunds)	(6.63)	(8.53)
	Net cash generated from operating activities (A)	(68.25)	(31.53)
B.	<u>CASH FROM INVESTING ACTIVITIES</u>		
	Purchase of Fixed Assets	-	-
	(Including Capital Work in Progress)		
	Proceeds from sale of investments	11.03	-
	Proceeds from sale of Other Non Current Assets	1.48	-
	Interest Received	66.43	66.24
	Net cash flows (used in) investing activities (B)	78.94	66.24
C.	<u>CASH FLOW FROM FINANCING ACTIVITIES</u>		
	Proceeds from issue of Equity Shares	-	-
	Increase in Deposits	-	(12.00)
	Net cash flows (used in) financing activities (C)	-	(12.00)
	Net (Decrease)/increase in cash and cash equivalents (A+B+C)	10.69	22.71
	Opening Balance of Cash and Cash Equivalents	31.71	9.00
	Closing Balance of Cash and Cash Equivalents	42.40	31.71

Note: Previous years figures have been regrouped / rearranged wherever necessary.

BY ORDER OF THE BOARD OF DIRECTORS
FOR NEELKANTH ROCKMINERALS LIMITED

Noratmal Kawar
Digitally signed by
Noratmal Kawar
Date: 2025.05.30
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NORATMAL KAWAR
MANAGING DIRECTOR
DIN: 00464435

Place: JODHPUR
Date: May 30, 2025

INDEPENDENT AUDITOR'S REPORT

To
The Board of Directors Of
NEELKANTH ROCK-MINERALS LIMITED

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying Standalone Financial Results of **Neelkanth Rock-Minerals Limited** (the Company) for the quarter ended 31st March 2025 and the year to date results for the period from 1st 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, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

1. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
2. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter ended 31st March 2025 as well as the year to date results for the period from 1st April 2024 to 31st March 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Standalone Financial Results' section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

We draw attention to Note 33 of the financial statements, which states that the company has provided loans and advances and earns major part from interest income that satisfies the principal business criteria to get registered as Non-banking financial institution, but has not obtained the required registration with the Reserve Bank of India. The management has informed us that it intends to discontinue such activities and take corrective actions in the upcoming financial year. Our opinion is not modified in respect of this matter.

Responsibilities of Management and those charged with Governance for the Standalone Financial Results

These quarterly Financial Results as well as the year to date Standalone Financial Results have been prepared on the basis of the interim 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 for the year ended 31st March 2025 and other comprehensive income and other financial information of the Company 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 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 Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are 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 SAs 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 these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism 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. Under Section 143(3)(1) of the Act, we are also responsible for expressing an opinion whether the Company has adequate financial controls with respect to Standalone Financial Statements in place and the operating effectiveness of such controls 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.

FOR SHAMBHU GUPTA & CO.

Chartered Accountants

ICAI FRN 007234C

Gorang Baheti

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Date: 2025.05.30 17:46:32 +05'30'

Gorang Baheti

Partner

MEM NO. 426813

Place: Mumbai

Date: 30th May, 2025

UDIN: 25426813BMIASP8878

NEELKANTH ROCK-MINERALS LIMITED

CIN: L14219RJ1988PLC062162

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Khasra No. 175/74, plot No. 15/16 Jodhpur, Rajasthan-342001
E-mail ID: info@neelrock.com; Tel: +0291-2631839

DECLARATION

Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016

In Compliance of the Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016 read with circular issued by the SEBI vide No CIR/CFD/CMD/56/2016 dated 27th May, 2016, this is to declare that, the Statutory Auditors of the Company have issued an Audit Report with unmodified opinion on Audited Financial Results for the Quarter and Financial Year ended 31st March, 2025.

For **NEELKANTH ROCK-MINERALS LIMITED**

Noratmal
Kawar

Digitally signed by
Noratmal Kawar
Date: 2025.05.30
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MANAGING DIRECTOR
NORATMAL KAWAR
DIN: 00464435

Place: Jodhpur
Date: 30/05/2025