

MRO-TEK REALTY LIMITED
CIN: L28112KA1984PLC005873
Registered & Corporate Office: No.6, New BEL Road
Chikkamaranahalli Bangalore 560054
Website: www.mro-tek.com, Phone: 080 29911217
Email ID: info@mro-tek.com



MRO: FS: 24-25
January 17, 2025

The Manager,
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G
Bandra – Kurla Complex
Bandra (E)
Mumbai – 400 051

Fax No. 022-2659 8237/38.

The Manager,
Listing Department
BSE Limited
PJ Towers, Dalal Street, Fort
Mumbai – 400 001

Fax No. 022- 2272 3121

Dear Sir/Madam,

**Subject: Integrated Filing (Financials) for the quarter and nine months ended
December 31, 2024**

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated January 2, 2025, we are submitting herewith the Integrated Filing (Financials) for the quarter and nine months ended December 31, 2024.

Kindly acknowledge.

Thanking you,
Yours faithfully

Scrip Code:	
NSE	: MRO-TEK
BSE	: 532376
Demat ISIN	: INE398B01018

For MRO-TEK Realty Limited

Prashanth S
Company Secretary and Compliance Officer

MRO-TEK REALTY LIMITED

Regd Office: No.6, 'Maruthi Complex', New BEL Road, Chikkamaranahalli, Bengaluru-560 054 Phone No. 080-42499000

Website - "www.mro-tek.com"

CIN NO.L28112KA1984PLC005873

STATEMENT OF UNAUDITED STANDALONE RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER , 2024

(Rs. In Lakhs)

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31-Dec-24 (Unaudited)	30-Sep-24 (Unaudited)	31-Dec-23 (Unaudited)	31-Dec-24 (Unaudited)	31-Dec-23 (Unaudited)	31-Mar-24 (Audited)
1 Income						
(a) Revenue from Operations (Refer Note no 6)	1,216.30	1,292.94	1,297.64	3,599.04	2,648.93	3,513.43
(b) Other Income (Refer Note No.6)	92.65	65.05	556.25	189.86	628.41	763.77
Total Income	1,308.95	1,357.99	1,853.89	3,788.90	3,277.34	4,277.20
2 Expenses						
(a) Cost of materials consumed	390.23	203.85	283.38	860.02	810.51	1,092.39
(b) Purchases of Stock-in Trade	22.18	140.34	57.82	395.90	179.35	266.48
(c) Changes in stock of finished goods, work-in-progress, stock-in-trade and real estate inventory	(75.65)	122.18	42.81	(1,023.32)	(52.08)	(52.66)
(d) Purchase of land and related costs	30.45	51.30	-	1,014.69	-	-
(e) Employee benefit expenses	148.55	139.05	142.15	433.32	429.08	581.78
(f) Finance Cost	286.71	282.44	234.36	833.46	612.36	891.16
(g) Depreciation and amortization expenses	76.73	76.52	57.85	229.91	176.09	243.48
(h) Other expenses	152.90	164.23	105.26	412.25	540.91	898.87
Total Expenses	1,032.10	1,179.91	923.63	3,156.23	2,696.22	3,921.50
3 Profit/(Loss) before Exceptional Items and tax (1-2)	276.85	178.08	930.26	632.67	581.12	355.70
4 Exceptional Items	-	-	-	-	-	-
5 Profit/(Loss) before tax from Continuing operations (3-4)	276.85	178.08	930.26	632.67	581.12	355.70
6 Profit/(Loss) form Discontinued Operations	-	-	-	-	-	-
7 Profit `	276.85	178.08	930.26	632.67	581.12	355.70
8 Tax expense						
(i) Current Tax	-	-	-	-	-	-
(ii) Deferred Tax	65.15	42.75	(43.85)	120.97	(3.55)	(4.42)
Total Tax Expenses	65.15	42.75	(43.85)	120.97	(3.55)	(4.42)
9 Net Profit /(Loss) for the period (7-8)	211.70	135.33	974.11	511.70	584.67	360.12
10 Other Comprehensive Income (net of tax)						
Items that will not be reclassified to Statement of Profit and Loss	3.60	(2.07)	1.09	3.53	(3.39)	(1.78)
11 Total Comprehensive Income (9+10)	215.30	133.26	975.20	515.23	581.28	358.34
12 Paid-up equity share capital (Face Value Rs. 5 each, fully paid-up)	934.23	934.23	934.23	934.23	934.23	934.23
13 Other Equity	6,525.67	6,310.37	6,233.38	6,525.67	6,233.38	6,010.44
(i) Earnings Per Equity Share (for Continuing operations)						
(a) Basic Rs.	1.13	0.72	5.21	2.74	3.13	1.93
(b) Diluted Rs.	1.13	0.72	5.21	2.74	3.13	1.93
(ii) Earnings Per Equity Share (for Discontinued operations)						
(a) Basic Rs.	-	-	-	-	-	-
(b) Diluted Rs.	-	-	-	-	-	-
(iii) Earnings Per Equity Share (for Continuing and Discontinued operations)						
(a) Basic Rs.	1.13	0.72	5.21	2.74	3.13	1.93
(b) Diluted Rs.	1.13	0.72	5.21	2.74	3.13	1.93

See accompanying note to the Financial results

Notes:

- The above financial results for the quarter and nine months ended 31st December, 2024 as recommended by the Audit Committee were approved by the Board of Directors at its meeting held on 17th January 2025.
- The Standalone financial results are 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.
- As per Ind AS, actuarial gains and losses that form part of remeasurement of the net defined benefit liability / asset and the corresponding tax effect thereon are recognized in Other Comprehensive Income.
- For the purpose of Segment Reporting, 'Products', EMS (Electronic Contract Manufacturing Services), Solutions and 'Real Estate Development', constitute primary business segments.
- The Company has recognised Deferred Tax Asset & Closing Balance as on 31st December, 2024 was Rs. 639.47 Lakhs (For Previous Year : Deferred Tax Asset of Rs 761.63 lakhs) as stipulated under IND Accounting Standard 12, on "Income Taxes", prescribed under the Act.
- Revenue from operation includes additional land compensation Rs NIL (for the quarter and nine months ended December 2023, and year ended 31st March, 2024 Rs.475.16 Lakhs) and Other Income includes interest received on additional land compensation Rs NIL (for the quarter and nine months ended December 2023, and year ended 31st March, 2024 Rs 486.46 lakhs) from National Highway Authority of India (NHAI) against compulsory acquisition of part of Hebbal land.
- Figures for the previous period have been regrouped, wherever necessary.

Standalone Segment wise Revenue, Results, Assets and Liabilities**(Rs. In Lakhs)**

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	Audited
1 Segment Revenue (Net Sale)						
(a) Product	582.55	446.18	440.18	1,501.40	942.69	1,429.98
(b) Real Estate	431.63	419.12	649.30	1,186.73	976.57	1,146.16
(c) EMS (Electronic Contract Manufacturing Services)	-	5.40	0.21	16.06	1.78	10.27
(d) Solutions	202.12	422.24	207.95	894.85	727.89	927.02
Total	1,216.30	1,292.94	1,297.64	3,599.04	2,648.93	3,513.43
Less :- Inter segment revenue	-	-	-	-	-	-
Net Sales From Operations	1,216.30	1,292.94	1,297.64	3,599.04	2,648.93	3,513.43
2 Segment Results - Profit / (loss) before tax and interest						
(a) Product	251.16	173.82	179.07	636.23	390.11	636.95
(b) Real Estate	431.63	419.12	1,137.62	1,186.73	1,359.03	1,632.63
(c) EMS (Electronic Contract Manufacturing Services)	(0.05)	(1.41)	0.81	3.85	(10.25)	(22.16)
(d) Solutions	166.11	170.73	150.14	526.00	465.67	757.02
Total	848.85	762.26	1,467.64	2,352.81	2,204.56	3,004.44
Less:-						
i) Interest	286.71	282.44	234.36	833.46	612.36	891.16
ii) Other Un-allocable Expenditure net off	495.11	366.15	359.10	1,184.31	1,135.90	1,970.80
iii) Un-allocable Income	(209.82)	(64.41)	(56.08)	(297.63)	(124.82)	(213.22)
Total Profit/(loss) before tax	276.85	178.08	930.26	632.67	581.12	355.70
3 Segment Assets						
(a) Product	1,333.91	1,667.99	1,565.09	1,333.91	1,565.09	1,273.94
(b) Real Estate	14,472.08	14,205.94	14,179.31	14,472.08	14,179.31	14,707.43
(c) EMS (Electronic Contract Manufacturing Services)	231.53	225.10	343.34	231.53	343.34	236.68
(d) Solutions	2,693.74	2,360.47	3,133.27	2,693.74	3,133.27	2,204.02
(e) Un-allocable assets	2,851.37	2,955.49	1,759.17	2,851.37	1,759.17	1,965.69
Total Assets	21,582.63	21,414.99	20,980.18	21,582.63	20,980.18	20,387.76
4 Segment Liabilities						
(a) Product	172.60	189.25	120.64	172.60	120.64	141.70
(b) Real Estate	8,535.94	8,180.64	5,319.49	8,535.94	5,319.49	7,618.46
(c) EMS (Electronic Contract Manufacturing Services)	22.94	16.57	54.63	22.94	54.63	31.95
(d) Solutions	217.53	118.27	698.48	217.53	698.48	120.20
(e) Un-allocable Liabilities	5,173.72	5,665.66	7,619.33	5,173.72	7,619.33	5,530.78
Total Liabilities	14,122.73	14,170.39	13,812.57	14,122.73	13,812.57	13,443.09

For MRO-TEK Realty Limited

Aniruddha Mehta
Chairman & Managing Director
DIN No. 00720504

Place : Bengaluru
Date: 17-01-2025

STATEMENT OF UNAUDITED CONSOLIDATED RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER, 2024

(Rs. In Lakhs)

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 Income						
(a) Revenue from Operations (Refer Note No.7)	1214.35	1292.49	1,297.59	3,596.61	2,648.84	3,513.31
(b) Other Income (Refer Note No.7)	92.65	65.05	556.25	189.86	628.41	763.77
Total Income	1,307.00	1,357.54	1,853.84	3,786.47	3,277.25	4,277.08
2 Expenses						
(a) Cost of materials consumed	395.39	256.47	287.92	995.05	815.05	1,097.35
(b) Purchases of Stock-in Trade	17.57	76.43	57.82	186.63	179.35	266.48
(c) Changes in stock of finished goods, work-in-progress, stock-in-trade and real estate inventory	(69.33)	63.46	42.26	(1,014.34)	(52.63)	(53.51)
(d) Purchases of Land and related cost	30.45	51.29		1,014.69	-	-
(e) Employee benefit expenses	148.56	139.05	142.15	433.32	429.08	581.78
(f) Finance Cost	286.72	282.44	234.36	833.48	612.38	891.18
(g) Depreciation and amortization expenses	77.35	77.13	58.42	231.75	176.66	244.66
(h) Other expenses	149.00	166.00	102.30	427.01	563.57	921.77
Total Expenses	1,035.71	1,112.27	925.23	3,107.59	2,723.46	3,949.71
3 Profit/(Loss) before Exceptional Items and tax (1-2)	271.29	245.27	928.61	678.88	553.79	327.37
4 Exceptional Items			-			-
5 Profit/(Loss) before tax from Continuing operations (3-4)	271.29	245.27	928.61	678.88	553.79	327.37
6 Profit/(Loss) from Discontinued Operations			-			-
7 Profit/(Loss) for the period before Tax (5+6)	271.29	245.27	928.61	678.88	553.79	327.37
8 Tax expense						
(i) Current Tax	(0.94)	7.81	-	6.87	-	-
(ii) Deferred Tax	65.15	42.75	(43.85)	120.97	(3.55)	(4.42)
Total Tax Expenses	64.21	50.56	(43.85)	127.84	(3.55)	(4.42)
9 Net Profit/(Loss) for the period (7-8)	207.08	194.71	972.46	551.04	557.34	331.79
10 Other Comprehensive Income (net of tax)						
Items that will not be reclassified to Statement of Profit and Loss	3.61	(2.07)	1.09	3.53	(3.39)	(1.78)
11 Total Comprehensive Income (9+10)	210.69	192.64	973.54	554.57	553.95	330.01
12 Paid-up equity share capital (Face Value Rs. 5 each, fully paid-up)	934.23	934.23	934.23	934.23	934.23	934.23
13 Other Equity	6,535.64	6,324.96	6,205.03	6,535.64	6,205.03	5,981.08
(i) Earnings Per Equity Share (for Continuing operations)						
(a) Basic Rs.	1.11	1.04	5.20	2.95	2.98	1.78
(b) Diluted Rs.	1.11	1.04	5.20	2.95	2.98	1.78
(ii) Earnings Per Equity Share (for Discontinued operations)						
(a) Basic Rs.	-	-	-	-	-	-
(b) Diluted Rs.	-	-	-	-	-	-
(iii) Earnings Per Equity Share (for Continuing and Discontinued operations)						
(a) Basic Rs.	1.11	1.04	5.20	2.95	2.98	1.78
(b) Diluted Rs.	1.11	1.04	5.20	2.95	2.98	1.78

See accompanying note to the Financial results

Notes:

- 1 The statement of audited consolidated results includes the results of Mro-Tek Realty Limited ('the Company' or 'the Holding Company' and the following subsidiary (collectively referred as 'the Group' hereinunder:
Subsidiary:
- Mro-Tek Private Limited (previously known as Mro-Tek Technologies Private Limited)
- 2 The above financial results for the quarter and nine months ended 31st December, 2024 as recommended by the Audit Committee were approved by the Board of Directors at its meeting held on 17th January 2025.
- 3 The Consolidated financial results are prepared in accordance with Indian Accounting Standards ("Ind AS"), the provisions of the Companies Act, 2013 ("the Companies 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.
- 4 As per Ind AS, actuarial gains and losses that form part of rereasurement of the net defined benefit liability / asset and the corresponding tax effect thereon are recognized in Other Comprehensive Income.
- 5 For the purpose of Segment Reporting, 'Products', EMS (Electronic Contract Manufacturing Services), Solutions and 'Real Estate Development', constitute primary business segments.
- 6 The group has recognised Deferred Tax Asset & Closing Balance as on 31st December 2024 was Rs. 639.47 Lakhs (For Previous Year : Deferred Tax Asset of Rs 761.63 lakhs) as stipulated under IND Accounting Standard 12, on "Income Taxes", prescribed under the Act.
- 7 Revenue from operation includes additional land compensation Rs NIL (for the quarter and nine months ended December 2023, and year ended 31st March, 2024 Rs.475.16 Lakhs) and Other Income includes interest received on additional land compensation Rs NIL (for the quarter and nine months ended December 2023, and year ended 31st March, 2024 Rs 486.46 lakhs from National Highway Authority of India (NHAI) against compulsory acquisition of part of Hebbal land.
- 8 Figures for the previous period have been regrouped, wherever necessary.

Consolidated Segment wise Revenue, Results, Assets and Liabilities**(Rs. In Lakhs)**

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 Segment Revenue (Net Sale)						
(a) Product	582.55	446.18	440.18	1,501.40	942.69	1,429.98
(b) Real Estate	431.63	419.15	649.25	1,186.73	976.48	1,146.04
(c) EMS (Electronic Contract Manufacturing Services)	-	5.40	0.21	16.06	1.78	10.27
(d) Solutions	200.17	421.76	207.95	892.42	727.89	927.02
Total	1,214.35	1,292.49	1,297.59	3,596.61	2,648.84	3,513.31
Less :- Inter segment revenue	-	-	-	-	-	-
Net Sales From Operations	1,214.35	1,292.49	1,297.59	3,596.61	2,648.84	3,513.31
2 Segment Results - Profit / (loss) before tax and interest						
(a) Product	251.16	173.82	179.07	636.23	390.11	636.95
(b) Real Estate	431.63	419.12	1,137.62	1,186.73	1,359.03	1,632.63
(c) EMS (Electronic Contract Manufacturing Services)	(0.05)	(1.41)	0.81	3.85	(10.25)	(22.16)
(d) Solutions	160.56	222.51	137.28	572.23	429.63	728.69
Total	843.30	814.04	1,454.78	2,399.04	2,168.52	2,976.11
Less:-						
i) Interest	286.72	282.44	234.36	833.48	612.38	891.18
ii) Other Un-allocable Expenditure net off	495.11	350.74	347.90	1,184.31	1,133.74	1,970.78
iii) Un-allocable Income	(209.82)	(64.41)	(56.09)	(297.63)	(131.39)	(213.22)
Total Profit/(loss) before tax	271.29	245.27	928.61	678.88	553.79	327.37
Segment						
3 Assets						
(a) Product	1,333.91	1,667.99	1,565.09	1,333.91	1,565.09	1,273.94
(b) Real Estate	14,472.08	14,205.94	14,179.31	14,472.08	14,179.31	14,707.43
(c) EMS (Electronic Contract Manufacturing Services)	231.53	225.10	343.34	231.53	343.34	236.68
(d) Solutions	2,714.15	2,384.15	3,133.27	2,714.15	3,133.27	2,169.52
(e) Un-allocable assets	2,851.37	2,955.49	1,731.42	2,851.37	1,731.42	1,965.70
Total Assets	21,603.04	21,438.67	20,952.43	21,603.04	20,952.43	20,353.27
4 Segment Liabilities						
(a) Product	172.60	189.25	120.64	172.60	120.64	141.70
(b) Real Estate	8,535.94	8,180.64	5,319.49	8,535.94	5,319.49	7,618.46
(c) EMS (Electronic Contract Manufacturing Services)	22.94	16.57	54.63	22.94	54.63	31.95
(d) Solutions	221.11	119.55	698.48	221.11	698.48	117.06
(e) Un-allocable Liabilities	5,180.59	5,673.47	7,619.93	5,180.59	7,619.93	5,528.79
Total Liabilities	14,133.18	14,179.48	13,813.17	14,133.18	13,813.17	13,437.96

For MRO-TEK Realty Limited

Aniruddha Mehta
Chairman & Managing Director
DIN No. 00720504

Place : Bengaluru
Date: 17-01-2025

K. S. AIYAR & CO
CHARTERED ACCOUNTANTS

10, 1st Floor, 18th Cross,
Near 6th Main, Malleswaram,
Bengaluru - 560 055. India.
Tel: 91-80-2334 7171 / 23367171 / 2331 1221
www.KSAiyar.com
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Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report to
The Board of Directors of Mro-Tek Realty Limited**

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of MRO-TEK Realty Limited ("the Company"), for the quarter ended December 31, 2024 and year to date from April 01, 2024 to December 31, 2024 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of the Regulation 33 of The SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended (the "Listing Regulations").
2. This Statement, which is 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 as amended, read with the relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the statement based on our review.
3. We conducted our review in accordance with Standard on Review Engagements (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement of financial results is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and 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 the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For K. S. AIYAR & Co.
Chartered Accountants
ICAI Firm Registration No: 100186W

Deepak Kamath

Deepak Kamath
Partner
M.No.218292
UDIN: 25218292BMGSYW8753

Place: Bengaluru
Date: 17-01-2025



Office also at
Mumbai Chennai Kolkata
Coimbatore and Hyderabad

K. S. AIYAR & CO

CHARTERED ACCOUNTANTS

10, 1st Floor, 18th Cross,
Near 6th Main, Malleswaram,
Bengaluru - 560 055. India.
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Bangalore@KSAiyar.com

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to The Board of Directors of Mro-Tek Realty Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Mro-Tek Realty Limited (the "Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group"), for the quarter ended December 31, 2024 and year to date from April 01, 2024 to December 31, 2024 (the "Statement") attached herewith, 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 (the "Listing Regulations").
2. The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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 Standards on Auditing 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 29th March 2019 issued by the Securities and Exchange Board of India 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 results of the following entities:
Holding Company
Mro-Tek Realty Limited
Subsidiary Company
Mro-Tek Private Limited (formerly known as Mro-Tek Technologies Private Limited)



Office also at
Mumbai Chennai Kolkata
Coimbatore and Hyderabad

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6 below, 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 the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We did not review the financial results of the subsidiary Company Mro-Tek Private Limited, whose unaudited interim financial information results includes total asset of Rs 68.12 lakhs as at December 31, 2024, total revenue of Rs. 12.12 lakhs and Rs 216.77 lakhs, net (loss)/profit after tax of Rs (2.77) lakhs and Rs 49.38 lakhs and total comprehensive (loss) / income of Rs (2.77) lakhs and Rs 49.38 lakhs for the quarter ended December 31, 2024 and period ended on that date respectively, as considered in the Statement. These interim financial results have been reviewed by other auditors whose report has 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 it, is solely based on the report of other auditors and procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement in respect of matter stated in para 6 is not modified with respect to our reliance on the work done and the report of the other auditor.

For K. S. AIYAR & Co.
Chartered Accountants
ICAI Firm Registration No: 100186W



Deepak Kamath
Partner
M.No.218292
UDIN: 25218292BMGSYX7274

Place: Bengaluru
Date: 17-01-2025



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

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

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

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

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