



MEGASOFT LIMITED

CIN : L24100TN1999PLC042730
8th Floor, Unit No. 801-B
Jain Sadguru Image's Capital Park
Plot No. 1, 28 & 29, 98/4/1 to 13
Image Gardens Rd, Madhapur
Hyderabad, Telangana 500081
Tel: +91-40-29320407
Email: investors@megasoft.com
website : www.megasoft.com

09th November, 2023

To

BSE Limited

Phiroze JeeJee Bhoy Towers
Dalal Street, Fort
Mumbai 400001
Scrip Code: 532408

National Stock Exchange of India Limited

Exchange Plaza
Bandra-Kurla Complex, Bandra(E)
Mumbai 400051
Symbol: MEGASOFT

Sub.: Outcome of the Board Meeting held on November 09, 2023.

Dear Sir(s),

We refer to our letter dated October 31, 2023 intimating you of the convening of the Meeting of the Board of Directors of our Company. In this regard, we wish to inform that the Board of Directors of our Company met today & approved the Unaudited Financial Results of the Company (both Standalone and Consolidated) for the quarter and half year ended on September 30, 2023 in the format prescribed under Regulation 33 of the SEBI (LODR) Regulations, 2015 and other applicable provisions SEBI (LODR) Regulations, 2015. In this connection we enclose the following:

- a. Unaudited Financial Results (Standalone) for the quarter and half year ended September 30, 2023.
- b. Auditors' Limited Review Report on above unaudited financial results (Standalone).
- c. Unaudited Financial Results (Consolidated) for the quarter and half year ended September 30, 2023.
- d. Auditors' Limited Review Report on above unaudited financial results (Consolidated).
- e. Statement of Assets and Liabilities (both Standalone and Consolidated) as on September 30, 2023.
- f. Statement of Cash Flow Statement (both Standalone and Consolidated) for half year ended on September 30, 2023.





Pursuant to Regulation 47 of the SEBI (LODR) Regulations, 2015 and above mentioned SEBI circular, we would be publishing an extract of the aforesaid financial results (Standalone & Consolidated) in the prescribed format in English and Tamil Newspapers within the stipulated time. The said financial results (Standalone & Consolidated) would be available on the website of the Company i.e. at <http://megasoft.com/investor-services.html> and also on the websites of the stock exchanges i.e. www.bseindia.com and www.nseindia.com.

We further wish to inform your good office that the Meeting of the Board of Directors of the Company commenced at 04.35 p.m. and concluded at 5.20 p.m.

Kindly take the information on record.

Thanking you,

For Megasoft Limited



.....
Sunil Kumar Kalidindi
Whole-Time Director and CEO



MEGASOFT LIMITED

CIN : L24100TN1999PLC042730

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Email: investors@megasoft.com

website : www.megasoft.com

Megasoft Limited

Registered Office: #85, Kutchery Road, Mylapore, Chennai, India - 600 004

Corporate Office : 8th Floor, Unit No. 801B, Jain Sadguru Image's Capital Park, Plot No. 1, 28 & 29, 98/4/1 to 13, Image Gardens Rd, Madhapur, Hyderabad, Telangana 500081

Unaudited Financial Results For Quarter and Half Year Ended on September 30, 2023

CIN: L24100TN1999PLC042730, Phone: +91-44-24616768 Fax: +91-44-24617810, Email: investors@megasoft.com

Part I

(Rs) In Lakhs

Particulars	Standalone					
	Quarter Ended			Year to date		Year ended
	30/09/2023 (Unaudited)	30/06/2023 (Unaudited)	30/09/2022 (Unaudited)	30/09/2023 (Unaudited)	30/09/2022 (Unaudited)	31/03/2023 (Audited)
I Revenue from Operations	-	-	-	-	197.10	197.10
II Other Income	1,079.82	1,120.85	1,131.06	2,200.67	1,931.85	4,186.13
III Total Revenue (I + II)	1,079.82	1,120.85	1,131.06	2,200.67	2,128.95	4,383.23
IV Expenses:						
a Cost of materials consumed	-	-	-	-	16.88	16.88
b Purchases of Stock-in-Trade	-	-	-	-	-	-
c Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	-	-	-	-	-	-
d Employee benefits expense	46.91	58.05	29.93	104.96	244.56	385.57
e Finance costs	414.03	417.35	239.51	831.38	312.91	1,089.62
f Depreciation and amortisation expense	67.24	67.17	62.32	134.41	152.45	284.05
g Other expenses	201.03	201.15	571.72	402.18	1,071.72	1,564.28
Total Expenses (IV)	729.21	743.72	903.48	1,472.93	1,798.52	3,340.40
V Profit/ (Loss) before exceptional items and tax (III - IV)	350.61	377.13	227.58	727.74	330.43	1,042.83
VI Exceptional items	-	-	-	-	105.01	105.01
VII Profit/ (Loss) after exceptional items and before tax (V + VI)	350.61	377.13	227.58	727.74	435.44	1,147.84
VIII Tax expense:						
a Current tax	-	-	-	-	-	-
b Deferred tax	-	-	-	-	-	-
C Tax of earlier years	8.37	55.27	-	63.64	-	-
IX Total tax expenses	8.37	55.27	-	63.64	-	-
X Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	-	-	-	-	-	-



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XI	Profit (Loss) for the period from continuing operations (VII-IX+X)	342.24	321.86	227.58	664.10	435.44	1,147.84
XII	Profit/(loss) from discontinued operations	-	-	-	-	-	-
XIII	Tax expense of discontinued operations	-	-	-	-	-	-
XIV	Profit/(loss) from Discontinued operations (after tax) (XII-XIII)	-	-	-	-	-	-
XV	Share of profit (loss) of associates and joint ventures accounted for using equity method	-	-	-	-	-	-
XVI	Profit (Loss) for the period (XI + XIV+XV)	342.24	321.86	227.58	664.10	435.44	1,147.84
XVII	Other Comprehensive Income						
	A 1. Items that will not be reclassified to profit or loss:						(2.67)
	2. Income tax relating to these items						
	B. 1. Items that will be reclassified to profit or loss:						
	2. Income tax relating to these items						
XVIII	Total Comprehensive income for the year (XVI+XVII)	342.24	321.86	227.58	664.10	435.44	1,145.17
XIX	Total profit or loss, attributable to						
	Profit/loss attributable to owners of parent	-	-	-	-	-	-
	Total profit/loss attributable to non-controlling interests	-	-	-	-	-	-
XX	Total Comprehensive income for the period attributable to						
	Comprehensive income for the period attributable to owners of parent	-	-	-	-	-	-
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	-	-	-	-	-	-
XXI	Details of equity share capital						
a	Paid-up equity share capital	7,377.00	7,377.00	7,377.00	7,377.00	7,377.00	7,377.00
b	(face value of the share shall be indicated)	10.00	10.00	10.00	10.00	10.00	10.00
XXII	Details of debt securities						





XXIII	Reserves excluding revaluation reserve	10,112.23	9,769.99	8,735.73	10,112.23	8,735.73	9,448.13
XXIV	Debenture redemption reserve	-	-	-	-	-	-
XXV	Earnings per share:						
a	Earnings per equity share for continuing operations						
	Basic earnings (loss) per share from continuing operations	0.46	0.44	0.31	0.90	0.59	1.56
	Diluted earnings (loss) per share from continuing operations	0.46	0.44	0.31	0.90	0.59	1.56
b	Earnings per equity share for discontinued operations						
	Basic earnings (loss) per share from discontinued operations	-	-	-	-	-	-
	Diluted earnings (loss) per share from discontinued operations	-	-	-	-	-	-
c	Earnings per equity share						
	Basic earnings (loss) per share from continuing and discontinued operations	0.46	0.44	0.31	0.90	0.59	1.56
	Diluted earnings (loss) per share from continuing and discontinued operations	0.46	0.44	0.31	0.90	0.59	1.56
XXVI	Disclosure of notes on financial results	-	-	-	-	-	-



For Megasoft Limited

[Signature]
Sunil Kumar Kalidindi

Whole-Time Director & CEO

Date : 09.11.2023

Place: Hyderabad

Partners:

G.N. GOPALARATHNAM, B.Sc., F.C.A., DISA
V. ANANTHARAMAN, B.Com., F.C.A.
M.V. RENGARAJAN, N.D.COM., F.C.A.
SUMITHRA RAVICHANDRAN, B.Sc., F.C.A.



V. CHANDRASEKARAN, B.Com., F.C.A.
N. SUNDAR, B.Sc., F.C.A., DISA
N.C. VIJAYKUMAR, B.Com., F.C.A., DISA
ARJUN. S. B.Com., F.C.A.

Ref:

Date:

**Independent Auditor's Review Report on Standalone Unaudited Quarterly and Year to
Date Financial Results of the Company Pursuant to the Regulation 33 of the SEBI
(Listing Obligations and Disclosure Requirements) Regulations, 2015**

**Review report to
The Board of Directors of Megasoft Limited**

We have reviewed the accompanying statement of unaudited financial results of Megasoft Limited for the period ended 30th September, 2023. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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. 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. 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 standards 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 Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Chennai
Date: 09-11-2023

For **N.C. Rajagopal & Co.,**
Chartered Accountants
(Firm Regn No.: 003398S)

Arjun S
Partner

(Membership No.: 230448)

UDIN: 23230448BGTWIC2181



Megasoft Limited

Registered Office: #85, Kutchery Road, Mylapore, Chennai, India - 600 004

Corporate Office : 8th Floor, Unit No. 801B, Jain Sadguru Image's Capital Park, Plot No. 1, 28 & 29, 98/4/1 to 13, Image Gardens Rd, Madhapur, Hyderabad, Telangana 500081

Unaudited Financial Results For Quarter and Half Year Ended on September 30, 2023

CIN: L24100TN1999PLC042730, Phone: +91-44-24616768 Fax: +91-44-24617810, Email: investors@megasoft.com

Part II

(Rs) In Lakhs

	Particulars	Consolidated					
		Quarter Ended			Year to date		Year ended
		30/09/2023 (Unaudited)	30/06/2023 (Unaudited)	30/09/2022 (Unaudited)	30/09/2023 (Unaudited)	30/09/2022 (Unaudited)	31/03/2023 (Audited)
I	Revenue from Operations	-	-	-	-	197.10	197.10
II	Other Income	1,079.83	1,124.28	1,131.06	2,204.11	1,931.85	4,186.21
III	Total Revenue (I + II)	1,079.83	1,124.28	1,131.06	2,204.11	2,128.95	4,383.31
IV	Expenses:						
a	Cost of materials consumed	-	-	-	-	16.88	16.88
b	Purchases of Stock-in-Trade	-	-	-	-	-	-
c	Changes in inventories of finished goods, Stock-in-Trade and work-in-	-	-	-	-	-	-
d	Employee benefits expense	46.91	58.05	29.93	104.96	244.56	385.58
e	Finance costs	414.03	417.35	239.51	831.38	312.91	1,089.63
f	Depreciation and amortisation exp	67.24	67.17	62.32	134.41	152.45	284.05
g	Other expenses	201.83	201.15	571.72	402.98	1,071.72	1,564.79
	Total Expenses (IV)	730.00	743.72	903.48	1,473.72	1,798.52	3,340.93
V	Profit/ (Loss) before exceptional items and tax (III - IV)	349.83	380.56	227.58	730.39	330.43	1,042.38
VI	Exceptional items	-	-	-	-	94.90	94.91
VII	Profit/ (Loss) after exceptional items and before tax (V + VI)	349.83	380.56	227.58	730.39	425.33	1,137.29
VIII	Tax expense:						
a	Current tax	-	-	-	-	-	-
b	Deferred tax	-	-	-	-	-	-
c	Tax on earlier years	8.37	55.27	-	63.64	-	-
IX	Total tax expenses	8.37	55.27	-	63.64	-	-
X	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement						
XI	Profit (Loss) for the period from continuing operations (VII-IX+X)	341.45	325.29	227.58	666.74	425.33	1,137.29
XII	Profit/(loss) from discontinued operations						
XIII	Tax expense of discontinued operations						
XIV	Profit/(loss) from Discontinued operations (after tax) (XII-XIII)						

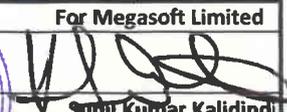


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XV	Share of profit (loss) of associates and joint ventures accounted for using equity method	(668.23)	20.64	-	(647.59)	-	(254.36)
XVI	Profit (Loss) for the period (XI + XIV+XV)	-326.77	345.93	227.58	19.16	425.33	882.93
XVII	Other Comprehensive Income						
	A 1. Items that will not be reclassified to profit or loss:						
	i) Remeasurements of post						(2.67)
	ii) Changes in Revaluation Surplus						
	2. Income tax relating to these items						
	B. 1. Items that will be reclassified to profit or loss:						
	i) fair value Changes in Equity instruments through OCI						
	2. Income tax relating to these items						
XVIII	Total Comprehensive income for the year (XVI+XVII)	(326.77)	345.93	227.58	19.16	425.33	880.26
XIX	Total profit or loss, attributable to						
	Profit/loss attributable to owners of parent						
	Total profit/loss attributable to non-controlling interests						
XX	Total Comprehensive income for the period attributable to						
	Comprehensive income for the period attributable to owners of parent						
	Total comprehensive income for the period attributable to owners of parent non-controlling interests						
XXI	Details of equity share capital						
a	Paid-up equity share capital	7,377.00	7,377.00	7,377.00	7,377.00	7,377.00	7,377.00
b	(face value of the share shall be indicated)	10.00	10.00	10.00	10.00	10.00	10.00
XXII	Details of debt securities						
XXIII	Reserves excluding revaluation reserve	9,201.65	9,528.41	8,724.84	9,201.65	8,724.84	9,182.49
XXIV	Debenture redemption reserve						
XXV	Earnings per share:						
a	Earnings per equity share for continuing operations						
	Basic earnings (loss) per share from continuing operations	(0.44)	0.44	0.31	0.03	0.58	1.20
	Diluted earnings (loss) per share from continuing operations	(0.44)	0.44	0.31	0.03	0.58	1.20






b	Earnings per equity share for discontinued operations						
	Basic earnings (loss) per share from discontinued operations		-	-	-	-	-
	Diluted earnings (loss) per share from discontinued operations		-	-	-	-	-
c	Earnings per equity share		-	-	-	-	-
	Basic earnings (loss) per share from continuing and discontinued operations	(0.44)	0.44	0.31	0.03	0.58	1.20
	Diluted earnings (loss) per share from continuing and discontinued operations	(0.44)	0.44	0.31	0.03	0.58	1.20
XXVI	Disclosure of notes on financial results		-	-		-	-
		For Megasoft Limited					
		 Sunil Kumar Kalidindi					
		 Whole-Time Director & CEO					
Date : 09.11.2023							
Place: Hyderabad							

Partners:

G.N. GOPALARATHNAM, B.Sc., F.C.A., DISA
V. ANANTHARAMAN, B.Com., F.C.A.
M.V. RENGARAJAN, N.D.COM., F.C.A.
SUMITHRA RAVICHANDRAN, B.Sc., F.C.A.



V. CHANDRASEKARAN, B.Com., F.C.A.
N. SUNDAR, B.Sc., F.C.A., DISA
N.C. VIJAYKUMAR, B.Com., F.C.A., DISA
ARJUN. S. B.Com., F.C.A.

Ref:

Date:

**Independent Auditor's Review Report on Consolidated Unaudited Quarterly and Year
to Date Financial Results of the Company Pursuant to the Regulation 33 of the SEBI
(Listing Obligations and Disclosure Requirements) Regulations, 2015**

**Review report to
The Board of Directors of Megasoft Limited**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Megasoft Limited ("The Company") ("the Parent") and its subsidiaries (the Parent and its subsidiary together referred to as "the Group"), for the quarter ended 30th September, 2023 and for the period from 1st April, 2023 to 30th September, 2023 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent'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 Standards on Auditing 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 circular 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 results of the following entities:
- Velapan Systems Private Limited
 - Extrovis AG



Phone: +91 44 2499 1569 / 2499 3056, 2499 1095
2498 7746 / 2498 6170
E.mail: ncrajagopal@gmail.com

Facsimile : +91 44 2499 1485, 2498 8682
Website : www.ncrajagopal.com
Branches at : Chennai - 6, Salem & Erode

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 the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms 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.

6. We did not review the interim financial results of 1 subsidiary included in the consolidated unaudited financial results, whose interim financial results reflect total assets of Rs.59.04 lakhs as at 30th September, 2023 and total revenues of Rs. 3.43 lakhs, total net profit / (loss) before tax of Rs.2.63 lakhs. The unaudited consolidated financial results also include Associate's and Subsidiary's total after tax net profit / (loss) of Rs. (644.96) lakhs for the period from 1st April, 2023 to 30th September, 2023 respectively, as considered in the consolidated unaudited financial results.

These interim financial results and other information of the subsidiary and associate have been reviewed by other Auditors whose reports 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 these subsidiaries, is based solely on the reports of the other Auditors and the procedures performed by us stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the above matter.

Place : Chennai
Date: 09-11-2023

For N.C. Rajagopal & Co.,
Chartered Accountants
(Firm Regn No.: 003398S)

Arjun S
Arjun S

Partner

(Membership No.: 230448)
UDIN: 23230448BGTWIB3651





NOTES:

1. The above results were reviewed by the Audit / Risk & Compliance Committee and approved by the Board of Directors at their meeting on 09th November, 2023.
2. The Company has a single reportable segment that of pharmaceuticals and has been disclosed in accordance with SEBI (LODR) Regulations, 2015.
3. Previous periods' figures have been rearranged wherever necessary to conform to the current period classifications/ disclosures.
4. Pursuant to the provisions of the SEBI Listing Regulations, an extract of Standalone & Consolidated financial results is being published in the newspapers. The Standalone and Consolidated Unaudited financial results will be made available on the company's website i.e. at <http://megasoft.com/investor-services.html> and also on the websites of the stock exchanges i.e. www.bseindia.com and www.nseindia.com.



Megasoft Limited



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Unaudited Financial Results For The Quarter and Half year ended on September 30, 2023

CIN: L24100TN1999PLC042730, Phone: +91-44-24616768 Fax: +91-44-24617810, Email: investors@megasoft.com

(Rs) In Lakhs

Statement of Asset and Liabilities

Particulars	Standalone		Consolidated	
	As at 30.09.2023 (Unaudited)	As at 31.03.2023 (Audited)	As at 30.09.2023 (Unaudited)	As at 31.03.2023 (Audited)
Assets				
1 Non-current assets				
Property, plant and equipment	17,801.61	17,918.83	17,801.61	17,918.83
Capital work-in-progress				
Investment property	-	-	-	-
Goodwill	-	-	-	-
Other intangible assets	-	-	-	-
Intangible assets under development	-	-	-	-
Biological assets other than bearer plants	-	-	-	-
Investments accounted for using equity method	-	-	-	-
Financial Assets				
Investments				
a. Investments in subsidiary	66.00	66.00	-	-
b. Investment in associates	13,535.67	13,535.67	12,633.72	13,281.31
Non-current financial assets				
Non-current investments	99.48	83.41	99.48	83.41
Loans	-	-	-	-
Trade receivables, non-current	-	-	-	-
Other non-current financial assets	-	-	-	-
Total non-current financial assets	99.48	83.41	99.48	83.41
Deferred tax assets (net)	-	-	-	-
Other non-current assets	506.88	500.00	506.88	500.00
Total non-current assets	32,009.64	32,103.91	31,041.69	31,783.55
2 Current assets				
Inventories	-	-	-	-
Current financial asset				
Current investments	-	-	-	-
Trade receivables, current	-	-	-	-
Cash and cash equivalents	45.88	172.65	53.83	228.62



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	Bank balance other than cash and cash equivalents	671.02	670.34	721.02	670.34
	Loans, current	2,800.00	2,800.00	2,800.00	2,800.00
	Other current financial assets	-	-	-	-
	Total current financial assets	3,516.89	3,642.99	3,574.84	3,698.96
	Current tax assets (net)	1,503.26	1,299.13	1,503.26	1,299.13
	Other current assets	1,864.92	899.76	1,865.54	899.26
	Total current assets	6,885.08	5,841.88	6,943.65	5,897.35
3	Non-current assets classified as held for sale	-	-	-	-
4	Regulatory deferral account debit balances and related deferred tax Assets	-	-	-	-
	Total assets	38,894.72	37,945.79	37,985.34	37,680.90
	Equity and liabilities				
1	Equity				
	Equity attributable to owners of parent				
	Equity share capital	7,377.00	7,377.00	7,377.00	7,377.00
	Other equity	12,885.96	12,221.86	11,975.37	11,956.21
	Total equity attributable to owners of parent	20,262.96	19,598.86	19,352.38	19,333.21
	Non controlling interest	-	-	-	-
	Total equity	20,262.96	19,598.86	19,352.38	19,333.21
2	Liabilities				
	Non-current liabilities				
	Non-current financial liabilities				
	Borrowings, non-current	13,993.85	13,805.40	13,993.85	13,805.40
	Trade payables, non-current	-	-	-	-
	Other non-current financial liabilities	2,212.77	2,211.30	2,212.77	2,211.30
	Total non-current financial liabilities	16,206.63	16,016.70	16,206.63	16,016.70
	Provisions, non-current	9.63	9.63	9.63	9.63
	Deferred tax liabilities (net)	-	-	-	-
	Deferred government grants, Non-current	-	-	-	-
	Other non-current liabilities				
	Total non-current liabilities	16,216.25	16,026.33	16,216.25	16,026.33
	Current liabilities				
	Current financial liabilities				



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	Borrowings, current	807.79	774.89	807.79	774.89
	Trade payables, current	14.73	24.93	14.73	24.93
	Other current financial liabilities	180.23	183.33	180.23	183.33
	Total current financial liabilities	1,002.75	983.15	1,002.75	983.15
	Other current liabilities	1,251.92	1,231.55	1,253.12	1,232.31
	Provisions, current	160.84	105.90	160.84	105.90
	Current tax liabilities (Net)				
	Deferred government grants, Current				
	Total current liabilities	2,415.51	2,320.60	2,416.71	2,321.36
3	Liabilities directly associated with assets in disposal group classified as held for sale				
4	Regulatory deferral account credit balances and related deferred tax liability				
	Total liabilities	18,631.76	18,346.93	18,632.96	18,347.69
	Total equity and liabilities	38,894.72	37,945.79	37,985.34	37,680.90
	Disclosure of notes on assets and liabilities				
		For Megasoft Limited			
Date : 09.11.2023		 Sunil Kumar Kalidindi			
Place: Hyderabad		 Whole-Time Director & CEO			



MEGASOFT LIMITED
CIN : L24100TN1999PLC042730
STANDALONE STATEMENT OF CASH FLOWS FOR THE QUARTER ENDED 30th September 2023

(All amounts are in Lakhs of Indian rupees unless otherwise stated)

Particulars	As on 30th September 2023	As on 31st march 2023
A Cash flow from Operating Activities		
Net Profit Before Tax	727.74	1,147.84
Adjusted for:		
Bad debts written off		
Creditors and other balances written Back		-
Depreciation	134.41	284.05
Write Off of Property, Plant and Equipment		
Gratuity - Actuarial (Losses)/Gains		
Interest Income	(156.32)	(418.25)
Interest & Bank Charges	831.38	1,089.62
Unrealised Foreign Exchange Fluctuation		
Impact of Exceptional Items		(105.01)
Operating Profit Before Working Capital Changes	1,537.22	1,998.25
Adjusted for:		
Other Non-Current Assets	(6.88)	(489.16)
Other Financial Assets	(16.07)	48.66
Other Current Assets	(1,169.97)	
Trade Receivables and Other Assets		(25.49)
Trade and other payables	94.90	(68.15)
Other non current liabilities	1.48	(177.59)
Cash Generated from operations	440.67	1,286.52
Tax on earlier years	(63.64)	
Deferred Tax		-
Net Cash from / (Used in) Operating Activities [A]	377.03	1,286.52
B Cash Flow from Investing activities		
Purchase of Property, Plant and Equipment	(17.20)	(154.36)
Transfer of Property, Plant and Equipment		545.01
Proceeds from Sale of Investments		495.00
Proceeds from Sale of IT Division		100.00
Investments Made		(13,535.67)
Application money paid for Securities		
Interest Income (Gross)	156.32	418.25
(Creation of deposits)/Closure of deposits		(471.02)
Net Movement in Inter Corporate Loans Given		(2,050.00)
Net Cash from / (Used in) Investing Activities [B]	139.12	-14,652.79
C Cash flow from Financial Activities		
Increase / (Decrease) on Borrowings	188.45	11,408.50
Proceeds from Issue of Shares under Rights Issue		-
Interest & Bank Charges	(831.38)	(1,089.62)
Net Cash flow from/(Used in) Financing Activities [C]	(642.92)	10,318.88
Net Cash Flows during the year {A+B+C}	(126.78)	(3,047.39)
Cash & Cash Equivalents (Opening Balance)	172.65	3,220.03
Cash & Cash Equivalents (Closing Balance)	45.88	172.65





MEGASOFT LIMITED
CIN : L24100TN1999PLC042730
CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE QUARTER ENDED 30th September 2023

(All amounts are in Lakhs of Indian rupees unless otherwise stated)

Particulars	As on 30th September 2023	As on 31st march 2023
A Cash flow from Operating Activities		
Net Profit Before Tax	82.80	882.93
Adjusted for:		
Bad debts written off		
Share of loss/(profit) on associate		-
Depreciation	134.41	284.05
Write Off of Property, Plant and Equipment		
Gratuity - Actuarial (Losses)/Gains		
Interest income	(156.32)	(418.25)
Interest & Bank Charges	831.38	1,089.62
Unrealised Foreign Exchange Fluctuation		
Impact of Exceptional Items		(94.91)
Operating Profit Before Working Capital Changes	892.27	1,743.44
Adjusted for:		
Other Non-Current Assets	(6.88)	
Other Financial Assets	(16.07)	48.66
Other Current Assets	(1,170.41)	(489.16)
Trade Receivables and Other Assets		1,751.77
Trade and other payables	95.34	(1,865.28)
Other non current liabilities	1.48	441.80
Cash Generated from operations	(204.27)	1,631.24
Tax on earlier years	(63.64)	(361.93)
Deferred Tax		(0.41)
Net Cash from / (Used in) Operating Activities [A]	(267.91)	1,268.49
B Cash Flow from Investing activities		
Purchase of Property, Plant and Equipment	(17.19)	1,652.65
Transfer of Property, Plant and Equipment		
Proceeds from Sale of Investments		550.00
Proceeds from Sale of IT Division		100.00
Investments Made	(50.68)	(13,026.95)
Application money paid for Securities		
Interest Income (Gross)	156.32	418.25
Share of Profit or (Loss) of Associate	647.59	(254.36)
(Creation of deposits)/Closure of deposits		(471.02)
Net Movement in Inter Corporate Loans Given		(2,050.00)
Net Cash from / (Used in) Investing Activities [B]	736.04	(13,081.43)
C Cash flow from Financial Activities		
Increase / (Decrease) on Borrowings	188.45	11,408.50
Proceeds from Issue of Shares under Rights Issue		
Interest & Bank Charges	(831.38)	(1,089.62)
Other Financial Liabilities		(1,801.57)
Net Cash flow from/(Used in) Financing Activities [C]	(642.91)	8,517.31
Net Cash Flows during the year (A+B+C)	(174.79)	(3,295.64)
Cash & Cash Equivalents (Opening Balance)	228.62	3,524.26
Cash & Cash Equivalents (Closing Balance)	53.83	228.62



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