

**MEGRI SOFT LIMITED**

SCO 80 Sector 47-D Chandigarh 160047

Ph. : +91-172- 2631550

Cell : +91-9501168822, 9501168855

Email: legal@megrisoft.com

Website: www.megrisoft.com

CIN: L72200CH1992PLC011996

To

BSE Limited, Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai-400 001 Email Id: corp.compliance@bseindia.com Scrip Code: 539012	Head- Listing & Compliance Metropolitan Stock Exchange of India Ltd. 205(A), 2nd floor, Piramal Agastya Corporate Park, Kamani junction, LBS Road, Kurla(West),Mumbai – 400070 Email Id: listingcompliance@msei.in Symbol: MEGRISOFT
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**Subject: Outcome of Board Meeting - Unaudited Financial Results (Standalone and Consolidated) for the Quarter and nine months ended December 31, 2024 & Other matter**

Dear Sir,

Pursuant to Regulation 30, 33 read with Part A of Schedule III and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations), as amended, we hereby inform you that the Board of Directors of the Company has, at its meeting held today i.e. on Friday, January 31, 2025, inter alia, approved the following:

1. Unaudited Standalone and Consolidated Financial Results for the quarter and nine months ended December 31, 2024, along with the 'Limited Review Report' of the Statutory Auditors thereon, and the same are enclosed herewith in terms of Regulation 33 of the SEBI Listing Regulations.
2. Appointment of Ms. Saloni Garg (M.No. ACS 33867) has been appointed as company secretary and compliance officer of the Company.

The meeting of the Board of Directors commenced at 04:00 p.m. on January 31, 2025, and concluded at 05:00 p.m.

The above Unaudited Standalone and Consolidated Financial Results, along with the Limited Review Report thereon are being made available on the website of the Company at 'www.megrisoft.com'.

Kindly take the same on record.

**Yours Faithfully,  
For Megri Soft Limited**

**Rajnish Sharma  
CFO & Whole Time Director  
DIN: 02528435**

**Date: January 31, 2025  
Place: Chandigarh**



**NARINDER KUMAR & COMPANY**  
**CHARTERED ACCOUNTANTS**

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

Ref. No. ....

Dated .....

**Independent Auditor's Review Report On The Quarterly Unaudited Standalone Financial Results Of Megri Soft Limited Pursuant To The Regulation 33 Of The Securities Exchange Board Of India (Listing Obligations And Disclosure Requirements) Regulations, 2015, As Amended**

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

1. We have reviewed the accompanying Statement of unaudited Standalone Financial Results of MEGRI SOFT LIMITED ("the Company") for the quarter and nine months ended December 31, 2024 ("the Statement"), being submitted by the Company pursuant to the requirement of regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended (' the Regulation') including relevant circulars issued by the SEBI from time to time.
2. The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act', and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and, consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act as amended, and as per the presentation requirements of the SEBI circular, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. (a) The comparative financial results of the Company, as stated in the Statement for the quarter ended December 31, 2023, and nine months ended December 31, 2023, prepared in accordance with the Indian Accounting Standards, were reviewed by the predecessor auditors' who expressed an unmodified conclusion on those financial results vide their report on February 08, 2024, respectively.
- (b) The Statement also includes figures of the Company for the year ended March 31, 2024, audited by the predecessor auditors' who expressed an unmodified opinion on those financial results vide their report on May 24, 2024.

For **Narinder Kumar And Company**

Chartered Accountants

ICAI Firm Registration Number: 030737N

*Narinder*

**Narinder Kumar Garg**

Partner

Membership Number: 080287

Place of Signature: Chandigarh

Date: 31st January, 2025

ICAI UDIN: **25080287BMLIPS7379**



MEGRI SOFT LIMITED  
SCO 80, Sector 47D, Chandigarh -160047  
CIN:L72200CH1992PLC011996, PAN: AABCC2466Q  
Ph. No.: +91172-2631550, Fax: +91172-5012787  
E-Mail id: legal@megrisoft.com, Website: www.megrisoft.com

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

(Rs. in lakhs)

S. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		December 31,2024	September 30,2024	December 31,2023	December 31,2024	December 31,2023	March 31,2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue From Operations	58.05	87.49	72.98	249.47	152.51	276.12
II	Other income	1.64	1.81	1.79	4.78	4.95	6.00
III	<b>Total Revenue (I+II)</b>	<b>59.69</b>	<b>89.30</b>	<b>74.77</b>	<b>254.25</b>	<b>157.46</b>	<b>282.12</b>
IV	<b>EXPENSES</b>						
	a) Employees Benefit Expenses	26.86	34.09	13.65	95.53	29.32	53.12
	b) Finance Cost	0.00	0.00	0.00	0.00	0.00	0.00
	c) Depreciation & Amortization Expenses	2.62	2.60	2.64	7.74	6.22	8.91
	d) Other Expenses	14.18	33.23	34.62	98.98	74.36	137.37
	<b>Total Expenses</b>	<b>43.66</b>	<b>69.92</b>	<b>50.91</b>	<b>202.25</b>	<b>109.90</b>	<b>199.40</b>
V	<b>Profit before exceptional items and tax from continuing operations (III-IV)</b>	<b>16.03</b>	<b>19.38</b>	<b>23.86</b>	<b>52.00</b>	<b>47.56</b>	<b>82.72</b>
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII	<b>Profit before tax (V-VI)</b>	<b>16.03</b>	<b>19.38</b>	<b>23.86</b>	<b>52.00</b>	<b>47.56</b>	<b>82.72</b>
VIII	<b>Tax Expenses</b>						
	a) Current Tax	4.09	4.96	6.22	13.27	12.36	21.48
	b) Deferred Tax (Assets)/Liabilities	0.07	0.08	(0.02)	0.25	0.00	(0.01)
	<b>Total Tax Expenses</b>	<b>4.16</b>	<b>5.04</b>	<b>6.20</b>	<b>13.52</b>	<b>12.36</b>	<b>21.47</b>
IX	<b>Net Profit for the period (after tax) (VII-VIII)</b>	<b>11.87</b>	<b>14.34</b>	<b>17.66</b>	<b>38.48</b>	<b>35.20</b>	<b>61.25</b>
X	<b>Other Comprehensive Income</b>						
	a) Items that will not be reclassified subsequently to profit or (loss)						
	Equity Investment through other comprehensive income/(loss)	(0.28)	0.31	0.23	0.35	1.33	1.39
	Income tax relating to above	0.07	(0.08)	(0.06)	(0.09)	(0.34)	(0.36)
	<b>Other Comprehensive Income/(Loss) (Net of taxes)</b>	<b>(0.21)</b>	<b>0.23</b>	<b>0.17</b>	<b>0.26</b>	<b>0.99</b>	<b>1.03</b>
XI	<b>Total Comprehensive income (IX+X)</b>	<b>11.66</b>	<b>14.57</b>	<b>17.83</b>	<b>38.74</b>	<b>36.19</b>	<b>62.28</b>
XII	Paid-up Equity Share Capital (face value of Rs. 10 per equity share)	314.07	314.07	314.07	314.07	314.07	314.07
XIII	Other equity excluding Revaluation Reserves as per	0.00	0.00	0.00	0.00	0.00	1832.55
XIV	<b>Earning per Equity share of Rs. 10/- each (not annualised) :</b>						
	1) Basic	0.38	0.46	0.56	1.23	1.12	1.95
	2) Diluted	0.38	0.46	0.56	1.23	1.12	1.95

**Notes:**

- The above standalone financial results for the quarter and nine months ended 31st December, 2024 which have been subjected to limited review by Statutory Auditors of the Company were reviewed by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 31st January, 2025, in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Statutory Auditors of the Company have expressed an unmodified audit opinion.
- The above standalone financial results have been prepared in accordance with Indian Accounting Standards (Ind AS), the provisions of the Companies Act, 2013 ("the Act"), as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI"). The Ind AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.
- The Company has primarily one business segment of IT/ITES service and accordingly there is no separate reportable segment as per Ind AS -108 'Operating Segments' specified under section 133 of the Companies Act, 2013.
- The figures to the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.

Date: January 31, 2025  
Place: Chandigarh

By Order of the Board  
Megri Soft Limited  
  
Rajesh Sharma  
(Whole time Director)  
DIN: 02528435



**NARINDER KUMAR & COMPANY**  
**CHARTERED ACCOUNTANTS**

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

Ref. No. ....

Dated .....

**Independent Auditor's Review Report On The Quarterly Unaudited Consolidated Financial Results Of Megri Soft Limited Pursuant To The Regulation 33 Of The Securities Exchange Board Of India (Listing Obligations And Disclosure Requirements) Regulations, 2015**

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

1. We have reviewed the accompanying Statement of unaudited Consolidated Financial Results ('the Statement') of MEGRI SOFT LIMITED ('the Holding Company') and its subsidiary (the Holding and its subsidiary together referred to as "the Group") for the quarter and nine months ended December 31, 2024, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including relevant circulars issued by SEBI from time to time.
2. The Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act', and other accounting principles generally accepted in india and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and, consequently, does not enable us to obtain



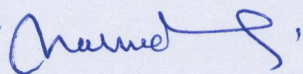
assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion. We also performed procedures in accordance with the SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019, issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), to the extent applicable.

4. The Statement includes the result of one wholly owned subsidiary Megrisoft Limited incorporated with the Registrar of Companies of England and Wales.
5. Based on our review conducted and procedures performed as stated in paragraph 3 above nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, and as per the presentation requirements of the SEBI Circular and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement. Our conclusion on the Statement is not modified in respect of the above matter.
6. (a) The comparative Unaudited Consolidated Financial results of the Company as stated in the Statement for the quarter ended December 31, 2023, and nine months ended December 31, 2023, prepared in accordance with the Indian Accounting Standards, were reviewed by the predecessor auditors' who expressed an unmodified conclusion on those financial results vide their report on February 08, 2024, respectively.  
  
(b) The Statement also includes figures of the Company for the year ended March 31, 2024, audited by the predecessor auditors' who expressed an unmodified opinion on those financial results vide their report on May 24, 2024.

**For Narinder Kumar And Company**

Chartered Accountants

ICAI Firm Registration Number: 030737N



**Narinder Kumar Garg**

Partner

Membership Number: 080287

Place of Signature: Chandigarh

Date: 31st January, 2025

ICAI UDIN: **25080287BMLIPT3672**

MEGRI SOFT LIMITED  
 SCO 80, Sector 47D, Chandigarh -160047  
 CIN:L72200CH1992PLC011996, PAN: AABCC2466Q  
 Ph. No.: +91172-2631550, Fax: +91172-5012787  
 E-Mail id: legal@megrisoft.com, Website: www.megrisoft.com

STATEMENT OF UNAUDITED CONSOLIDATED PROFIT AND LOSS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2024

(Rs. in lakhs)

S. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		December 31, 2024	September 30, 2024	December 31, 2023	December 31, 2024	December 31, 2023	March 31, 2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue From Operations	67.56	100.47	89.73	287.38	199.84	338.30
II	Other income	1.64	1.81	1.79	4.78	4.95	6.00
III	<b>Total Revenue (I+II)</b>	<b>69.20</b>	<b>102.28</b>	<b>91.52</b>	<b>292.16</b>	<b>204.79</b>	<b>344.30</b>
IV	<b>EXPENSES</b>						
	a) Employees Benefit Expenses	34.35	41.40	20.78	116.56	49.82	80.78
	b) Finance Cost	0.00	0.00	0.00	0.00	0.00	0.00
	c) Depreciation & Amortization Expenses	2.87	2.85	2.86	8.49	6.87	9.79
	d) Other Expenses	15.25	38.12	41.08	111.67	93.41	162.32
	<b>Total Expenses</b>	<b>52.47</b>	<b>82.37</b>	<b>64.72</b>	<b>236.82</b>	<b>150.10</b>	<b>252.89</b>
V	<b>Profit before exceptional items and tax from continuing operations (III-IV)</b>	<b>16.73</b>	<b>19.91</b>	<b>26.80</b>	<b>55.34</b>	<b>54.69</b>	<b>91.41</b>
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII	<b>Profit before tax (V-VI)</b>	<b>16.73</b>	<b>19.91</b>	<b>26.80</b>	<b>55.34</b>	<b>54.69</b>	<b>91.41</b>
VIII	<b>Tax Expenses</b>						
	a) Current Tax	4.28	5.11	7.01	14.05	14.18	23.15
	b) Deferred Tax (Assets)/Liabilities	0.07	0.08	(0.02)	0.25	0.00	(0.01)
	<b>Total Tax Expenses</b>	<b>4.35</b>	<b>5.19</b>	<b>6.99</b>	<b>14.30</b>	<b>14.18</b>	<b>23.14</b>
IX	<b>Net Profit for the period (after tax) (VII-VIII)</b>	<b>12.38</b>	<b>14.72</b>	<b>19.81</b>	<b>41.04</b>	<b>40.51</b>	<b>68.27</b>
X	<b>Other Comprehensive Income</b>						
	a) <b>Items that will not be reclassified subsequently to profit or (loss)</b>						
	Equity Investment through other comprehensive income/(loss)	(0.28)	0.31	0.23	0.35	1.33	1.39
	Income tax relating to above	0.07	(0.08)	(0.06)	(0.09)	(0.34)	(0.36)
	<b>Other Comprehensive Income/(Loss) (Net of taxes)</b>	<b>(0.21)</b>	<b>0.23</b>	<b>0.17</b>	<b>0.26</b>	<b>0.99</b>	<b>1.03</b>
XI	<b>Total Comprehensive Income (IX+X)</b>	<b>12.17</b>	<b>14.95</b>	<b>19.98</b>	<b>41.30</b>	<b>41.50</b>	<b>69.30</b>
XII	<b>Paid-up Equity Share Capital (face value of Rs. 10 per equity share)</b>	<b>314.07</b>	<b>314.07</b>	<b>314.07</b>	<b>314.07</b>	<b>314.07</b>	<b>314.07</b>
XIII	<b>Other equity excluding Revaluation Reserves as per</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1867.26</b>
XIV	<b>Earning per Equity share of Rs. 10/- each (not annualised) :</b>						
	1) Basic	0.39	0.47	0.63	1.31	1.29	2.17
	2) Diluted	0.39	0.47	0.63	1.31	1.29	2.17

Notes:

- The consolidated financial results also include the results of wholly owned subsidiary i.e Megrisoft Limited in UK (together referred as "Group").
- The above Consolidated financial results for the quarter and nine months ended 31st December, 2024 which have been subjected to limited review by Statutory Auditors of the Company were reviewed by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 31st January, 2025, in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Statutory Auditors of the Company have expressed an unmodified audit opinion.
- The above consolidated financial results have been prepared in accordance with Indian Accounting Standards (Ind AS), the provisions of the Companies Act, 2013 ("the Act"), as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI"). The Ind AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.
- The Group has primarily one business segment of IT/ITES service and accordingly there is no separate reportable segment as per Ind AS -108 'Operating Segments' specified under section 133 of the Companies Act, 2013.
- The figures to the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.

Date: January 31, 2025  
 Place: Chandigarh

By Order of the Board  
 Megrisoft Limited  
  
 Rakesh Sharma  
 (Whole Time Director)  
 DIN: 02528435