

To,  
**National Stock Exchange of India Ltd.**  
**Listing Department**  
"Exchange Plaza", C-1,  
Block G, Bandra Kurla  
Complex, Bandra (E)  
Mumbai – 400 051

**Company code: TECHERA**

May 28, 2025

**Sub: Outcome of Board Meeting held on 28<sup>th</sup> May, 2025.**

Pursuant to the provisions of Regulation 30 and Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would hereby inform you that the Board of Directors of the Company at their Meeting held today i.e. 28<sup>th</sup> May, 2025, *inter alia* transacted the following matters:

1. Approved the Audited Financial Results (Standalone and Consolidated) for the half year and financial year ended 31<sup>st</sup> March, 2025 along with Statement of Assets and Liabilities and statement of Cash flow pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and took note of the unmodified Audit Report on Financial Results for the half year and year ended 31<sup>st</sup> March, 2025 issued by the Statutory Auditors of the company;

The Audited (Standalone and Consolidated) financial results along with auditors report including declaration of unmodified opinion under regulation 33(3)(d) is enclosed hereinunder as **Annexure-A**.

2. Appointment of Internal Auditor, M/s. R Senapati & Associates LLP, Chartered Accountants, Pune (FRN: 150841W) for Financial Year 2025-26. Detailed disclosure of information pursuant to Regulation 30 of SEBI LODR Regulation is enclosed herewith as **Annexure B**.

The meeting of the Board of Directors commenced at 10.00 A.M and Concluded at 1:45 P.M.

Request you to please take the details on record,

Thanking you,  
Yours faithfully,

**For TECHERA ENGINEERING (INDIA) LIMITED**



PRATIKSHA KUMBHARE  
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**Pratiksha Kumbhare**  
**Company Secretary & Compliance Officer**  
**Encl. As above**

**TechEra Engineering (India) Limited**

(Formerly known as TechEra Engineering India Pvt Ltd)

**CIN - L29100PN2018PLC179327**

 Gat No. 565, Behind Namo Marbles and Timbers,  
At Post Velu, Taluka Bhor, District Pune - 412205  
 [info@techera.co.in](mailto:info@techera.co.in)

 +91 89565 15845

 [www.techera.co.in](http://www.techera.co.in)



## **INDEPENDENT AUDITOR'S REPORT ON AUDIT OF ANNUAL FINANCIAL RESULTS**

**TO,  
THE MEMBERS OF,  
TECHERA ENGINEERING (INDIA) LIMITED,  
(FORMERLY KNOW AS TECHERA ENGINEERING (INDIA) PRIVATE LIMITED)  
(CIN NO.: L29100PN2018PTC17932)**

**Report on the audit of the Standalone Financial Results: -**

### **❖ Opinion: -**

We have audited the accompanying half yearly and yearly standalone financial results of TechEra Engineering (India) Limited formerly known as TechEra Engineering (India) Private Limited ("the company") for the year ended 31<sup>st</sup> March, 2025 ("the statement") being submitted by the company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirement) Regulations, 2015. This statement is responsibility of the Company's management and has been approved by Board of Directors. Our responsibility is to issue an audit report on these financial statements based on our audit.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone financial results for the year ended 31<sup>st</sup> March, 2025: -

- a) Is presented in accordance with the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirement) Regulations, 2015, as amended; and
- b) Gives a true and fair view in conformity with the recognition and measurement principal laid down in the Accounting Standards and other accounting principles generally accepted in India of the net profit and other financial information of the company for the year then ended.

❖ **Basis of Opinion: -**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities section below.

We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Standalone financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

❖ **Responsibility of the Management & Those Charged with Governance for the Standalone Financial Statements: -**

This statement which includes the financial results, is the responsibility of the Company's Board of Directors and has been approved by them for issuance. The responsibility includes the preparation and presentation of the financial results for the year and half year ended on 31<sup>st</sup> March, 2025 that give a true and fair view of the net profit and other financial information in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 and in compliance with the Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results

that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone financial results, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors is also responsible for overseeing the company's financial reporting process of the company.

#### ❖ **Auditor's Responsibility for the Audit of the Standalone Financial Statements**

Our objectives are to obtain reasonable assurance about whether the Standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Standards on auditing (SA) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of

the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of the disclosures made by the Board of directors in terms of the requirements specified under Regulation 33 of the Listing Regulation.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosure and whether the standalone financial results represent the underlying transactions and event in a manner that achieves fair presentation.

We communicate with the management, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide management and to with those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with management, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in



our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communications.

**FOR D A S K & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

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**CA SANTOSH DEVKAR**

**PARTNER**

**M NO :- 133174**

**FRN :- 130493W**

**UDIN:- 25133174BMIHQS5413**

**Date:- 28<sup>th</sup> May,2025**

**Place:- Pune.**

**TECHERA ENGINEERING (INDIA) LIMITED**

(Amount in Indian Rupees in lakhs unless otherwise stated)

**STANDALONE STATEMENT OF PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025**

Particulars	Note No.	For Half Year Ended			For the Year Ended	
		31st March, 2025 (Refer No.1)	30st Sept, 2024 (Unaudit)	31st March, 2024 (Audited)	31st March, 2025 (Audited)	31st March, 2024 (Audited)
<b>I. Revenue from Operations</b>	20	3,192.51	1,757.67	2,443.29	4,950.17	3,881.14
<b>II. Other Income</b>	21	15.70	7.50	16.41	23.21	21.16
<b>III. Total Income (I + II)</b>		<b>3,208.21</b>	<b>1,765.17</b>	<b>2,459.69</b>	<b>4,973.38</b>	<b>3,902.29</b>
<b>IV. Expenses:</b>						
Cost of raw materials and components consumed	22(A)	1,536.63	904.37	570.31	2,441.00	1,286.57
Changes in inventories of work-in-progress	22 (B)	(359.96)	(99.46)	254.55	(459.42)	158.84
Employee benefits expense	23	538.11	538.11	415.44	1,076.21	909.11
Finance costs	24	105.12	91.71	92.27	196.83	171.23
Depreciation and amortization expense	10	141.60	92.15	104.28	233.75	192.63
Other expenses	23(b)	662.06	370.16	455.11	1,032.22	838.14
<b>Total Expenses</b>		<b>2,623.55</b>	<b>1,897.03</b>	<b>1,891.96</b>	<b>4,520.59</b>	<b>3,556.51</b>
<b>V. Profit before exceptional and extraordinary items and tax (III-IV)</b>		<b>584.66</b>	<b>(131.86)</b>	<b>567.74</b>	<b>452.79</b>	<b>345.79</b>
<b>VI. Exceptional Items</b>		-	-	-	-	-
<b>VII. Profit before extraordinary items and tax (V - VI)</b>		<b>584.66</b>	<b>(131.86)</b>	<b>567.74</b>	<b>452.79</b>	<b>345.79</b>
<b>VIII. Extraordinary Items</b>			-			-
<b>IX. Profit before tax (VII- VIII)</b>		<b>584.66</b>	<b>(131.86)</b>	<b>567.74</b>	<b>452.79</b>	<b>345.79</b>
<b>X. Tax Expense:</b>						
(1) Current tax		145.55	-	74.09	145.55	74.09
(2) Deferred tax	25	6.08	(15.56)	(9.72)	(9.48)	(10.75)
(3) Tax of Earlier Years			-			-
<b>Profit (Loss) for the year end from continuing operations (VII-VIII)</b>		<b>433.02</b>	<b>(116.30)</b>	<b>503.37</b>	<b>316.72</b>	<b>282.46</b>
<b>XI. Profit/(loss) from discontinuing operations</b>		-	-	-	-	-
<b>XIII. Tax expense of discontinuing operations</b>		-	-	-	-	-
<b>Profit/(loss) from Discontinuing operations (after tax)</b>		-	-	-	-	-
<b>XIV. (XII-XIII)</b>	2.1	-	-	-	-	-
<b>XV. Profit (Loss) for the year (XI + XIV)</b>		<b>433.02</b>	<b>(116.30)</b>	<b>503.37</b>	<b>316.72</b>	<b>282.46</b>
<b>XVI. Earnings per equity share: (Refer Note 26)</b>						
(1) Basic (Rs.)		2.22	(0.01)	0.12	2.22	0.12
(2) Diluted (Rs.)		2.22	(0.01)	0.12	2.22	0.12

The accompanying notes are integral part of financial Statements.

**FOR AND ON BEHALF OF BOARD OF DIRECTORS****TECHERA ENGINEERING (INDIA) LTD.****CIN :- (L29100PN2018PLC179327)**

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**NIMESH RAMESHCHANDRA DESAI****MANAGING DIRECTOR****DIN - 02779330**

**TECHERA ENGINEERING (INDIA) LIMITED**  
(Amount in Indian Rupees in lakhs unless otherwise stated)  
**Standalone Balance Sheet as at 31st March, 2025**

PARTICULARS		Note No.	As at 31.03.2025 (Audited)	As at 31.03.2024 (Audited)
<b>I.</b>	<b>EQUITY AND LIABILITIES</b>			
	<b>Equity</b>			
	Share Capital	3	1,652.09	1,214.33
	<b>Other Equity</b>			
	Reserves and surplus	4	3,311.10	390.37
	<b>Total Equity</b>		<b>4,963.20</b>	<b>1,604.70</b>
	<b>Non-current liabilities</b>			
	(a) Long Term Borrowings	5	1,165.13	646.61
	(b) Deferred tax liabilities (Net)		0.54	10.01
	(c) Other Long Term Liabilities		-	-
	(d) Long-term provisions	6	54.82	40.17
	<b>Total non-current liabilities</b>		<b>1,220.49</b>	<b>696.79</b>
	<b>Current liabilities</b>			
	(a) Short-term borrowings	7	872.00	788.79
	(b) Trade payables			
	Total outstanding dues of micro enterprises and small enterprises	8A	424.16	236.63
	Total outstanding dues creditors other than of micro enterprises and small enterprises	8B	130.14	130.02
	(c) Other current liabilities	9	314.22	192.52
	(d) Short-term provisions	9-A	166.22	78.62
	<b>Total Current Liabilities</b>		<b>1,906.74</b>	<b>1,426.58</b>
	<b>Total Equity and Liabilities</b>		<b>8,090.42</b>	<b>3,728.07</b>
<b>II.</b>	<b>ASSETS -</b>			
	<b>Non-current assets</b>			
	(a) Property, Plant and Equipment and intangible asset		<b>3,242.54</b>	<b>1,139.01</b>
	(i) Property, Plant and Equipment	10	2,288.55	848.12
	(ii) Intangible assets	10	35.46	24.70
	(iii) Capital work-in-progress	10	918.53	266.18
	(b) Non-current investments	11	216.75	83.34
	(c) Deferred tax assets (net)		-	-
	(d) Long-term loans and advances	12	1,400.01	43.40
	(e) Other non-current assets	13	315.42	129.92
			<b>5,174.72</b>	<b>1,395.67</b>
	<b>Current assets</b>			
	(a) Current investments	14	-	-
	(b) Inventories	15	651.41	210.03
	(c) Trade receivables	16	1,409.24	1,726.88
	(d) Cash and cash equivalents	17	247.15	159.27
	(e) Short-term loans and advances	18	603.34	227.90
	(f) Other current assets	19	4.56	8.33
			<b>2,915.69</b>	<b>2,332.41</b>
	<b>Total Assets</b>		<b>8,090.42</b>	<b>3,728.07</b>
Summary of Significant Accounting Policies		1		

The accompanying notes are integral part of financial Statements.  
As per our Attached report of even date

**FOR AND ON BEHALF OF BOARD OF DIRECTORS**  
**TECHERA ENGINEERING (INDIA) LTD.**  
**CIN :- (L29100PN2018PLC179327)**

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**NIMESH RAMESHCHANDRA DESAI**  
**MANAGING DIRECTOR**  
**DIN - 02779330**



**TECHERA ENGINEERING (INDIA) LIMITED**

(Amount in Indian Rupees in lakhs unless otherwise stated)

**Standalone Statement of cash flow as per regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulation, 2015 For year ended 31st March, 2025**

<b>PARTICULARS</b>	<b>Year Ended 31/03/2025</b>	<b>Year Ended 31/03/2024</b>
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit Before Tax and Extraordinary Items	452.79	345.79
<u>Adjustment for</u>		
-Depreciation and amortization expenses	233.40	192.63
-Interest paid	196.83	171.23
-Interest income	(16.12)	(15.69)
-Dividend Received	(0.15)	(0.08)
-(Profit)/Loss on sale of fixed assets	1.15	-
<b>Operating Profit before Working Capital Changes</b>	<b>867.91</b>	<b>693.87</b>
<b>Movements in working capital :</b>		
(Increase)/Decrease in trade receivables	317.64	199.09
(Increase)/Decrease in short term loans & advances	(375.43)	(178.75)
(Increase)/Decrease in other current assets	3.77	103.85
(Increase)/Decrease in inventories	(441.39)	131.44
Increase / (Decrease) in short term borrowings	83.21	(59.99)
Increase / (Decrease) in other current liabilities	121.71	(44.51)
Increase / (Decrease) in short term provisions	87.60	4.48
Increase/(Decrease) in trade payables	187.65	(638.33)
<b>Cash Generated from Operations</b>	<b>852.67</b>	<b>211.15</b>
Less: Direct taxes paid	145.55	74.09
<b>Net Cashflow from Operating Activities ( A )</b>	<b>707.11</b>	<b>137.07</b>
<b>CASHFLOW FLOW FROM INVESTING ACTIVITIES</b>		
Payments towards purchase of plant and equipments	(2,338.43)	(241.31)
Sale of fixed assets	0.35	-
(Increase) / Repayment of long term loans and advances	(1,356.61)	(6.45)
(Proceeds) / Payment in non current assets	(185.49)	115.26
Interest received	16.12	15.69
Dividend Received	0.15	0.08
(Increase) / Decrease in non current investments	(133.41)	(83.32)
Investment in fixed deposit	-	-
<b>Net Cash Flow from Investing Activities ( B )</b>	<b>(3,997.35)</b>	<b>(200.05)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceed /(repayment ) of borrowings	518.52	114.79
Increase / (Decrease) in share capital	3,589.63	(0.20)
Preference dividend paid	-	(0.10)
Interest paid	(196.83)	(171.23)
Increase / (Decrease) in long term provisions	14.65	16.94
IPO issue expenses	(547.86)	-
<b>Net Cash flow from Financing Activity ( C )</b>	<b>3,378.12</b>	<b>(39.80)</b>
<b>Net (decrease) / increase in Cash and Cash equivalents (A + B + C)</b>	<b>87.89</b>	<b>(102.78)</b>
Cash and cash equivalents at the beginning of the year	159.28	262.06
<b>Cash and cash equivalents at the end of the year</b>	<b>247.16</b>	<b>159.28</b>
<b>Components of cash and cash equivalents</b>		
Cash on hand	0.33	0.52
<b>Balances with scheduled banks:</b>		
- on current accounts	51.71	-
- on deposit accounts	195.08	158.48
- Earmarked balances	0.03	0.28

The accompanying notes are integral part of financial Statements.

The above cash flow statement has been prepared using the 'Indirect Method' as set out in the AS 3- on Cash Flow Statement as notified by the Central Government under the Companies Act, 2013

As per our report of even date  
**FOR AND ON BEHALF OF BOARD OF DIRECTORS**  
**TECHERA ENGINEERING (INDIA) LTD.**  
**CIN :- (L29100PN2018PLC179327)**

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**NIMESH RAMESHCHANDRA DESAI**  
**MANAGING DIRECTOR**  
**DIN - 02779330**

**TechEra Engineering (India) Limited****CIN: - L29100PN2018PLC179327****Notes to Standalone Financial Results ended 31<sup>st</sup> March, 2025.**

- 1 The figures for the Half year ended on 31<sup>st</sup> March, 2024 and 31<sup>st</sup> March, 2025 are the balancing figures between the audited figures in respect of the full financial year and year to date figures up to the first half of the relevant financial year, which were unaudited published figures for half year ended 30<sup>th</sup> September, 2023 and 30<sup>th</sup> September, 2024.
- 2 The above standalone results were audited and recommended by the Audit Committee, at its meeting held on 27<sup>th</sup> May, 2025 for approval by the Board and these results were approved and taken on record at the meeting of Board of Directors of the company held on that date. The Statutory Auditors of Techera Engineering (India) Limited ("the Company") have conducted audit of these results in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time and have issued an unmodified audit opinion.
- 3 These financial results have been prepared in accordance with the recognition and measurement principles under Accounting Standards as prescribed under section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.
- 4 As per MCA Notification dated 16<sup>th</sup> February, 2015, Companies whose shares are listed on the SME Exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the compulsory requirements of adoption of Ind AS for the preparation of Financial Statements.
- 5 The company is listed on SME platform as on 03<sup>rd</sup> October, 2024. The offer was open for subscription to Anchor Investor on September 24<sup>th</sup>, 2024 and for public for the period September 25<sup>th</sup>, 2024 to September 27<sup>th</sup>, 2024. The company has issued 43,77,600 Shares for Rs. 82/- (Face Value Rs. 10/- and Premium of Rs. 72/-).

During the year, the company has received funds amounting to Rs. 35,89,63,200/ from proceeds of the issue of fresh equity shares. The company has incurred an issue expense amounting to Rs. 6,11,94,675/-. Further, the utilization of issue proceeds net of issue expenses is summarized as below: -

<b>Nature of Fund Raised</b>	<b>Purpose for which funds were raised</b>	<b>Total Amount to be utilized net of Actual IPO Expenses (Rs. In Lakhs)</b>	<b>Amount utilized for the purpose (Rs. In Lakhs)</b>	<b>Unutilized/ (Excess utilized) balance as at balance sheet date (Rs. In Lakhs)</b>
<b>Initial Public Offer</b>	Towards funding of Machinery	2,000.00	1,447.94	552.00
	Repayment or prepayment, in full or part of the certain of the borrowings availed by the company	500.00	351.97	148.03

	Towards Working Capital Requirement of the company	600.00	600.00	-
	General Corporate purposes	256.63	526.06	(269.43)

The company has utilized an amount of Rs. 5,26,06,054/- towards General Corporate Purpose. The proceeds utilized towards General Corporate purpose is from the proceeds estimated for the capital expenditure and repayment of debts. The amount spent is well within the limits of 25% of gross proceeds of fresh issue as set out in the prospectus as per the requirement of SEBI IODR Regulations.

- 6 The company operates in the areas of designing and manufacturing of tooling and automation systems for defense and aviation industry and general-purpose automation systems in the single geographical area i.e. India. Therefore, the disclosure requirements as per Accounting Standard 17- "Segment Reporting" are not applicable to the company.
- 7 Figures relating to corresponding/previous periods have been regrouped / reclassified wherever necessary to confirm to current period figures.

**For and on behalf of Board of Directors of  
TechEra Engineering (India) Limited**

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**Nimesh Rameshchandra Desai**  
**(Managing Director)**  
**DIN: - 02779330**

Date: - 28<sup>th</sup> May, 2025.

Place: - Pune.

## **INDEPENDENT AUDITOR'S REPORT ON AUDIT OF ANNUAL FINANCIAL RESULTS**

**TO,  
THE MEMBERS OF,  
TECHERA ENGINEERING (INDIA) LIMITED,  
(FORMERLY KNOW AS TECHERA ENGINEERING (INDIA) PRIVATE LIMITED)  
(CIN NO.: L29100PN2018PTC17932)**

**Report on the audit of the Consolidated Financial Results: -**

**❖ Opinion: -**

We have audited the accompanying half yearly and yearly consolidated financial results of TechEra Engineering (India) Limited formerly known as TechEra Engineering (India) Private Limited ("the company") for the year ended 31<sup>st</sup> March, 2025 ("the statement") being submitted by the company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirement) Regulations, 2015. This statement is responsibility of the Company's management and has been approved by Board of Directors. Our responsibility is to issue an audit report on these financial statements based on our audit.

This statement includes the results of the following entities: -

- a) M/S TechEra Engineering India Limited (The Holding Company)
- b) M/S Kalbhorz Electric Private Limited (The Associate Company)

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Consolidated financial results for the year ended 31<sup>st</sup> March, 2025: -

- a) Is presented in accordance with the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirement) Regulations, 2015, as amended; and

- b) Gives a true and fair view in conformity with the recognition and measurement principal laid down in the Accounting Standards and other accounting principles generally accepted in India of the net profit and other financial information of the company for the year then ended.

❖ **Basis of Opinion: -**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities section below.

We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Consolidated financial results for the year ended 31<sup>st</sup> March, 2025 under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

❖ **Responsibility of the Management & Those Charged with Governance for the Consolidated Financial Statements: -**

This statement which includes the financial results, is the responsibility of the Company's Board of Directors and has been approved by them for issuance. The responsibility includes the preparation and presentation of the financial results for the year and half year ended on 31<sup>st</sup> March, 2025 that give a true and fair view of the net profit and other financial information in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 and in compliance with the Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the



provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors is also responsible for overseeing the company's financial reporting process of the company.

#### ❖ **Auditor's Responsibility for the Audit of the Consolidated Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Standards on auditing (SA) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for



our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of the disclosures made by the Board of directors in terms of the requirements specified under Regulation 33 of the Listing Regulation.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial results, including the disclosure and whether the financial results represent the underlying transactions and event in a manner that achieves fair presentation.

We communicate with the management, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide management and to with those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that

may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with management, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

❖ **Other Matters: -**

The consolidated annual financial results include the unaudited financial information of associates, whose financial information reflects the Income of Rs. 104.43 Lakhs and assets of Rs. 578.69 Lakhs and Net profit before Tax of Rs. 54.86 Lakhs for the year ended on that date, as considered in the consolidated financial statements. These unaudited figures has been furnished to us by the Board of directors.

Our opinion on the Consolidated annual financial results, in so far as it relates to the amount and disclosures included in respect of this associate, is based solely on such financial information.

Our opinion on the Consolidated annual financial results is not modified in respect of the above matter with respect to the financial information certified by the Board of directors.

**FOR D A S K & ASSOCIATES**

**CHARTERED ACCOUNTANTS**

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DNYANESH  
WAR  
DEVKAR

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DEVKAR  
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**CA SANTOSH DEVKAR**

**PARTNER**

**M NO :- 133174**

**FRN :- 130493W**

**UDIN:-25133174BMIHQT2416**

**Date:- 28<sup>th</sup> May,2025**

**Place:- Pune.**

**TECHERA ENGINEERING (INDIA) LIMITED**

(Amount in Indian Rupees in lakhs unless otherwise stated)

**CONSOLIDATED STATEMENT OF PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025**

Particulars	Note No.	For Half Year Ended			For the Year Ended	
		31st March, 2025 (Refer No.1)	30st Sept, 2024 (Unaudit)	31st March, 2024 (Audited)	31st March, 2025 (Audited)	31st March, 2024 (Audited)
<b>I. Revenue from Operations</b>	20	3,192.51	1,757.67	2,443.29	4,950.17	3,881.14
<b>II. Other Income</b>	21	15.70	7.50	16.41	42.54	21.16
<b>III. Total Income (I + II)</b>		<b>3,208.21</b>	<b>1,765.17</b>	<b>2,459.69</b>	<b>4,992.71</b>	<b>3,902.29</b>
<b>IV. Expenses:</b>						
Cost of raw materials and components consumed	22(A)	1,536.63	904.37	570.31	2,441.00	1,286.57
Changes in inventories of work-in-progress	22 (B)	(359.96)	(99.46)	254.55	(459.42)	158.84
Employee benefits expense	23	538.11	538.11	415.44	1,076.21	909.11
Finance costs	24	105.12	91.71	92.27	196.83	171.23
Depreciation and amortization expense	10	141.60	92.15	104.28	233.75	192.63
Other expenses	23(b)	662.06	370.16	455.11	1,032.22	838.14
<b>Total Expenses</b>		<b>2,623.55</b>	<b>1,897.03</b>	<b>1,891.96</b>	<b>4,520.59</b>	<b>3,556.51</b>
<b>V. Profit before exceptional and extraordinary items and tax (III-IV)</b>		<b>584.66</b>	<b>(131.86)</b>	<b>567.74</b>	<b>472.12</b>	<b>345.79</b>
<b>VI. Exceptional Items</b>		-	-	-	-	-
<b>VII. Profit before extraordinary items and tax (V - VI)</b>		<b>584.66</b>	<b>(131.86)</b>	<b>567.74</b>	<b>472.12</b>	<b>345.79</b>
<b>VIII. Extraordinary Items</b>			-			-
<b>IX. Profit before tax (VII- VIII)</b>		<b>584.66</b>	<b>(131.86)</b>	<b>567.74</b>	<b>472.12</b>	<b>345.79</b>
<b>X. Tax Expense:</b>						
(1) Current tax		145.55	-	74.09	145.55	74.09
(2) Deferred tax	25	6.08	(15.56)	(9.72)	(9.48)	(10.75)
(3) Tax of Earlier Years			-			-
<b>Profit (Loss) for the year end from continuing operations (VII-VIII)</b>		<b>433.02</b>	<b>(116.30)</b>	<b>503.37</b>	<b>336.05</b>	<b>282.46</b>
<b>XI. Profit (Loss) for the year end from continuing operations (VII-VIII)</b>		<b>433.02</b>	<b>(116.30)</b>	<b>503.37</b>	<b>336.05</b>	<b>282.46</b>
<b>XII. Profit/(loss) from discontinuing operations</b>		-	-	-	-	-
<b>XIII. Tax expense of discontinuing operations</b>		-	-	-	-	-
<b>Profit/(loss) from Discontinuing operations (after tax)</b>		-	-	-	-	-
<b>XIV. (XII-XIII)</b>	2.1	-	-	-	-	-
<b>XV. Profit (Loss) for the year (XI + XIV)</b>		<b>433.02</b>	<b>(116.30)</b>	<b>503.37</b>	<b>336.05</b>	<b>282.46</b>
<b>XVI. Earnings per equity share: (Refer Note 26)</b>						
(1) Basic (Rs.)		<b>2.35</b>	<b>(0.01)</b>	<b>0.12</b>	<b>2.35</b>	<b>0.12</b>
(2) Diluted (Rs.)		<b>2.35</b>	<b>(0.01)</b>	<b>0.12</b>	<b>2.35</b>	<b>0.12</b>

The accompanying notes are integral part of financial Statements.

**FOR AND ON BEHALF OF BOARD OF DIRECTORS****TECHERA ENGINEERING (INDIA) LTD.****CIN :- (L29100PN2018PLC179327)**

NIMESH  
RAMESHCHANDRA DESAI  
NDRA DESAI

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RAMESHCHANDRA DESAI  
DN: cn=NIMESH RAMESHCHANDRA DESAI, o=TECHERA ENGINEERING (INDIA) LTD., email=nimesh@techera.com, c=IN

**NIMESH RAMESHCHANDRA DESAI****MANAGING DIRECTOR****DIN - 02779330**

**TECHERA ENGINEERING (INDIA) LIMITED**  
(Amount in Indian Rupees in lakhs unless otherwise stated)  
**Consolidated Balance Sheet as at 31st March, 2025**

	PARTICULARS	Note No.	As at 31.03.2025 (Audited)	As at 31.03.2024 (Audited)
<b>I.</b>	<b>EQUITY AND LIABILITIES</b>			
	<b>Equity</b>			
	Share Capital	3	1,652.09	1,214.33
	<b>Other Equity</b>			
	Reserves and surplus	4	3,325.06	390.37
	<b>Total Equity</b>		<b>4,977.15</b>	<b>1,604.70</b>
	<b>Non-current liabilities</b>			
	(a) Long Term Borrowings	5	1,165.13	646.61
	(b) Deferred tax liabilities (Net)		0.54	10.01
	(c) Other Long Term Liabilities		-	-
	(d) Long-term provisions	6	54.82	40.17
	<b>Total non-current liabilities</b>		<b>1,220.49</b>	<b>696.79</b>
	<b>Current liabilities</b>			
	(a) Short-term borrowings	7	872.00	788.79
	(b) Trade payables			
	Total outstanding dues of micro enterprises and small enterprises	8A	424.16	236.63
	Total outstanding dues creditors other than of micro enterprises and small enterprises	8B	130.14	130.02
	(c) Other current liabilities	9	314.22	192.52
	(d) Short-term provisions	9-A	171.60	78.62
	<b>Total Current Liabilities</b>		<b>1,912.11</b>	<b>1,426.58</b>
	<b>Total Equity and Liabilities</b>		<b>8,109.75</b>	<b>3,728.07</b>
<b>II.</b>	<b>ASSETS -</b>			
	<b>Non-current assets</b>			
	(a) Property, Plant and Equipment and intangible asset		<b>3,242.54</b>	<b>1,139.01</b>
	(i) Property, Plant and Equipment	10	2,288.55	848.12
	(ii) Intangible assets	10	35.46	24.70
	(iii) Capital work-in-progress	10	918.53	266.18
	(b) Non-current investments	11	236.09	83.34
	(c) Deferred tax assets (net)		-	-
	(d) Long-term loans and advances	12	1,400.01	43.40
	(e) Other non-current assets	13	315.42	129.92
			<b>5,194.06</b>	<b>1,395.67</b>
	<b>Current assets</b>			
	(a) Current investments	14	-	-
	(b) Inventories	15	651.41	210.03
	(c) Trade receivables	16	1,409.24	1,726.88
	(d) Cash and cash equivalents	17	247.15	159.27
	(e) Short-term loans and advances	18	603.34	227.90
	(f) Other current assets	19	4.56	8.33
			<b>2,915.69</b>	<b>2,332.41</b>
	<b>Total Assets</b>		<b>8,109.75</b>	<b>3,728.07</b>
	Summary of Significant Accounting Policies	1		

The accompanying notes are integral part of financial Statements.  
As per our Attached report of even date

**FOR AND ON BEHALF OF BOARD OF DIRECTORS**  
**TECHERA ENGINEERING (INDIA) LTD.**  
**CIN :- (L29100PN2018PLC179327)**

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**NIMESH RAMESHCHANDRA DESAI**  
**MANAGING DIRECTOR**  
**DIN - 02779330**

**TECHERA ENGINEERING (INDIA) LIMITED**

(Amount in Indian Rupees in lakhs unless otherwise stated)

**Consolidated Statement of cash flow as per regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulation, 2015 For year ended 31st March, 2025**

<b>PARTICULARS</b>	<b>Year Ended 31/03/2025</b>	<b>Year Ended 31/03/2024</b>
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
<b>Net Profit Before Tax and Extraordinary Items</b>	<b>472.12</b>	<b>345.79</b>
<b>Adjustment for</b>		
-Depreciation and amortization expenses	233.40	192.63
-Interest paid	196.83	171.23
-Interest income	(16.12)	(15.69)
-Dividend Received	(0.15)	(0.08)
-(Profit)/Loss on sale of fixed assets	1.15	-
<b>Operating Profit before Working Capital Changes</b>	<b>887.24</b>	<b>693.87</b>
<b>Movements in working capital :</b>		
(Increase)/Decrease in trade receivables	317.64	199.09
(Increase)/Decrease in short term loans & advances	(375.43)	(178.75)
(Increase)/Decrease in other current assets	3.77	103.85
(Increase)/Decrease in inventories	(441.39)	131.44
Increase / (Decrease) in short term borrowings	83.21	(59.99)
Increase / (Decrease) in other current liabilities	121.71	(44.51)
Increase / (Decrease) in short term provisions	92.97	4.48
Increase/(Decrease) in trade payables	187.65	(638.33)
<b>Cash Generated from Operations</b>	<b>877.37</b>	<b>211.15</b>
Less: Direct taxes paid	150.93	74.09
<b>Net Cashflow from Operating Activities ( A )</b>	<b>726.44</b>	<b>137.07</b>
<b>CASHFLOW FLOW FROM INVESTING ACTIVITIES</b>		
Payments towards purchase of plant and equipments	(2,338.43)	(241.31)
Sale of fixed assets	0.35	-
(Increase) / Repayment of long term loans and advances	(1,356.61)	(6.45)
(Proceeds) / Payment in non current assets	(185.49)	115.26
Interest received	16.12	15.69
Dividend Received	0.15	0.08
(Increase) / Decrease in non current investments	(152.75)	(83.32)
Investment in fixed deposit	-	-
<b>Net Cash Flow from Investing Activities ( B )</b>	<b>(4,016.68)</b>	<b>(200.05)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceed /(repayment ) of borrowings	518.52	114.79
Increase / (Decrease) in share capital	3,589.63	(0.20)
Preference dividend paid	-	(0.10)
Interest paid	(196.83)	(171.23)
Increase / (Decrease) in long term provisions	14.65	16.94
IPO issue expenses	(547.86)	-
<b>Net Cash flow from Financing Activity ( C )</b>	<b>3,378.12</b>	<b>(39.80)</b>
<b>Net (decrease) / increase in Cash and Cash equivalents (A + B + C)</b>	<b>87.89</b>	<b>(102.78)</b>
Cash and cash equivalents at the beginning of the year	159.28	262.06
<b>Cash and cash equivalents at the end of the year</b>	<b>247.16</b>	<b>159.28</b>
<b>Components of cash and cash equivalents</b>		
Cash on hand	0.33	0.52
<b>Balances with scheduled banks:</b>		
- on current accounts	51.71	-
- on deposit accounts	195.08	158.48
- Earmarked balances	0.03	0.28

The accompanying notes are integral part of financial Statements.

The above cash flow statement has been prepared using the 'Indirect Method' as set out in the AS 3- on Cash Flow Statement as notified by the Central Government under the Companies Act, 2013

As per our report of even date  
**FOR AND ON BEHALF OF BOARD OF DIRECTORS**  
**TECHERA ENGINEERING (INDIA) LTD.**  
**CIN :- (L29100PN2018PLC179327)**

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**NIMESH RAMESHCHANDRA DESAI**  
**MANAGING DIRECTOR**  
**DIN - 02779330**



**TechEra Engineering (India) Limited****CIN: - L29100PN2018PLC179327****Notes to Consolidated Financial Results ended 31<sup>st</sup> March, 2025.**

- 1 The figures for the Half year ended on 31<sup>st</sup> March, 2024 and 31<sup>st</sup> March, 2025 are the balancing figures between the audited figures in respect of the full financial year and year to date figures up to the first half of the relevant financial year, which were unaudited published figures for half year ended 30<sup>th</sup> September, 2023 and 30<sup>th</sup> September, 2024.
- 2 The above consolidated results were audited and recommended by the Audit Committee, at its meeting held on 27<sup>th</sup> May, 2025 for approval by the Board and these results were approved and taken on record at the meeting of Board of Directors of the company held on that date. The Statutory Auditors of Techera Engineering (India) Limited ("the Company") have conducted audit of these results in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time and have issued an unmodified audit opinion.
- 3 These financial results have been prepared in accordance with the recognition and measurement principles under Accounting Standards as prescribed under section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.
- 4 As per MCA Notification dated 16<sup>th</sup> February, 2015, Companies whose shares are listed on the SME Exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the compulsory requirements of adoption of Ind AS for the preparation of Financial Statements.
- 5 The consolidated financial results include the results of following: -

Sr No	Name of Entity	Relationship
1	Kalbhorz Electric Private Limited	Associate

The above results are consolidated in accordance with the provisions of Accounting Standard – 23 “Accounting for Investments in associate’s in consolidated financial Statements” as prescribed by MCA.

- 6 The holding company is listed on SME platform as on 03<sup>rd</sup> October, 2024. The offer was open for subscription to Anchor Investor on September 24<sup>th</sup>, 2024 and for public for the period September 25<sup>th</sup>, 2024 to September 27<sup>th</sup>, 2024. The company has issued 43,77,600 Shares for Rs. 82/- (Face Value Rs. 10/- and Premium of Rs. 72/-).

During the year, the company has received funds amounting to Rs. 35,89,63,200/ from proceeds of the issue of fresh equity shares. The company has incurred an issue expense amounting to Rs. 6,11,94,675/-. Further, the utilization of issue proceeds net of issue expenses is summarized as below: -

Nature of Fund Raised	Purpose for which funds were raised	Total Amount to be utilized net of Actual IPO Expenses (Rs. In Lakhs)	Amount utilized for the purpose (Rs. In Lakhs)	Unutilized/ (Excess utilized) balance as at balance sheet date (Rs. In Lakhs)
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<b>Initial Public Offer</b>	Towards funding of Machinery	2,000.00	1,447.94	552.00
	Repayment or prepayment, in full or part of the certain of the borrowings availed by the company	500.00	351.97	148.03
	Towards Working Capital Requirement of the company	600.00	600.00	-
	General Corporate purposes	256.63	526.06	(269.43)

The company has utilized an amount of Rs. 5,26,06,054/- towards General Corporate Purpose. The proceeds utilized towards General Corporate purpose is from the proceeds estimated for the capital expenditure and repayment of debts. The amount spent is well within the limits of 25% of gross proceeds of fresh issue as set out in the prospectus as per the requirement of SEBI IODR Regulations.

- 7 The company operates in the areas of designing and manufacturing of tooling and automation systems for defense and aviation industry and general-purpose automation systems in the single geographical area i.e. India. Therefore, the disclosure requirements as per Accounting Standard 17- "Segment Reporting" are not applicable to the company.
- 8 Figures relating to corresponding/previous periods have been regrouped / reclassified wherever necessary to confirm to current period figures.

**For and on behalf of Board of Directors of  
TechEra Engineering (India) Limited**

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**Nimesh Rameshchandra Desai**  
**(Managing Director)**  
**DIN: - 02779330**

Date: - 28<sup>th</sup> May, 2025.  
Place: - Pune.



To,  
National Stock Exchange of India Ltd.  
Listing Department  
"Exchange Plaza", C-1,  
Block G, Bandra Kurla  
Complex, Bandra (E)  
Mumbai – 400 051  
  
Company code: TECHERA

May 28, 2025

**Sub: Declaration of unmodified opinion of Statutory Auditor**

Dear Sir/ Madam,

This is in reference to Regulation 33 (3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular CIR/CFD/CMD/56/2016 dated May 27, 2016.

We, hereby confirm and declare that the Statutory Auditor of the Company M/s. DASK and Associates (Firm Registration No. 130493W) has issued Audit Report with unmodified opinion(s) in respect of Audited Standalone and Consolidated Financial Results for the half year and year ended March 31, 2025.

Kindly take the information on your record.

Thanking you,  
Yours faithfully,

**For TECHERA ENGINEERING (INDIA) LIMITED**

NIMESH  
RAMESHCHANDRA  
DESAI  
Date: 2025.05.28  
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**Nimesh Rameshchandra Desai**  
Managing Director  
DIN: 02779330

**TechEra Engineering (India) Limited**

(Formerly known as TechEra Engineering India Pvt Ltd)

CIN - L29100PN2018PLC179327

📍 Gat No. 565, Behind Namo Marbles and Timbers,  
At Post Velu, Taluka Bhori, District Pune - 412205  
✉ info@techera.co.in

☎ +91 89565 15845  
🌐 www.techera.co.in



### Annexure B



Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024.

S. No.	PARTICULARS	DETAILS
1.	Reason for change viz. appointment, <del>re-appointment, resignation, removal, death or otherwise</del>	Appointment of M/s. R Senapati & Associates LLP, Chartered Accountants, Pune as Internal Auditor of the Company.
2.	Date of appointment/ <del>re-appointment/</del> <del>cessation</del> (as applicable) Term of appointment/ <del>re-appointment</del>	Date of appointment: May 28, 2025  For the Financial Year 2025-26.
3.	Brief Profile (in case of appointment)	M/s. R Senapati & Associates LLP, Chartered Accountants, Pune is a professionally managed firm founded by CA Rajendra Senapati. With a commitment to excellence, integrity, and personalized service, the firm provides a comprehensive range of assurance, tax, and advisory services to individuals, small and medium enterprises (SMEs), and corporate clients across various sectors.  With deep knowledge of Indian taxation and financial regulations, the firm is known for offering practical, efficient, and timely solutions tailored to clients' business needs.
4.	Disclosure of Relationships between Directors (in case of appointment of a director)	Not Applicable

### TechEra Engineering (India) Limited

(Formerly known as TechEra Engineering India Pvt Ltd)

CIN - L29100PN2018PLC179327

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