

**MEGRI SOFT LIMITED**

SCO 80 Sector 47-D Chandigarh 160047

Ph. : +91-172- 2631550

Cell : +91-9501168822, 9501168855

Email: legal@megrisoft.com

Website: www.megrisoft.com

CIN: L72200CH1992PLC011996

To

BSE Limited, Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai-400 001 Email Id: corp.compliance@bseindia.com Scrip Code: 539012	Head- Listing & Compliance Metropolitan Stock Exchange of India Ltd. 205(A), 2nd floor, Piramal Agastya Corporate Park, Kamani junction, LBS Road, Kurla(West),Mumbai – 400070 Email Id: listingcompliance@msei.in Symbol: MEGRISOFT
---	--

Subject: Outcome of Board Meeting - Un-Audited Financial Results (Standalone and Consolidated) for the Quarter and half year ended 30.09.2024

Dear Sir,

Pursuant to the Regulation 30 read with Part A of Schedule III and Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors of the Company has, at its meeting held today i.e. on Tuesday, November 12, 2024, inter alia considered and unanimously approved the Standalone and Consolidated Unaudited Financial Results for the quarter and half year ended September 30, 2024, along with the 'Limited Review Report' of the Statutory Auditors thereon, and the same are enclosed herewith in terms of the Regulation 33 of the SEBI Listing Regulations.

The meeting of the Board of Directors commenced at 04:00 p.m. on November 12, 2024, and concluded at 05:00 p.m.

Kindly take the same on record.

**Thanking You,
Yours Faithfully,
For Megri Soft Limited**

**(Khushboo Goyal)
Company Secretary & Compliance Officer
M.No: 38151**

Date: November 12, 2024

Place: Chandigarh



NARINDER KUMAR AND COMPANY
CHARTERED ACCOUNTANTS

SCO 65-B (1st Floor) City Heart,
Kharar Chandigarh Road,
Kharar, SAS Nagar Mohali-140301
Mobile : 98154 50065
Email : nkgargca@yahoo.co.in

Ref. No.

Dated

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON THE QUARTERLY AND YEAR TO DATE UNAUDITED STANDALONE FINANCIAL RESULTS OF MEGRI SOFT LIMITED PURSUANT TO THE REGULATION 33 OF THE SECURITIES EXCHANGE BOARD OF INDIA (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AS AMENDED

**Review Report to
The Board of Directors,
Megri Soft Limited,**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Megri Soft Limited ("the Company") for the quarter and half year ended 30 September 2024 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations") including relevant circulars issued by the SEBI from time to time.
2. The 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, "Interim Financial Reporting" ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, 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 Ind AS 34, prescribed under Section 133 of the Act, and as per the presentation requirements of the SEBI Circular, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in



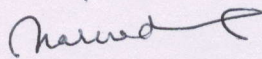
accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. .
- a. The comparative financial results of the Company as stated in the Statement for the quarter ended June 30, 2024, quarter and half year ended September 30, 2023 prepared in accordance with the Indian Accounting Standards were reviewed by the predecessor auditors' who expressed an unmodified conclusion on those financial results vide their report on August 12, 2024 and November 09, 2023 respectively.
 - b. The Statement also includes figures of the Company for the year ended March 31, 2024, audited by the predecessor auditors' who expressed an unmodified opinion on those financial results vide their report on May 24, 2024.

For Narinder Kumar And Company

Chartered Accountants

ICAI Firm Registration Number: 030737N



Narinder Kumar Garg

Partner

Membership Number: 080287

Place of Signature: Kharar

Date: 12th November, 2024

ICAI UDIN: 24080287BKBLNY8450



MEGRI SOFT LIMITED

SCO 80, Sector 47D, Chandigarh - 160047

CIN:L72200CH1992PLC011996, PAN: AABCC2466Q

Ph. No.: +91172-2631550, Fax: +91172-5012787

E-Mail id: legal@megrisoft.com, Website: www.megrisoft.com

STATEMENT OF UNAUDITED STANDALONE PROFIT AND LOSS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024

(Rs. in lakhs)

S. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		September 30, 2024	June 30, 2024	September 30, 2023	September 30, 2024	September 30, 2023	March 31, 2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue From Operations	87.49	103.93	35.27	191.42	79.53	276.12
II	Other income	1.81	1.33	1.97	3.14	3.16	6.00
III	Total Revenue (I+II)	89.30	105.26	37.24	194.56	82.69	282.12
IV	EXPENSES						
	a) Employees Benefit Expenses	34.09	34.58	8.41	68.67	15.67	53.12
	b) Finance Cost	0.00	0.00	0.00	0.00	0.00	0.00
	c) Depreciation & Amortization Expenses	2.60	2.52	1.79	5.12	3.58	8.91
	d) Other Expenses	33.23	51.57	17.67	84.80	39.74	137.37
	Total Expenses	69.92	88.67	27.87	158.59	58.99	199.40
V	Profit before exceptional items and tax from continuing operations (III-IV)	19.38	16.59	9.37	35.97	23.70	82.72
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit before tax (V-VI)	19.38	16.59	9.37	35.97	23.70	82.72
VIII	Tax Expenses						
	a) Current Tax	4.96	4.22	2.42	9.18	6.14	21.48
	b) Deferred Tax (Assets)/Liabilities	0.08	0.10	0.01	0.18	0.02	(0.01)
	Total Tax Expenses	5.04	4.32	2.43	9.36	6.16	21.47
IX	Net Profit for the period (after tax) (VII-VIII)	14.34	12.27	6.94	26.61	17.54	61.25
X	Other Comprehensive Income						
	a) Items that will not be reclassified subsequently to profit or loss						
	Equity Investment through other comprehensive income	0.31	0.32	0.10	0.63	1.10	1.39
	Income tax relating to above	(0.08)	(0.08)	(0.02)	(0.16)	(0.28)	(0.36)
	Other Comprehensive Income (Net of taxes)	0.23	0.24	0.08	0.47	0.82	1.03
XI	Total Comprehensive Income (IX+X)	14.57	12.51	7.02	27.08	18.36	62.28
XII	Paid-up Equity Share Capital (face value of Rs. 10 per equity share)	314.07	314.07	314.07	314.07	314.07	314.07
XIII	Other equity excluding Revaluation Reserves as per	0.00	0.00	0.00	0.00	0.00	1832.55
XIV	Earning per Equity share of Rs. 10/- each (not annualised) :						
	1) Basic	0.46	0.39	0.22	0.85	0.56	1.95
	2) Diluted	0.46	0.39	0.22	0.85	0.56	1.95

Notes:

- The above standalone financial results for the quarter and half year ended 30th September 2024 which have been subjected to limited review by Statutory Auditors of the Company were reviewed by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 12th November 2024, in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Statutory Auditors of the Company have expressed an unmodified audit opinion.
- The above standalone financial results have been prepared in accordance with Indian Accounting Standards (Ind AS), the provisions of the Companies Act, 2013 ("the Act"), as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI"). The Ind AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.
- The Company has primarily one business segment of IT/ITES service and accordingly there is no separate reportable segment as per Ind AS -108 'Operating Segments' specified under section 133 of the Companies Act, 2013.
- The figures to the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.

Date: 12th November, 2024
Place: Chandigarh

For and on behalf of the Board of Directors
Megrisoft Limited

Rajesh Sharma
Rajesh Sharma
(Whole Time Director)
DIN: 02528435

MEGRI SOFT LIMITED

Regd. Office: SCO 80, Sector 47-D, Chandigarh -160047

CIN: L72200CH1992PLC011996

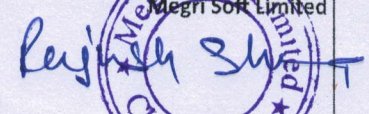
E-Mail ID: legal@megrisoft.com, Website: www.megrisoft.com

STATEMENT OF UNAUDITED STANDALONE ASSETS & LIABILITIES AS AT 30TH SEPTEMBER 2024

(₹ in Lakhs)

S. No.	Particulars	As at 30.09.2024 (Unaudited)	As at 31.03.2024 (Audited)
1	ASSETS		
	NON-CURRENT ASSETS		
	Property, Plant and Equipment	1217.88	1221.15
	Other Intangible Assets	5.45	5.45
	Intangible Assets Under Development	200.07	200.07
	Capital Work in Progress	67.86	66.96
	Financial Assets		
	(a) Non-Current Investments	92.46	92.46
	Deferred Tax Assets (Net)	2.97	3.14
	Other Non-Current Assets	331.55	340.13
	Total Non-Current Assets	1918.24	1929.36
	CURRENT ASSETS		
	Financial Assets		
	(a) Current Investments	3.84	3.21
	(b) Trade Receivables	30.79	34.90
	(c) Cash and Cash Equivalents	22.24	25.52
	(d) Bank Balance Other Than (c) Above	88.67	76.16
	(e) Other Current Assets	146.18	115.96
	Total Current Assets	291.72	255.75
	Total Assets	2209.96	2185.11
2	EQUITY & LIABILITIES		
	SHAREHOLDER'S FUNDS		
	(a) Equity Share Capital	314.07	314.07
	(b) Other Equity	1859.63	1832.55
	Total Equity	2173.70	2146.62
	NON CURRENT LIABILITIES		
	Financial Liabilities		
	(a) Long-Term Borrowings	-	-
	(b) Deferred Tax Liabilities (Net)	-	-
	Total Non-Current Liabilities	0.00	0.00
	CURRENT LIABILITIES		
	Financial Liabilities		
	(a) Trade Payables	-	-
	(b) Other Current Liabilities	10.90	10.97
	(c) Provisions	25.36	27.52
	Total Current Liabilities	36.26	38.49
	Total Equity and Liabilities	2209.96	2185.11

For and on behalf of the Board of Directors
Megri Soft Limited


Rajesh Sharma
(Whole Time Director & CFO)

DIN: 02528435

Date: 12th November, 2024

Place: Chandigarh

MEGRI SOFT LIMITED

Regd. Office: SCO 80, Sector 47-D, Chandigarh -160047

CIN: L72200CH1992PLC011996

E-Mail id: legal@megrisoft.com, Website: www.megrisoft.com

Statement of Standalone Cash Flow for the six months ended 30th September, 2024

(₹ in Lakhs)

S. No.	Particulars	For the period ended	
		30.09.2024 (Unaudited)	30.09.2023 (Unaudited)
A	<u>Cash Flow from Operating Activities</u>		
	Net Profit Before Tax	35.97	23.70
	Adjustment for:		
	Finance costs	0.00	0.00
	Depreciation & amortisation expenses	5.12	3.58
	(Gain)/Loss on sale of investments	0.00	0.65
	Interest income	(2.92)	(3.81)
	Dividend	0.00	0.00
	Operating profit before working capital changes	38.17	24.12
	Adjustment for changes in working capital:		
	Increase/(Decrease) in Short Term Borrowing	0.00	0.00
	Increase/(Decrease) in Trade Payable	0.00	0.00
	Increase/(Decrease) in Other Current Liabilities	(0.07)	(6.73)
	Increase/(Decrease) in Provisions	(2.16)	(10.17)
	(Increase)/Decrease in Trade Receivables	4.11	8.18
	(Increase)/Decrease in Other Current Assets	(30.22)	(12.88)
	(Increase)/Decrease in Other Non Current Assets	8.58	7.04
	Cash (used in)/generated from operating activities before taxes	18.41	9.56
	Income Tax paid	(9.18)	(6.14)
	Net cash (used in)/generated from operating activities (A)	9.23	3.42
B.	<u>Cash Flow from Investing Activities</u>		
	Purchase of property, plant and equipments & intangible assets	(2.74)	(61.38)
	Sale/Transfer of Fixed Assets	0.00	
	(Increase)/Decrease in FDR	(12.51)	49.93
	(Increase)/Decrease in Investment	(0.18)	2.96
	Interest received	2.92	3.81
	Dividend received	0.00	0.00
	Proceeds from sale of Investments	0.00	(0.65)
	(Increase)/Decrease in Long Term Loans & Advances	0.00	0.00
	Net cash (used in)/generated from investing activities (B)	(12.51)	(5.33)
C	<u>Cash Flow from Financing Activities</u>		
	Interest paid	0.00	0.00
	Net cash (used in)/generated from financing activities (C)	0.00	0.00
	Net (decrease)/increase In cash & cash equivalents during the period (A+B+C)	(3.28)	(1.91)
	Cash & cash equivalents at the beginning of the period	25.52	6.06
	Cash & cash equivalents at the end of the period	22.24	4.15
	Net (decrease)/increase In cash & cash equivalents	(3.28)	(1.91)

For and on behalf of the Board of Directors
Megri Soft Limited

Reyesh Sharma
Reyesh Sharma
(Whole Time Director & CFO)

Date: 12th November, 2024

Place: Chandigarh

DIN: 02528435



NARINDER KUMAR AND COMPANY
CHARTERED ACCOUNTANTS

SCO 65-B (1st Floor) City Heart,
Kharar Chandigarh Road,
Kharar, SAS Nagar Mohali-140301
Mobile : 98154 50065
Email : nkargca@yahoo.co.in

Ref. No.

Dated

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON THE QUARTERLY AND YEAR TO DATE UNAUDITED CONSOLIDATED FINANCIAL RESULTS OF MEGRI SOFT LIMITED PURSUANT TO THE REGULATION 33 OF THE SECURITIES EXCHANGE BOARD OF INDIA (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AS AMENDED

**Review Report to
The Board of Directors,
Megri Soft Limited,**

1. We have reviewed the accompanying Statement of unaudited Consolidated Financial Results ('the Statement') of MEGRI SOFT LIMITED ('the Holding Company') and its subsidiary (the Holding and its subsidiary together referred to as "the Group") for the quarter ended September 30, 2024, and the year to date results for the period from April 01, 2024 to September 30, 2024, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including relevant circulars issued by SEBI from time to time.
2. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act and, consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion. We also performed procedures in accordance with the SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019, issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), to the extent applicable.

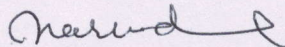


4. The Statement includes the result of one wholly owned subsidiary, Megrisoft Limited, incorporated with the Registrar of Companies for England and Wales.
5. We did not review the interim financial results of the foreign subsidiary included in the consolidated unaudited financial results, include total assets of Rs. 73.52 lakhs as at September 30, 2024, total revenues of Rs 12.98 lakhs and 28.40 lakhs and total net profit after tax of Rs. 0.38 lakhs and 2.05 lakhs, and total comprehensive income NIL and NIL, for the quarter ended September 30, 2024, and the period ended on that date respectively. These interim financial results havenot been reviewed by other auditors, and the unaudited financial statements have been furnished to us by the Management and our conclusion on the Statement, In so far as it relates to the amounts and disclosures included in respect of this subsidiary is based solely on the unaudited financial statements furnished to us by Management and the procedures performed by us as stated in paragraph 3 above.
6. Based on our review conducted and procedures performed as stated in paragraph 3 above nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, and as per the presentation requirements of the SEBI Circular and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements 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. Our conclusion on the Statement is not modified in respect of the above matter.
7.
 - a. The comparative Unaudited Consolidated Financial results of the Company as stated in the Statement for the quarter ended June 30, 2024, quarter and half year ended September 30, 2023 prepared in accordance with the Indian Accounting Standards were reviewed by the predecessor auditors' who expressed an unmodified conclusion on those financial results vide their report on August 12, 2024 and November 09, 2023 respectively.
 - b. The Statement also includes figures of the Company for the year ended March 31, 2024, audited by the predecessor auditors' who expressed an unmodified opinion on those financial results vide their report on May 24, 2024.

For Narinder Kumar And Company

Chartered Accountants

ICAI Firm Registration Number: 030737N



Narinder Kumar Garg

Partner

Membership Number: 080287

Place of Signature: Kharar

Date: 12th November, 2024

ICAI UDIN: **24080287BKBLOA4302**



MEGRI SOFT LIMITED
 SCO 80, Sector 47D, Chandigarh -160047
 CIN:L72200CH1992PLC011996, PAN: AABCC2466Q
 Ph. No.: +91172-2631550, Fax: +91172-5012787

E-Mail id: legal@megrisoft.com, Website: www.megrisoft.com

STATEMENT OF UNAUDITED CONSOLIDATED PROFIT AND LOSS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024

(Rs. in lakhs)

S. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		September 30, 2024	June 30, 2024	September 30, 2023	September 30, 2024	September 30, 2023	March 31, 2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue From Operations	100.47	119.35	51.52	219.82	110.11	338.30
II	Other Income	1.81	1.33	1.97	3.14	3.16	6.00
III	Total Revenue (I+II)	102.28	120.68	53.49	222.96	113.27	344.30
IV	EXPENSES						
	a) Employees Benefit Expenses	41.40	40.91	15.03	82.31	29.04	80.78
	b) Finance Cost	0.00	0.00	0.00	0.00	0.00	0.00
	c) Depreciation & Amortization Expenses	2.85	2.77	2.00	5.62	4.01	9.79
	d) Other Expenses	38.12	58.30	24.73	96.42	52.33	162.32
	Total Expenses	82.37	101.98	41.76	184.35	85.38	252.89
V	Profit before exceptional items and tax from continuing operations (III-IV)	19.91	18.70	11.73	38.61	27.89	91.41
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit before tax (V-VI)	19.91	18.70	11.73	38.61	27.89	91.41
VIII	Tax Expenses						
	a) Current Tax	5.11	4.66	3.06	9.77	7.17	23.15
	b) Deferred Tax (Assets)/Liabilities	0.08	0.10	0.01	0.18	0.02	(0.01)
	Total Tax Expenses	5.19	4.76	3.07	9.95	7.19	23.14
IX	Net Profit for the period (after tax) (VII-VIII)	14.72	13.94	8.66	28.66	20.70	68.27
X	Other Comprehensive Income						
	a) Items that will not be reclassified subsequently to profit or loss						
	Equity Investment through other comprehensive income	0.31	0.32	0.10	0.63	1.10	1.39
	Income tax relating to above	(0.08)	(0.08)	(0.02)	(0.16)	(0.28)	(0.36)
	Other Comprehensive Income (Net of taxes)	0.23	0.24	0.08	0.47	0.82	1.03
XI	Total Comprehensive income (IX+X)	14.95	14.18	8.74	29.13	21.52	69.30
XII	Paid-up Equity Share Capital (face value of Rs. 10 per equity share)	314.07	314.07	314.07	314.07	314.07	314.07
XIII	Other equity excluding Revaluation Reserves as per	0.00	0.00	0.00	0.00	0.00	1867.26
XIV	Earning per Equity share of Rs. 10/- each (not annualised) :						
	1) Basic	0.47	0.44	0.28	0.91	0.66	2.17
	2) Diluted	0.47	0.44	0.28	0.91	0.66	2.17

Notes:

- The consolidated financial results also include the results of wholly owned subsidiary i.e Megrisoft Limited in UK (together referred as "Group").
- The above Consolidated financial results for the quarter and half year ended 30th September 2024 which have been subjected to limited review by Statutory Auditors of the Company were reviewed by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 12th November 2024, in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Statutory Auditors of the Company have expressed an unmodified audit opinion.
- The above consolidated financial results have been prepared in accordance with Indian Accounting Standards (Ind AS), the provisions of the Companies Act, 2013 ("the Act"), as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI"). The Ind AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.
- The Group has primarily one business segment of IT/ITES service and accordingly there is no separate reportable segment as per Ind AS -108 'Operating Segments' specified under section 133 of the Companies Act, 2013.
- The figures to the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.

Date: 12th November, 2024
 Place: Chandigarh

For and on behalf of the Board of Directors
 Megri Soft Limited

Reyhan Sh
 Chandigarh

(Whole Time Director)
 DIN: 02528435

MEGRI SOFT LIMITED

Regd. Office: SCO 80, Sector 47-D, Chandigarh -160047

CIN: L72200CH1992PLC011996

E-Mail ID: legal@megrisoft.com, Website: www.megrisoft.com

Statement of Consolidated Assets & Liabilities as at 30th September, 2024

(₹ in Lakhs)

S. No.	Particulars	As at 30.09.2024 (Unaudited)	As at 31.03.2024 (Audited)
1	ASSETS		
	NON-CURRENT ASSETS		
	Property, Plant and Equipment	1221.03	1224.80
	Other Intangible Assets	5.45	5.45
	Intangible Assets Under Development	211.54	211.54
	Capital Work in Progress	67.86	66.96
	Financial Assets		
	(a) Non-Current Investments	92.36	92.36
	Deferred Tax Assets (Net)	2.96	3.13
	Other Non-Current Assets	304.78	316.32
	Total Non-Current Assets	1905.98	1920.56
	CURRENT ASSETS		
	Financial Assets		
	(a) Current Investments	3.84	3.21
	(b) Trade Receivables	36.91	35.99
	(c) Cash and Cash Equivalents	69.63	67.97
	(d) Bank Balance Other Than (c) Above	88.67	76.16
	(e) Other Current Assets	151.57	119.36
	Total Current Assets	350.62	302.69
	Total Assets	2256.60	2223.25
2	EQUITY & LIABILITIES		
	SHAREHOLDER'S FUNDS		
	(a) Equity Share Capital	314.07	314.07
	(b) Other Equity	1896.39	1867.26
	Total Equity	2210.46	2181.33
	NON CURRENT LIABILITIES		
	Financial Liabilities		
	(a) Long-Term Borrowings	-	-
	(b) Deferred Tax Liabilities (Net)	-	-
	Total Non-Current Liabilities	0.00	0.00
	CURRENT LIABILITIES		
	Financial Liabilities		
	(a) Trade Payables	-	-
	(b) Other Current Liabilities	15.42	12.56
	(c) Provisions	30.72	29.36
	Total Current Liabilities	46.14	41.92
	Total Equity and Liabilities	2256.60	2223.25

For and on behalf of the Board of Directors

Megri Soft Limited

Rejesh Sharma

Rejesh Sharma

(Whole Time Director & CFO)

DIN: 02528435

Date: 12th November, 2024

Place: Chandigarh

MEGRI SOFT LIMITED

Regd. Office: SCO 80, Sector 47-D, Chandigarh -160047

CIN: L72200CH1992PLC011996

E-Mail id: legal@megrisoft.com, Website: www.megrisoft.com

Statement of Consolidated Cash Flow for the six months ended 30th September, 2024

(₹ in Lakhs)

S. No.	Particulars	For the period ended	
		30.09.2024 (Unaudited)	30.09.2023 (Unaudited)
A	Cash Flow from Operating Activities		
	Net Profit Before Tax	38.61	27.89
	Adjustment for:		
	Finance costs	0.00	0.00
	Depreciation & amortisation expenses	5.62	4.01
	(Gain)/Loss on sale of investments	0.00	0.65
	Interest income	(2.92)	(3.81)
	Dividend	0.00	
	Operating profit before working capital changes	41.31	28.74
	Adjustment for changes in working capital:		
	Increase/(Decrease) in Short Term Borrowing	0.00	0.00
	Increase/(Decrease) in Trade Payable	0.00	0.00
	Increase/(Decrease) in Other Current Liabilities	2.86	(1.10)
	Increase/(Decrease) in Provisions	1.36	(9.40)
	(Increase)/Decrease in Trade Receivables	(0.92)	11.46
	(Increase)/Decrease in Other Current Assets	(32.21)	(15.83)
	(Increase)/Decrease in Other Non Current Assets	11.54	6.95
	Cash (used in)/generated from operating activities before taxes	23.94	20.82
	Income Tax paid	(9.77)	(7.17)
	Net cash (used in)/generated from operating activities (A)	14.17	13.65
B.	Cash Flow from Investing Activities		
	Purchase of property, plant and equipments & intangible assets	(2.74)	(61.38)
	Sale/Transfer of Fixed Assets	0.00	0.00
	(Increase)/Decrease in FDR	(12.51)	49.93
	(Increase)/Decrease in Investment	(0.18)	2.96
	Interest received	2.92	3.81
	Dividend received	0.00	0.00
	Proceeds from sale of Investments	0.00	(0.65)
	(Increase)/Decrease in Long Term Loans & Advances	0.00	0.00
	Net cash (used in)/generated from investing activities (B)	(12.51)	(5.33)
C	Cash Flow from Financing Activities		
	Interest paid	0.00	0.00
	Net cash (used in)/generated from financing activities (C)	0.00	0.00
	Net (decrease)/increase In cash & cash equivalents during the period (A+B+C)	1.66	8.32
	Cash & cash equivalents at the beginning of the period	67.97	43.03
	Cash & cash equivalents at the end of the period	69.63	51.35
	Net (decrease)/increase In cash & cash equivalents	1.66	8.32

For and on behalf of the Board of Directors

Rajesh Sharma

Rajesh Sharma
(Whole Time Director & CFO)

Date: 12th November, 2024

Place: Chandigarh

DIN: 02528435