

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 - Un-Audited Financial Results (Standalone and Consolidated) for the Quarter and half year ended 30.09.2021 & other matter

Dear Sir,

Pursuant to the Regulation 30 read with Part A of Schedule III and Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform that the Board of Directors of the Company has, at its meeting held today i.e. on Wednesday, November 10, 2021, inter alia considered and unanimously approved the Standalone and Consolidated Un-Audited Financial Results for the quarter and half year ended September 30, 2021 along with the 'Limited Review Report' of the Statutory Auditors thereon, and the same are enclosed herewith in terms of the Regulation 33 and 52 of the SEBI Listing Regulations.

Accepted the resignation of Ms. Khushboo Goyal as the Company Secretary and Compliance Officer of the Company after the end of working hours on Wednesday, 10th November, 2021.

The meeting of the Board of Directors commenced at 02:00 p.m. on November 10, 2021 and concluded at 04:00 p.m.

Kindly take the same on records.

Yours Faithfully,
For Megri Soft Limited



(Khushboo Goyal)
Company Secretary & Compliance Officer
M.No: 38151

Date: 10.11.2021
Place: Chandigarh



Independent Auditor's Review Report On The Quarterly And Year To Date 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 ended September 30, 2021 and the year to date results for the period from April 01, 2021 to September 30, 2021, ("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.

For **Sanjay Arora & Associates**

Chartered Accountants

ICAI Firm Registration Number: 008445N


Neelkant Gargya

Partner

Membership Number: 093624

Place of Signature: Chandigarh

Date: November 10, 2021

ICAI UDIN: 21093624AAAADJ7962



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 HALF YEAR ENDED 30TH SEPTEMBER, 2021

(Rs. in lakhs)

S. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		September 30, 2021	June 30, 2021	September 30, 2020	September 30, 2021	September 30, 2020	March 31, 2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue From Operations	40.06	35.96	34.14	76.02	60.94	136.41
II	Other income	7.37	5.09	3.92	12.46	10.63	26.44
III	Total Revenue (I+II)	47.43	41.05	38.06	88.48	71.57	162.85
IV	EXPENSES						
a)	Employees Benefit Expenses	5.79	4.84	8.43	10.63	17.93	30.26
b)	Finance Cost	0.00	0.00	0.00	0.00	0.00	0.00
c)	Depreciation & Amortization Expenses	1.85	1.00	0.84	2.85	1.68	3.40
d)	Other Expenses	25.56	23.50	19.23	49.06	34.89	78.99
	Total Expenses	33.20	29.34	28.50	62.54	54.50	112.65
V	Profit before exceptional items and tax from continuing operations (III-IV)	14.23	11.71	9.56	25.94	17.07	50.20
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit before tax (V-VI)	14.23	11.71	9.56	25.94	17.07	50.20
VIII	Tax Expenses						
a)	Current Tax	3.67	3.00	3.10	6.67	3.80	12.12
b)	Deferred Tax (Assets)/Liabilities	0.03	0.03	0.15	0.06	0.30	0.60
	Total Tax Expenses	3.70	3.03	3.25	6.73	4.10	12.72
IX	Net Profit for the period (after tax) (VII-VIII)	10.53	8.68	6.31	19.21	12.97	37.48
X	Other Comprehensive Income						
a)	Items that will not be reclassified subsequently to profit or loss						
	Equity Investment through other comprehensive income	2.77	2.39	0.00	5.16	0.00	5.77
	Income tax relating to above	(0.72)	(0.62)	0.00	(1.34)	0.00	(1.50)
	Other Comprehensive Income (Net of taxes)	2.05	1.77	0.00	3.82	0.00	4.27
XI	Total Comprehensive income (IX+X)	12.58	10.45	6.31	23.03	12.97	41.75
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	1679.20
XIV	Earning per Equity share of Rs. 10/- each (not annualised) :						
1)	Basic	0.33	0.28	0.20	0.61	0.41	1.19
2)	Diluted	0.33	0.28	0.20	0.61	0.41	1.19

Notes:

- The above standalone financial results for the quarter and half year ended 30th September, 2021 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 10th November, 2021, 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: November 10, 2021
Place: Chandigarh

By Order of the Board
Megri Soft Limited

Rajnish Sharma
Rajnish Sharma
Whole Time Director
DIN: 01528435

MEGRI SOFT LIMITED

Regd. Office: SCO 80, Sector 47-D, Chandigarh -160047

CIN: L72200CH1992PLC011996

E-Mail ID: legal@megrisoft.com, Website: www.megrisoft.com

Statement of Standalone Assets & Liabilities as at 30th September, 2021

(₹ in Lakhs)

S. No.	Particulars	As at 30.09.2021 (Unaudited)	As at 31.03.2021 (Audited)
1	ASSETS		
	NON-CURRENT ASSETS		
	Property, Plant and Equipment	603.34	582.14
	Other Intangible Assets	6.06	6.25
	Intangible Assets Under Development	182.75	180.68
	Capital Work in Progress	234.14	138.46
	Financial Assets		
	(a) Non-Current Investments	121.96	114.98
	Deferred Tax Assets (Net)	4.10	4.16
	Other Non-Current Assets	485.52	490.14
	Total Non-Current Assets	1637.87	1516.81
	CURRENT ASSETS		
	Financial Assets		
	(a) Current Investments	1.96	4.12
	(b) Trade Receivables	32.73	32.70
	(c) Cash and Cash Equivalents	15.73	49.78
	(d) Bank Balance Other Than (c) Above	290.46	371.50
	(e) Other Current Assets	57.24	43.86
	Total Current Assets	398.12	501.96
	Total Assets	2035.99	2018.77
2	EQUITY & LIABILITIES		
	SHAREHOLDER'S FUNDS		
	(a) Equity Share Capital	314.07	314.07
	(b) Other Equity	1702.23	1679.20
	Total Equity	2016.30	1993.27
	NON CURRENT LIABILITIES		
	Financial Liabilities		
	(a) Long-Term Borrowings	-	-
	(b) Deferred Tax Liabilities (Net)	-	-
	Total Non-Current Liabilities	0.00	0.00
	CURRENT LIABILITIES		
	Financial Liabilities		
	(a) Trade Payables	-	-
	(b) Other Current Liabilities	8.31	10.51
	(c) Provisions	11.38	14.99
	Total Current Liabilities	19.69	25.50
	Total Equity and Liabilities	2035.99	2018.77

By Order of the Board

Megri Soft Limited

Rajesh Sharma

*Rajesh Sharma

(Whole Time Director & CFO)

DIN: 02528435

Date: 10th November, 2021

Place: Chandigarh

MEGRI SOFT LIMITED

Regd. Office: SCO 80, Sector 47-D, Chandigarh -160047

CIN: L72200CH1992PLC011996

E-Mail id: legal@megrisoft.com, Website: www.megrisoft.com

Statement of Standalone Cash Flow for the six months ended 30th September, 2021

(₹ in Lakhs)

S. No.	Particulars	For the period ended	
		30.09.2021 (Unaudited)	30.09.2020 (Unaudited)
A	<u>Cash Flow from Operating Activities</u>		
	Net Profit Before Tax	25.94	17.07
	Adjustment for:		
	Finance costs	0.00	0.00
	Depreciation & amortisation expenses	2.85	1.68
	(Gain)/Loss on sale of investments	(2.28)	3.47
	Interest income	(10.03)	(14.04)
	Dividend	(0.15)	(0.06)
	Operating profit before working capital changes	16.33	8.12
	Adjustment for changes in working capital:		
	Increase/(Decrease) in Short Term Borrowing	0.00	0.00
	Increase/(Decrease) in Trade Payable	0.00	0.00
	Increase/(Decrease) in Other Current Liabilities	(2.20)	1.81
	Increase/(Decrease) in Provisions	(3.61)	(7.80)
	(Increase)/Decrease in Trade Receivables	(0.03)	1.03
	(Increase)/Decrease in Other Current Assets	(13.38)	5.46
	(Increase)/Decrease in Other Non Current Assets	4.62	(134.09)
	Cash (used in)/generated from operating activities before taxes	1.73	(125.47)
	Income Tax paid	(6.67)	(3.80)
	Net cash (used in)/generated from operating activities (A)	(4.94)	(129.27)
B	<u>Cash Flow from Investing Activities</u>		
	Purchase of property, plant and equipments & intangible assets	(121.61)	(16.69)
	Transfer of property, plant and equipments to advances	0.00	138.41
	(Increase)/Decrease in FDR	81.04	(35.06)
	(Increase)/Decrease in Investment	(1.00)	11.71
	Interest received	10.03	14.04
	Dividend received	0.15	0.06
	Proceeds from sale of Investments	2.28	(3.47)
	(Increase)/Decrease in Long Term Loans & Advances	0.00	0.00
	Net cash (used in)/generated from investing activities (B)	(29.11)	109.00
C	<u>Cash Flow from Financing Activities</u>		
	Interest paid	0.00	0.00
	Net cash (used in)/generated from financing activities (C)	0.00	0.00
	Net Decrease in cash & cash equivalents during the period (A+B+C)	(34.05)	(20.27)
	Cash & cash equivalents at the beginning of the period	49.78	31.21
	Cash & cash equivalents at the end of the period	15.73	10.94
	Net Decrease/(Increase) in cash & cash equivalents	34.05	20.27

By Order of the Board

Megri Soft Limited


Rajnesh Sharma
(Whole Time Director & CFO)

DIN: 02528435

Date: 10th November, 2021

Place: Chandigarh



Independent Auditor's Review Report On The Quarterly And Year To Date 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 ended September 30, 2021 and the year to date results for the period from April 01, 2021 to September 30, 2021, 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 Megri Soft Limited incorporated with the Registrar of Companies of England and Wales.
5. We did not review the interim financial results of foreign subsidiary included in the consolidated unaudited financial results. Include total revenues of Rs 23.81 lakhs, total net profit after tax and total comprehensive profit of Rs. 2.70 lakhs, for the quarter ended September 30, 2021. These interim financial results have not been reviewed by other auditors and the unaudited financial statements have been furnished to us by the Management and our conclusion on the Statement, In so far as it relates to the amounts and disclosures included in respect of this subsidiary is based solely on the unaudited financial statements furnished to us by Management and the procedures performed by us as stated in paragraph 3 above. Our conclusion on the Statement is not modified in respect of the above matter.
6. 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.

For **Sanjay Arora & Associates**

Chartered Accountants

ICAI Firm Registration Number: 008445N



Neelkant Gargya

Partner

Membership Number: 093624

Place of Signature: Chandigarh

Date: November 10, 2021

ICAI UDIN: 21093624AAAADK4085

MEGRI SOFT LIMITED
SCO 80, Sector 47D, Chandigarh - 160047
CIN:L72200CH1992PLC011996, PAN: AABCC2466Q
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E-Mail id: legal@megrisoft.com, Website: www.megrisoft.com

STATEMENT OF UNAUDITED CONSOLIDATED PROFIT AND LOSS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2021

(Rs. in lakhs)

S. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		September 30, 2021	June 30, 2021	September 30, 2020	September 30, 2021	September 30, 2020	March 31, 2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue From Operations	63.87	63.47	55.81	127.34	96.34	216.75
II	Other Income	7.37	5.09	3.92	12.46	10.63	26.44
III	Total Revenue (I+II)	71.24	68.56	59.73	139.80	106.97	243.19
IV	EXPENSES						
a)	Employees Benefit Expenses	16.04	14.13	18.18	30.17	36.02	70.25
b)	Finance Cost	0.00	0.00	0.00	0.00	0.00	0.00
c)	Depreciation & Amortization Expenses	1.99	1.15	0.93	3.14	1.86	3.81
d)	Other Expenses	35.61	38.18	27.09	73.79	46.68	109.70
	Total Expenses	53.64	53.46	46.20	107.10	84.56	183.76
V	Profit before exceptional items and tax from continuing operations (III-IV)	17.60	15.10	13.53	32.70	22.41	59.43
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit before tax (V-VI)	17.60	15.10	13.53	32.70	22.41	59.43
VIII	Tax Expenses						
a)	Current Tax	4.34	3.67	3.86	8.01	4.84	13.93
b)	Deferred Tax (Assets)/Liabilities	0.03	0.03	0.15	0.06	0.30	0.60
	Total Tax Expenses	4.37	3.70	4.01	8.07	5.14	14.53
IX	Net Profit for the period (after tax) (VII-VIII)	13.23	11.40	9.52	24.63	17.27	44.90
X	Other Comprehensive Income						
a)	Items that will not be reclassified subsequently to profit or loss						
	Equity Investment through other comprehensive income	2.77	2.39	0.00	5.16	0.00	5.77
	Income tax relating to above	(0.72)	(0.62)	0.00	(1.34)	0.00	(1.50)
	Other Comprehensive Income (Net of taxes)	2.05	1.77	0.00	3.82	0.00	4.27
XI	Total Comprehensive income (IX+X)	15.28	13.17	9.52	28.45	17.27	49.17
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	1695.89
XIV	Earning per Equity share of Rs. 10/- each (not annualised) :						
1)	Basic	0.42	0.36	0.30	0.78	0.55	1.43
2)	Diluted	0.42	0.36	0.30	0.78	0.55	1.43

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 half year ended 30th September, 2021 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 10th November, 2021, 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: November 10, 2021
Place: Chandigarh

By Order of the Board
Megri Soft Limited
Rajesh Sharma
Whole Time Director
DIN: 01528435

MEGRI SOFT LIMITED

Regd. Office: SCO 80, Sector 47-D, Chandigarh -160047

CIN: L72200CH1992PLC011996

E-Mail ID: legal@megrisoft.com, Website: www.megrisoft.com

Statement of Consolidated Assets & Liabilities as at 30th September, 2021

(₹ In Lakhs)

S. No.	Particulars	As at 30.09.2021 (Unaudited)	As at 31.03.2021 (Audited)
1	ASSETS		
	NON-CURRENT ASSETS		
	Property, Plant and Equipment	605.16	584.25
	Other Intangible Assets	6.06	6.25
	Intangible Assets Under Development	193.13	191.07
	Capital Work in Progress	234.14	138.46
	Financial Assets		
	(a) Non-Current Investments	121.85	114.88
	Deferred Tax Assets (Net)	4.10	4.15
	Other Non-Current Assets	463.63	468.16
	Total Non-Current Assets	1628.07	1507.22
	CURRENT ASSETS		
	Financial Assets		
	(a) Current Investments	1.96	4.12
	(b) Trade Receivables	33.77	32.70
	(c) Cash and Cash Equivalents	62.96	88.10
	(d) Bank Balance Other Than (c) Above	290.46	371.50
	(e) Other Current Assets	58.42	43.86
	Total Current Assets	447.57	540.28
	Total Assets	2075.64	2047.50
2	EQUITY & LIABILITIES		
	SHAREHOLDER'S FUNDS		
	(a) Equity Share Capital	314.07	314.07
	(b) Other Equity	1724.34	1695.89
	Total Equity	2038.41	2009.96
	NON CURRENT LIABILITIES		
	Financial Liabilities		
	(a) Long-Term Borrowings	-	-
	(b) Deferred Tax Liabilities (Net)	-	-
	Total Non-Current Liabilities	0.00	0.00
	CURRENT LIABILITIES		
	Financial Liabilities		
	(a) Trade Payables	-	-
	(b) Other Current Liabilities	20.47	18.49
	(c) Provisions	16.76	19.05
	Total Current Liabilities	37.23	37.54
	Total Equity and Liabilities	2075.64	2047.50

Date: 10th November, 2021

Place: Chandigarh

By Order of the Board
Megri Soft Limited

Rajnish Sharma
(Whole Time Director & CFO)
DIN: 02528435

MEGRI SOFT LIMITED

Regd. Office: SCO 80, Sector 47-D, Chandigarh -160047

CIN: L72200CH1992PLC011996

E-Mail id: legal@megrisoft.com, Website: www.megrisoft.com

Statement of Consolidated Cash Flow for the six months ended 30th September, 2021

(₹ in Lakhs)

S. No.	Particulars	For the period ended	
		30.09.2021 (Unaudited)	30.09.2020 (Unaudited)
A	Cash Flow from Operating Activities		
	Net Profit Before Tax	32.70	22.41
	Adjustment for:		
	Finance costs	0.00	0.00
	Depreciation & amortisation expenses	3.14	1.86
	(Gain)/Loss on sale of investments	(2.28)	3.47
	Interest income	(10.03)	(14.04)
	Dividend	(0.15)	(0.06)
	Operating profit before working capital changes	23.38	13.64
	Adjustment for changes in working capital:		
	Increase/(Decrease) in Short Term Borrowing	0.00	0.00
	Increase/(Decrease) in Trade Payable	0.00	0.00
	Increase/(Decrease) in Other Current Liabilities	1.98	9.47
	Increase/(Decrease) in Provisions	(2.29)	(6.82)
	(Increase)/Decrease in Inventories	0.00	0.00
	(Increase)/Decrease in Trade Receivables	(1.07)	2.89
	(Increase)/Decrease in Short Term Loans & Advances	0.00	0.00
	(Increase)/Decrease in Other Current Assets	(14.56)	5.46
	(Increase)/Decrease in Other Non Current Assets	4.53	(133.74)
	Cash (used in)/generated from operating activities before taxes	11.97	(109.10)
	Income Tax paid	(8.01)	(4.84)
	Net cash (used in)/generated from operating activities (A)	3.96	(113.94)
B.	Cash Flow from Investing Activities		
	Purchase of property, plant and equipments & intangible assets	(121.61)	(16.69)
	Transfer of property, plant and equipments to advances	0.00	138.42
	(Increase)/Decrease in FDR	81.04	(35.06)
	(Increase)/Decrease in Investment	(0.99)	11.71
	Interest received	10.03	14.04
	Dividend received	0.15	0.06
	Proceeds from sale of Investments	2.28	(3.47)
	(Increase)/Decrease in Long Term Loans & Advances	0.00	0.00
	Net cash (used in)/generated from investing activities (B)	(29.10)	109.01
C	Cash Flow from Financing Activities		
	Interest paid	0.00	0.00
	Net cash (used in)/generated from financing activities (C)	0.00	0.00
	Net Decrease in cash & cash equivalents during the period (A+B+C)	(25.14)	(4.93)
	Cash & cash equivalents at the beginning of the period	88.10	53.82
	Cash & cash equivalents at the end of the period	62.96	48.89
	Net Decrease/(Increase) in cash & cash equivalents	25.14	4.93

Date: 10th November, 2021

Place: Chandigarh

By Order of the Board
Megri Soft Limited

Rajnesh Sharma
(Whole Time Director & CFO)
DIN: 02528435