



# Modern Engineering and Projects Limited

*Shaping the Road Ahead*

**Date:** November 10, 2023

**BSE Limited**

Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai – 400 001

**BSE SCRIP CODE: 539762**

**Sub: Newspaper Publication – Unaudited Financial Results for the quarter and half year ended September 30, 2023.**

Dear Sir/ Madam,

Pursuant to Regulation 47 and 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith copies of the newspaper publication of the unaudited financial results of the Company for the quarter and half year ended September 30, 2023, published today i.e on November 10, 2023 in Financial Express and Mumbai Lakshdeep.

Kindly take the same on records.

Thanking you.

Yours faithfully,

**For Modern Engineering and Projects Limited,**

**Sanjay Jha**  
Company Secretary

Encl.: As above



*Formerly known as Modern Converters Ltd*

Regd. Office : Unit 103 & 104, Plot 215, 10th Floor, Free Press House, Nariman Point, Mumbai, Maharashtra - 400021

☎ : +91-22-6666 6007 | ✉ : info@mep.ltd | 🌐 : www.mep.ltd | CIN : L01132MH1946PLC381640

### APIS INDIA LIMITED

CIN: L51900DL1983PLC164048  
Registered office: 18/32, East Patel Nagar, New Delhi-110008  
Tel: 011-4320 6650, Fax: 011-2571 3631  
E-mail: mail@apisindia.com, Website: www.apisindia.com

**EXTRACT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED ON SEPTEMBER 30, 2023**

(Rs. In Lakhs except per share data)

S. No	Particulars	Quarter Ended		Half Year Ended		31.03.2023 (Audited)	
		30.09.2023 (Unaudited)	30.06.2023 (Unaudited)	30.09.2022 (Unaudited)	30.09.2023 (Unaudited)		
		30.09.2023 (Unaudited)	30.06.2023 (Unaudited)	30.09.2022 (Unaudited)	30.09.2023 (Unaudited)		
1	Total income from operations (Net)	7,964.59	7,898.36	9,859.11	15,862.95	16,690.00	33,300.05
2	Net profit for the period (before tax, exceptional items and/or extraordinary items)	572.92	617.18	585.71	1,190.10	523.82	1,313.33
3	Net profit for the period before tax (after exceptional items and/or extraordinary items)	572.92	617.18	585.71	1,190.10	523.82	1,313.33
4	Net profit for the period after tax (after exceptional items and/or extraordinary items)	406.08	437.40	433.16	843.48	371.27	736.04
5	Total comprehensive income [comprising profit/loss for the period after tax and other comprehensive income (after tax)]	508.91	892.42	739.99	1,401.33	917.03	1,849.52
6	Paid up equity share capital (Face value of Re. 10/- each)	551.01	551.01	551.01	551.01	551.01	551.01
7	Other Equity (Reserve Excluding revaluation reserve)	-	-	-	-	-	11,002.83
8	Earnings per share (face value of Rupee 10/- each) (not annualised) Basic and Diluted earnings per share (in Rs.)	9.24	16.20	13.43	25.43	16.64	33.57

**Notes:**

- The above unaudited consolidated financial results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 09, 2023.
- The Statutory Auditors of the Company have carried out the Limited Review of unaudited (Standalone & Consolidated) financial results for the quarter & half year ended September 30, 2023, in accordance Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The above is an extract of the detailed format of unaudited financial results for the quarter & half year ended September 30, 2023, filed with Stock Exchange under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of unaudited (Standalone & Consolidated) financial results of the Company for the quarter & half year ended September 30, 2023 are available on the website of BSE Limited ([www.bseindia.com](http://www.bseindia.com)) and on the website of Company at [www.apisindia.com](http://www.apisindia.com).
- The key figures of the Company on standalone basis are as follows: (Rs. In Lakhs)

Particulars	Quarter ended		Half Year Ended		Year Ended
	30.09.2023 (Unaudited)	30.06.2023 (Unaudited)	30.09.2022 (Unaudited)	30.09.2023 (Unaudited)	31.03.2023 (Audited)
Total income from operations (Net)	7,964.59	7,898.36	9,859.11	15,862.95	16,690.00
Profit before tax	572.93	617.38	585.71	1,190.31	523.86
Profit after tax	402.09	437.60	433.16	839.69	371.31
Other comprehensive income	-	-	-	-	-
Total comprehensive income	402.09	437.60	433.16	839.69	371.31

By Order of the Board  
For APIS India Limited

Amit Anand  
Managing Director  
DIN:00951321

Date: November 09, 2023  
Place: New Delhi

### Karma Energy

CIN L31101MH2007PLC168823

Regd. Office : Regd. Office : 214, Empire House, Dr. D. N. Road, Ent. A. K. Nayak Marg, Fort, Mumbai - 400001  
Tel Nos : 22071501-06 Fax : 22071514 Email : investorhelpdesk@weizmann.co.in  
Visit us at : [www.karmaenergy.co](http://www.karmaenergy.co)

**Extract of the Financial Results for the Quarter and Half Year ended 30.09.23**

(Rs. in Lac except EPS data)

Particulars	Quarter Ended		Half Year Ended	
	30.09.23 (Unaudited)	30.09.22 (Unaudited)	30.09.23 (Unaudited)	30.09.22 (Unaudited)
	30.09.23 (Unaudited)	30.09.22 (Unaudited)	30.09.23 (Unaudited)	30.09.22 (Unaudited)
1 Total Income from Operations	631.25	606.91	988.13	1,029.90
2 Net Profit / (Loss) for the period before Tax	341.55	176.13	377.73	213.60
3 Net Profit / (Loss) for the period after Tax	256.75	217.47	285.54	303.39
4 Total Comprehensive Income for the period [Comprising Profits / (Loss) for the period (after Tax) and Other Comprehensive Income (after Tax)]	262.87	176.48	285.40	292.20
5 Equity Share Capital	1,156.99	1,156.99	1,156.99	1,156.99
6 Earnings per Share of Rs. 10/- each [(for Continuing and Dis-continued Operations (not annualised)] Basic & Diluted	2.22	1.88	2.47	2.62

**Note:**

- The above is an extract of the detailed format of Quarterly Standalone and Consolidated Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Unaudited Financial Results for Quarter and Half Year Ended 30.09.23 is available on the websites of Stock Exchanges at [www.bseindia.com](http://www.bseindia.com) and [www.nseindia.com](http://www.nseindia.com) and also on the Company's website at [www.karmaenergy.co](http://www.karmaenergy.co)
- The above results were reviewed by the Audit Committee at its meeting on 08.11.23 and approved by the Board of Directors of the Company at its meeting held on 09.11.23
- The Company is primarily operating in the business of Generation of Power from Renewable Sources. Hence, there is only one business segment as per Ind-AS 108 - Operating Segments.
- As required under Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, the review by the Statutory Auditors has been completed for the Quarter and Half Year Ended 30.09.23 and the Report has been forwarded to the stock exchanges. The Report does not contain any qualification.
- Previous period's figures have been regrouped / reclassified wherever necessary.

For KARMA ENERGY LIMITED  
Sd/-  
Chetan D. Mehra  
Vice Chairman & Managing Director  
DIN - 00022021

Place : Mumbai  
Date : 09.11.2023

**"IMPORTANT"**

Whilst care is taken prior to acceptance of advertising copy, it is not possible to verify its contents. The Indian Express (P) Limited cannot be held responsible for such contents, nor for any loss or damage incurred as a result of transactions with companies, associations or individuals advertising in its newspapers or Publications. We therefore recommend that readers make necessary inquiries before sending any monies or entering into any agreements with advertisers or otherwise acting on an advertisement in any manner whatsoever.

### Modern Engineering and Projects Limited

(Formerly Known as Modern Converters Limited)  
E-mail: cs@mep.ltd; Website: [www.mep.ltd](http://www.mep.ltd); Telephone No.: 022-6666007  
CIN: L01132MH1946PLC381640

**Statement of Unaudited Financial Results for the Quarter ended 30<sup>th</sup> September, 2023**

Rs. In Lakhs (Except earnings per share data)

Sr. No.	Particulars	Quarter Ended		Half Yearly Ended		Year Ended March 31, 2023 (Audited)
		September 30, 2023 (Unaudited)	June 30, 2022 (Unaudited)	September 30, 2023 (Unaudited)	September 30, 2022 (Unaudited)	
		September 30, 2023 (Unaudited)	June 30, 2022 (Unaudited)	September 30, 2023 (Unaudited)	September 30, 2022 (Unaudited)	
1	Income :					
	a) Revenue from operations	1,666.85	1,429.03	9.01	3,089.88	156.31
	b) Other Income	4.26	234.02	-	238.28	2.85
	<b>Total Revenue</b>	<b>1,666.11</b>	<b>1,663.05</b>	<b>9.01</b>	<b>3,328.16</b>	<b>159.16</b>
2	Expenses :					
	a) Operating Costs	1,197.39	1,214.88	-	2,412.27	-
	b) Employee benefits expense	132.47	120.07	27.69	252.54	77.00
	c) Finance Costs	36.68	15.23	7.93	51.91	15.86
	d) Depreciation & Amortization expense	91.87	53.47	27.74	145.34	54.03
	e) Other expenses	79.86	87.69	48.77	167.56	106.83
	<b>Total Expenses</b>	<b>1,538.27</b>	<b>1,491.35</b>	<b>112.12</b>	<b>3,029.62</b>	<b>253.51</b>
	<b>Profit/(Loss) Before Tax (1+2)</b>	<b>126.84</b>	<b>171.70</b>	<b>(103.11)</b>	<b>298.55</b>	<b>(94.35)</b>
4	<b>Exceptional items / (Expenses) :</b>					
5	<b>Profit/(Loss) Before Tax (3+4)</b>	<b>126.84</b>	<b>171.70</b>	<b>(103.11)</b>	<b>298.55</b>	<b>(281.22)</b>
6	<b>Tax Expense</b>	<b>54.85</b>	<b>43.30</b>	<b>(5.38)</b>	<b>98.15</b>	<b>(5.55)</b>
7	<b>A Current Tax</b>	<b>39.85</b>	<b>43.21</b>	<b>(5.38)</b>	<b>83.06</b>	<b>3.87</b>
8	<b>Deferred Tax</b>	<b>15.00</b>	<b>0.09</b>	<b>(5.38)</b>	<b>15.09</b>	<b>(9.42)</b>
9	<b>Profit/(Loss) for the period (5-6)</b>	<b>72.00</b>	<b>128.40</b>	<b>(97.73)</b>	<b>200.40</b>	<b>(88.80)</b>
10	<b>Other Comprehensive Income:</b>					
	a) Items that will not be reclassified to profit or loss	-	-	-	-	-
	b) Tax impact relating to items that will not be reclassified to profit or loss	-	-	-	-	-
11	<b>Total Comprehensive Income for the period (7+8)</b>	<b>72.00</b>	<b>128.40</b>	<b>(97.73)</b>	<b>200.40</b>	<b>(88.80)</b>
12	<b>Paid-up Equity Share Capital (Face Value of Rs.10 per share)</b>	<b>309.00</b>	<b>309.00</b>	<b>309.00</b>	<b>309.00</b>	<b>309.00</b>
13	<b>Earnings per Share (EPS)</b>					
	a) Basic & Diluted EPS Before Exceptional items (Rs)	2.33	4.16	(0.32)	6.49	(0.29)
	b) Basic & Diluted EPS After Exceptional items (Rs)	2.33	4.16	(0.32)	6.49	(0.29)

**Notes:**

- The above financial result is filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements), 2015. The detailed Notes of the above financial result are available on the website of Stock Exchange viz. [www.bseindia.com](http://www.bseindia.com) the same is also available on the Company website viz. [www.mep.ltd](http://www.mep.ltd).

On the behalf of Board of Directors  
For Modern Engineering and Projects Limited  
Sd/-  
Jashandeep Singh  
DIN: 02357390  
Managing Director

Place : Mumbai  
Date : 8th day of November, 2023

### TEGA INDUSTRIES LIMITED

CIN: L25199WB1976PLC030532  
Registered Office : Godrej Waterside, Tower-II, Office No. 807, 8th Floor, Block DP-5, Salt Lake Sector V, Bidhannagar, Kolkata - 700 091, West Bengal  
Tel: +91 33 4093 9000; Email: [compliance.officer@tegaindustries.com](mailto:compliance.officer@tegaindustries.com); Website: [www.tegaindustries.com](http://www.tegaindustries.com)

**Extract of the Statement of Unaudited Standalone and Consolidated Financial Results for the quarter and half year ended September 30, 2023**

(All amount in ₹ millions, unless otherwise stated)

Sl. No.	Particulars	Standalone				Consolidated			
		Quarter ended 30 September 2023	Quarter ended 30 June 2023	Quarter ended 30 September 2022	Year ended 31 March 2023	Quarter ended 30 September 2023	Quarter ended 30 June 2023	Quarter ended 30 September 2022	Year ended 31 March 2023
		1	Total Income from Operations	2,055.93	1,526.40	1,818.56	7,400.97	3,808.09	2,762.07
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	419.29	319.32	332.73	1,496.01	633.67	266.61	472.23	2,360.99
3	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	419.29	319.32	332.73	1,496.01	633.67	266.61	472.23	2,360.99
4	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items)	331.18	244.27	245.46	1,138.20	473.61	213.91	353.31	1,840.30
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	333.73	242.38	241.30	1,134.49	367.77	105.15	242.62	1,858.70
6	Equity Share Capital	664.52	664.52	662.93	663.54	664.52	664.52	662.93	663.54
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year				9,646.57				9,826.38
8	Earnings Per Share (of ₹10/- each) (for continuing and discontinued operations)								
	1. Basic (not annualised for quarters) (in ₹)	4.98	3.68	3.70	17.17	7.13	3.22	5.33	27.76
	2. Diluted (not annualised for quarters) (in ₹)	4.97	3.67	3.69	17.08	7.11	3.21	5.31	27.62

**Note:**

- The above is an extract of the detailed format of the Financial Results for the quarter and half year ended September 30, 2023 filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Financial Results are available on the websites of the Stock Exchange(s) and the Company's website. ([www.tegaindustries.com](http://www.tegaindustries.com)).

Mehul Mohanka  
Managing Director and Group CEO

Place: Kolkata  
Date: November 09, 2023

### Trejhara Solutions Limited

Regd. Office: Unit no. 601, Sigma IT Park, Plot no. R-203, R-204 T.T.C. Industrial Estate, Rabale, Navi Mumbai - 400701.  
Phone: +91-22-4040-8080 Fax: +91-22-4040-8081 Email: [investor@trejhara.com](mailto:investor@trejhara.com); Website: [www.trejhara.com](http://www.trejhara.com)

**STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30<sup>th</sup> SEPTEMBER, 2023**

₹ in lakhs

Sr No.	Particulars	Quarter Ended		Half Year Ended		Year Ended 31-Mar-23 (Audited)
		30-Sep-23 (Unaudited)	30-Jun-23 (Unaudited)	30-Sep-22 (Unaudited)	30-Sep-22 (Unaudited)	
		1	Total Income from Operations	602.82	402.97	
2	Net Profit / (Loss) for the period (before Tax, Exceptional items)*	625.32	462.42	503.66	1,087.74	960.48
3	Net Profit / (Loss) for the period before tax (after Exceptional items)*	501.57	462.42	503.66	963.99	960.48
4	Net Profit / (Loss) for the period after tax (after Exceptional items)*	386.41	393.67	388.58	780.08	732.88
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	383.53	377.60	374.54	761.13	738.85
6	Equity Share Capital	1,181.63	1,181.63	1,181.63	1,181.63	1,181.63
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year					18,646.92
8	Earnings per equity share (for Continuing and Discontinuing Operations)					
	- Basic (₹)	3.27	3.33	3.29	6.60	6.20
	- Diluted (₹)	3.27	3.33	3.29	6.60	6.20

**Key numbers of Standalone Financial Results**

Sr No.	Particulars	Quarter Ended		Half Year Ended		Year Ended 31-Mar-23 (Audited)
		30-Sep-23 (Unaudited)	30-Jun-23 (Unaudited)	30-Sep-22 (Unaudited)	30-Sep-22 (Unaudited)	
		1	Turnover	228.33	216.65	
2	Profit/(Loss) before tax	(869.44)	442.32	376.55	(427.13)	811.72
3	Profit/(Loss) after tax	(997.12)	337.57	276.61	(659.56)	600.79

**Notes:**

- The above is an extract of the detailed format of Statement of Unaudited Consolidated Financial Results for the quarter and half year ended 30<sup>th</sup> September, 2023 filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the quarter ended financial results are available on the websites of the Stock Exchange(s) and Company's website viz. [www.trejhara.com](http://www.trejhara.com).
- Figures for previous period / year have been regrouped / reclassified, wherever necessary to make them comparable with those of the current quarter.
- \*Net Profit before tax and after tax includes discontinued operations

For Trejhara Solutions Limited  
Amit Sheth  
Chairman & Director  
DIN- 00122623

Place : Navi Mumbai  
Date : 09/11/2023

Adfactors 426

### National Aluminium Company Limited

(A Government of India Enterprise)  
NALCO Bhawan, P/1, Nayapalli, Bhubaneswar-751 013, Odisha, India  
CIN : L27203OR1981GOI000920

Bauxite Mining      Aluminium Smelter  
Alumina Refinery      Renewable Energy      Power Generation

**NALCO: EMPOWERING PROGRESS, NURTURING EXCELLENCE**

**Extracts of Financial Results for the Quarter and Six Months ended September 30, 2023**

(₹ in Crore)

Sl. No.	Particulars	Standalone						Consolidated					
		Quarter Ended		Six Months Ended		Year Ended	Quarter Ended		Six Months Ended		Year Ended		
		30/09/2023 (Unaudited)	30/06/2023 (Unaudited)	30/09/2022 (Unaudited)	30/09/2023 (Unaudited)	30/09/2022 (Audited)	31/03/2023 (Audited)	30/09/2023 (Unaudited)	30/06/2023 (Unaudited)	30/09/2022 (Unaudited)	30/09/2023 (Unaudited)	30/09/2022 (Audited)	31/03/2023 (Audited)
1.	Total Income from Operations	3,043.42	3,178.36	3,491.66	6,221.78	7,286.81	14,254.86	3,043.42	3,178.36	3,491.66	6,221.78	7,286.81	14,254.86
2.	Net Profit/(Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	274.97	470.91	245.88	745.88	1,023.93	1,954.99	274.97	470.91	245.88	745.88	1,023.93	1,954.99
3.	Net Profit/(Loss) for the period before Tax (after Exceptional and/or Extraordinary items)	274.97	470.91	245.88	745.88	1,023.93	1,954.99	256.06	455.28	201.19	711.34	958.51	1,845.16
4.	Net Profit/(Loss) for the period after Tax ( after Exceptional and/or Extraordinary items)	206.26	349.39	170.12	555.65	748.76	1,544.49	187.35	333.76	125.43	521.11	683.34	1,434.66
5.	Total Comprehensive Income for the period Comprising Profit/(Loss) for the period (after tax) and other Comprehensive Income (after tax)	196.80	357.11	194.35	553.91	771.31	1,602.14	177.89	341.48	149.66			

