

**MEGRI SOFT LIMITED**

SCO 80 Sector 47-D Chandigarh 160047

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support@megrisoft.com www.megrisoft.com

CIN:L72200CH1992PLC011996

To

BSE Limited, Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai-400 001 Email Id: <a href="mailto:corp.compliance@bseindia.com">corp.compliance@bseindia.com</a> Scrip Code: <b>539012</b>	Head- Listing & Compliance Metropolitan Stock Exchange of India Ltd 4th floor, Vibgyor Towers, Plot No C 62, G - Block, Opp. Trident Hotel, Bandra Kurla Complex, Bandra (E), Mumbai – 400 098, Email Id: <a href="mailto:listingcompliance@msei.in">listingcompliance@msei.in</a> 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 30.09.2022 & 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 Thursday, November 10, 2022, inter alia considered and unanimously approved the Standalone and Consolidated Un-Audited Financial Results for the quarter and half year ended September 30, 2022 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. Sunimrat Kaur as the Company Secretary and Compliance Officer of the Company after the end of working hours on Thursday, 10th November, 2022.

The meeting of the Board of Directors commenced at 02:00 p.m. on November 10, 2022 and concluded at 04:00 p.m.

Kindly take the same on records.

Yours Faithfully ,

**For Megri Soft Limited**

**(Sunimrat Kaur)**

**Company Secretary & Compliance Officer**

**M.No: 68145**

**Date: 10.11.2022**

**Place: Chandigarh**





**INDEPENDENT AUDITOR'S LIMITED 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, 2022 and the year to date results for the period from April 01, 2022 to September 30, 2022, ("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 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 and other accounting principles generally accepted in India. 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.

**Chandigarh :** SCO 117-118, Second Floor, Sector 17-B, Chandigarh-160017

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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, 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

  


**CA Neelkant Gargya**

Partner

Membership Number: 093624

Place of Signature: Chandigarh

Date: 10th November, 2022

ICAI UDIN: 22093624BCRWYX4555



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 STANDALONE PROFIT AND LOSS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2022

(Rs. in lakhs)

S. No.	Particulars	Quarter Ended			Half Year Ended	
		September 30, 2022	June 30, 2022	September 30, 2021	September 30, 2022	September 30, 2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
I	Revenue From Operations	44.13	47.34	40.06	91.47	76.02
II	Other income	6.47	3.06	7.37	9.53	12.46
III	<b>Total Revenue (I+II)</b>	<b>50.60</b>	<b>50.40</b>	<b>47.43</b>	<b>101.00</b>	<b>88.48</b>
IV	<b>EXPENSES</b>					
a)	Employees Benefit Expenses	6.93	6.31	5.79	13.24	10.63
b)	Finance Cost	0.00	0.00	0.00	0.00	0.00
c)	Depreciation & Amortization Expenses	1.76	1.70	1.85	3.46	2.85
d)	Other Expenses	22.66	29.03	25.56	51.69	49.06
	<b>Total Expenses</b>	<b>31.35</b>	<b>37.04</b>	<b>33.20</b>	<b>68.39</b>	<b>62.54</b>
V	<b>Profit before exceptional items and tax from continuing operations (III-IV)</b>	<b>19.25</b>	<b>13.36</b>	<b>14.23</b>	<b>32.61</b>	<b>25.94</b>
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00
VII	<b>Profit before tax (V-VI)</b>	<b>19.25</b>	<b>13.36</b>	<b>14.23</b>	<b>32.61</b>	<b>25.94</b>
VIII	<b>Tax Expenses</b>					
a)	Current Tax	4.89	3.37	3.67	8.26	6.67
b)	Deferred Tax (Assets)/Liabilities	0.11	0.10	0.03	0.21	0.06
	<b>Total Tax Expenses</b>	<b>5.00</b>	<b>3.47</b>	<b>3.70</b>	<b>8.47</b>	<b>6.73</b>
IX	<b>Net Profit for the period (after tax) (VII-VIII)</b>	<b>14.25</b>	<b>9.89</b>	<b>10.53</b>	<b>24.14</b>	<b>19.21</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	(1.05)	(6.78)	2.77	(7.83)	5.16
	Income tax relating to above	0.27	1.76	(0.72)	2.03	(1.34)
	<b>Other Comprehensive Income (Net of taxes)</b>	<b>(0.78)</b>	<b>(5.02)</b>	<b>2.05</b>	<b>(5.80)</b>	<b>3.82</b>
XI	<b>Total Comprehensive Income (IX+X)</b>	<b>13.47</b>	<b>4.87</b>	<b>12.58</b>	<b>18.34</b>	<b>23.03</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>
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>1726.23</b>
XIV	<b>Earning per Equity share of Rs. 10/- each (not annualised) :</b>					
1)	Basic	0.45	0.31	0.33	0.76	0.61
2)	Diluted	0.45	0.31	0.33	0.76	0.61

Notes:

- The above standalone financial results for the quarter and half year ended 30th September, 2022 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, 2022, 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, 2022  
Place: Chandigarh

For and on behalf of the Board of Directors

Megri Soft Limited  
Rajesh Sharma  
(Whole Time Director)  
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 UNAUDITED STANDALONE ASSETS &amp; LIABILITIES AS AT 30TH SEPTEMBER 2022

(₹ in Lakhs)

S. No.	Particulars	As at 30.09.2022 (Unaudited)	As at 31.03.2022 (Audited)
1	<b>ASSETS</b>		
	<b>NON-CURRENT ASSETS</b>		
	Property, Plant and Equipment	607.68	609.54
	Other Intangible Assets	5.65	5.85
	Intangible Assets Under Development	187.79	183.84
	Capital Work in Progress	369.03	283.93
	Financial Assets		
	(a) Non-Current Investments	116.17	124.60
	Deferred Tax Assets (Net)	3.36	3.58
	Other Non-Current Assets	481.53	485.41
	<b>Total Non-Current Assets</b>	<b>1771.21</b>	<b>1696.75</b>
	<b>CURRENT ASSETS</b>		
	Financial Assets		
	(a) Current Investments	1.59	2.72
	(b) Trade Receivables	3.30	1.57
	(c) Cash and Cash Equivalents	17.58	19.98
	(d) Bank Balance Other Than (c) Above	211.07	275.16
	(e) Other Current Assets	76.60	71.28
	<b>Total Current Assets</b>	<b>310.14</b>	<b>370.71</b>
	<b>Total Assets</b>	<b>2081.35</b>	<b>2067.46</b>
2	<b>EQUITY &amp; LIABILITIES</b>		
	<b>SHAREHOLDER'S FUNDS</b>		
	(a) Equity Share Capital	314.07	314.07
	(b) Other Equity	1744.57	1726.23
	<b>Total Equity</b>	<b>2058.64</b>	<b>2040.30</b>
	<b>NON CURRENT LIABILITIES</b>		
	Financial Liabilities		
	(a) Long-Term Borrowings	-	-
	(b) Deferred Tax Liabilities (Net)	-	-
	<b>Total Non-Current Liabilities</b>	<b>0.00</b>	<b>0.00</b>
	<b>CURRENT LIABILITIES</b>		
	Financial Liabilities		
	(a) Trade Payables	-	-
	(b) Other Current Liabilities	11.47	10.08
	(c) Provisions	11.24	17.08
	<b>Total Current Liabilities</b>	<b>22.71</b>	<b>27.16</b>
	<b>Total Equity and Liabilities</b>	<b>2081.35</b>	<b>2067.46</b>

For and on behalf of the Board of Directors  
Megri Soft Limited

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

Date: 10th November, 2022

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, 2022

(₹ in Lakhs)

S. No.	Particulars	For the period ended	
		30.09.2022 (Unaudited)	30.09.2021 (Unaudited)
<b>A</b>	<b><u>Cash Flow from Operating Activities</u></b>		
	Net Profit Before Tax	32.61	25.94
	Adjustment for:		
	Finance costs	0.00	0.00
	Depreciation & amortisation expenses	3.46	2.85
	(Gain)/Loss on sale of investments	(3.53)	(2.28)
	Interest income	(5.77)	(10.03)
	Dividend	(0.23)	(0.15)
	<b>Operating profit before working capital changes</b>	<b>26.54</b>	<b>16.33</b>
	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	1.39	(2.20)
	Increase/(Decrease) in Provisions	(5.84)	(3.61)
	(Increase)/Decrease in Trade Receivables	(1.73)	(0.03)
	(Increase)/Decrease in Other Current Assets	(5.32)	(13.38)
	(Increase)/Decrease in Other Non Current Assets	3.88	4.62
	<b>Cash (used in)/generated from operating activities before taxes</b>	<b>18.92</b>	<b>1.73</b>
	Income Tax paid	(8.26)	(6.67)
	<b>Net cash (used in)/generated from operating activities (A)</b>	<b>10.66</b>	<b>(4.94)</b>
<b>B.</b>	<b><u>Cash Flow from Investing Activities</u></b>		
	Purchase of property, plant and equipments & intangible assets	(90.44)	(121.61)
	Transfer of property, plant and equipments to advances	0.00	0.00
	(Increase)/Decrease in FDR	64.09	81.04
	(Increase)/Decrease in Investment	3.76	(1.00)
	Interest received	5.77	10.03
	Dividend received	0.23	0.15
	Proceeds from sale of Investments	3.53	2.28
	(Increase)/Decrease in Long Term Loans & Advances	0.00	0.00
	<b>Net cash (used in)/generated from investing activities (B)</b>	<b>(13.06)</b>	<b>(29.11)</b>
<b>C</b>	<b><u>Cash Flow from Financing Activities</u></b>		
	Interest paid	0.00	0.00
	<b>Net cash (used in)/generated from financing activities (C)</b>	<b>0.00</b>	<b>0.00</b>
	<b>Net Decrease in cash &amp; cash equivalents during the period (A+B+C)</b>	<b>(2.40)</b>	<b>(34.05)</b>
	Cash & cash equivalents at the beginning of the period	19.98	49.78
	Cash & cash equivalents at the end of the period	17.58	15.73
	<b>Net Decrease/(Increase) in cash &amp; cash equivalents</b>	<b>2.40</b>	<b>34.05</b>

For and on behalf of the Board of Directors

Megri-Soft Limited



Rajesh Sharma

(Whole Time Director &amp; CFO)

Date: 10th November, 2022

Place: Chandigarh

DIN: 02528435





**INDEPENDENT AUDITOR'S LIMITED 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 AS AMENDED**

**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, 2022 and the year to date results for the period from April 01, 2022 to September 30, 2022, 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. This 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 and other accounting principles generally accepted in India. 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 for 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.

For **SANJAY ARORA & ASSOCIATES**

Chartered Accountants

ICAI Firm Registration Number: 008445N



**CA Neelkant Gargya**

Partner

Membership Number: 093624

Place of Signature: Chandigarh

Date: 10th November, 2022

ICAI UDIN: 22093624BCRXTA9724



**STATEMENT OF UNAUDITED CONSOLIDATED PROFIT AND LOSS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2022**

(Rs. in lakhs)

S. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		September 30, 2022	June 30, 2022	September 30, 2021	September 30, 2022	September 30, 2021	March 31, 2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue From Operations	56.96	58.10	63.87	115.06	127.34	255.56
II	Other Income	6.47	3.06	7.37	9.53	12.46	26.37
III	<b>Total Revenue (I+II)</b>	<b>63.43</b>	<b>61.16</b>	<b>71.24</b>	<b>124.59</b>	<b>139.80</b>	<b>281.93</b>
IV	<b>EXPENSES</b>						
	a) Employees Benefit Expenses	16.23	14.97	16.04	31.20	30.17	62.82
	b) Finance Cost	0.00	0.00	0.00	0.00	0.00	0.00
	c) Depreciation & Amortization Expenses	1.85	1.80	1.99	3.65	3.14	8.11
	d) Other Expenses	25.67	30.58	35.61	56.25	73.79	140.19
	<b>Total Expenses</b>	<b>43.75</b>	<b>47.35</b>	<b>53.64</b>	<b>91.10</b>	<b>107.10</b>	<b>211.12</b>
V	<b>Profit before exceptional items and tax from continuing operations (III-IV)</b>	<b>19.68</b>	<b>13.81</b>	<b>17.60</b>	<b>33.49</b>	<b>32.70</b>	<b>70.81</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>19.68</b>	<b>13.81</b>	<b>17.60</b>	<b>33.49</b>	<b>32.70</b>	<b>70.81</b>
VIII	<b>Tax Expenses</b>						
	a) Current Tax	4.99	3.47	4.34	8.46	8.01	15.66
	b) Deferred Tax (Assets)/Liabilities	0.11	0.10	0.03	0.21	0.06	0.58
	<b>Total Tax Expenses</b>	<b>5.10</b>	<b>3.57</b>	<b>4.37</b>	<b>8.67</b>	<b>8.07</b>	<b>16.24</b>
IX	<b>Net Profit for the period (after tax) (VII-VIII)</b>	<b>14.58</b>	<b>10.24</b>	<b>13.23</b>	<b>24.82</b>	<b>24.63</b>	<b>54.57</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	(1.05)	(6.78)	2.77	(7.83)	5.16	0.83
	Income tax relating to above	0.27	1.76	(0.72)	2.03	(1.34)	(0.21)
	<b>Other Comprehensive Income (Net of taxes)</b>	<b>(0.78)</b>	<b>(5.02)</b>	<b>2.05</b>	<b>(5.80)</b>	<b>3.82</b>	<b>0.62</b>
XI	<b>Total Comprehensive Income (IX+X)</b>	<b>13.80</b>	<b>5.22</b>	<b>15.28</b>	<b>19.02</b>	<b>28.45</b>	<b>55.19</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>1751.08</b>
XIV	<b>Earning per Equity share of Rs. 10/- each (not annualised) :</b>						
	1) Basic	0.46	0.33	0.42	0.79	0.78	1.74
	2) Diluted	0.46	0.33	0.42	0.79	0.78	1.74

**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, 2022 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, 2022, 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, 2022  
Place: Chandigarh

For and on behalf of the Board of Directors  
Megri Soft Limited

*Rajiv Sharma*  
Rajiv Sharma  
(Whole Time Director)  
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 Assets & Liabilities as at 30th September, 2022**

(₹ in Lakhs)

S. No.	Particulars	As at 30.09.2022 (Unaudited)	As at 31.03.2022 (Audited)
<b>1</b>	<b><u>ASSETS</u></b>		
	<b><u>NON-CURRENT ASSETS</u></b>		
	Property, Plant and Equipment	610.48	611.10
	Other Intangible Assets	5.65	5.85
	Intangible Assets Under Development	199.23	195.02
	Capital Work in Progress	369.03	283.93
	Financial Assets		
	(a) Non-Current Investments	116.08	124.50
	Deferred Tax Assets (Net)	3.36	3.57
	Other Non-Current Assets	462.71	463.60
	<b>Total Non-Current Assets</b>	<b>1766.54</b>	<b>1687.57</b>
	<b><u>CURRENT ASSETS</u></b>		
	Financial Assets		
	(a) Current Investments	1.59	2.72
	(b) Trade Receivables	6.00	2.78
	(c) Cash and Cash Equivalents	46.24	61.18
	(d) Bank Balance Other Than (c) Above	211.07	275.16
	(e) Other Current Assets	82.50	72.46
	<b>Total Current Assets</b>	<b>347.40</b>	<b>414.30</b>
	<b>Total Assets</b>	<b>2113.94</b>	<b>2101.87</b>
<b>2</b>	<b><u>EQUITY &amp; LIABILITIES</u></b>		
	<b><u>SHAREHOLDER'S FUNDS</u></b>		
	(a) Equity Share Capital	314.07	314.07
	(b) Other Equity	1770.10	1751.08
	<b>Total Equity</b>	<b>2084.17</b>	<b>2065.15</b>
	<b><u>NON CURRENT LIABILITIES</u></b>		
	Financial Liabilities		
	(a) Long-Term Borrowings	-	-
	(b) Deferred Tax Liabilities (Net)	-	-
	<b>Total Non-Current Liabilities</b>	<b>0.00</b>	<b>0.00</b>
	<b><u>CURRENT LIABILITIES</u></b>		
	Financial Liabilities		
	(a) Trade Payables	-	-
	(b) Other Current Liabilities	16.45	15.31
	(c) Provisions	13.32	21.41
	<b>Total Current Liabilities</b>	<b>29.77</b>	<b>36.72</b>
	<b>Total Equity and Liabilities</b>	<b>2113.94</b>	<b>2101.87</b>

For and on behalf of the Board of Directors  
Megri Soft Limited

*Rajnish Sharma*

Rajnish Sharma  
(Whole Time Director & CFO)

DIN: 02528435

Date: 10th November, 2022

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 Consolidated Cash Flow for the six months ended 30th September, 2022

(₹ in Lakhs)

S. No.	Particulars	For the period ended	
		30.09.2022 (Unaudited)	30.09.2021 (Unaudited)
<b>A</b>	<b><u>Cash Flow from Operating Activities</u></b>		
	Net Profit Before Tax	33.49	32.70
	Adjustment for:		
	Finance costs	0.00	0.00
	Depreciation & amortisation expenses	3.65	3.14
	(Gain)/Loss on sale of investments	(3.53)	(2.28)
	Interest income	(5.77)	(10.03)
	Dividend	(0.23)	(0.15)
	<b>Operating profit before working capital changes</b>	<b>27.61</b>	<b>23.38</b>
	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	1.14	1.98
	Increase/(Decrease) in Provisions	(8.09)	(2.29)
	(Increase)/Decrease in Inventories	0.00	0.00
	(Increase)/Decrease in Trade Receivables	(3.22)	(1.07)
	(Increase)/Decrease in Short Term Loans & Advances	0.00	0.00
	(Increase)/Decrease in Other Current Assets	(10.04)	(14.56)
	(Increase)/Decrease in Other Non Current Assets	0.89	4.53
	<b>Cash (used in)/generated from operating activities before taxes</b>	<b>8.29</b>	<b>11.97</b>
	Income Tax paid	(8.46)	(8.01)
	<b>Net cash (used in)/generated from operating activities (A)</b>	<b>(0.17)</b>	<b>3.96</b>
<b>B.</b>	<b><u>Cash Flow from Investing Activities</u></b>		
	Purchase of property, plant and equipments & intangible assets	(92.14)	(121.61)
	Transfer of property, plant and equipments to advances	0.00	0.00
	(Increase)/Decrease in FDR	64.09	81.04
	(Increase)/Decrease in Investment	3.75	(0.99)
	Interest received	5.77	10.03
	Dividend received	0.23	0.15
	Proceeds from sale of Investments	3.53	2.28
	(Increase)/Decrease in Long Term Loans & Advances	0.00	0.00
	<b>Net cash (used in)/generated from investing activities (B)</b>	<b>(14.77)</b>	<b>(29.10)</b>
<b>C</b>	<b><u>Cash Flow from Financing Activities</u></b>		
	Interest paid	0.00	0.00
	<b>Net cash (used in)/generated from financing activities (C)</b>	<b>0.00</b>	<b>0.00</b>
	<b>Net Decrease in cash &amp; cash equivalents during the period (A+B+C)</b>	<b>(14.94)</b>	<b>(25.14)</b>
	Cash & cash equivalents at the beginning of the period	61.18	88.10
	Cash & cash equivalents at the end of the period	46.24	62.96
	<b>Net Decrease/(Increase) in cash &amp; cash equivalents</b>	<b>14.94</b>	<b>25.14</b>

For and on behalf of the Board of Directors

Megri Soft Limited



Rajnesh Sharma

(Whole Time Director &amp; CFO)

DIN: 02528435

Date: 10th November, 2022

Place: Chandigarh