



Mehai Technology Limited

CIN: L74110RJ2013PLC066946

Date: 11.11.2024

To,
BSE Limited
Compliance Department
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai-400001
Maharashtra
Security Code:540730

Dear Sir/ Madam,

Sub: Outcome of Board Meeting held today, Monday, 11th November, 2024

Pursuant to Regulation 30 and Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, this is to inform that Board of Directors in their meeting held today i.e., **11th November, 2024** at the registered office of the Company commenced at 07.45 P.M. and concluded at 08.15 P.M has inter-alia, considered and approved the Unaudited Standalone and Consolidated Financial Results for the Quarter and half year ended on 30th September, 2024 along with Limited Review Report issued by the Statutory Auditor M/s. Bijan Ghosh & Associates, Chartered Accountants.

This is for your kind information and records.

Thanking You,
Yours Faithfully,

for **MEHAI TECHNOLOGY LIMITED**

**JUGAL
KISHORE
BHAGAT**

Digitally signed by JUGAL
KISHORE BHAGAT
Date: 2024.11.11 20:17:27
+05'30'

Jugal Kishore Bhagat

Managing Director

DIN: 02218545



Independent Auditor's Review Report on the Quarterly and Half Yearly Unaudited Standalone Financial Results of the Company pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

**The Board of Directors
Mehai Technology Limited**

We have reviewed the accompanying statement of unaudited standalone financial results of Mehai Technology Limited (the "Company") for the quarter and half year ended 30 September 2024, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended (the "Listing Regulations").

The 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 "Interim Financial Reporting" (Ind AS 34), 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 Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

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 inquiry, primarily of persons responsible for the financial and accounting matters, applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the 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.

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 Bijan Ghosh & Associates
Chartered Accountants
Firm Registration No: 323214E

Proprietor
Membership No: 009491
Date: 11th November 2024
Place: Kolkata
UDIN: 24009491BKEACB7645



MEHAI TECHNOLOGY LIMITED

CIN: L74110RJ2013PLC066946

Reg. Office: Plot No. H-394 RIICO, Sarna Dungar Amber, Industrial Area Jhotwara, Jaipur, Rajasthan, India, 302012

Corporate Office : Unit No. 708, 7th Floor, ECO Centre,Block-EM-4 Sector-V, Salt Lake Kolkata 700091

E-mail: cs@mehai.co.in website: www.mehaitech.co.in

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED ON 30TH SEPTEMBER, 2024

							(Rs. in lakhs)
Sr No	Particulars	Quarter Year ended September 30, 2024	Quarter Year ended June 30, 2024	Quarter Year ended September 30, 2023	Half Year ended September 30, 2024	Half Year ended September 30, 2023	Year ended March 31, 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	a. Revenue from Operations	1,016.69	199.20	380.93	1,215.89	568.41	1,599.17
	b. Other Income	4.01	2.52	8.93	6.53	34.90	9.80
	Total Income	1,020.70	201.72	389.86	1,222.42	603.31	1,608.97
2	Expenses						
	a. Cost of Materials Consumed	-	-	-	-	-	-
	b. Purchases of Stock-in-trade	1,022.87	249.67	459.48	1,272.54	678.55	1,355.09
	c. Changes in inventories of Stock-in-Trade	(224.76)	(137.65)	(173.21)	(362.41)	(265.13)	(179.46)
	d. Employee benefits expenses	5.43	4.16	2.88	9.59	7.24	17.11
	e. Finance Cost	30.14	24.61	15.20	54.75	26.61	52.84
	f. Depreciation and Amortization Expenses	7.13	7.44	5.43	14.57	9.34	26.86
	g. Other Expenses	64.11	32.23	51.76	96.34	95.97	228.05
	Total Expenses	904.92	180.46	361.54	1,085.38	552.58	1,500.49
3	Profit/(Loss) before Exceptional and Extraordinary items and tax (1-2)	115.78	21.26	28.32	137.04	50.73	108.48
4	Exceptional Items & Extraordinary Items						
5	Profit/(Loss) Before Tax (3-4)	115.78	21.26	28.32	137.04	50.73	108.48
6	Tax Expenses						
	(a) Current Tax	31.97	2.73	7.54	34.70	13.37	43.80
	(b) Deferred Tax	3.50	3.18	(2.32)	6.68	(0.18)	(1.11)
	Total Tax Expenses	35.47	5.91	5.22	41.38	13.19	42.69
7	Net Profit/(Loss) for the period (5-6)	80.31	15.35	23.10	95.66	37.54	65.79
8	Other Comprehensive Income from operations						
	(a) (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(b) (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
9	Total Comprehensive Income for the period	80.31	15.35	23.10	95.66	37.54	65.79
10	Paid up Equity Share Capital (Face Value of Rs. 10/-)	2,971.00	2,181.00	1,071.00	2,971.00	1,071.00	1,961.00
11	Other Equity						2,305.57
12	Earning per Shares (EPS) (in Rs.)						
	Basic EPS	0.27	0.07	0.22	0.32	0.35	0.49
	Diluted EPS	0.27	0.07	0.22	0.32	0.20	0.28

Note:

- The above Unaudited Standalone Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 11th November, 2024. The Limited Review for the quarter and half year ended 30th September, 2024 has been carried out by the Statutory Auditors, as required under Regulation 33 of SEBI (LO&DR) Regulations, 2015.
- The Statutory Auditors of the Company have issued an unmodified review report on the Unaudited Standalone Financial Results for the quarter and half year ended 30th September, 2024.
- Figures for the previous periods are regrouped to conform to the figures of the current period as and when required in limited context of format of financial results and disclosures thereon specified by SEBI.

Place: Kolkata
Date: 11th November, 2024



For MEHAI TECHNOLOGY LIMITED

Mr. Jugal Kishore Bhagat
DIN: 02218545
Managing Director

MEHAI TECHNOLOGY LIMITED

CIN: L74110RJ2013PLC066946

Reg. Office: Plot No. H-394 RIICO, Sarna Dungar Amber, Industrial Area Jhotwara, Jaipur, Rajasthan, India, 302012

E-mail: cs@mehai.co.in website: www.mehaitech.co.in

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

		(Rs. In lakhs)	
	Particulars	As at 30.09.2024 (Unaudited)	As at 31.03.2024 (Audited)
	Assets		
1	Non-Current Assets		
	(a) Property, Plant and Equipment	200.00	214.57
	(b) Capital Work-in-Progress	1,006.30	914.43
	(c) Financial Assets		
	(i) Investments	2.51	2.51
	(ii) Other Financial Assets	3,676.26	1,572.42
	(d) Other Non Current Assets	899.35	1,394.02
	Sub total	5,784.42	4,097.95
2	Current assets		
	(a) Inventories	744.20	381.79
	(b) Financial Assets		
	(i) Trade receivables	1,120.65	208.38
	(ii) Cash and cash equivalents	412.46	37.06
	(iii) Other Bank Balance	0.15	0.15
	(iv) Other financial assets	35.87	35.91
	(c) Other Current Assets	622.91	39.37
	Sub total	2,936.24	702.66
	Total Assets	8,720.66	4,800.61
	EQUITY AND LIABILITIES		
1	Shareholders' Funds		
	(a) Equity Share capital	2,971.00	1,961.00
	(b) Other Equity	3,210.41	2,305.57
	Sub total	6,181.41	4,266.57
2	LIABILITIES		
	Non-current liabilities		
	(a) Financial Liability		
	(i) Borrowings	29.72	27.23
	(b) Provisions	1.80	1.80
	(b) Deferred tax liabilities (net)	29.22	19.36
	Sub total	60.74	48.39
3	Current liabilities		
	(a) Financial Liability		
	(i) Borrowings	1,812.08	367.95
	(ii) Trade payables		
	- total outstanding dues of micro enterprises and small enterprises	-	-
	- total outstanding dues of creditors other than micro enterprises and small enterprises	588.22	30.71
	(iii) Other financial liabilities	1.50	6.14
	(c) Other current liabilities	5.05	48.12
	(d) Current Tax Liabilities (Net)	71.66	32.73
	Sub total	2,478.51	485.65
	Total Equity and Liabilities	8,720.66	4,800.61

Place: Kolkata

Date: 11th November, 2024



For MEHAI TECHNOLOGY LIMITED

J. Kishore Bhagat

Mr. Jugal Kishore Bhagat

DIN: 02218545

Managing Director

MEHAI TECHNOLOGY LIMITED

CIN: L74110RJ2013PLC066946

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

(Rs. In Lakhs)		
Particulars	Half Year ended September 30, 2024	Year ended March 31, 2024
	(Unaudited)	(Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Profit/(Loss) before Tax	137.04	108.48
Adjustments for:		
Depreciation and amortization expense	14.57	26.86
Finance Cost	54.75	52.84
Interest Income	-	(1.40)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	206.36	186.78
Changes in Working Capital		
Increase / (Decrease) in Trade Payables	557.51	(75.70)
Increase / (Decrease) in Other current liabilities	(47.71)	28.68
Increase / (Decrease) in Provision	-	1.80
(Increase) / Decrease in Inventories	(362.41)	(179.45)
(Increase) / Decrease in Trade Receivable	(912.27)	(119.61)
(Increase) / Decrease in other current assets	(583.51)	142.87
(Increase) / Decrease in other non current assets	(1,609.17)	(1,023.16)
CASH GENERATED FROM / (USED IN) OPERATIONS	(2,751.19)	(1,037.79)
Direct taxes paid (net of refunds)	4.23	(38.52)
NET CASH FLOW FROM/ (USED IN) OPERATING ACTIVITIES (A)	(2,746.96)	(1,076.31)
B. CASH FLOW FROM INVESTING ACTIVITIES:		
Payment against acquisition of Property, Plant & Equipment	(47.32)	(2,010.20)
Interest Income	-	0.13
Payment against acquisition of Investments	-	(0.51)
NET CASH FLOW FROM/ (USED IN) INVESTING ACTIVITIES (B)	(47.32)	(2,010.58)
C. CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from/ (repayment of) non current borrowings (Net)	2.49	(76.22)
Proceeds from/ (repayment of) current borrowings (Net)	1,444.13	321.98
Finance Cost	(54.75)	(52.84)
Proceeds from issue of Equity Share Capital and Share warrant	1,777.80	2,856.25
NET CASH GENERATED FROM / (USED IN) FINANCING ACTIVITIES (C)	3,169.68	3,049.17
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)	375.40	(37.72)
Opening Cash and Cash Equivalents	37.06	74.78
Closing Cash and Cash Equivalents	412.46	37.06
Notes:		
Components of Cash and Cash Equivalents		
Cash on hand	2.28	2.47
Balances with Banks:		
On Current Accounts	410.18	34.59
Total Cash and Cash Equivalents	412.46	37.06

Place: Kolkata
Date: 11th November, 2024

For MEHAI TECHNOLOGY LIMITED

J. K. Bhagat
Mr. Jugal Kishore Bhagat
DIN: 02218545
Managing Director



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

**The Board of Directors
Mehai Technology Limited**

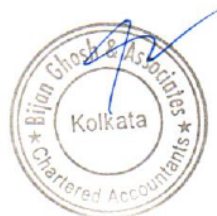
We have reviewed the accompanying statement of unaudited consolidated financial results of Mehai Technology Limited (the "Company") for the quarter and half year ended 30 September 2024, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended (the "Listing Regulations").

The 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 "Interim Financial Reporting" (Ind AS 34), 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 Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

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 inquiry, primarily of persons responsible for the financial and accounting matters, applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the 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.

The Statement includes results of the following entities:

Name of the entities	Relationship
Momentous Retails Private Limited	Wholly Owned Subsidiary
Mehai Aqua Private Limited	Subsidiary





Bijan Ghosh & Associates
CHARTERED ACCOUNTANTS

C-16, Green park
P. Majumder Road, Kolkata - 700 078
Phone : 2484 8879,
Mobile : 93394 40467, 90517 89888
E-mail : bijanghosh1967@gmail.com

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 **Bijan Ghosh & Associates**
Chartered Accountants
Firm Registration No: 323214E

Proprietor,
Membership No: 009491
Date: 11th November 2024
Place: Kolkata
UDIN: 24009491BKEACC8635



MEHAI TECHNOLOGY LIMITED

CIN: L74110RJ2013PLC066946

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E-mail: cs@mehai.co.in website: www.mehaitech.co.in

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED ON 30TH SEPTEMBER, 2024

Sr No	Particulars	Quarter Year ended	Quarter Year ended	Quarter Year ended	Half Year ended	Half Year ended	(Rs. in lakhs)
		September 30, 2024	June 30, 2024	September 30, 2023	September 30, 2024	September 30, 2023	Year ended March 31, 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	a. Revenue from Operations	1,016.69	199.20	380.93	1,215.89	581.38	1,491.02
	b. Other Income	4.02	2.68	8.93	6.70	34.90	9.90
	Total Income	1,020.71	201.88	389.86	1,222.59	616.28	1,500.92
2	Expenses						
	a. Cost of Materials Consumed	-	-	-	-	-	-
	b. Purchases of Stock-in-trade	1,022.87	249.67	459.48	1,272.54	678.55	1,355.09
	c. Changes in inventories of Stock-in-Trade	(248.64)	(153.39)	(173.21)	(402.03)	(252.68)	(257.23)
	d. Employee benefits expenses	5.25	5.09	2.88	10.34	7.24	19.63
	e. Finance Cost	24.46	38.41	15.20	62.87	26.61	87.10
	f. Depreciation and Amortization Expenses	7.13	7.44	5.43	14.57	9.34	26.86
	g. Other Expenses	93.85	33.25	51.76	127.10	95.97	169.04
	Total Expenses	904.92	180.47	361.54	1,085.39	565.03	1,400.49
3	Profit/(Loss) before Exceptional and Extraordinary items and tax (1-2)	115.79	21.41	28.32	137.20	51.25	100.43
4	Exceptional Items & Extraordinary Items						
5	Profit/(Loss) Before Tax (3-4)	115.79	21.41	28.32	137.20	51.25	100.43
6	Tax Expenses						
	(a) Current Tax	31.97	2.73	7.54	34.70	13.50	43.80
	(b) Deferred Tax	3.50	3.18	(2.32)	6.68	(0.18)	(1.11)
	Total Tax Expenses	35.47	5.91	5.22	41.38	13.32	42.69
7	Net Profit/(Loss) for the period (5-6)	80.32	15.50	23.10	95.82	37.93	57.74
	Profit / (Loss) for the Year attributable to :						
	Equityholders of the Parent	80.31	15.43	23.10	95.74	37.93	57.69
	Non-Controlling Interest	0.01	0.07	-	0.08	-	0.05
8	Other Comprehensive Income						
	(a) (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(b) (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
9	Total Comprehensive Income for the period	80.32	15.50	23.10	95.82	37.93	57.74
	Total Comprehensive Income for the period attributable to:						
	Equityholders of the Parent	80.31	15.43	23.10	95.74	37.93	57.69
	Non-Controlling Interest	0.01	0.07	-	0.08	-	0.05
10	Paid up Equity Share Capital (Face Value of Rs. 10/-)	2,971.00	2,181.00	1,071.00	2,971.00	1,071.00	1,961.00
11	Other Equity						2,299.17
12	Earning per Shares (EPS) (in Rs.)						
	Basic EPS	0.27	0.07	0.22	0.32	0.35	0.43
	Diluted EPS	0.27	0.07	0.22	0.32	0.20	0.25

Note:

- The above Unaudited Consolidated Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 11th November, 2024. The Limited Review for the quarter and half year ended 30th September, 2024 has been carried out by the Statutory Auditors, as required under Regulation 33 of SEBI (LO&DR) Regulations, 2015.
- The Statutory Auditors of the Company have issued an unmodified review report on the Unaudited Consolidated Financial Results for the quarter and half year ended 30th September, 2024.
- Figures for the previous periods are regrouped to conform to the figures of the current period as and when required in limited context of format of financial results and disclosures thereon specified by SEBI.

Place: Kolkata
Date: 11th November, 2024



For MEHAI TECHNOLOGY LIMITED

Mr. Jugal Kishore Bhagat
DIN: 02218545
Managing Director

MEHAI TECHNOLOGY LIMITED

CIN: L74110RJ2013PLC066946

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E-mail: cs@mehai.co.in website: www.mehaitech.co.in

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

		(Rs. In lakhs)	
	Particulars	As at 30.09.2024	As at 31.03.2024
		(Unaudited)	(Audited)
	Assets		
1	Non-Current Assets		
	(a) Property, Plant and Equipment	200.00	214.57
	(b) Capital Work-in-Progress	1,006.30	1,308.33
	(c) Financial Assets		
	(i) Investments	-	-
	(ii) Other Financial Assets	19.20	42.08
	(d) Other Non Current Assets	899.35	2,682.23
	Sub total	2,124.85	4,247.21
2	Current assets		
	(a) Inventories	1,422.59	1,077.29
	(b) Financial Assets		
	(i) Trade receivables	1,179.47	255.18
	(ii) Cash and cash equivalents	492.08	44.01
	(iii) Other Bank Balance	0.15	0.15
	(iv) Other financial assets	36.32	23.07
	(c) Current Tax Assets (Net)	5.39	5.39
	(d) Other Current Assets	4,207.99	95.80
	Sub total	7,343.99	1,500.89
	Total Assets	9,468.84	5,748.10
	EQUITY AND LIABILITIES		
1	Shareholders' Funds		
	(a) Equity Share capital	2,971.00	1,961.00
	(b) Other Equity	3,216.70	2,299.17
	(c) Non Controlling Interest	0.62	0.54
	Sub total	6,188.32	4,260.71
2	LIABILITIES		
	Non-current liabilities		
	(a) Financial Liability		
	(i) Borrowings	29.72	27.23
	(b) Provisions	1.80	1.80
	(c) Deferred tax liabilities (net)	29.22	19.36
	Sub total	60.74	48.39
3	Current liabilities		
	(a) Financial Liability		
	(i) Borrowings	2,315.60	858.18
	(ii) Trade payables		
	- total outstanding dues of micro enterprises and small enterprises	-	-
	- total outstanding dues of creditors other than micro enterprises and small enterprises	724.19	184.31
	(iii) Other financial liabilities	1.50	6.14
	(c) Other current liabilities	104.64	357.04
	(d) Current Tax Liabilities (Net)	73.85	33.33
	Sub total	3,219.78	1,439.00
	Total Equity and Liabilities	9,468.84	5,748.10

Place: Kolkata

Date: 11th November, 2024



MEHAI TECHNOLOGY LIMITED
 Mr. Jugal Kishore Bhagat
 DIN: 02218545
 Managing Director

MEHAI TECHNOLOGY LIMITED

CIN: L74110RJ2013PLC066946

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UNAUDITED CONSOLIDATED CASH FLOW STATEMENT FOR HALF YEAR ENDED 30TH SEPTEMBER, 2024

(Rs. In Lakhs)

Particulars	Half Year ended September 30, 2024	Year ended March 31, 2024
	(Unaudited)	(Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Profit/(Loss) before Tax	137.20	100.43
Adjustments for:		
Depreciation and amortization expense	14.57	26.86
Finance Cost	62.87	87.10
Interest Income	-	(1.50)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	214.64	212.89
Changes in Working Capital		
Increase / (Decrease) in Trade Payables	539.88	(3.71)
Increase / (Decrease) in Other current liabilities	(257.04)	336.71
Increase / (Decrease) in Provision	-	1.80
(Increase) / Decrease in Inventories	(345.30)	(784.19)
(Increase) / Decrease in Trade Receivable	(924.29)	(166.41)
(Increase) / Decrease in other current assets	(4,111.97)	94.90
(Increase) / Decrease in other non current assets	1,806.50	507.18
CASH GENERATED FROM / (USED IN) OPERATIONS	(3,077.58)	199.17
Direct taxes paid (net of refunds)	4.23	(43.91)
NET CASH FLOW FROM/ (USED IN) OPERATING ACTIVITIES (A)	(3,073.35)	155.26
B. CASH FLOW FROM INVESTING ACTIVITIES:		
Payment against acquisition of Property, Plant & Equipment	346.58	(3,692.31)
Interest Income	-	0.23
NET CASH FLOW FROM/ (USED IN) INVESTING ACTIVITIES (B)	346.58	(3,692.08)
C. CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from/ (repayment of) non current borrowings (Net)	2.49	(76.22)
Proceeds from/ (repayment of) current borrowings (Net)	1,457.42	812.21
Finance Cost	(62.87)	(87.10)
Transaction with non-controlling interests	-	0.49
Proceeds from issue of Equity Share Capital and share warrants	1,777.80	2,856.25
NET CASH GENERATED FROM / (USED IN) FINANCING ACTIVITIES (C)	3,174.84	3,505.63
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)	448.07	(31.19)
Opening Cash and Cash Equivalents	44.01	75.20
Closing Cash and Cash Equivalents	492.08	44.01
Notes:		
Components of Cash and Cash Equivalents		
Cash on hand	2.28	3.28
Balances with Banks:		
On Current Accounts	489.80	40.73
Total Cash and Cash Equivalents	492.08	44.01

Place: Kolkata
Date: 11th November, 2024

For MEHAI TECHNOLOGY LIMITED
Jugal Kishore Bhagat
Mr. Jugal Kishore Bhagat
DIN: 02218545
Managing Director