

**MEGRI SOFT LIMITED**

SCO 80 Sector 47-D Chandigarh 160047

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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 4th floor, Vibgyor Towers, Plot No C 62, G - Block, Opp. Trident Hotel, Bandra Kurla Complex, Bandra (E), Mumbai – 400 098, 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 30.09.2023

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 09, 2023, inter alia considered and unanimously approved the Standalone and Consolidated Unaudited Financial Results for the quarter and half year ended September 30, 2023 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.

The meeting of the Board of Directors commenced at 02:00 p.m. on November 09, 2023 and concluded at 04:00 p.m.

Kindly take the same on records.

Yours Faithfully ,

For Megri Soft Limited**(Manju Bala)****Company Secretary & Compliance Officer****M.No: 67831****Date: 09 November, 2023****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, 2023, and the year to date results for the period from April 01, 2023, to September 30, 2023, ("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.
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

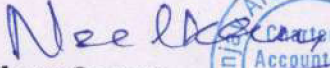


accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **Sanjay Arora & Associates**

Chartered Accountants

ICAI Firm Registration Number: 008445N


CA. Neelkant Gargya

Partner

Membership Number: 093624

Place of Signature: Chandigarh

Date: 09th November, 2023

ICAI UDIN: 23093624BGRWHL3412



MEGRI SOFT LIMITED
SCO 80, Sector 47D, Chandigarh -160047
CIN:L72200CH1992PLC011996, PAN: AABCC2466Q
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STATEMENT OF UNAUDITED STANDALONE PROFIT AND LOSS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2023

(Rs. in lakhs)

S. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		September 30,2023	June 30,2023	September 30,2022	September 30,2023	September 30,2022	March 31,2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue From Operations	35.27	44.26	44.13	79.53	91.47	189.79
II	Other income	1.97	1.19	6.47	3.16	9.53	15.94
III	Total Revenue (I+II)	37.24	45.45	50.60	82.69	101.00	205.73
IV	EXPENSES						
a)	Employees Benefit Expenses	8.41	7.26	6.93	15.67	13.24	29.38
b)	Finance Cost	0.00	0.00	0.00	0.00	0.00	0.00
c)	Depreciation & Amortization Expenses	1.79	1.79	1.76	3.58	3.46	7.04
d)	Other Expenses	17.67	22.07	22.66	39.74	51.69	103.42
	Total Expenses	27.87	31.12	31.35	58.99	68.39	139.84
V	Profit before exceptional items and tax from continuing operations (III-IV)	9.37	14.33	19.25	23.70	32.61	65.89
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit before tax (V-VI)	9.37	14.33	19.25	23.70	32.61	65.89
VIII	Tax Expenses						
a)	Current Tax	2.42	3.72	4.89	6.14	8.26	16.69
b)	Deferred Tax (Assets)/Liabilities	0.01	0.01	0.11	0.02	0.21	0.45
	Total Tax Expenses	2.43	3.73	5.00	6.16	8.47	17.14
IX	Net Profit for the period (after tax) (VII-VIII)	6.94	10.60	14.25	17.54	24.14	48.75
X	Other Comprehensive Income						
a)	Items that will not be reclassified subsequently to profit or loss						
	Equity Investment through other comprehensive income	0.10	1.00	(1.05)	1.10	(7.83)	(6.37)
	Income tax relating to above	(0.02)	(0.26)	0.27	(0.28)	2.03	1.66
	Other Comprehensive Income (Net of taxes)	0.08	0.74	(0.78)	0.82	(5.80)	(4.71)
XI	Total Comprehensive income (IX+X)	7.02	11.34	13.47	18.36	18.34	44.04
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	1770.27
XIV	Earning per Equity share of Rs. 10/- each (not annualised) :						
1)	Basic	0.22	0.34	0.45	0.56	0.76	1.55
2)	Diluted	0.22	0.34	0.45	0.56	0.76	1.55

Notes:

- The above standalone financial results for the quarter and half year ended 30th September, 2023 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 9th November 2023, 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: 9th November, 2023

Place: Chandigarh

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

Rajesh Sharma
Rajesh Sharma
(Joint 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 & LIABILITIES AS AT 30TH SEPTEMBER 2023

(₹ in Lakhs)

S. No.	Particulars	As at 30.09.2023 (Unaudited)	As at 31.03.2023 (Audited)
1	ASSETS		
	NON-CURRENT ASSETS		
	Property, Plant and Equipment	1054.82	620.42
	Other Intangible Assets	5.45	5.45
	Intangible Assets Under Development	200.07	194.79
	Capital Work in Progress	60.98	442.85
	Financial Assets		
	(a) Non-Current Investments	92.46	94.99
	Deferred Tax Assets (Net)	3.12	3.13
	Other Non-Current Assets	473.98	481.02
	Total Non-Current Assets	1890.88	1842.65
	CURRENT ASSETS		
	Financial Assets		
	(a) Current Investments	2.92	2.55
	(b) Trade Receivables	8.51	16.69
	(c) Cash and Cash Equivalents	4.15	6.06
	(d) Bank Balance Other Than (c) Above	97.01	146.94
	(e) Other Current Assets	115.72	102.84
	Total Current Assets	228.31	275.08
	Total Assets	2119.19	2117.73
2	EQUITY & LIABILITIES		
	SHAREHOLDER'S FUNDS		
	(a) Equity Share Capital	314.07	314.07
	(b) Other Equity	1788.63	1770.27
	Total Equity	2102.70	2084.34
	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	7.75	14.48
	(c) Provisions	8.74	18.91
	Total Current Liabilities	16.49	33.39
	Total Equity and Liabilities	2119.19	2117.73

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


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

Date: 9th November, 2023

Place: Chandigarh

MEGRI SOFT LIMITED

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

CIN: L72200CH1992PLC011996

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Statement of Standalone Cash Flow for the six months ended 30th September, 2023

		(₹ in Lakhs)	
S. No.	Particulars	For the period ended	
		30.09.2023 (Unaudited)	30.09.2022 (Unaudited)
A	Cash Flow from Operating Activities		
	Net Profit Before Tax	23.70	32.61
	Adjustment for:		
	Finance costs	0.00	0.00
	Depreciation & amortisation expenses	3.58	3.46
	(Gain)/Loss on sale of investments	0.65	(3.53)
	Interest income	(3.81)	(5.77)
	Dividend	0.00	(0.23)
	Operating profit before working capital changes	24.12	26.54
	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	(6.73)	1.39
	Increase/(Decrease) in Provisions	(10.17)	(5.84)
	(Increase)/Decrease in Trade Receivables	8.18	(1.73)
	(Increase)/Decrease in Other Current Assets	(12.88)	(5.32)
	(Increase)/Decrease in Other Non Current Assets	7.04	3.88
	Cash (used in)/generated from operating activities before taxes	9.56	18.92
	Income Tax paid	(6.14)	(8.26)
	Net cash (used in)/generated from operating activities (A)	3.42	10.66
B.	Cash Flow from Investing Activities		
	Purchase of property, plant and equipments & intangible assets	(61.38)	(90.44)
	Sale/Transfer of Fixed Assets	0.00	0.00
	(Increase)/Decrease in FDR	49.93	64.09
	(Increase)/Decrease in Investment	2.96	3.76
	Interest received	3.81	5.77
	Dividend received	0.00	0.23
	Proceeds from sale of Investments	(0.65)	3.53
	(Increase)/Decrease in Long Term Loans & Advances	0.00	0.00
	Net cash (used in)/generated from investing activities (B)	(5.33)	(13.06)
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)/increase in cash & cash equivalents during the period (A+B+C)	(1.91)	(2.40)
	Cash & cash equivalents at the beginning of the period	6.06	19.98
	Cash & cash equivalents at the end of the period	4.15	17.58
	Net (decrease)/increase in cash & cash equivalents	(1.91)	(2.40)

For and on behalf of the Board of Directors



Megri Soft Limited

Rajiv Sharma

(Whole Time Director & CFO)

DIN: 02528435

Date: 9th November, 2023

Place: Chandigarh



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, 2023 and the year to date results for the period from April 01, 2023 to September 30, 2023, 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. We did not review the interim financial results of the foreign subsidiary included in the consolidated unaudited financial results, include total assets of Rs. 45.27 lakhs as at September 30, 2023, total revenues of Rs 16.25 lakhs and 30.58 lakhs and total net profit after tax of Rs. 1.72 lakhs and 3.16 lakhs, and total comprehensive income NIL and NIL, for the quarter ended September 30, 2023, and the period ended on that date respectively. These interim financial results havenot 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.
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



CA. Neelkant Gargya

Partner

Membership Number: 093624

Place of Signature: Chandigarh

Date: 09th November, 2023

ICAI UDIN: 23093624BGRWHM8814

MEGRI SOFT LIMITED
SCO 80, Sector 47D, Chandigarh -160047
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STATEMENT OF UNAUDITED CONSOLIDATED PROFIT AND LOSS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2023

(Rs. in lakhs)

S. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		September 30,2023	June 30,2023	September 30,2022	September 30,2023	September 30,2022	March 31,2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue From Operations	51.52	58.59	56.96	110.11	115.06	241.28
II	Other Income	1.97	1.19	6.47	3.16	9.53	15.94
III	Total Revenue (I+II)	53.49	59.78	63.43	113.27	124.59	257.22
IV	EXPENSES						
a)	Employees Benefit Expenses	15.03	14.01	16.23	29.04	31.20	56.47
b)	Finance Cost	0.00	0.00	0.00	0.00	0.00	0.00
c)	Depreciation & Amortization Expenses	2.00	2.01	1.85	4.01	3.65	7.46
d)	Other Expenses	24.73	27.60	25.67	52.33	56.25	123.78
	Total Expenses	41.76	43.62	43.75	85.38	91.10	187.71
V	Profit before exceptional items and tax from continuing operations (III-IV)	11.73	16.16	19.68	27.89	33.49	69.51
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit before tax (V-VI)	11.73	16.16	19.68	27.89	33.49	69.51
VIII	Tax Expenses						
a)	Current Tax	3.06	4.11	4.99	7.17	8.46	17.47
b)	Deferred Tax (Assets)/Liabilities	0.01	0.01	0.11	0.02	0.21	0.45
	Total Tax Expenses	3.07	4.12	5.10	7.19	8.67	17.92
IX	Net Profit for the period (after tax) (VII-VIII)	8.66	12.04	14.58	20.70	24.82	51.59
X	Other Comprehensive Income						
a)	Items that will not be reclassified subsequently to profit or loss						
	Equity Investment through other comprehensive income	0.10	1.00	(1.05)	1.10	(7.83)	(6.37)
	Income tax relating to above	(0.02)	(0.26)	0.27	(0.28)	2.03	1.66
	Other Comprehensive Income (Net of taxes)	0.08	0.74	(0.78)	0.82	(5.80)	(4.71)
XI	Total Comprehensive Income (IX+X)	8.74	12.78	13.80	21.52	19.02	46.88
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	1797.96
XIV	Earning per Equity share of Rs. 10/- each (not annualised) :						
1)	Basic	0.28	0.38	0.46	0.66	0.79	1.64
2)	Diluted	0.28	0.38	0.46	0.66	0.79	1.64

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, 2023 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 9th November, 2023, 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: 9th November, 2023
Place: Chandigarh

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

Rajneesh Sharma
Rajneesh 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, 2023

(₹ in Lakhs)

S. No.	Particulars	As at 30.09.2023 (Unaudited)	As at 31.03.2023 (Audited)
1	ASSETS		
	NON-CURRENT ASSETS		
	Property, Plant and Equipment	1057.66	623.69
	Other Intangible Assets	5.45	5.45
	Intangible Assets Under Development	211.54	206.26
	Capital Work in Progress	60.98	442.85
	Financial Assets		
	(a) Non-Current Investments	92.36	94.89
	Deferred Tax Assets (Net)	3.11	3.12
	Other Non-Current Assets	451.46	458.41
	Total Non-Current Assets	1882.56	1834.67
	CURRENT ASSETS		
	Financial Assets		
	(a) Current Investments	2.92	2.55
	(b) Trade Receivables	9.56	21.02
	(c) Cash and Cash Equivalents	51.35	43.03
	(d) Bank Balance Other Than (c) Above	97.01	146.94
	(e) Other Current Assets	121.06	105.23
	Total Current Assets	281.90	318.77
	Total Assets	2164.46	2153.44
2	EQUITY & LIABILITIES		
	SHAREHOLDER'S FUNDS		
	(a) Equity Share Capital	314.07	314.07
	(b) Other Equity	1819.48	1797.96
	Total Equity	2133.55	2112.03
	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	20.28	21.38
	(c) Provisions	10.63	20.03
	Total Current Liabilities	30.91	41.41
	Total Equity and Liabilities	2164.46	2153.44

For and on behalf of the Board of Directors

Megri Soft Limited

Rajesh Sharma
(Whole Time Director & CFO)

DIN: 02528435

Date: 9th November, 2023

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, 2023

(₹ in Lakhs)

S. No.	Particulars	For the period ended	
		30.09.2023 (Unaudited)	30.09.2022 (Unaudited)
A	Cash Flow from Operating Activities		
	Net Profit Before Tax	27.89	33.49
	Adjustment for:		
	Finance costs	0.00	0.00
	Depreciation & amortisation expenses	4.01	3.65
	(Gain)/Loss on sale of investments	0.65	(3.53)
	Interest income	(3.81)	(5.77)
	Dividend	0.00	(0.23)
	Operating profit before working capital changes	28.74	27.61
	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	(1.10)	1.14
	Increase/(Decrease) in Provisions	(9.40)	(8.09)
	(Increase)/Decrease in Inventories	0.00	0.00
	(Increase)/Decrease in Trade Receivables	11.46	(3.22)
	(Increase)/Decrease in Short Term Loans & Advances	0.00	0.00
	(Increase)/Decrease in Other Current Assets	(15.83)	(10.04)
	(Increase)/Decrease in Other Non Current Assets	6.95	0.89
	Cash (used in)/generated from operating activities before taxes	20.82	8.29
	Income Tax paid	(7.17)	(8.46)
	Net cash (used in)/generated from operating activities (A)	13.65	(0.17)
B.	Cash Flow from Investing Activities		
	Purchase of property, plant and equipments & intangible assets	(61.38)	(92.14)
	Sale/Transfer of Fixed Assets	0.00	0.00
	(Increase)/Decrease in FDR	49.93	64.09
	(Increase)/Decrease in Investment	2.96	3.75
	Interest received	3.81	5.77
	Dividend received	0.00	0.23
	Proceeds from sale of Investments	(0.65)	3.53
	(Increase)/Decrease in Long Term Loans & Advances	0.00	0.00
	Net cash (used in)/generated from investing activities (B)	(5.33)	(14.77)
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)/increase in cash & cash equivalents during the period (A+B+C)	8.32	(14.94)
	Cash & cash equivalents at the beginning of the period	43.03	61.18
	Cash & cash equivalents at the end of the period	51.35	46.24
	Net (decrease)/increase in cash & cash equivalents	8.32	(14.94)

For and on behalf of the Board of Directors

Megri Soft Limited

Rajesh Sharma

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

Date: 9th November, 2023

Place: Chandigarh