



22-NOV-2023

**The General Manager**  
**Department of Corporate Services,**  
**BSE Limited**  
25<sup>th</sup> Floor, Phiroze Jeejeebhoy Towers,  
Dalal Street, Fort, Mumbai-400001

**Re: Un-audited Financial Results along with Limited Review Report for the half year ended on 30<sup>th</sup> September, 2023**

**Ref: Scrip Code: 540150**

Dear Sir/Madam,

We are enclosing herewith the following documents towards continuous listing compliance for the quarter and half year ended on 30th September, 2023;

1. Un-audited Financial Results in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the half year ended on 30th September, 2023.
2. Limited Review Report on Financial Results for the half year ended on 30th September, 2023 as issued by the Statutory Auditors.

This is for your information and records, in compliance with the Regulation 30 read with Para a of Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Thanking You,  
Yours truly,

**For Mewar Hi-Tech Engineering Limited**

**Chatsingh Harisingh Rathore**  
**(Managing Director)**  
**DIN: 01748904**

**MANUFACTURER OF CONSTRUCTION EQUIPMENTS LIKE JAW CRUSHER, CONE CRUSHER, ROLL CRUSHER  
SAND WASHER, MOBILE CRUSHING PLANT, IMPACTOR, VSI, HSI, VIBRATORS, CONVEYORS ETC.**



Statement of Unaudited Financial Results for the Half Year Ended on 30.09.2023

(Rs. In Laks)

Particulars	Six Months Ended on			Year Ended on
	30-09-2023	31-03-2023	30-09-2022	31.03.2023
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
<b>1. Income from operations</b>				
(a) Revenue from operations	1,879.47	3,118.54	2,083.42	5,201.96
(b) Other Operating Income	2.56	0.74	33.16	33.91
<b>Total Income From Operations (net)</b>	<b>1,882.02</b>	<b>3,119.28</b>	<b>2,116.59</b>	<b>5,235.87</b>
<b>2. Expenditures</b>				
(a) Cost of material consumed	1,484.53	2,155.31	1,459.55	3614.86
(b) Purchase of stock-in trade	0.00	-	0.00	0.00
(c) Change in Inventories of Finished goods, WIP & Stock in Trade	(51.71)	(64.05)	312.20	248.14
(d) Employee Benefits Expenses	46.59	53.85	59.85	113.71
(e) Finance Costs	131.33	149.22	115.90	265.12
(f) Depreciation and amortisation expenses	47.50	67.94	99.89	167.83
(g) Other expenses	0.00	-	0.00	0.00
(i) Manufacturing & Direct Expenses	132.97	162.52	147.12	309.64
(ii) Other Expenses	123.70	352.84	67.87	420.71
<b>Total Other Expenses</b>	<b>256.67</b>	<b>515.36</b>	<b>214.99</b>	<b>730.35</b>
<b>Total Expenditures</b>	<b>1,914.90</b>	<b>2,877.63</b>	<b>2,262.39</b>	<b>5,140.01</b>
<b>3. Profit &amp; loss before exceptional and extraordinary items and tax (1-2)</b>	<b>(32.88)</b>	<b>241.65</b>	<b>(145.80)</b>	<b>95.85</b>
4. Other Income	0.00	0.00	0.00	0.00
<b>5. Profit &amp; Loss before extraordinary items and tax (3+4)</b>	<b>(32.88)</b>	<b>241.65</b>	<b>(145.80)</b>	<b>95.85</b>
6. Extraordinary Items	0.00	0.00	0.00	0.00
<b>7. Profit &amp; Loss before tax (5-6)</b>	<b>(32.88)</b>	<b>241.65</b>	<b>(145.80)</b>	<b>95.85</b>
<b>8. Tax Expenses</b>				
(i) Current Tax & Previous Year	1.09	15.00	0.00	15.00
(ii) Deferred Tax	0.00	0.00	0.00	0.00
<b>Total Tax Expenses</b>	<b>1.09</b>	<b>15.00</b>	<b>0.00</b>	<b>15.00</b>
9. Net Profit Loss for the period from continuing operations	<b>(33.97)</b>	<b>226.65</b>	<b>(145.80)</b>	<b>80.85</b>
10. Profit (loss) from discontinuing operations before tax	0.00	0.00	0.00	0.00
11. Tax expense of discontinuing operations	0.00	0.00	0.00	0.00
12. Net profit (loss) from discontinuing operation after tax	0.00	0.00	0.00	0.00
13. Profit (loss) for period before minority interest	0.00	0.00	0.00	0.00
14. Share of profit (loss) of associates	0.00	0.00	0.00	0.00
15. Profit (loss) of minority interest	0.00	0.00	0.00	0.00
16. Net profit (Loss) for the period	<b>(33.97)</b>	<b>226.65</b>	<b>(145.80)</b>	<b>80.85</b>
17. Details of equity share capital				
(i) Paid-up equity share capital	390.36	390.36	390.36	390.36
(ii) Face value of equity share capital	10.00	10.00	10.00	10.00
18. Earnings per equity share				
(i) Basic earnings (loss) per share	(0.87)	(3.73)	(3.86)	2.07
(ii) Diluted earnings (loss) per share	(0.87)	(3.73)	(3.86)	2.07
19. Debt Equity Ratio	5.88	8.77	6.68	5.88
20. Debt Service Coverage Ratio	0.06	0.03	0.04	0.22
21. Interest Service Coverage Ratio	1.11	0.60	0.68	1.99

\* Applicable in the case of consolidated results

Place: Udaipur  
Date: 21 Nov, 2023

For: Mewar Hi Tech Engineering Limited

For MEWAR HI-TECH ENGINEERING LTD.  
C.S. Rathore  
Managing Director  
AUDITORIZED SIGNATORY

**MANUFACTURER OF CONSTRUCTION EQUIPMENTS LIKE JAW CRUSHER, CONE CRUSHER, ROLL CRUSHER SAND WASHER, MOBILE CRUSHING PLANT, IMPACTOR, VSI, HSI, VIBRATORS, CONVEYORS ETC.**

Regd. Office & Works : 1-Hawa Magri Industrial Area, Sukher, Udaipur - 313001 (Raj.) Ph.: 0294-2440234, Fax : 0294 - 2440235  
Website : www.kingsoncrusher.com, www.mewarhitech.com, E-mail : kingson\_mewar@rediffmail.com, marketing@kingsoncrusher.com

**Statement of Assets and Liabilities for Companies (Other than Banks) Half Year ended as on 30.09.2023**

(Rs. In Laks)

(Rs. In Laks)

Standalone Statement of Assets and Liabilities	As at Half Year Ended on 30.09.2023 (Un-audited)	As at Year Ended on 31.03.2023 (Audited)
Particulars		
<b>A.EQUITY AND LIABILITIES</b>		
<b>1. Shareholders' funds</b>		
(a) Share capital	390.36	390.36
(b) Reserves and surplus	338.19	372.16
(c) Money received against share warrants		
<b>Sub-total-Shareholders' funds</b>	<b>728.55</b>	<b>762.52</b>
<b>2. Share application money pending allotment</b>	0.00	0.00
<b>3. Minority interest*</b>	0.00	0.00
<b>4. Non-current liabilities</b>		
(a) Long-term borrowings	871.20	923.69
(b) Deferred tax liabilities (net)	0.00	0.00
(c) Other long-term liabilities	0.00	0.00
(d) Long-term provisions	0.00	0.00
<b>Sub-total-Non-Current liabilities</b>	<b>871.20</b>	<b>923.69</b>
<b>5. Current liabilities</b>		
(a) Short-term borrowings	1375.46	1468.54
(b) Trade payables	0.00	0.00
(i) Total outstanding dues of micro enterprises and small enterprises	0.00	0.00
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	1788.21	1567.03
(c) Other current liabilities	178.57	156.51
(d) Short-term provisions	72.82	84.33
<b>Sub-total Current liabilities</b>	<b>3415.07</b>	<b>3276.42</b>
<b>TOTAL-EQUITY AND LIABILITIES</b>	<b>5014.81</b>	<b>4962.63</b>
<b>B.ASSETS</b>		
<b>1.Non -Current Assets</b>		
(a) Fixed Assets	926.76	966.53
(b) Goodwill on Consolidation*	0.00	0.00
(c) Non-Current investments	11.29	11.29
(d) Deferred tax assets (net)	0.00	0.00
(e) Long-term loans and advances	45.73	109.62
(f) Other non-current assets	91.45	103.76
<b>Sub-total Non- Current Assets</b>	<b>1075.23</b>	<b>1191.20</b>
<b>2.Current Assets</b>		
(a) Current investments		
(b) Inventories	2401.99	2311.07
(c) Trade receivables	1436.24	1344.52
(d) Cash and cash equivalents	21.32	25.73
(e) Short-terms loans and advances	80.04	90.10
(f) Other current assets		
<b>Sub-total Current Assets</b>	<b>3939.58</b>	<b>3771.43</b>
<b>Total Assets</b>	<b>5014.81</b>	<b>4962.63</b>

\* Applicable in the case of consolidated statement of assets and Liabilities

Place: Udaipur

Date: 21 Nov,2023

**For: Mewar Hi Tech Engineering Limited**

For MEWAR HI TECH ENGINEERING LTD.

C.S.Rathore

Managing Director

DIN:01748904

AUTHORIZED SIGNATORY

**MEWAR HITECH ENGINEERING LIMITED, UDAIPUR**  
**CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30-09-2023**

Amount

S.No.	Particulars	For the Half Year Ended 30-09-2023		For the Year Ended 31-03-2023	
A	Cash flow from operating activities				
	Net profit before tax and extraordinary items		(32,87,911.58)		95,85,399.16
	<b>Adjustment for:</b>				
1	Depreciation	47,50,000		1,67,83,002	
2	Financial Expenses	1,31,32,828		2,65,11,998	
3	Other Incomes	-		-	
4	Interest Received	-		-	
			1,78,82,827.61		4,32,94,999.64
	<b>Operating Profit Before Working Capital Changes</b>		<b>1,45,94,916.03</b>		<b>5,28,80,398.80</b>
	<b>Adjustment for:</b>				
1	(Increase)/Decrease in Trade receivables	(91,71,552)		(2,56,24,100)	
2	(Increase) / Decrease in Inventory	(90,91,430)		2,14,665	
3	(Increase) / Decrease in Short term loan & Advances	10,06,118		71,99,944	
4	(Increase) / Decrease in other Current assets	-		-	
5	Increase / (Decrease) in Creditors	2,21,17,903		(4,62,30,424)	
6	Increase / (Decrease) in Other Current Liabilities	22,06,000		45,45,726	
7	Increase / (Decrease) in Short term Provisions	(11,50,502)		(77,56,361)	
8	Income Tax Paid	(1,09,144)		(15,00,000)	
9	Tax Adjustments	-		-	
			58,07,392.45		(6,91,50,550.00)
	Add:- Extra ordinary - MICSE. EXP		12,30,973.00		24,61,946.00
	<b>Net Cash From Operating Activities total (A)</b>		<b>2,16,33,281.48</b>		<b>(1,38,08,205.20)</b>
B	<b>Cash Flow from Investing activities</b>				
1	Purchase of Fixed assets	(7,73,586)		(1,06,86,274)	
2	Proceeds from Sale of Fixed Assets	-		44,89,915	
3	(Increase) / Decrease in Investments	-		-	
4	(Increase) / Decrease in long term loans & Adv.	63,89,420		3,06,09,686	
5	Interest Received	-		-	
			56,15,834.02		2,44,13,326.57
	<b>Net Cash Flow from Investing Activities (B)</b>		<b>56,15,834.02</b>		<b>2,44,13,326.57</b>
C	<b>Cash Flow from Financing Activities</b>				
1	Increase in Loans	-1,45,57,824		1,38,42,807	
2	Financials Expenses	(1,31,32,828)		(2,65,11,998)	
3	Capital	-		-	
4	Dividend Tax Paid	-		-	
			(2,76,90,651.81)		(1,26,69,190.99)
	<b>Net Cash flow from Financing Activities (C)</b>		<b>(2,76,90,651.81)</b>		<b>(1,26,69,190.99)</b>
	<b>Increase / (Decrease) in Cash and Cash Equivalents (A)+ (B)+ (C)</b>		<b>(4,41,536.31)</b>		<b>(20,64,069.62)</b>
	<b>Net increase / Decrease in Cash and Cash Equivalents</b>		<b>(4,41,536.31)</b>		<b>(20,64,069.62)</b>
	Cash and Cash Equivalents (Opening)		25,73,211.52		46,37,281.14
	Cash and Cash Equivalents (Closing)		21,31,675.21		25,73,211.52
			<b>(4,41,536.31)</b>		<b>(20,64,069.62)</b>
	<b>Cash and Cash equivalent comprises:</b>				
	Cash in Hand		21,30,662.39		25,59,371.39
	Cash at Bank in current account and deposit A/c		1,012.82		13,840.13
			<b>21,31,675.21</b>		<b>25,73,211.52</b>

FOR : MEWAR HITECH ENGINEERING LTD.

Place: Udaipur  
Date: 21 Nov, 2023

For MEWAR HITECH ENGINEERING LTD.

  
**C.S. Rathore**  
 Managing Director  
 DIN:01748904  
 AUTHORIZED SIGNATORY

# **MAHESHWARI N. & ASSOCIATES**

CHARTERED ACCOUNTANTS

106 & 111, Bapna Palace, Hazareshwar Mahadev Colony, Udaipur-313001

Email nareshmaheshwari17@gmail.com , 9414235521(M)

## Annexure V

Format for the Limited Review Report for companies (other than bank)

Review report to ,

The Board of directors ,

Mewar Hi-Tech Engineering Limited ,

1 , Hawa Mangri , Industrial Area Sukher , Udaipur ,

Rajasthan-313001

We have reviewed the accompanying statement of un-audited financial results of Mewar Hi-Tech Engineering Limited for the period ended September 30<sup>TH</sup> 2023 being submitted by the company pursuant to Regulation 33 of the SEBI (LODR) Regulation ,2015 With stock exchange . This statement is the responsibility of the company ' s management and has been approved by the Board of Directors. Our responsibility is to issue report on these financial statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410 Engagements to Review Financial Statements issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. This review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standard and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI ( Listing Obligation and Disclosure Requirements ) Regulations, 2015 including the manner in which it is to be disclosed , or that it contains any material misstatement .

[ Attached notes is forming part of Annexure V ]

Mewar Hi-Tech Engineering Limited,

1, Hawa Magri, Industrial Area Sukher, Udaipur,



# MAHESHWARI N. & ASSOCIATES

CHARTERED ACCOUNTANTS

106 & 111, Bapna Palace, Hazarashwar Mahadev Colony, Udaipur-313001

Email nareshmaheshwari17@gmail.com , 9414235521(M)

Rajasthan - 313001

Notes: [Forming part of annexure - V of Limited Review Report]

1. The above financial results are reviewed and recommended by the audit committee of board of directors at their meeting held on 14.11.2023 and then subsequently approved by the board of directors at their meeting held on 14.11.2023.
2. The earnings per share have been computed in accordance with the accounting standard on earning per share (AS-20).
3. The company is engaged in manufacturing of all kind of stone crusher machine & related spare parts. As such there are no separate reportable segments as specified under section 133 of the companies Act, 2013 read with rule 7 of the Companies Accounting Rules 2014 is doing by the company.
4. Figures of the previous period are re-classified/re-grouped or re-arranged, wherever necessary to make them comparable.
5. The results for the half year ended on 30.09.2023 have been subjected to "Limited Review" by the statutory auditor of the company in compliance with regulation 33 of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015.
6. The maintained inventory record is neither adequate nor feasible for our review, hence not verified.
7. The company did not receive any investor's complaints / queries during the half year ended on 30.09.2023.
8. During the period, Company has been involved in the following transaction with related parties as under :

Sr. No.	Name of Related Party	Relationship	Opening balance		Nature of Transaction		Fund Transfer		Closing Balance	Dr/Cr
			Dr.	Cr.	Dr.	Cr.	Dr.	Cr.		
1	Mewar Technocast Pvt. Ltd. Misc	Associate Concern	-	-	Bank Payment & Journal Vouchers	Bank And Journal	17457432.00	174141405	16027.00	Dr
2	Mewar Technocast Pvt. Ltd. Trading A/c	Associate Concern	4337176.54	-	Bank Payment	Job Works	63367722.00	62630098.64	5075799.90	Dr
3	Kingson Hi-Tech Industries- Debtors	Associate Concern	790772.00	-	-	-	-	-	790772.00	Dr
4	Sh. C. S. Rathore (Director)	Director	-	387478.00	-	-	-	-	387478.00	Cr



# MAHESHWARI N. & ASSOCIATES

CHARTERED ACCOUNTANTS

106 & 111, Bapna Palace, Hazarashwar Mahadev Colony, Udaipur-313001

Email nareshmaheshwari17@gmail.com , 9414235521(M)

5	Rathore infra - Trading A/c	Associate Concern	113749 2.00	-	Sales	Bank	10837914.00	375683.00	11599723.00	Dr
			113749 2.00	387478 .00			91663068	237147187	17094844.00	Dr
	<b>TOTAL</b>									

9. Based on our review, the company has not isolated trade payable related to micro and small enterprises.

10. The maintained inventory record is neither adequate nor reliable for our audit. In our Opinion stringent and persuasive action must be taken for proper maintenance of inventory record for the purpose of proper verification and safeguard of the company. Adequate record of inventory is an important aspect of this company because it represent large balance of assets. There is no record produced for our verification with regard to state of completion of work in progress, hence physical condition and existence of items of inventories was not feasible to determine. As such, it is certified by the management only.

11. According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/ accrued in the books of account in respect of undisputed statutory dues have been noticed irregular to deposits during the year by the Company with the appropriate authorities, the statutory dues outstanding exceeding six months are as under :-

Sr.No.	Nature of Dues	Amount Outstanding as on 30.09.2023 (Rs.)	Amount Pending more than six months(Rs.)	Related Period	Remarks
1	VAT	54399.00	54399.00	FY 17-18	
2	TDS/TCS	1316666.00	-	FY 23-24	
3	ESI	921595.00	-	FY 23-24	
4	PF	673173.00	-	FY 23.24	
5	GST	364595.24	-		
6.	FBT	59024.00	59024.00		

For Maheshwari N. And Associates

(CA NARESH MAHESHWARI)

PARTNER

M. no. 077653

Date - 21/11/2023

*Naresh*



UDIN 23072653BQVRES6008