# Mehai Technology Limited

(Formerly Known as Mehai Technology Private Limited) CIN: L74110RJ2013PLC066946

Date:14.02.2023

To, BSE Limited Compliance Department Phiroze Jeejeebhoy Towers Dalal Street, Mumbai-400001 Maharashtra

Ref: Security Code:540730 Security Id: MEHAI

Dear Sir/ Madam,

## Sub: Outcome of Board Meeting pursuant to Regulations 30 and Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015

Pursuant to Regulation 30 and Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, this is to inform that Board of Directors in their meeting held today i.e., 14<sup>th</sup> February, 2023 at the registered office of the Company commenced at 18.00 P.M. and concluded at 19.00 P.M has inter-alia, considered and approved the following:

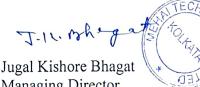
1. Statement of Un-audited Standalone and Consolidated Financial Results for the Quarter ended on 31<sup>st</sup> December, 2022 along with Limited Review Report issued by the Statutory Auditor Ms. Bijan Ghosh & Associates, Chartered Accountants.

This is for your kind information and records.

Thanking You,

Yours Faithfully,

For Mehai Technology Limited



Jugal Kishore Bhagat Managing Director DIN: 02218545



Bijan Ghosh & Associates CHARTERED ACCOUNTANTS C-16, Green park P. Majumder Road, Kolkata - 700 078 Phone : 2484 8879, Mobile : 93394 40467, 90517 89888 E-mail : bijanghosh1967@gmail.com

## **Limited Review Report**

#### **Review Report to MEHAI TECHNOLOGY LIMITED**

(CIN:L74110RJ2013PLC066946)

We have reviewed the accompanying statement of unaudited financial results of **MEHAI TECHNOLOGY LIMITED** for the quarter ended **31**<sup>st</sup> **December**, **2022** which are included in the accompanying "Statement of Unaudited Financial Results for Quarter ended December31, 2022" together with relevant notes thereon. The statement has been prepared by company pursuant to regulation33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements ) Regulations, 2015 read with SEBI circular dated July 5, 2016, Which has been initiated by us for identification Purposes. The Statement is the responsibility of the company's management and has been approved by the Board Directors. Further, the Management is also responsible to ensure that the accounting policies used in preparations of this statement in accordance with the companies (Indian Accounting Standards) Rules, 2015 (Ind AS ) prescribed under section 133 of the Companies Act, 2013 and other recognized accounting practices and policies. Our responsibility is to issue a report on the statement based on our review.

We conducted our review in accordance with the standard on Review Engagement (SRE) 2410, Engagement to Review Financial Statement 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 statement are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides 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 other recognised accounting practices and policies has not disclosed the information required to disclosed in terms of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Date : 14<sup>th</sup>February,2023 Place : Kolkata



For Bijan Ghosh& Associates Chargered Accountants.

Bijan Ghosh Proprietor M. No. 009491 Firm Registration No. 323214E

UDIN: 2309491 BGQT IN 8226

#### MEHAI TECHNOLOGY LIMITED

(CIN: L74110RJ2013PLC066946)

Reg. Office: B-40, Sudarshanpura Industrial Area, Jaipur - 302006.

Corporate Office : Unit No. 708, 7th Floor, ECO Centre, Block-EM-4 Sector-V, Salt Lake Kolkata 700091 WB IN

E-mail: cs@mehai.co.in website: www.mehaitech.com
STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND 9TH MONTH ENDED DECEMBER 31, 2022

					(Rs.in	n lacs except Per sha	re data)
Sr No	Particulars	Quarter ended December 31, 2022	Quarter ended September 30, 2022	Quarter ended December 31, 2021	9 Months Ended December 31,	9 Months Ended December 30, 2021 (Year to date for Current Period)	For the year ended on March 31, 2022
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Revenue From Operations (a) Revenue from Operations	211.18	60.67	257.59	352.65	434.94	601.30
	(b) Other Income	2.10	5.60	1.50	10.98	1.75	3.37
	Total Revenue (Net)	213.28	66.27	259.09	363.63	436.69	604.67
2	Expenses						
	a. Cost of Materials Consumed	0.00	0.00	0.00	0.00	0.00	8.20
	b. Purchases of Stock-in-trade	267.82	145.29	288.90	468.44	473.06	604.25
	c. Changes in inventories of Stock-in-Trade	-106.00	-99.87	-69.59	-200.02	-137.71 3.20	<u>-142.45</u> 6.56
	d. Employee benefits expenses e. Finance Cost	7.15	4.09	1.20	14.09 1.49	0.02	0.53
	f. Depreciation and Amortization Expenses	3.38	3.38	1.06	10.11	3.18	14.84
	g. Other Expenses	27.71	9.15	24.10	48.21	59.52	76.28
	Total Expenses	201.47	62.10	245.67	342.32	401.27	568.21
3	Profit/(Loss) before Exceptional and Extraordinary items and tax (1-2)	11.81	4.17	13.42	21.31	35.41	36.46
4	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit/(Loss) before Extraordinary items and tax (3-4)	11.81	4.17	13.42	21.31	35.41	36.46
6	Extraordinary Items	0.00	0.00	0.00	0.00	0.00	0.00
7 8	Profit Before Tax (5-6) Tax Expenses	11.81	4.17	13.42	21.31	35.41	36.46
8	(a) Current Tax	3.07	1.09	3.49	5.54	9.21	9.48
	(b) Deferred Tax	-0.03	-0.03	0.00	-0.10	0.00	-0.06
-	Total Tax Expenses	3.04	1.05	3.49	5.44	9.21	9.42
9	Net Profit/(Loss) for the period from continuing Operations (7-8)	8.77	3.12	9.93	15.87	26.21	27.04
10	Profit (Loss) from Discontinuing operations before Tax	0.00	0.00	0.00	0.00	0.00	0.00
11 12	Tax Expenses of Discontinuing Operations Net Profit/(Loss) from Discontinuing operations after Tax (10-	0.00	0.00	0.00	0.00	0.00	0.00
12	11) Share of Profit (Loss) of associates and Joint Vetures accounted for	8.77	3.12	9.93	15.87	26.21	27.04
13	using equity method Net Profit (Loss) for the period (12+13)	0.00	0.00	0.00	0.00	0.00	0.00
14	Other comprehensive income, net of income tax	8.77	3.12	9.93	15.87	26.21	27.04
	a) i) Amount of item that will not be reclassifed to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	<li>ii) Income tax relating to items that will not be reclassifed to profit or loss</li>	0.00	0.00	0.00	0.00	0.00	0.00
	b) i) item that will be reclassifed to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	ii) income tax relating to items that will be reclassifed to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	Total other comperhensive income, net of income tax	0.00	0.00	0.00	0.00	0.00	0.00
16 17	Total Comprehensive income for the period	8.77	3.12	9.93	15.87	26.21	27.04
1/	Details of equity share capital Paid-up Equity Share Capital	1,071.00	1.071.00	1,071.00	1.071.00	1,071.00	1,071.00
18	Face Value of Equity Share Capital Details of debt securities	10.00	10.00	10.00	10.00	10.00	10.00
18	Paid -Up Debt capital	0.00	0.00	0.00	0.00	0.00	0.00
	Face value of debt Securities	0.00	0.00	0.00	0.00	0.00	0.00
19	Reserve excluding revaluation reserves as per balance	0.00	0.00	0.00	0.00	0.00	223.80
1	sheet of previous accounting year						
20	Debenture Redemption reserve	0.00	0.00	0.00	0.00	0.00	0.00
21 i	Earning per Share Earning per Share for Continuing Operations						
	Basic Earning (Loss) per share from Continuing operations	0.08	0.03	0.09	0.15	0.24	0.25
	Diluted Earning (Loss) per share from Continuing operations	0.08	0.03	0.09	0.15	0.24	0.25
	Earning per Share for discontinuing Operations Basic Earning (Loss) per share from discontinuing						
	Deperations Diluted Earning (Loss) per share from discontinuing	0.00	0.00	0.00	0.00	0.00	0.00
	operations Earnings per Equity Share	0.00	0.00	0.00	0.00	0.00	0.00
	Basic Earning (Loss) per share from Continuing and discontinuing operations	0.08	0.03	0.09	0.15	0.24	0.25
	Diluted Earning (Loss) per share from Continuing and discontinuing operations	0.08	0.03	0.09	0.15	0.24	0.25
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Note:	
1	The above Unaudited Financial statement for the quarter ended December, 2022 has been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14th
	February, 2023 and Statutory Auditors of the Company have carried out Limited review audit of the same.
2	This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rule 2015 (IND AS) prescribed under section 133 of the companies Act, 2013 and other recognized accounting practices and policies to the extend applicable.
3	The previous periods figures have been regrouped whereever necessary.
4	The Statutory auditors of the company have carried out a "Limited Review report" of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement)
	Regulations, 2015.
	For and on Behalifor the Board of Mehai Technology Limited
	Place: Kolkata Date: 14th February, 2023
2	Mr. Jugal Kishore Bhagat
234	(DIN: 02218545)
	(Managing Director)





Bijan Ghosh & Associates CHARTERED ACCOUNTANTS C-16, Green park P. Majumder Road, Kolkata - 700 078 Phone : 2484 8879, Mobile : 93394 40467, 90517 89888 E-mail : bijanghosh1967@gmail.com

Independent Auditor's Review Report on Consolidated Unaudited Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

## To the Board of Directors of Mehai Technology Limited

- We have reviewed the accompanying statement of consolidated unaudited financial results ('the Statement') of Mehai Technology Limited ('the Holding Company'), its subsidiary (the Holding Company and its subsidiary together referred to as 'the Group') (refer Annexure 1 for the list of subsidiary in the Statement) for the quarter and 9<sup>TH</sup> Months ended **31 December 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 the 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 ('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 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 the recognition and measurement principles laid down in Indian Accounting Standard 34, prescribed under section 133 of the Act, 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 read with circular no. CIR./CFD/FAC/62/2016 dated July 05, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.





C-16, Green park P. Majumder Road, Kolkata - 700 078 Phone : 2484 8879, Mobile : 93394 40467, 90517 89888 E-mail : bijanghosh1967@gmail.com

### Mehai Technology Limited

Independent Auditor's Review Report on Consolidated Unaudited Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

#### Annexure 1

List of entities included in the Statement

Name of the Entity	Relationship				
Momentous Retails Private Limited	Wholly Owned Subsidiary				



			<b>FECHNOLOGY LIN</b>				
			L74110RJ2013PLC0669 Idarshanpura Industrial Area,				
	Corporate Office : U	nit No. 708, 7th Floor	, ECO Centre,Block-EM-4 Sect	or-V, Salt Lake Kolkat	a 700091 WB IN		
	STATEMENT OF CONSOLIDATED UN-	E-mail: cs@me	hai.co.in website: www.meh	naitech.com ARTER AND 9TH M	ONTH ENDED DECEM	MBER 31, 2022	
	STATEMENT OF CONSOMDATED ON					<u>(Rs. in lacs e</u>	xcept Per share data
		<u> </u>	0	CONSOL	IDATED 9 Months Ended	9 Months Ended	For the year ended
Sr No	Particulars	Quarter ended December 31, 2022	Quarter ended September 30, 2022	Quarter ended December 31, 2021	December 31, 2022 (Year to date for Current Period)	December 30,	on March 31, 2022
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Revenue From Operations			05550	171.01	124.04	601.30
	(a) Revenue from Operations (b) Other Income	263.99 2.10	<u>80.05</u> 5.60	257.59	424.84	<u>434.94</u> 1.75	3.37
	Total Revenue (Net)	266.09	85.65	259.09	435.82	436.69	604.67
2	Expenses				0.00	0.00	8.20
	a. Cost of Materials Consumed b. Purchases of Stock-in-trade	0.00 275.73	0.00 205.98	0.00	0.00	0.00 473.06	604.25
	c. Changes in inventories of Stock-in-Trade	-62.75	-143.12	-69.59	-200.02	-137.71	-142.45
	d. Employee benefits expenses	7.51	4.67	1.20	15.03	3.20	6.56
	e. Finance Cost	1.42	0.05	0.00	1.50	0.02	0.53
-	f. Depreciation and Amortization Expenses g. Other Expenses	3.38 27.81	3.38 9.62	1.06 24.10	10.11 48.78	3.18 59.52	14.84 76.28
	g. Other Expenses Total Expenses	253.10	80.58	24.10	412.45	401.27	568.21
3	Profit/(Loss) before Exceptional and Extraordinary	12.99	5.07	13.42	23.37	35.41	36.46
	items and tax (1-2)						
4	Exceptional Items	0.00	0.00	0.00	0.00 23.37	0.00 35.41	0.00 36.46
5 6	Profit/(Loss) before Extraordinary items and tax (3-4) Extraordinary Items	12.99 0.00	5.07	13.42 0.00	0.00	0.00	0.00
7	Profit Before Tax (5-6)	12.99	5.07	13.42	23.37	35.41	36.46
8	Tax Expenses						
	(a) Current Tax	3.38	1.32	3.49	6.08	9.21	9.48
	(b) Deferred Tax Total Tax Expenses	-0.03 3.35	-0.03 1.28	0.00	-0.10	0.00 9.21	-0.06 9.42
	Total Tax Expenses	3.35	1.28	3.49	5.96	9.21	5.42
9	Net Profit/(Loss) for the period from continuing Operations (7-8)	9.64	3.79	9.93	17.39	26.21	27.04
10	Profit (Loss) from Discontinuing operations before Tax Tax Expenses of Discontinuing Operations	0.00	0.00	0.00	0.00	0.00	0.00
12	Net Profit/(Loss) from Discontinuing operations (10-11)	9.64	3.79	9.93	17.39	26.21	27.04
13	Share of Profit (Loss) of associates and Joint Vetures accounted for using equity method	0.00	0.00	0.00	0.00	0.00	0.00
14	Net Profit (Loss) for the period (12+13)	9.64	3.79	9.93	17.39	26.21	27.04
15	Other comprehensive income, net of income tax						
	<ul> <li>a) i) Amount of item that will not be reclassifed to profit or loss</li> <li>ii) Income tax relating to items that will not be reclassifed to</li> </ul>	0.00	0.00	0.00	0.00	0.00	0.00
	profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	b) i) item that will be reclassifed to profit or loss ii) income tax relating to items that will be reclassifed to profit	0.00	0.00	0.00	0.00	0.00	0.00
	orloss	0.00	0.00	0.00	0.00	0.00	0.00
16	Total other comperhensive income,net of income tax Total Comprehensive income for the period	0.00	0.00	0.00	0.00	0.00	0.00
	Details of equity share capital	9.64	3.79	9.93	17.39	26.21	27.04
	Paid-up Equity Share Capital	1,073.00	1,073.00	1,071.00	1,073.00	1,071.00	1,071.00
	Face Value of Equity Share Capital	10.02	10.02	10.00	10.02	10.00	10.00
18	Details of debt securities Paid -Up Debt capital	0.00	0.00	0.00	0.00		0.00
	Face value of debt Securities	0.00	0.00	0.00	0.00	0.00	0.00
10	Reserve excluding revaluation reserves as per balance						
19	sheet of previous accounting year	233.44	227.59	196.75	241.19	196.75	223.80
20	Debenture Redemption reserve	0.00	0.00	0.00	0.00	0.00	0.00
21 i	Earning per Share Earning per Share for Continuing Operations						
	Basic Earning (Loss) per share from Continuing operations	0.09	0.04	0.09	0.16	0.24	0.25
ii	Diluted Earning (Loss) per share from Continuing operations Earning per Share for discontinuing Operations	0.09	0.04	0.09	0.16	0.24	0.25
	Basic Earning (Loss) per share from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
	Diluted Earning (Loss) per share from discontinuing	0.00	0.00	0.00	0.00	0.00	0.00
	operations						
iii	operations Earnings per Equity Share Basic Earning (Loss) per share from Continuing and discontinuing operations	0.09	0.04	0.09	0.16	0.24	0.25

( Please see accompanying notes to the Standalone & Consolidates Financial Results)

Place: Kolkata

Date: 14th February, 2023

Associates # so 3 5× Bilan Kolkata Ste

ed Acc

For and on Behalt of the Borrow Mehai Technology Limited hag KOLKATA, 1 15 Ir. Jugal Kishore Bhagat (DIN: 02218545) (Managing Director)