

To,  
**Corporate Relationship Department,  
BSE Limited**

P. J. Towers, 25th Floor,  
Dalal Street, Mumbai - 400 001

**BSE Code: 538668**

Date:14.11.2024

**Ref: Regulation 30, 33 and other applicable regulations, if any, of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

**Sub: Outcome of Board Meeting held on 14th November, 2024.**

Dear Sir / Madam,

This is to inform you that Board of Directors in its meeting held on Thursday, 14th Day of November, 2024, inter alia others, has considered and approved the following:

1. Un-Audited Standalone & Consolidated Financial Results of the Company for the quarter and half year ended 30th September, 2024. The results are also being uploaded on the Company's website at <https://meghnarealty.com/>.
2. Limited Review Report of the Un-Audited Standalone & Consolidated Financial Results of the Company for the quarter and half year ended 30th September, 2024 issued by the Statutory Auditors of the Company.
3. In Compliance with Regulation 33 of Listing Regulations and SEBI Circular No. CIR/CFD/CMD/56/2016 date 27th May, 2016 we declare that report of Statutory Auditor is with unmodified opinion with respect to the Unaudited Financial Result of the Company for the Quarter ended 30th September,2023.
4. Report of the Statutory Auditors of the Company M/s. M.K.Singhal & Co, Chartered Accountants on the aforesaid financial results. The Auditors have issued the said reports with unmodified opinion

It is hereby also intimated that the date of re-opening of trading window will be as per the following details:

<b>Closure of Trading Window from</b>	<b>Closure of Trading Window till</b>	<b>Purpose of closure of trading window</b>
01/10/2024	16/11/2024	Declaration of Un-Audited Standalone and Consolidated Financial Results of the Company for the quarter ended 30 <sup>th</sup> September, 2024

The meeting commenced at 10.15 p.m and concluded at 11.00 p.m

Kindly take the same on your records and oblige.

**For Meghna Infracon Infrastructure Limited  
(Formerly known as Naysaa Securities Limited)**

**SUDHIR**

**SUMAN SINGH**

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SUDHIR SUMAN SINGH  
Date: 2024.11.14  
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**Sudhir Suman Singh  
Company Secretary & Compliance Officer  
Place: Mumbai**



# M. K. SINGHAL & CO.

## Chartered Accountants

E -20, B-402, Yoginagar, Borivali (W), Mumbai - 400 091.  
Email : singhalmanoj@hotmail.com Tel. : 28333085, 9321763252.

**INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON THE UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER 30, 2024 OF MEGHNA INFRACON INFRASTRUCTURE LIMITED PURSUANT TO THE REGULATION 33 OF THE SEBI ( LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 ( AS AMENDED)**

**TO THE BOARD OF DIRECTORS  
MEGHNA INFRACON INFRASTRUCTURE LIMITED**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **MEGHNA INFRACON INFRASTRUCTURE LIMITED** (" the Holding Company"), for the Quarter and half year ended on September 30, 2024 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Holding's Company Management and approved by the Holding's Company Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the India Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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.
4. We have also performed the procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended, to the extent applicable.



5. This statement includes the result of following entity:

- a) **Maghna Infracon Infrastructure Limited** (Holding Company)
- b) **Meghna Akar Construction** (Partnership Firm)
- c) **Meghna Developers AOP**
- d) **Maghna Infracon LLP** (LLP Firm)
- e) **Navkhanda Infracon LLP** (LLP Firm)

6. Based on our review conducted 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 the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms 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.

#### **Other Matters**

7. The accompanying Statement includes unaudited interim financial statement and other financial information in respect of subsidiary/partnership firm whose unaudited financial results reflect total assets of 1323.92 Lacs as at 30<sup>th</sup> September 2024, and total revenue of Rs 328.90 lacs and Rs ,profit after tax of Rs 46.07 Lacs and Rs 213.07 Lacs for the quarter and Half Year ended 30th September 2024, respectively ,as considered in these statement , has been reviewed by other auditors who's limited review has been furnished to us. Our reports, to the extent, it concern with this subsidiary, on the unaudited quarterly and Half yearly consolidated financial results is based solely on the reports of other auditors and procedures performed by them.

Our conclusion is not modified in respect of this matter with respect to our reliance on the work done by and the reports of the other auditors.

8. The year to date figures for the period from April 1, 2024 to September 30, 2024 includes figures for the quarter ended June 30, 2024 which was reviewed by the predecessor audit firm, where they have expressed unmodified conclusion vide report dated August 12, 2024.

The statement includes comparative financial figures of the company for the quarter and six month ended September 30, 2023 which have been reviewed by the predecessor audit firm, where they have expressed unmodified conclusion vide report dated November 2, 2023.

The statement also includes figures of the Company for the year ended March 31, 2024, audited by the predecessor audit firm; where they have expressed unmodified opinion vide report dated May 28, 2024



For M K SINGHAL & CO.  
Chartered Accountants



Manoj Kumar Singhal  
(Proprietor)

M.No. 053124

FRN: 130361W

UDIN: 24053124BKLSX45985

Place: Mumbai

Date: 14<sup>th</sup> November 2024



The responsibility of the preparation and presentation of the financial statements of the company is that of the management and those charged with governance. The auditor's responsibility is to express an opinion on these financial statements based on the audit conducted in accordance with the standards of the Institute of Cost Accountants of India. The auditor's report is intended solely for the use of the members of the company and is not to be used for any other purpose. The auditor's report is not a guarantee of the accuracy of the financial statements and is not to be relied upon for any other purpose. The auditor's report is not a substitute for the financial statements and is not to be used for any other purpose. The auditor's report is not a substitute for the financial statements and is not to be used for any other purpose.



## Meghna Infracon Infrastructure Limited

CIN No. L68100MH2007PLC175208

### Consolidated Financial Results for the Quarter and Half Year Ended on September 30, 2024

Rs. In lakhs except per Share Data

Particulars	Quarter Ended			Period Ended		Year Ended 31.03.2024 (Audited)
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	
<b>1 Income from operations</b>						
(a) Net sales/income from operations (Net of excise duty)	328.64	1450.13	N.A.	1778.77	N.A.	5352.24
(b) Other income	2.32	3.65	N.A.	5.97	N.A.	215.42
<b>Total income from operations</b>	<b>330.96</b>	<b>1,453.78</b>	<b>-</b>	<b>1,784.74</b>	<b>N.A.</b>	<b>5,567.66</b>
<b>2 Expenses</b>						
(a) Construction Cost	203.77	639.5		843.27	N.A.	45.69
(b) Purchases of stock-in-trade and share & Securities	1.25	170.12	N.A.	171.37	N.A.	4,084.94
(c) Changes in inventories of finished goods, work-in-progress and Share & Securities	(1.25)	346.54	N.A.	345.29	N.A.	945.43
(d) Employee benefits expense	10.47	10.17	N.A.	20.64	N.A.	31.45
(e) Finance Cost	27.67	1.11	N.A.	28.78	N.A.	25.30
(f) Depreciation and amortisation expense	1.14	0.84	N.A.	1.98	N.A.	5.78
(g) Other expenses	61.59	74.43	N.A.	136.02	N.A.	102.80
<b>Total expenses</b>	<b>304.64</b>	<b>1,242.71</b>	<b>-</b>	<b>1,547.35</b>	<b>N.A.</b>	<b>5,241.39</b>
<b>3 Profit / (Loss) before Extraordinary Items and Tax</b>	<b>26.32</b>	<b>211.07</b>	<b>-</b>	<b>237.39</b>	<b>N.A.</b>	<b>326.27</b>
4 Extraordinary items	-	-	-	-	-	-
<b>5 Profit / (Loss) before tax</b>	<b>26.32</b>	<b>211.07</b>	<b>-</b>	<b>237.39</b>	<b>N.A.</b>	<b>326.27</b>
6 Current Tax	2.25	33.43	N.A.	35.68	N.A.	9.04
7 Minimum Alternate Tax Credit Entitlement	-	-	-	-	-	-
8 Taxation Of Earlier Years	-	-	N.A.	-	-	-
9 Deferred Tax	0.25	0.11	N.A.	0.36	N.A.	(0.34)
<b>10 Net Profit / (Loss) after tax</b>	<b>23.82</b>	<b>177.53</b>	<b>N.A.</b>	<b>201.35</b>	<b>N.A.</b>	<b>317.57</b>
11 Minority Interest	6.25	(16.70)		(10.45)	N.A.	(0.37)
<b>Net Profit/(Loss) after tax and Minority Interest</b>	<b>30.07</b>	<b>160.83</b>		<b>190.90</b>	<b>N.A.</b>	<b>317.20</b>
<b>11 Other Comprehensive Income</b>						
12 a) Item that will not be reclassified to profit & loss	-	-	N.A.	-	N.A.	0.01
13 b) Income Tax Relating to items that will not be reclassified to profit & loss	-	-	N.A.	-	N.A.	-
<b>14 Total other Comprehensive Income(12-13)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N.A.</b>	<b>0.01</b>
<b>Total Comprehensive Income for the Period(10+14)</b>	<b>30.07</b>	<b>160.83</b>	<b>N.A.</b>	<b>190.90</b>	<b>N.A.</b>	<b>317.21</b>
<b>16 Net Profit Attributable to:</b>						
a) Owner of the Company	14.11	75.46	N.A.	89.57	N.A.	148.83
b) Non Controlling Interest	15.96	85.37	N.A.	101.33	N.A.	168.37
<b>17 Other Comprehensive Income Attributable to:</b>						
a) Owner of the Company	-	-	N.A.	-	-	-
b) Non Controlling Interest	-	-	N.A.	-	N.A.	0.01
<b>18 Total Comprehensive Income Attributable to:</b>						
a) Owner of the Company	14.11	75.46	N.A.	89.57	N.A.	148.83
b) Non Controlling Interest	15.96	85.37	N.A.	101.33	N.A.	168.38
<b>18 Paid-up equity share capital ( Face Value per share 10/- )</b>	<b>1086.19</b>	<b>1086.19</b>	<b>N.A.</b>	<b>1086.19</b>	<b>N.A.</b>	<b>1086.19</b>
19 Reserve excluding Revaluation Reserves					N.A.	641.83
<b>20 Earnings per share ( Rs.10/-)(before Extraordinary Items)(not Annualised)</b>						
(a) Basic	0.28	1.48	N.A.	1.76	N.A.	2.92
(b) Diluted	0.28	1.48	N.A.	1.76	N.A.	2.92
<b>21 Earnings per share ( Rs.10/-)(after Extraordinary Items)(not Annualised)</b>						
(a) Basic	0.28	1.48	N.A.	1.76	N.A.	2.92
(b) Diluted	0.28	1.48	N.A.	1.76	N.A.	2.92

For Meghna Infracon Infrastructure Limited

**For MEGHNA INFRACON INFRASTRUCTURE LTD**

VIKRAM

Mr. Vikram Jayantilal Lodha  
Whole-Time Director

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Director

Meghna Infracon Infrastructure Limited		
CIN No. L68100MH2007PLC175208		
Consolidated Statement of Assets and Liabilities as on September 30, 2024		
Statement of Assets and Liabilities	As on 30.09.2024	As on 31.03.2024
<b>A. ASSETS</b>		
1. Non Current Assets		
(a) Property, Plants and Equipments	9.88	10.64
(b) Intangible Assets	0.10	0.11
(c) Deferred Tax Assets (Net)	1.54	1.91
(d) Income Tax Assets (Net)	1.35	1.35
(e) Non Current Financial Assets	14.79	14.79
(f) Non Current Investments	0.09	0.09
g) Loan	19.5	0.00
Total Non Current Assets (1)	47.25	28.89
2. Current Assets		
(a) Inventories	1406.98	1,574.22
(b) Financial Assets		
i) Trade Receivables	56.77	172.77
ii) Cash & Cash Equivalents	128.82	62.79
iii) Short Term Loan and Advances	300.39	279.81
iv) Current Investment	-	-
(c) Other Current Assets	77.17	10.64
Total Current Assets (2)	1,970.13	2,100.23
<b>Total Assets (1+2)</b>	<b>2,017.38</b>	<b>2,129.12</b>
<b>B. EQUITY AND LIABILITIES</b>		
1. Equity		
a) Equity Share Capitals	1,086.19	1,086.19
b) Other Equity	413.37	233.32
sub total Equity	1,499.56	1,319.51
Non Controlling Interest ( partner capital in partnership firm)	(135.02)	408.51
Total Equity	1,364.54	1,728.02
2. Non Current Liabilities		
a) Long Term Borrowing	11.57	41.57
b) Other Non Current Liabilities	28.36	-
Total Non Current Liabilities(4)	39.93	41.57
3. Current Liabilities		
a) Financial Liabilities		
i) Short Term Borrowing	102.34	192.58
ii) Trade Payables	197.28	92.94
b) Other Current Liabilities	267.54	11.26
c) Short Term Provisions	17.71	7.66
d) Income Tax Liabilities	28.04	55.09
Total Current Liabilities(5)	612.91	359.53
<b>Total Equity and Liabilities(3+4+5)</b>	<b>2,017.38</b>	<b>2,129.12</b>

**NOTES:**

1. The Financial Results of the Company for the Quarter and half year ended September 30, 2024 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their meeting held on November 14, 2024. The Preceding Statutory Auditors of the Company have reviewed the result for the quarter 30th June 2024 and current Statutory auditor has reviewed the result for the quarter and half year ended 30th September, 2024

2. Parent Company has entered into partnership with Meghna Akar Constuction on 25 th January 2024. Hence the figures of corresponding quarter and half year ended on 30th September 2023 and Cash flow for the half year ended september 2023 is not applicable.

3) Statement include the financial results of following entities :

Meghna Infracon Infrastructure Limited	Holding Company
Meghna Akar Construction	Partnership firm
Meghna Developers AOP	AOP
Navkhanda Infracon LLP	LLP
Meghna Infracon LLP	LLP

4. Operating Segment has been identified on the basis of the business activities carried out by the Company. The Company is operating in two segments i.e. Investment and share trading and real Estate segment. Hence as per accounting standard 108, the company has made "segment reporting" for operating segment as per annexure.

5. Figures of previous year /period have been regrouped/reclassified wherever necessary, to make them comparable.

For Meghna Infracon Infrastructure Limited  
(Formerly Known as Naysaa Securities Limited)

**For MEGHNA INFRACON INFRASTRUCTURE LTD**

**VIKRAM JAYANTILAL  
LODHA**

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**Director**

Vikram J Lodha  
whole Time Director  
(Din No.01773529)  
Dated : 14/11/2024  
Place : Mumbai

Meghna Infracon infrastructure Limited		
CIN No. L68100MH2007PLC175208		
CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th SEPTEMBER 2024		
(Amount in Rs lacs)		
Cash Flow From Operating Activities	Half Year Ended September 31, 2024	Year Ended September 31, 2023
Net Profit Before Tax As Per Profit And Loss Account	237.39	N.A.
<b>Adjustments For:</b>		
Depreciation		
Dividend Received	1.98	N.A.
Profit on sale of investments	-0.01	N.A.
Loss on Sale of Investment	0.00	N.A.
Profit on sale of Fixed Assets	-	-
Interest Income	-0.48	N.A.
Interest Expenses	-6.80	N.A.
	28.78	N.A.
<b>Operating Profit Before Working Capital Changes</b>	<b>260.86</b>	<b>N.A.</b>
Decrease/(Increase) In Inventories		
Decrease/(Increase) In Trade Receivables	167.24	N.A.
Decrease/(Increase) In Short Term Loan & Advances	115.99	N.A.
Increase/(Decrease) in Trade Payables	-38.06	N.A.
Increase/(Decrease) in Other Current Liabilities	104.33	N.A.
Increase/(Decrease) in Non Current Financial Assets	284.64	N.A.
Increase/(Decrease) in Other Current Assets		
Increase/(Decrease) in short term provisions	-68.53	N.A.
	-10.04	N.A.
<b>Cash generated From Operations</b>	<b>816.43</b>	<b>N.A.</b>
Income Taxes Paid	56.42	N.A.
<b>Net Cash Flow From Operating Activities (A)</b>	<b>760.01</b>	<b>N.A.</b>
<b>Cash Flow From Investing Activities</b>		
Purchase of Property, Plants and Equipments	-1.72	N.A.
Proceeds from sale of Property, Plants and Equipments	1.00	N.A.
Interest Received	6.80	N.A.
(Purchase) of current and non current Investments		
Proceeds from sale of current and non current investment		
Dividend Received		
Share Application Money Paid	0.01	N.A.
<b>Net Cash Flow From Investing Activities (B)</b>	<b>6.09</b>	<b>N.A.</b>
<b>Cash Flow From Financing Activities</b>		
Proceeds from Issue of Share Capitals		
Proceeds from Securities Premium ( Net of Expenses )		
(Decrease)/Increase in Long Term Borrowing	-30.00	N.A.
(Decrease)/Increase in Short Term Borrowing	-90.23	N.A.
Term Loan Repaid		
Interest paid		
partner current capital withdraw	-28.78	N.A.
	-551.06	-
<b>Net Cash Flow From Financing Activities (C)</b>	<b>-700.07</b>	<b>N.A.</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)</b>	<b>66.03</b>	<b>N.A.</b>
<b>Net Increase/(Decrease) in Cash And Cash Equivalents:</b>		
Opening Balance	62.79	N.A.
Closing Balance	128.82	N.A.
<b>Net Increase/(Decrease) in Cash And Cash Equivalents</b>	<b>66.03</b>	<b>N.A.</b>

For Meghna Infracon infrastructure Limited

For MEGHNA INFRACON INFRASTRUCTURE LTD

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LODHA

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Date: 2024.11.14 23:15:53  
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Director

Vikram J Lodha  
whole Time Director  
(Din No.01773529)  
Dated : 14/11/2024  
Place : Mumbai



**Consolidated segment wise Revenue, Result, Assets and Liabilities for the Quarter and half year** (Amount in Rs lacs)

Sr. No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1</b>	<b>Segment Revenue</b>						
	a) Real Estate Activity (profit share from partnership firm)	328.9	905.75	NA	1234.65	NA	73.6
	b) Investment Activity	2.06	548.03	NA	550.09	NA	5494.06
	<b>Total Revenue</b>	<b>330.96</b>	<b>1453.78</b>	<b>NA</b>	<b>1784.74</b>	<b>NA</b>	<b>5567.66</b>
<b>2</b>	<b>Segment Result</b>			NA			
	a) Real Estate Activity	81.98	206.96	NA	288.94	NA	13.85
	b) Investment Activity	-28.00	5.22	NA	-22.78	NA	337.72
	Sub Total	53.98	212.18	NA	266.16	NA	351.57
	Less Finance Cost	27.66	1.11	NA	28.77	NA	25.3
	Less other Unallocable Expenses	0	0	NA		NA	0
	Profit Before Exceptional item and Tax	26.32	211.07	NA	237.39	NA	326.27
	Exceptional Item	0	0	NA	0	NA	0
	Profit Before Tax	26.32	211.07	NA	237.39	NA	326.27
	Less Tax Expenses	2.51	33.54	NA	36.05	NA	8.69
	Net Profit /(Loss) for the period/Year	23.81	177.53	NA	201.34	NA	317.58
<b>3</b>	<b>Segment Assets</b>			NA			
	a) Real Estate Activity	1443.18	1067.49	NA	1443.18	NA	1058.03
	b) Investment Activity	574.2	679.16	NA	574.2	NA	1071.09
	c) Unallocable	0	0	NA	0	NA	0
	<b>Total</b>	<b>2017.38</b>	<b>1746.65</b>	<b>NA</b>	<b>2017.38</b>	<b>NA</b>	<b>2129.12</b>
<b>4</b>	<b>Segment Liabilities</b>			NA		NA	
	a) Real Estate Activity	652.84	260.97	NA	652.84	NA	317.6
	b) Investment Activity	42.28	19.68	NA	42.28	NA	83.5
	c) Unallocable	0	0	NA	0	NA	0
	<b>Total</b>	<b>695.12</b>	<b>280.65</b>	<b>NA</b>	<b>695.12</b>	<b>NA</b>	<b>401.1</b>

For Meghna Infracon Infrastructure Limited

For MEGHNA INFRACON INFRASTRUCTURE LTD

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VIKRAM JAYANTILAL JAYANTILAL LODHA  
Date: 2024.11.14 23:16:11  
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Mr. Vikram J Lodha  
(Whole-Time Director)

Director



# M. K. SINGHAL & CO.

## Chartered Accountants

E -20, B-402, Yoginagar, Borivali (W), Mumbai - 400 091.  
Email : singhalmanoj@hotmail.com Tel. : 28333085, 9321763252.

**INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON THE UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED ON SEPTEMBER 30, 2024 AND YEAR TO DATE RESULTS FOR THE PERIOD FROM 1<sup>ST</sup> APRIL 2024 to 30<sup>TH</sup> SEPTEMBER 2024 OF MEGHNA INFRACON INFRASTRUCTURE LIMITED PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED**

**TO THE BOARD OF DIRECTORS  
MEGHNA INFRACON INFRASTRUCTURE LIMITED**

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **MEGHNA INFRACON INFRASTRUCTURE LIMITED** ("the Company"), for the quarter ended on September 30, 2024 and year to date results for the period from 1 April 2024 to 30 September 2024 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the India Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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.

4. Based on our review conducted 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 the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements)



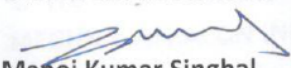
Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. The year to date figures for the period from April 1, 2024 to September 30, 2024 includes figures for the quarter ended June 30, 2024 which was reviewed by the predecessor audit firm, where they have expressed unmodified conclusion vide report dated August 12, 2024.

The statement includes comparative financial figures of the company for the quarter and six month ended September 30, 2023 which have been reviewed by the predecessor audit firm, where they have expressed unmodified conclusion vide report dated November 2, 2023.

The statement also includes figures of the Company for the year ended March 31, 2024, audited by the predecessor audit firm; where they have expressed unmodified opinion vide report dated May 28, 2024.

For M K Singhal & Co.  
Chartered Accountants

  
Manoj Kumar Singhal  
(Proprietor)

M.No. 053124

FRN: 130361W

UDIN: 24053124BKX23161

Place: Mumbai

Date: 14<sup>th</sup> November, 2024



# MEGHNA INFRACON INFRASTRUCTURE LIMITED

(Formerly known as Naysaa Securities Ltd.)

102/104, Shivam Chambers, S. V. Road, Goregaon (W), Mumbai - 400 062.  
Tel.: 91-22 4266 0803 • Email: info@meghnarealty.com  
Website: www.meghnarealty.com • CIN No.: L68100MH2007PLC175208

Meghna Infracon infrastructure Limited						
CIN No. L68100MH2007PLC175208						
Standalone Financial Results for the Quarter and Half Year Ended on September 30 2024						
Rs. in lakhs except per Share Data						
Particulars	Quarter Ended			Period ended	Period ended	Year Ended
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1 Income from operations</b>						
(a) Net sales/income from operations (Net of excise duty)	-	544.52	2142.98	544.52	3588.11	5278.64
(b) Other income	64.34	163.77	38.54	228.11	59.66	218.73
<b>Total income from operations</b>	<b>64.34</b>	<b>708.29</b>	<b>2,181.52</b>	<b>772.63</b>	<b>3,647.77</b>	<b>5,497.37</b>
<b>2 Expenses</b>						
(a) Purchases of stock-in-trade and share & Securities	1.25	170.12	1,663.54	171.37	2377.38	4,084.94
(b) Changes in inventories of finished goods, work-in-progress and Share & Securities	(1.25)	346.54	294.76	345.29	971.98	945.43
(c) Employee benefits expense	9.02	7.99	7.29	17.01	14.47	31.43
(d) Finance Cost	0.01	1.11	4.05	1.12	14.28	17.14
(e) Depreciation and amortisation expense	1.14	0.84	1.52	1.98	2.89	5.78
(f) Other expenses	22.67	17.32	16.07	39.99	35.20	88.75
<b>Total expenses</b>	<b>32.84</b>	<b>543.92</b>	<b>1,987.23</b>	<b>576.76</b>	<b>3,416.20</b>	<b>5,173.47</b>
<b>3 Profit / (Loss) before Extraordinary Items and Tax</b>	<b>31.50</b>	<b>164.37</b>	<b>194.29</b>	<b>195.87</b>	<b>231.57</b>	<b>323.90</b>
4 Extraordinary items	-	-	-	-	-	-
<b>5 Profit / (Loss) before tax</b>	<b>31.50</b>	<b>164.37</b>	<b>194.29</b>	<b>195.87</b>	<b>231.57</b>	<b>323.90</b>
6 Current Tax	(3.43)	3.43	0.15	-	9.65	8.08
7 Minimum Alternate Tax Credit Entitlement	-	-	-	-	-	-
8 Taxation Of Earlier Years	4.61	-	-	4.61	-	(1.04)
9 Deferred Tax	0.25	0.11	(0.45)	0.36	(0.15)	(0.34)
<b>10 Net Profit / (Loss) after tax</b>	<b>30.07</b>	<b>160.83</b>	<b>194.89</b>	<b>190.90</b>	<b>222.07</b>	<b>317.20</b>
<b>11 Other Comprehensive Income</b>						
12 a) Item that will not be reclassified to profit & loss	-	-	-	-	-	0.01
b) Income Tax Relating to items that will not be reclassified to profit & loss	-	-	-	-	-	-
<b>14 Total other Comprehensive Income(12-13)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.01</b>
<b>Total Comprehensive Income for the Peroid(10+14)</b>	<b>30.07</b>	<b>160.83</b>	<b>194.89</b>	<b>190.90</b>	<b>222.07</b>	<b>317.21</b>
<b>16 Paid-up equity share capital ( Face Value per share 10/- )</b>	<b>1086.19</b>	<b>1086.19</b>	<b>1086.19</b>	<b>1086.19</b>	<b>1086.19</b>	<b>1086.19</b>
17 Reserve excluding Revaluation Reserves					233.33	233.33
<b>18 Earnings per share ( Rs.10/-)(before Extraordinary Items)(not Annualised)</b>						
(a) Basic	0.28	1.48	1.79	1.76	2.04	2.92
(b) Diluted	0.28	1.48	1.79	1.76	2.04	2.92
<b>19 Earnings per share ( Rs.10/-)(after Extraordinary Items)(not Annualised)</b>						
(a) Basic	0.28	1.48	1.79	1.76	2.04	2.92
(b) Diluted	0.28	1.48	1.79	1.76	2.04	2.92

For Meghna Infracon Infrastructure Limited  
For MEGHNA INFRACON INFRASTRUCTURE LTD

Mr. Vikram Jayantilal Lodha  
(Whole-Time Director)

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Director

**Meghna Infracon infrastructure Limited**

CIN No. L68100MH2007PLC175208

Standalone Statement of Assets and Liabilities as on September 30, 2024

Statement of Assets and Liabilities	As on 30.09.2024	As on 31.03.2024
<b>A.ASSETS</b>		
<b>1.Non Current Assets</b>		
(a) Property, Plants and Equipments	9.87	10.64
(b) Intangible Assets	0.10	0.11
(c) Deferred Tax Assets (Net)	1.54	1.91
(d) Income Tax Assets (Net)	1.35	1.35
(e) Non Current Financial Assets	14.79	14.79
(f) Non Current Investments	1.37	0.54
<b>Total Non Current Assets (1)</b>	<b>29.02</b>	<b>29.34</b>
<b>2. Current Assets</b>		
(a) Inventories	579.43	801.94
(b) Financial Assets		
i) Trade Receivables	0	63.02
ii) Cash & Cash Equivalents	32.49	32.91
iii) Short Term Loan and Advances	51.91	136.71
iv) Current Investment	838.39	331.47
(c) Other Current Assets	10.59	7.62
<b>Total Current Assets (2)</b>	<b>1,512.81</b>	<b>1,373.67</b>
<b>Total Assets (1+2)</b>	<b>1,541.83</b>	<b>1,403.01</b>
<b>B. EQUITY AND LIABILITIES</b>		
<b>1. Equity</b>		
a) Equity Share Capitals	1,086.19	1,086.19
b) Other Equity	413.36	233.33
<b>Total Equity(3)</b>	<b>1,499.55</b>	<b>1,319.52</b>
<b>2. Non Current Liabilities</b>		
a) Long Term Borrowing	-	-
b) Other Non Current Liabilities	-	-
<b>Total Non Current Liabilities(4)</b>	<b>-</b>	<b>-</b>
<b>3. Current Liabilities</b>		
a) Financial Liabilities		
i) Short Term Borrowing	2.34	67.57
ii) Trade Payables	13.70	-
b) Other Current Liabilities	1.77	0.86
c) Short Term Provisions	17.71	7.66
d) Income Tax Liabilities	6.76	7.40
<b>Total Current Liabilities(5)</b>	<b>42.28</b>	<b>83.49</b>
<b>Total Equity and Liabilities(3+4+5)</b>	<b>1,541.83</b>	<b>1,403.01</b>

**NOTES :**

1. The Financial Results of the Company for the Quarter and half year ended September 30, 2024 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their meeting held on November 14, 2024. The Preceding Statutory Auditors of the Company have reviewed the result for the quarter 30th June 2024 and current Statutory auditor has reviewed the result for the quarter and half year ended 30th September, 2024

2. Operating Segment has been identified on the basis of the business activities carried out by the Company. The Company is operating in two segments i.e. Investment and share trading and real Estate segment. Hence as per accounting standard 108, the company has made "segment reporting" for operating segment as per annexure.

3. The format of unaudited quarterly results as prescribed in SEBI's Circular CIR/CFD/ CMD/15/2015 dated 30 November, 2015 has been modified to comply with requirements of SEBI's Circular dated 05th July, 2016, Ind AS and Schedule III (Division II) to the Companies Act, 2013 applicable to companies that are required to comply with Ind AS.

4. These Financial Results will be made available on Company's website viz., www.naysaasecurities.com and website of the BSE.

5. Figures of previous year /period have been regrouped/reclassified wherever necessary, to make them comparable.

For Meghna Infracon Infrastructure Limited

For MEGHNA INFRACON INFRASTRUCTURE LTD

Mr. Vikram Jayantilal Lodha  
(Whole-Time Director)

VIKRAM JAYANTILAL  
LODHA

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Director

## Meghna Infracon infrastructure Limited

CIN No. L68100MH2007PLC175208

STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2024

(Amount in Rs lacs)

	Half Year Ended September 31, 2024	Year Ended September 30, 2023
<b>Cash Flow From Operating Activities</b>		
Net Profit Before Tax As Per Profit And Loss Account	195.87	231.57
<b>Adjustments For:</b>		
Depreciation	1.98	2.89
Dividend Received	-0.01	-0.50
Profit on sale of investments	0.00	0.00
Profit on sale of Fixed Assets	-0.48	0.00
Interest Income	-26.30	-0.93
Interest Expenses	1.12	14.28
<b>Operating Profit Before Working Capital Changes</b>	<b>172.18</b>	<b>247.31</b>
Decrease/(Increase) In Inventories	222.51	971.98
Decrease/(Increase) In Trade Receivables	63.02	-350.01
Decrease/(Increase) In Short Term Loan & Advances	86.81	3.47
Increase/(Decrease) in Trade Payables	13.70	-0.33
Increase/(Decrease) in Other Current Liabilities	0.91	-4.69
Increase/(Decrease) in Non Current Financial Assets	0.00	8.68
Increase/(Decrease) in Other Current Assets	-4.97	-1.36
Increase/(Decrease) in short term provisions	10.04	-6.67
<b>Cash generated From Operations</b>	<b>564.20</b>	<b>868.38</b>
Income Taxes Paid	5.25	0.19
<b>Net Cash Flow From Operating Activities (A)</b>	<b>558.95</b>	<b>868.19</b>
<b>Cash Flow From Investing Activities</b>		
Purchase of Property, Plants and Equipments	-1.72	-3.84
Proceeds from sale of Property, Plants and Equipments	1.00	0.00
Interest Received	26.30	0.93
(Purchase) of current and non current Investments	-507.75	0.00
Proceeds from sale of current and non current investment	0.00	-
Dividend Received	0.01	0.50
Share Application Money Paid	-	-
<b>Net Cash Flow From Investing Activities (B)</b>	<b>-482.16</b>	<b>-2.41</b>
<b>Cash Flow From Financing Activities</b>		
Proceeds from Issue of Share Capitals	-	-
Proceeds from Securities Premium ( Net of Expenses )	-	-
(Decrease)/Increase in Long Term Borrowing	0.00	0.00
(Decrease)/Increase in Short Term Borrowing	-65.23	-851.47
Term Loan Repaid	-	-
Interest paid	-1.12	-14.28
Dividend Paid	-10.86	-
<b>Net Cash Flow From Financing Activities (C)</b>	<b>-77.21</b>	<b>-865.75</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)</b>	<b>-0.42</b>	<b>0.03</b>
<b>Net Increase/(Decrease) in Cash And Cash Equivalents:</b>		
Opening Balance	32.91	39.68
Closing Balance	32.49	39.71
<b>Net Increase/(Decrease) in Cash And Cash Equivalents</b>	<b>-0.42</b>	<b>0.03</b>

For Meghna Infracon Infrastructure Limited

For MEGHNA INFRACON INFRASTRUCTURE LTD

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LODHA

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Mr. Vikram Jayantilal Lodha  
(Whole-Time Director)

Director

**Standalone segment wise Revenue ,Result , Assets and Liabilities for the Quarter and half year ended 30th September 2024**

( Amount in Rs lacs)

Sr. No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1</b>	<b>Segment Revenue</b>						
	a) Real Estate Activity (profit share from partnership firm)	62.28	160.26	0	222.54	0	3.32
	b) Investment Activity	2.06	548.03	2181.52	550.09	3647.78	5494.06
	<b>Total Revenue</b>	64.34	708.29	2181.52	772.63	3647.78	5497.38
<b>2</b>	<b>Segment Result</b>						
	a) Real Estate Activity	59.51	160.26	0	219.77	0	3.32
	b) Investment Activity	-28	5.22	198.34	-22.78	245.85	337.72
	Sub Total	31.51	165.48	198.34	196.99	245.85	341.04
	Less Finance Cost	0.01	1.11	4.05	1.12	14.28	17.14
	Less other Unallocable Expenses	0	0	0	0	0	0
	Profit Before Exceptional item and Tax	31.5	164.37	194.29	195.87	231.57	323.9
	Exceptional Item	0	0	0	0	0	0
	Profit Before Tax	31.5	164.37	194.29	195.87	231.57	323.9
	Less Tax Expenses	1.43	3.54	-0.6	4.97	09:50	6.69
	Net Profit /(Loss) for the period/Year	30.07	160.83	194.89	190.9	222.07	317.21
<b>3</b>	<b>Segment Assets</b>						
	a) Real Estate Activity	967.63	836.38	0	967.63	0	331.92
	b) Investment Activity	574.2	679.16	1238.56	574.2	1238.56	1071.09
	c) Unallocable	0	0	0	0	0	0
	<b>Total</b>	1541.83	1515.54	1238.56	1541.83	1238.56	1403.01
<b>4</b>	<b>Segment Liabilities</b>						
	a) Real Estate Activity	0	0	0	0	0	0
	b) Investment Activity	42.28	19.68	14.19	42.28	14.19	83.5
	c) Unallocable	0	0	0	0	0	0
	<b>Total</b>	42.28	19.68	14.19	42.28	14.19	83.5

For Meghna Infracon Infrastructure Limited  
For MEGHNA INFRACON INFRASTRUCTURE LTD

Mr. Vikram Lodha  
(Whole-Time Director)

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Director

Where it Counts