

26th October 2024

The Manager-Listing The Manager- Listing

BSE Limited National Stock Exchange of India Ltd., Phiroze Jeejeebhoy Towers, Exchange Plaza, Bandra-Kurla Complex

Dalal Street, Bandra (E) Mumbai-400001 Mumbai-400051

BSE Code-526576 NSE Code-TECHIN

Sub - Outcome of Board Meeting.

Ref – Regulation 30 and Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements).

We inform you that the Board of Directors of the Company, at its Meeting held today i.e. on Saturday, 26th October 2024, has approved the standalone unaudited financial results, for the quarter and half year ended 30th September, 2024.

Pursuant to above-referred regulations, we enclose the following documents.

- 1. Statement of unaudited financial results, for the quarter and half year ended $30^{\rm th}$ September 2024. (Annexure-I)
- 2. Limited Review Report of the Statutory Auditors on the aforesaid Financial Results. (Annexure-II).

The Meeting Commenced at 03:30 p.m. and concluded at 04:45 p.m.

Thanking you,

Yours faithfully, For Techindia Nirman Limited

Satish Kagliwal Director

Encl.; As above



CIN: L45200MH1980PLC023364

STATEMENT OF STANDALONE UNAUDITED RESULTS FOR THE QUARTER AND 6 MONTHS ENDED 30/09/2024

Rs. in Lakhs

	Particulars	Quarter Ended			Rs Six Months Ended		Year Ended
Sr. No.		30/09/2024 Unaudited	30/06/2024 Unaudited	30/09/2023 Unaudited	30/09/2024 Unaudited	30/09/2023 Unaudited	31/03/2024 Audited
I	Income						
	(a) Revenue from operations	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Other Operating Income	0.00	0.00	0.00	0.00	0.00	0.00
	Total Income	0.00	0.00	0.00	0.00	0.00	0.00
11	Expenses		1				
	a) Development Expenses	0.00	0.00	242.65	0.00	270.03	0.00
	b) Purchase of Stock-in-Trade	• 0.00	0.00	0.00	0.00	0.00	0.00
	c) Changes in Inventory of Finished Goods & Work in Progress	0.00	0.00	(242.65)	0.00	(270.03)	0.00
	d) Employee Benefit Expense	3.24	3.48	2.54	6.72	5.94	13.27
	f) Depreciation & Amortisation Expenses	0.66	0.67	0.65	1.33	1.31	2.67
	g) Selling & Distribution Expenses	0.00	0.00	0.00	0.00	0.00	0.00
	h) Other Expenditure	1.74	36.58	5.65	38.32	12.73	21.35
	Total Expenses	5.64	40.73	8.84	46.37	19.98	37.29
Ш	Profit from Operations before other income, finance cost and Exceptional Items (I-II)	(5.64)	(40.73)	(8.84)	(46.37)	(19.98)	(37.29)
IV	Other Income	0.00	0.00	0.00	0.00	0.00	0.00
V	Profit from Ordinary Activities before Finance cost and Exceptional Items (III+IV)	(5.64)	(40.73)	(8.84)	(46.37)	(19.98)	(37.29)
VI	Finance Cost	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit from Ordinary Activities after Finance cost (V-VI)	(5.64)	(40.73)	(8.84)	(46.37)	(19.98)	(37.29)
VIII	Exceptional Items Income/(Expenses)	0.00	0.00	0.00	0.00	0.00	0.00
ΙX	Profit from Ordinary Activities before Tax (VII-VIII)	(5.64)	(40.73)	(8.84)	(46.37)	(19.98)	(37.29)
×	Tax Expenses						
	(a) Current Tax	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Deferred Tax	0.00	0.00	0.00	0.00	0.00	2.40
ΧI	Net Profit from Ordinary Activies after Tax (IX-X)	(5.64)	(40.73)	(8.84)	(46.37)	(19.98)	(39.69)
XII	Extra Ordinary Items (Net of Tax)	0.00	0.00	0.00	0.00	0.00	0.00
XIII	Net Profit for the period (XI-XII)	(5.64)	(40.73)	(8.84)	(46.37)	(19.98)	(39.69)
XIV	Other Comprehensive Income						
1	(a) Items that will not be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00	(0.20)
-	(b) Income tax relating to items that will not be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00	0.00
	(a) Items that will be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Income tax relating to items that will be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00	0.00
- 1	Total other Comprehensive Income	0.00	0.00	0.00	0.00	0.00	(0.20)
	Total Comprehensive Income for the period (XIII + XIV)	(5.64)	(40.73)	(8.84)	(46.37)	(19.98)	(39.89)
- 1	Paid Up Equity Share Capital (Face Value Rs. 10/- each)	1432.63	1432.63	1432.63	1432.63	1432.63	1432.63
	Reserve & Surplus						(257.80)
	Earning per share (of Rs 10/- each) (not annualised) Basic & Diluted	(0.04)	(0.28)	(0.06)	(0.32)	(0.14)	(0.28)

Notes:

Place : Chhatrapati Sambhajinagar Date: 26 October 2024

- (1) The financial results were reviewed by the Audit Committee in their meeting held on 22 October 2024 and were thereafter approved by the Board of Directors at its meeting held on 26 October 2024.
- (2) The company is dealing in one major product segment i.e. Real Estate Development
- dia Nir (3) Investor complaints - Opening Balance - 0, Received and Resolved - 0, Closing Balance - 0

(4) The figures have been regrouped/rearranged, whereever necessary.

FOR TECHINDIA NIRMAN LTD

SATISH KAGLIWAL DIRECTOR

DIN 00119601

Regd. Office: Nath House, Nath Road, Chhatrapati Sambhajinagar - 431005 (MS)

www.techindianirman.com

FOR GAMMAN SSOCIATES

UDIN: -24032742BKCSBG8283

┡	TechIndia Nir		OMH1980PL C02336					
┝	CIN: L45200MH1980PLC02336 Standalone Statement of Assets and Liabilities							
┢	Standarone Statement of	1 7133Ct3 and madmittes	Rs in Lakh					
	Particulares	As at period ended	As at year ended					
ŀ	Tarticulares	30.09.2024	31.03.2024					
┢	T	(Unaudited)	(Audited)					
A	ASSETS	(Onaudited)	(Addited)					
Ë	(1) Non Current Assets		· · · · · · · · · · · · · · · · · · ·					
	a) Property, Plant & Equipment	2,205.10	2,206.4					
<u> </u>	b) Capital Work in Progress	0.00	0.00					
	c) Other Intangible Assets	0.00	0.00					
_	d) Intangible Assets under Development	0.00	0.00					
	e) Financial Assets	0.00						
	(i) Investments	0.19	0.19					
	(ii) Advances	7663.51	6,389.19					
	f) Deferred Tax Assets (Net)	0.00	0.00					
	g) Other Non Current Assets	0.00	0.00					
	Total Non Current Assets	9868.80	8595.82					
	(2) Current Assets							
	a) Inventories	589.31	589.31					
	b) Financial Assets							
	(i) Investments	0.00	0.00					
	(ii) Trade Receivables	0.00	0.00					
	(iii) Cash and Cash Equivalents	18.57	19.16					
	(iv) Bank balance other than (iii) above	0.00	0.00					
	(v) Advances	6.01	6.28					
	c) Current Tax Assets	24.24	24.24					
	d) Other Current Assets	0.00	0.00					
	Total Current Assets	638.13	638.99					
	TOTAL ASSETS	10506.93	9234.81					
В	EQUITIES AND LIABILITIES	1,2						
	1. Shareholders' Fund							
	a) Share capital	1432.63	1,432.63					
	b) Other Equity	-304.17	-257.80					
	Total Equity	1128.46	1174.83					
	Liabilities							
	2. Non-current liabilities							
	a) Financial Liabilities							
	(i) Borrowings	0.00	0.00					
	b) Provisions	2.07	1.87					
	c) Other non-current liabilities	0.00	0.00					
	Total Non-current liabilities	2.07	1.87					
	3. Current Liabilities							
	a) Financial Liabilities							
	(i) Borrowings	9368.20	8,052.58					
	(ii) Trade Payables	1.45	1.08					
	b) Other Current Liabilities	6.70	4.40					
	c) Provisions	0.05	0.05					
	4. Current Tax Liabilities	0.00	0.00					
		9376.40	8058.11					
\neg	TOTAL - EQUITY AND LIABILITIES	10506.93	9234.81					

FOR TECHINDIA NIRMAN LTD

UDIN: -24032742BKCSBG8283/

Place : Chhatrapati Sambhajinagar

Date: 26 October 2024

Satish Kagliwal DIRECTOR

DIN 00119601



Tech India Nirman Limited

CIN: L45200MH1980PLC023364

Standalone Statement of Cash Flow for the Half Year Ended 30th Sep 2024 $\,$

Rs in Lakhs

	Half year ended	Ks in Lakhs
	1	Year ended
Particulars	30.09.2024	31.03.2024
	(Unaudited)	(Audited)
A) GLOVE TO OVER THOM OPEN A THREE A CHIEF THREE		
A) CASH FLOW FROM OPERATING ACTIVITIES		·
Nett Profit before Tax & Extra Ordinary items	-46.37	-37.49
	10.57	57.17
Adjustment for :		·
Depreciation	1.33	2.67
Provision for Gratutity	0.17	0.35
Provision for Compensated Absences	0.03	0.07
Dividend on long term investments	0.00	0.00
Interest Paid / Financial Charges	0.00	0.00
Investment Written off	0.00	0.00
Profit on sale of Fixed Assets	0.00	0.00
Operating Profit before working capital changes	-44.84	-34.40
Adjustment for :		
(Increase) / Decrease in Trade Receivables	0.00	0.00
(Increase) / Decrease in Inventories	0.00	534.79
(Increase) / Decrease in Loans & Advances	-1,274.05	16.55
(Increase) / Decrease in Other Non Current Assets	0.00	-1,725.43
Increase / (Decrease) in Trade Payable	0.37	-6.81
Increase / (Decrease) in other current liabilities	2.30	-2.93
Cash Generated from operation before Tax & Extra Ordinary item	-1,316.22	-1,218.23
Cash Generated from operation before rax & Extra Ordinary item	-1,010.22	-1,210.25
Income tax Paid	0.00	-3.99
Net Cash Flow from Operating Activities - (A)	-1,316.22	-1,222.22
B) CASH FLOW FROM INVESTING ACTIVITIES		
	0.00	2.22
Sale of fixed assets	0.00	0.00
Purchase of Fixed Assets	0.00	0.00
Interest Capitalised	0.00	0.00
Sale of Investment	0.00	0.00
Dividend on long term investments	0.00	0.00
Advance for Land Development	0.00	398.34
(Increase) / Decrease in Non Current Assets	0.00	0.00
Net Cash Flow from Investing Activities - (B)	0.00	398.34
C) CACIL ELONG EDOM BINIANCING ACTIVITATE		
C) CASH FLOW FROM FINANCING ACTIVITIES		
Interest Paid / Financial Charges	0.00	0.00
Increase / (Decrease) in Borrowings	1,315.63	826.60
Long Term Provision	0.00	0.00
0 % Prefrence shares issued	0.00	0.00
Increase / (Decrease) in Short Term Unsecured Loans	0.00	0.00
Nett Cash Flow From Financing Activities - (C)	1,315.63	826.60
See the see that the see	1,015.00	020.00
Net increase/Decrease in cash & cash equivalent (A+B+C)	-0.59	2.72
Opening Cash and Cash Equivalent	19.16	16.44
CLOSING CASH & CASH EQUIVALENT	18.57	19.16
OLOUITO CAUIT & CAUIT EQUIVALENI	10.3/	17.10

FOR TECHINDIA NIRMAN LTD.

(Partner)

Satish Kagliwal

Place: Chhatrapati Sambhajinagar
Date: 26 October 2024

UDIN: -24032742BI4CSB678283



Gautam N Associates Chartered Accountants

30, GNA House, Behind ABC Complex, Manmandir Travels Lane, Adalat Road, Aurangabad - 431 001

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY AND YEAR TO DATE UNAUDITED STANDLONE IND-AS FINANCIAL RESULTS OF THE COMPANY PURSUANT TO REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATION 2015, AS AMENDED.

Review Report to
The Board of Directors,
TechIndia Nirman Limited

- 1. We have reviewed the accompanying statement of unaudited Standalone Ind-AS financial results of TechIndia Nirman Limited ('the Company') for the quarter ended 30th September 2024 and year to date results for the period 1st April 2024 to 30th September 2024 ('The Statement') being submitted by the Company pursuant to the requirements of regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation 2015 as amended.
- 2. This statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with Ind-AS 34- 'Interim Financial Reporting' prescribed under section 133 of the Companies Act., 2013 read with relevant rules issued thereunder and other recognised accounting practices and policies generally accepted in India. Our responsibility is to issue a report on these financial statements 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 financial statements are 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 of unaudited financial results prepared in accordance with applicable accounting standards except as mentioned in para 5 below in the Basis for qualified opinion and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.
- 5. Basis for qualified opinion:
 In respect of inter-corporate Loans / Advances, prima-facie, the company has not complied with the provisions of section 186 of the Act, in as much as these are interest free loans granted to certain parties.

For Gautam N Associates

Chartered Accountants

FRN: 103117W

Gautam Nandawat

Partner

M No: 032742

UDIN: 24032742BKCSBG8283

Place: Chhatrapati Sambhajinagar

Date: 26th October 2024

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