

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 28th 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. 28th May, 2025, *inter alia* transacted the following matters:

 Approved the Audited Financial Results (Standalone and Consolidated) for the half year and financial year ended 31st 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 31st 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.**

 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 Bate: 2025.05.28 13:46:12 +05'30'

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

+91 89565 15845 www.techera.co.in

67



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 31st 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 31st 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 31st 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

SANTOSH DNYANESHW AR DEVKAR AR DEVKAR Date: 2025.05.28 13:37:54 +05'30'

CA SANTOSH DEVKAR

PARTNER M NO :- 133174 FRN :- 130493W UDIN:- 25133174BMIHQS5413

Date:- 28th May,2025 Place:- Pune.

(Amount in Indian Rupees in lakhs unless otherwise stated)

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

		F	ed	For the Year Ended		
Particulars	Note No.	31st March, 2025	30st Sept, 2024		31st March, 2025	
		(Refer No.1)	(Unaudit)	(Audited)	(Audited)	(Audited)
I. Revenue from Operations	20	3,192.51	1,757.67	2,443.29	4,950.17	3,881.1
II. Other Income	21	15.70	7.50	16.41	23.21	21.1
III. Total Income (I + II)		3,208.21	1,765.17	2,459.69	4,973.38	3,902.2
IV. Expenses:						
Cost of raw materials and components consumed	22(A)	1,536.63	904.37	570.31	2,441.00	1,286.5
Changes in inventories of work-in-progress	22 (B)	(359,96)	(99.46)	254,55	(459.42)	158.8
Employee benefits expense	23	538.11	538.11	415.44	1.076.21	909.
Finance costs	24	105.12	91.71	92.27	196.83	171.2
Depreciation and amortization expense	10	141.60	92.15	104.28	233.75	192.6
Other expenses	23(b)	662.06	370.16	455.11	1,032.22	838.1
Total Expenses		2,623.55	1,897.03	1,891.96	4,520.59	3,556.5
V. Profit before exceptional and extraordinary items and tax (III-IV)		584.66	(131.86)	567.74	452.79	345.7
VI. Exceptional Items						-
VII. Profit before extraordinary items and tax (V - VI)		584.66	(131.86)	567,74	452.79	345.7
VIII. Extraordinary Items			-			-
IX. Profit before tax (VII- VIII)		584.66	(131.86)	567.74	452.79	345.7
X. Tax Expense:						
(1) Current tax		145.55	-	74.09	145.55	74.0
(2) Deferred tax	25	6.08	(15,56)	(9.72)	(9.48)	(10.3
(3) Tax of Earlier Years	10		-	().)=)	(2.10)	-
Profit (Loss) for the year end from continuing						
XI. operations (VII-VIII)		433.02	(116.30)	503.37	316.72	282.4
XII. Profit/(loss) from discontinuing operations		-	-	-	-	-
XIII. Tax expense of discontinuing operations		-	-	-	-	-
Profit/(loss) from Discontinuing operations (after tax)						
XIV. (XII-XIII)	2.1	-	-	-	-	-
XV. Profit (Loss) for the year (XI + XIV)		433.02	(116.30)	503,37	316.72	282.4
XVI. Earnings per equity share: (Refer Note 26)						
(1) Basic (Rs.)		2.22	(0.01)	0.12	2.22	0.1
(2) Diluted (Rs.)		2.22	(0.01)	0.12	2.22	0.1

The accompanying notes are integral part of financial Statements. FOR AND ON BEHALF OF BOARD OF DIRECTORS

TECHERA ENGINEERING (INDIA) LTD.

CIN :- (L29100PN2018PLC179327)

NIMESH RAMESHCHA WARSCHARDS AREN NDRA DESAL +050 NIMESH RAMESHCHANDRA DESAL NIMESH RAMESHCHANDRA DESAL MANAGING DIRECTOR DIN - 02779330

(Amount in Indian Rupees in lakhs unless otherwise stated)

Standalone Balance Sheet as at 31st March, 2025

I. EQUITY AND LIABILITIES Equity Share Capital 3 1.652.09 1.214. Other Equity Reserves and surplus 4 3.311.10 390. Total Equity 4 4.963.20 1.664. (a) Long Term Borrowings 5 1.165.13 646. (b) Deferred tax liabilities 0.54 10. (c) Other Long Term Liabilities - - (d) Long-term provisions 6 54.82 40. Total non-current liabilities - - - Total outstanding dues of micro enterprises and small enterprises 7 872.00 788. (b) Trade payables 7 872.00 788. - Total outstanding dues creditors other than of micro enterprises and small enterprises 8B 130.14 130. (c) Other current liabilities 9-A 1.652.2 78. (d) Short-term provisions 9-A 1.652.2 78. (e) Other current liabilities 9-A 1.652.2 78. (f) Short-term provisions 9-A 1.652.2 78. (i) Droperty, Plant and Equipment		PARTICULARS	Note No.	As at 31.03.2025 (Audited)	As at 31.03.2024 (Audited)
Equity Share Capital 3 1,652.09 1,214. Other Equity Reserves and surplus Total Equity 3 1,652.09 1,214. (a) Long Tern Borrowings 4 3,311.10 390. (a) Long Tern Borrowings 5 1,165.13 646. (b) Deferred tax liabilities (Net) 0.54 10. (c) Other Long Tern Liabilities - - (d) Long-tern provisions 6 54.82 - (d) Long-tern provisions 7 872.00 788. Total non-current liabilities 7 872.00 788. Total outstanding dues of micro enterprises and small enterprises 8A 424.16 236. Total outstanding dues of micro enterprises 8B 130.14 130. (e) Other current liabilities 9 314.22 192. (d) Short-term provisions 9-A 166.22 78. Total Current Liabilities 1.906.74 1.426. 10 2.288.55 848. (i) Intargible assets 10 3.242.54 1.139. (i) Prop	I.	EQUITY AND LIABILITIES		(Autileu)	(Auditeu)
Other Equity Reserves and surplus Total Equity 4 $3,311.10$ 390 , 4963.20 Total Equity 4 $3,311.10$ 390 , 4963.20 $1,604$ (a) Long Term Borrowings 5 $1,165.13$ 646 , 0.54 10 , (c) Other Long Term Liabilities 0.54 10 , (c) Other Long Term Divisions 6 54.82 40 , 1.220.49 696 . (a) Short-term borrowings (b) Trade payables Total outstanding dues of micro enterprises and small enterprises 7 872.00 788 . (c) Other current liabilities 7 872.00 788 . Total outstanding dues creditors other than of micro enterprises and small enterprises $8B$ 130.14 130 . (c) Other current liabilities 9 314.22 192 . (d) Short-term provisions $9-A$ 166.22 78 . Total Current Liabilities 9 314.22 192 . (d) Short-term provisions $9-A$ 166.22 78 . Total Equipment and intangible asset 0 35.46 24 . (ii) Drapital work-in-progress 10 278.55 <t< td=""><td></td><td>-</td><td></td><td></td><td></td></t<>		-			
Reserves and surplus 4 $3,311,10$ 390 , 4963.20 Total Equity 4 $3,311,10$ 390 , 4963.20 (a) Long Term Borrowings 5 $1,165,13$ 646 , 0.54 (b) Deferred tax liabilities (Net) 0.54 $10.$ (c) Other Long Term Liabilities 0.54 $10.$ (d) Long-term provisions 6 54.82 $40.$ Total non-current liabilities 7 872.00 $788.$ (b) Trade payables 7 872.00 $788.$ Total outstanding dues of micro enterprises and small enterprises $8A$ 424.16 $236.$ (c) Other current liabilities 9 314.22 $192.$ (d) Short-term provisions $9-A$ 166.22 $78.$ Total Current Liabilities 9 314.22 $192.$ (d) Short-term provisions $9-A$ 166.22 $78.$ Total Current Liabilities 9 314.22 $192.$ (i) Intangible assets 10 $2.88.55$ $848.$ (iii) Capital work-in-progress 10 $2.88.55$ $848.$ (c) Def			3	1,652.09	1,214.33
Total Equity 4,963.20 1,604. (a) Long Term Borrowings 5 1,165.13 646. (b) Deferred tax liabilities (Net) 0.54 10. (c) Other Long Term Liabilities 0.54 10. (d) Long-term provisions 6 54.82 40. Total non-current liabilities 7 872.00 788. (b) Trade payables 7 7 872.00 788. Total outstanding dues of micro enterprises and small enterorises 8A 424.16 236. Total outstanding dues ceditors other than of micro enterprises and small enterorises 8B 130.14 130. (c) Other current liabilities 9 314.22 192. 78. Total Current Liabilities 9.A 166.22 78. Total Equity and Liabilities 8,090.42 3,728. II. ASSETS - 10 35.46 24. (ii) Property, Plant and Equipment and intangible asset 10 2,288.55 848. (iii) Intangible assets 10 35.46 24. 44. (iii) Capital work-in-progress 10 918.53 266. </td <td></td> <td></td> <td></td> <td></td> <td></td>					
(a) Long Term Borrowings 5 1,165,13 646. (b) Deferred tax liabilities (Net) 0.54 10. (c) Other Long Term Liabilities 0.54 10. (d) Long-term provisions 6 54.82 40. Total non-current liabilities 7 872.00 788. (b) Trade payables 7 872.00 788. Total outstanding dues of micro enterprises and small enterprises 8A 424.16 236. Total outstanding dues creditors other than of micro enterprises and small enterprises 9 314.22 192. (d) Short-term provisions 9- Λ 166.22 78. Total Current Liabilities 9 314.22 192. (d) Short-term provisions 9- Λ 166.22 78. Total Current Liabilities 1.906.74 1,426. Total Equity and Liabilities 3.242.54 1,139. (i) Property, Plant and Equipment 10 2.288.55 848. (ii) Intangible assets 10 35.46 24. (iii) Capital work-in-progress 10 918.53 266. (b) Non-current investments <td< td=""><td></td><td></td><td>4 _</td><td></td><td>390.37</td></td<>			4 _		390.37
(b) Deferred tax liabilities (Net) (c) Other Long Term Liabilities (d) Long-term provisions (d) Long-term provisions (a) Short-term borrowings (b) Trade payables Total outstanding dues of micro enterprises and small enterprises Total outstanding dues creditors other than of micro enterprises (d) Short-term provisions (e) Other current liabilities 8 A 424.16 236. Total outstanding dues creditors other than of micro enterprises (d) Short-term provisions 9 -A 166.22 78. 10 10 10 10 10 10 11 10 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11 11		Total Equity		4,963.20	1,604.70
(b) Deferred tax liabilities (Net) 0.54 10. (c) Other Long Term Liabilities $ -$ (d) Long-term provisions 6 54.82 $40.$ Total non-current liabilities 7 872.00 $788.$ (a) Short-term borrowings 7 872.00 $788.$ (b) Trade payables 7 872.00 $788.$ Total outstanding dues of micro enterprises and small enterprises $8A$ 424.16 $236.$ (c) Other current liabilities 9 314.22 $192.$ (d) Short-term provisions $9-A$ 166.22 $78.$ Total Current Liabilities $9.94.$ $1,906.74$ $1,426.$ Total Current liabilities $8.090.42$ $3,728.$ II. ASSETS - $8.090.42$ $3,728.$ II. ASSETS - 10 $2,288.55$ $848.$ (ii) Property. Plant and Equipment and intangible asset $0.918.53$ $266.$ (b) Non-current investments 11 216.75 $83.$ (c) Deferred tax assets (net) $ -$		(a) Long Term Borrowings	5	1,165.13	646.61
(d) Long-term provisions6 54.82 40.Total non-current liabilities1,220.49696.(a) Short-term borrowings7872.00788.(b) Trade payablesTotal outstanding dues of micro enterprises and small7872.00788.(c) Other current liabilities8A424.16236.Total outstanding dues creditors other than of micro8B130.14130.(c) Other current liabilities9314.22192.(d) Short-term provisions9-A166.2278.Total Current Liabilities1,906.741,426.Total Equipment and intangible asset3,242.541,139.(i) Property, Plant and Equipment102,288.55848.(ii) Intangible assets1035.4624.(iii) Capital work-in-progress10918.53266.(b) Non-current investments11216.7583.(c) Deferred tax assets (net)(d) Long-term loans and advances121,400.0143.(e) Other non-current assets13315.42129.(f) Long-term loans and advances15651.41210.(c) Trade receivables161,409.241,726.(d) Cash and cash equivalents17247.1515.99.(e) Short-term loans and advances18603.34227.(f) Other current assets194.568.(g) Short-term loans and advances18603.34227.(f) Other current assets<				0.54	10.01
Total non-current liabilities1,220.49696.(a) Short-term borrowings (b) Trade payables Total outstanding dues of micro enterprises and small enterprises7 872.00 $788.$ (b) Trade payables Total outstanding dues of micro enterprises and small enterprises $8A$ 424.16 $236.$ Total outstanding dues creditors other than of micro enterprises and small enterorises $8B$ 130.14 $130.$ (c) Other current liabilities9 314.22 $192.$ (d) Short-term provisions $9-A$ 166.22 $78.$ Total Current Liabilities $9.A$ 166.22 $78.$ II.ASSETS - $1,906.74$ $1,426.$ Non-current assets 0 35.46 $24.$ (ii) Property, Plant and Equipment and intangible asset 0 $2,288.55$ $848.$ (iii) Capital work-in-progress 10 $2,288.55$ $848.$ (ii) Capital work-in-progress 10 918.53 $266.$ (b) Non-current investments 11 216.75 $83.$ (c) Deferred tax assets 12 $1,400.01$ $43.$ (e) Other non-current assets 13 315.42 $129.$ (a) Current investments 14 (b) Inventories 15 651.41 $210.$ (c) Trade receivables 16 $1,409.24$ $1,726.$ (d) Cash and cash equivalents 17 247.15 $159.$ (e) Short-term loans and advances 18 603.34 $227.$ (f) Other current assets 19 <t< td=""><td></td><td>(c) Other Long Term Liabilities</td><td></td><td>-</td><td>-</td></t<>		(c) Other Long Term Liabilities		-	-
(a) Short-term borrowings (b) Trade payables Total outstanding dues of micro enterprises and small enterprises7 872.00 $788.$ (c)Total outstanding dues of micro enterprises and small enterprises $8A$ 424.16 $236.$ Total outstanding dues creditors other than of micro enterorises $8B$ 130.14 $130.$ (c) Other current liabilities 9 314.22 $192.$ (d) Short-term provisions $9-A$ 166.22 $78.$ Total Current Liabilities $8,090.42$ $3,728.$ II. ASSETS - Non-current assets(a) Property, Plant and Equipment and intangible asset $3,242.54$ $1,139.$ (i) Property, Plant and Equipment 10 $2,288.55$ $848.$ (ii) Capital work-in-progress 10 918.53 $266.$ (b) Non-current investments 11 216.75 $83.$ (c) Deferred tax assets (net) $ -$ (d) Long-term loans and advances 12 $1,400.01$ $43.$ (e) Other non-current assets 13 315.42 $129.$ Current assets(a) Current investments 14 $-$ (b) Inventories 15 651.41 $210.$ (c) Trade receivables 16 $1,409.24$ $1,726.$ (d) Cash and cash equivalents 17 247.15 $159.$ (e) Other non-current investments 16 $1,409.24$ $1,726.$ (f) Other current assets 16 $1,409.24$ $1,726.$ (g) Current in		(d) Long-term provisions	6	54.82	40.17
(b) Trade payables Total outstanding dues of micro enterprises and small enterprises Total outstanding dues creditors other than of micro enterorises and small enterorises (c) Other current liabilities (d) Short-term provisions Total Equity and Liabilities (a) Property, Plant and Equipment (i) Property, Plant and Equipment (i) Property, Plant and Equipment (ii) Capital work-in-progress (b) Non-current investments (c) Deferred tax assets (net) (c) Chter non-current assets (a) Current investments (a) Current investments (b) Inventories (c) Deferred tax assets (net) (c) Trade receivables (a) Current assets (a) Current investments (b) Inventories (c) Dether non-current assets (c) Deferred tax assets (net) (c) Trade receivables (c) Current assets (c) Differ non-current ass		Total non-current liabilities		1,220.49	696.79
Total outstanding dues of micro enterprises and small enterprises8A 424.16 $236.$ Total outstanding dues creditors other than of micro enterprises and small enterprises8B 130.14 $130.$ (c) Other current liabilities9 314.22 $192.$ (d) Short-term provisions9-A 166.22 $78.$ Total Current Liabilities $1.906.74$ $1,426.$ Non-current assets(a) Property, Plant and Equipment and intangible asset $3,242.54$ $1,139.$ (i) Property, Plant and Equipment10 $2,288.55$ $848.$ (ii) Capital work-in-progress10 918.53 $266.$ (b) Non-current investments11 216.75 $83.$ (c) Other non-current assets12 $1,400.01$ $43.$ (e) Other non-current assets13 315.42 $129.$ (d) Long-term loans and advances12 $1,400.01$ $43.$ (e) Other non-current assets15 651.41 $210.$ (f) Inventories15 651.41 $210.$ (g) Current investments14(h) Inventories15 651.41 $210.$ (c) Trade receivables16 $1,409.24$ $1,726.$ (f) Other current assets19 4.56 $8.$ (g) Current assets19 4.56 $8.$ (h) Inventories15 651.41 $210.$ (h) Inventories15 651.41 $210.$ (h) Other current assets19 4.56 $8.$ (h)		(a) Short-term borrowings	7	872.00	788.79
enterprises 8A 424.16 236. Total outstanding dues creditors other than of micro enterorises and small enterorises 8B 130.14 130. (c) Other current liabilities 9 314.22 192. (d) Short-term provisions 9-A 166.22 78. Total Current Liabilities 9-A 166.22 78. Total Current Liabilities $9-A$ 166.22 $78.$ II. ASSETS - $8,090.42$ $3,728.$ II. ASSETS - $1,906.74$ $1,426.$ (i) Property, Plant and Equipment and intangible asset 0 $2,288.55$ $848.$ (ii) Intangible assets 10 35.46 $24.$ (iii) Capital work-in-progress 10 918.53 $266.$ (b) Non-current investments 11 216.75 $83.$ (e) Other non-current assets 12 $1,400.01$ $43.$ (e) Other non-current assets 13 315.42 $129.$ (b) Inventories 15 651.41 $210.$ (c) Trade receivables 16 $1.409.24$ $1,726.$					
Total outstanding dues creditors other than of micro 8B 130.14 $130.$ (c) Other current liabilities 9 314.22 $192.$ (d) Short-term provisions 9-A 166.22 $78.$ Total Current Liabilities $9-A$ 166.22 $78.$ Total Current Liabilities $9-A$ 166.22 $78.$ Total Current Liabilities $8,090.42$ $3,728.$ II. ASSETS - $8,090.42$ $3,728.$ II. ASSETS - $0.35.46$ $24.$ (i) Property, Plant and Equipment and intangible asset 10 35.46 $24.$ (ii) Capital work-in-progress 10 98.53 $266.$ (b) Non-current investments 11 216.75 $83.$ (c) Deferred tax assets (net) - - - (d) Long-term loans and advances 12 $1,400.01$ $43.$ (e) Other non-current assets 13 315.42 $129.$ (d) Carst and cash equivalents 15 651.41 $210.$ (e) Other non-current assets 16 1409.24 $1,726.$		- · · ·	8A	424.16	236.63
enterprises and small enterprises 8B 130.14 $130.$ (c) Other current liabilities 9 314.22 $192.$ (d) Short-term provisions $9-A$ 166.22 $78.$ Total Current Liabilities $9-A$ 166.22 $78.$ Total Current Liabilities $9-A$ 166.22 $78.$ Total Equity and Liabilities $8.090.42$ $3.728.$ II. ASSETS - $8.090.42$ $3.728.$ Non-current assets $3.242.54$ $1,139.$ (i) Property, Plant and Equipment and intangible asset $3.242.54$ $1,139.$ (ii) Intangible assets 10 $2.288.55$ $848.$ (iii) Capital work-in-progress 10 $9.53.3$ $266.$ (b) Non-current investments 11 216.75 $83.$ (c) Deferred tax assets (net) $ -$ (d) Long-term loans and advances 12 $1,400.01$ $43.$ (e) Other non-current assets 13 315.42 $129.$ (b) Inventories 15 651.41 $210.$ (c) Trade receivables		×.			
(d) Short-term provisions $9-A$ 166.22 $78.$ Total Current Liabilities $1,906.74$ $1,426.$ Non-current assets (a) Property, Plant and Equipment and intangible asset $3,242.54$ $1,139.$ (i) Property, Plant and Equipment 10 $2,288.55$ $848.$ (ii) Intangible assets 10 $2,288.55$ $848.$ (iii) Capital work-in-progress 10 $9.46.22$ $7.8.$ (c) Deferred tax assets (net) 10 $2,288.55$ $848.$ (c) Deferred tax assets (net) $ -$ (d) Long-term loans and advances 12 $1,400.01$ $43.$ (e) Other non-current assets 13 315.42 $129.$ (a) Current investments 14 $ -$ (b) Inventories 15 651.41 $210.$ (c) Trade receivables 16 $1,409.24$ $1,726.$ (d) Cash and cash equivalents 17 247.15 $159.$ (e) Short-term loans and advances 18 603.34 $227.$ (f) Other current assets		÷	8B	130.14	130.02
(d) Short-term provisions Total Current Liabilities 9-A 166.22 78. Total Current Liabilities 1,906.74 1,426. Require and Equipment and Liabilities Non-current assets (a) Property, Plant and Equipment and intangible asset 3,242.54 1,139. (i) Property, Plant and Equipment 10 2,288.55 848. (ii) Intangible assets 10 35.46 24. (iii) Capital work-in-progress 10 918.53 266. (b) Non-current investments 11 216.75 83. (c) Deferred tax assets (net) - - - (d) Long-term loans and advances 12 1,400.01 43. (e) Other non-current assets 13 315.42 129. (c) Trade receivables 16 1,409.24 1,726. (d) Cash and cash equivalents 17 247.15 159. (e) Short-term loans and advances 18 603.34 227. (f) Other current assets 19 4.56 8. (a) Current assets 19 4.56 8. (a) Current investments		(c) Other current liabilities	9	314.22	192.52
Total Current Liabilities $1,906.74$ $1,426.$ Total Equity and Liabilities $8,090.42$ $3,728.$ II. ASSETS - $3,242.54$ $1,139.$ (a) Property, Plant and Equipment and intangible asset $3,242.54$ $1,139.$ (i) Property, Plant and Equipment 10 $2,288.55$ $848.$ (ii) Intangible assets 10 35.46 $24.$ (iii) Capital work-in-progress 10 918.53 $266.$ (b) Non-current investments 11 216.75 $83.$ (c) Deferred tax assets (net) $ -$ (d) Long-term loans and advances 12 $1,400.01$ $43.$ (e) Other non-current assets 13 315.42 $129.$ (c) Trade receivables 16 $1,409.24$ $1,726.$ (d) Cash and cash equivalents 17 247.15 $159.$ (e) Short-term loans and advances 18 603.34 $227.$ (f) Other current assets 19 4.56 $8.$			9-A	166.22	78.62
II. ASSETS - Non-current assets (a) Property, Plant and Equipment and intangible asset 3,242.54 1,139. (i) Property, Plant and Equipment 10 2,288.55 848. (ii) Intangible assets 10 35.46 24. (iii) Capital work-in-progress 10 918.53 266. (b) Non-current investments 11 216.75 83. (c) Deferred tax assets (net) - - (d) Long-term loans and advances 12 1,400.01 43. (e) Other non-current assets 13 315.42 129. 5,174.72 1,395. Current assets (a) Current investments 14 - - (b) Inventories 15 651.41 210. (c) Trade receivables 16 1,409.24 1,726. (d) Cash and cash equivalents 17 247.15 159. (e) Short-term loans and advances 18 603.34 227. (f) Other current assets 19 4.56 8. 2,915.69 2,332. 2,915.69 2,332. <td></td> <td></td> <td>_</td> <td></td> <td>1,426.58</td>			_		1,426.58
Non-current assets (a) Property, Plant and Equipment and intangible asset $3,242.54$ $1,139$. (i) Property, Plant and Equipment 10 $2,288.55$ 848 . (ii) Intangible assets 10 35.46 24 . (iii) Capital work-in-progress 10 918.53 266 . (b) Non-current investments 11 216.75 83 . (c) Deferred tax assets (net) - - (d) Long-term loans and advances 12 $1,400.01$ 43 . (e) Other non-current assets 13 315.42 129 . Current assets 13 315.42 129 . (c) Trade receivables 16 $1,409.24$ $1,726$. (d) Cash and cash equivalents 17 247.15 159 . (e) Short-term loans and advances 18 603.34 227 . (f) Other current assets 19 4.56 8 .		Total Equity and Liabilities	=	8,090.42	3,728.07
(a) Property, Plant and Equipment and intangible asset $3,242.54$ $1,139.$ (i) Property, Plant and Equipment 10 $2,288.55$ $848.$ (ii) Intangible assets 10 35.46 $24.$ (iii) Capital work-in-progress 10 918.53 $266.$ (b) Non-current investments 11 216.75 $83.$ (c) Deferred tax assets (net) - - (d) Long-term loans and advances 12 $1,400.01$ $43.$ (e) Other non-current assets 13 315.42 $129.$ (a) Current investments 14 - - (b) Inventories 15 651.41 $210.$ (c) Trade receivables 16 $1,409.24$ $1,726.$ (d) Cash and cash equivalents 17 247.15 $159.$ (e) Short-term loans and advances 18 603.34 $227.$ (f) Other current assets 19 4.56 $8.$	II.	ASSETS -			
(i) Property, Plant and Equipment10 $2,288.55$ $848.$ (ii) Intangible assets10 35.46 $24.$ (iii) Capital work-in-progress10 918.53 $266.$ (b) Non-current investments11 216.75 $83.$ (c) Deferred tax assets (net)(d) Long-term loans and advances12 $1,400.01$ $43.$ (e) Other non-current assets13 315.42 $129.$ Current assets (a) Current investments14-(b) Inventories15 651.41 $210.$ (c) Trade receivables16 $1,409.24$ $1,726.$ (d) Cash and cash equivalents17 247.15 $159.$ (e) Short-term loans and advances18 603.34 $227.$ (f) Other current assets19 4.56 $8.$		Non-current assets			
(ii) Intangible assets10 35.46 $24.$ (iii) Capital work-in-progress10 918.53 $266.$ (b) Non-current investments11 216.75 $83.$ (c) Deferred tax assets (net)(d) Long-term loans and advances12 $1,400.01$ $43.$ (e) Other non-current assets13 315.42 $129.$ Current assets (a) Current investments14-(b) Inventories15 651.41 $210.$ (c) Trade receivables16 $1,409.24$ $1,726.$ (d) Cash and cash equivalents17 247.15 $159.$ (e) Short-term loans and advances18 603.34 $227.$ (f) Other current assets19 4.56 $8.$ (c) Trade receivables10 $2,915.69$ $2,332.$				3,242.54	1,139.01
(iii) Capital work-in-progress10918.53266.(b) Non-current investments11216.7583.(c) Deferred tax assets (net)(d) Long-term loans and advances121,400.0143.(e) Other non-current assets13315.42129. Current assets (a) Current investments14-(b) Inventories15651.41210.(c) Trade receivables161,409.241,726.(d) Cash and cash equivalents17247.15159.(e) Short-term loans and advances18603.34227.(f) Other current assets194.568.2,915.692,332				· · · · · · · · · · · · · · · · · · ·	848.12
(b) Non-current investments11 216.75 83.(c) Deferred tax assets (net)(d) Long-term loans and advances12 $1,400.01$ 43.(e) Other non-current assets13 315.42 $129.$ 5,174.72 $1,395.$ Current assets (a) Current investments14-(b) Inventories15 651.41 $210.$ (c) Trade receivables16 $1,409.24$ $1,726.$ (d) Cash and cash equivalents17 247.15 $159.$ (e) Short-term loans and advances18 603.34 $227.$ (f) Other current assets19 4.56 $8.$					24.70
(c) Deferred tax assets (net)12 $1,400.01$ 43.(d) Long-term loans and advances12 $1,400.01$ 43.(e) Other non-current assets13 315.42 $129.$ Current assets 13 $5,174.72$ $1,395.$ Current investments14(b) Inventories15 651.41 $210.$ (c) Trade receivables16 $1,409.24$ $1,726.$ (d) Cash and cash equivalents17 247.15 $159.$ (e) Short-term loans and advances18 603.34 $227.$ (f) Other current assets19 4.56 $8.$					266.18
(d) Long-term loans and advances12 $1,400.01$ 43.(e) Other non-current assets13 315.42 $129.$ Current assets 13 $5,174.72$ $1,395.$ (a) Current investments14(b) Inventories15 651.41 $210.$ (c) Trade receivables16 $1,409.24$ $1,726.$ (d) Cash and cash equivalents17 247.15 $159.$ (e) Short-term loans and advances18 603.34 $227.$ (f) Other current assets19 4.56 $8.$			11	216.75	83.34
(e) Other non-current assets13 315.42 129.Current assets14(a) Current investments14(b) Inventories15651.41210.(c) Trade receivables161,409.241,726.(d) Cash and cash equivalents17247.15159.(e) Short-term loans and advances18603.34227.(f) Other current assets194.568.2,915.692,332.			10	-	
5,174.72 $1,395.$ Current assets(a) Current investments14-(b) Inventories15 651.41 $210.$ (c) Trade receivables16 $1,409.24$ $1,726.$ (d) Cash and cash equivalents17 247.15 $159.$ (e) Short-term loans and advances18 603.34 $227.$ (f) Other current assets19 4.56 $8.$ $2,915.69$ $2,332.$,	
(a) Current investments 14 - - (b) Inventories 15 651.41 210. (c) Trade receivables 16 1,409.24 1,726. (d) Cash and cash equivalents 17 247.15 159. (e) Short-term loans and advances 18 603.34 227. (f) Other current assets 19 4.56 8.		(c) Other non-current assets	15_		1,395.67
(a) Current investments 14 - - (b) Inventories 15 651.41 210. (c) Trade receivables 16 1,409.24 1,726. (d) Cash and cash equivalents 17 247.15 159. (e) Short-term loans and advances 18 603.34 227. (f) Other current assets 19 4.56 8.		Current assets			
(b) Inventories 15 651.41 210. (c) Trade receivables 16 1,409.24 1,726. (d) Cash and cash equivalents 17 247.15 159. (e) Short-term loans and advances 18 603.34 227. (f) Other current assets 19 4.56 8.			14		
(c) Trade receivables 16 1,409.24 1,726. (d) Cash and cash equivalents 17 247.15 159. (e) Short-term loans and advances 18 603.34 227. (f) Other current assets 19 4.56 8. 2,915.69 2,332.					210.03
(d) Cash and cash equivalents17247.15159.(e) Short-term loans and advances18 603.34 227.(f) Other current assets19 4.56 8.2,915.692,332.					1,726.88
(e) Short-term loans and advances 18 603.34 $227.$ (f) Other current assets 19 4.56 $8.$ 2,915.69 2,332.					159.27
(f) Other current assets $19 - \frac{4.56}{2,915.69} = \frac{8}{2,332}$					227.90
2,915.69 2,332.					8.33
			_	2,915.69	2,332.41
1 otal Assets 8,090.42 3,728.		Total Assets	_	8,090.42	3,728.07
Summary of Significant Accounting Policies	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)

NIMESH RAMESHCHA NDRA DESAI NDRA DESAI 1331:41 40530

NIMESH RAMESHCHANDRA DESAI MANAGING DIRECTOR DIN - 02779330

(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

PARTICULARS	Year Ended 31/03/2025	Year Ended 31/03/2024
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax and Extraordinary Items	452.79	345.79
Adjustment for		
-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	-
Operating Profit before Working Capital Changes	867.91	693.87
Movements in working capital :		
(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)
Cash Generated from Operations	852.67	211.15
Less: Direct taxes paid	145.55	74.09
Net Cashflow from Operating Activities (A)	707.11	137.07
CASHFLOW FLOW FROM INVESTING ACTIVITIES		
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	-	-
Net Cash Flow from Investing Activities (B)	(3,997.35)	(200.05)
CASH FLOW FROM FINANCING ACTIVITIES		
Proceed /(repayment) of borrowings	518.52	114.79
Increase / (Decrease) in share capital	3,589.63	(0.20)
Preference dividend paid	5,565.05	(0.10)
Interest paid	(196.83)	(171.23)
Increase / (Decrease) in long term provisions	14.65	16.94
IPO issue expenses	(547.86)	-
Net Cash flow from Financing Activity (C)	3,378.12	(39.80)
Net (decrease) / increase in Cash and Cash equivalents (A + B + C)	87.89	(102.78)
Cash and cash equivalents at the beginning of the year	159.28	262.06
Cash and cash equivalents at the end of the year	247.16	159.28
Components of each and each equivalents		
Components of cash and cash equivalents Cash on hand	0.22	0.50
Balances with scheduled banks:	0.33	0.52
- on current accounts	51 71	
- on deposit accounts	51.71 195.08	158.48
- Earmarked balances	0.03	
- Earmarked Oddallees	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) NIMESH Content of the second se

NDRA DESAT DESAT DESATORS NIMESH RAMESHCHANDRA DESAT MANAGING DIRECTOR DIN - 02779330

TechEra Engineering (India) Limited

CIN: - L29100PN2018PLC179327

Notes to Standalone Financial Results ended 31st March, 2025.

- 1 The figures for the Half year ended on 31st March, 2024 and 31st 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 30th September, 2023 and 30th September, 2024.
- 2 The above standalone results were audited and recommended by the Audit Committee, at its meeting held on 27th 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 16th 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 03rd October, 2024. The offer was open for subscription to Anchor Investor on September 24^{th,} 2024 and for public for the period September 25th, 2024 to September 27th, 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)
Initial Public	Towards funding of Machinery	2,000.00	1,447.94	552.00
Offer	Repayment or prepayment, in full or part of the certain of the borrowings availed by the company	500.00	351.97	148.03

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

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

NIMESH RAMESHCHA NDRA DESAI DATE: 2025.05.28 13:32:39 +05'30'

Nimesh Rameshchandra Desai (Managing Director) DIN: - 02779330

Date: - 28th 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 31st 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 31st 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 31st 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 31st 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

SANTOSH Digitally signed by SANTOSH DNYANESH DNYANESHWAR WAR Detv: 2025.05.28 DEVKAR 13:36:51 +05'30'

CA SANTOSH DEVKAR

PARTNER M NO :- 133174 FRN :- 130493W UDIN:-25133174BMIHQT2416

Date:- 28th 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

		F	or Half Year Ende	ed	For the Ye	ear Ended
Particulars	Note No.	31st March, 2025 (Refer No.1)	30st Sept, 2024 (Unaudit)	31st March, 2024 (Audited)	31st March, 2025 (Audited)	31st March, 202 (Audited)
I. Revenue from Operations	20	3,192.51	1,757.67	2,443.29	4,950.17	3,881.1
II. Other Income	21	15.70	7.50	16.41	42.54	21.1
III. Total Income (I + II)		3,208.21	1,765.17	2,459.69	4,992.71	3,902.2
IV. Expenses:						
Cost of raw materials and components consumed	22(A)	1,536.63	904.37	570.31	2,441.00	1,286.5
Changes in inventories of work-in-progress	22 (B)	(359.96)	(99.46)	254.55	(459.42)	158.8
Employee benefits expense	23	538.11	538.11	415.44	1,076.21	909.1
Finance costs	24	105.12	91.71	92.27	196.83	171.2
Depreciation and amortization expense	10	141.60	92.15	104.28	233.75	192.6
Other expenses	23(b)	662.06	370.16	455.11	1.032.22	838.1
Other expenses	23(D)	002.00	370.16	455.11	1,032.22	838.1
Total Expenses		2,623.55	1,897.03	1,891.96	4,520.59	3,556.5
V. Profit before exceptional and extraordinary items and tax (III-IV)		584.66	(131.86)	567.74	472.12	345.7
VI. Exceptional Items		-	-	-	-	-
VII. Profit before extraordinary items and tax (V - VI)		584.66	(131.86)	567.74	472.12	345.7
VIII. Extraordinary Items			-			-
IX. Profit before tax (VII- VIII)		584,66	(131.86)	567.74	472.12	345.7
X. Tax Expense:						
(1) Current tax		145.55	-	74.09	145.55	74.0
(2) Deferred tax	25	6.08	(15.56)	(9.72)	(9.48)	(10.3
(3) Tax of Earlier Years			-	()	()	-
Profit (Loss) for the year end from continuing						
XI. operations (VII-VIII)		433.02	(116.30)	503.37	336.05	282.4
XII. Profit/(loss) from discontinuing operations		-	-	-	-	-
XIII. Tax expense of discontinuing operations		-	-	-	-	-
Profit/(loss) from Discontinuing operations (after tax)						
XIV. (XII-XIII)	2.1	-	-	-	-	-
XV. Profit (Loss) for the year (XI + XIV)		433.02	(116,30)	503.37	336.05	282.4
XVI. Earnings per equity share: (Refer Note 26)						
(1) Basic (Rs.)		2.35	(0.01)	0.12	2.35	0.1
(2) Diluted (Rs.)		2.35	(0.01)	0.12	2.35	0.1

The accompanying notes are integral part of financial Statements. FOR AND ON BEHALF OF BOARD OF DIRECTORS TECHERA ENGINEERING (INDIA) LTD.

CIN :- (L29100PN2018PLC179327)

NIMESH RAMESHCHA bar Strategy and the second second

NIMESH RAMESHCHANDRA DESAI MANAGING DIRECTOR DIN - 02779330

(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)
I. EQUITY AND LIABILITIES		((
Equity			
Share Capital	3	1,652.09	1,214.33
Other Equity			
Reserves and surplus	4_	3,325.06	390.37
Total Equity		4,977.15	1,604.70
(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
Total non-current liabilities	_	1,220.49	696.79
(a) Short-term borrowings	7	872.00	788.79
(b) Trade payables			
Total outstanding dues of micro enterprises and			
enterprises	. 8A	424.16	236.63
Total outstanding dues creditors other than of m		120.14	120.02
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
Total Current Liabilities		1,912.11	1,426.58
Total Equity and Liabilities	=	8,109.75	3,728.07
II. <u>ASSETS -</u>			
Non-current assets			
(a) Property, Plant and Equipment and intangibl		3,242.54	1,139.01
(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)	12	-	-
(d) Long-term loans and advances	12	1,400.01 315.42	43.40
(e) Other non-current assets	13 _	5,194.06	129.92 1,395.67
Comment exects			
Current assets	1.4		
(a) Current investments(b) Inventories	14 15	651 /1	210.02
(c) Trade receivables	15	651.41 1,409.24	210.03 1,726.88
ter flade feelvables	10	247.15	1,720.88
	17	603.34	227.90
(d) Cash and cash equivalents			
(d) Cash and cash equivalents(e) Short-term loans and advances		4 56	8 3 3
(d) Cash and cash equivalents	19	4.56 2,915.69	8.33 2,332.41
(d) Cash and cash equivalents(e) Short-term loans and advances			

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)

NIMESH RAMESHCHA Data y segred to NUMESH RAMESHCHA Date: 302505 20 1123159 NDRA DESAI

NIMESH RAMESHCHANDRA DESAI MANAGING DIRECTOR DIN - 02779330

(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

A. CASH FLOW FROM OPERATING ACTIVITIES Net Profit Before Tax and Extraordinary Items 472.12 345.79 Adjustment for ->>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>	PARTICULARS	Year Ended 31/03/2025	Year Ended 31/03/2024
Adjustment for -Depreciation and amorization expenses233.40 213.40192.63 196.83-Interest pid166.83171.23 16.83-Interest income(16.12)(15.69) 0.01.53-Dividend Received(0.15)(0.08) (0.15)-Porting Profit before Working Capital Changes887.24693.87Movements in working capital : (Increase)/Decrease in short errent assets317.64 (190.99) (Increase)/Decrease in short errent assets317.64 (190.99) (Increase)/Decrease in thread receivables317.64 (190.99) (Increase)/Decrease in inter creates as a stort errent assets3.77 (10.835) (10.878.75) (Increase)/Decrease in inter creater assets3.77 (10.835) (10.832)131.44 (10.878.75) (10.833)Increase //Decrease) in other current liabilities121.71 (14.451) (10.833)(44.139) (131.44 (10.833)131.44 (10.833)Increase //Decrease) in stort term provisions92.97 (14.84) (10.833)24.131) (24.131)Cash Generated from Operations877.37 (21.15) Less: Direct taxes paid150.93 (23.34) (241.31) (24.131)<	A. CASH FLOW FROM OPERATING ACTIVITIES		
1-Depreciation and amorization expenses 233.40 192.63 -Interest pid 196.83 171.23 -Interest pid (16.12) (15.69) -Dividend Received (0.15) (0.08) -(Profit)Loss on sale of fixed assets 1.15 - Operating Profit before Working Capital Changes 887.24 693.87 Movements in working capital : (Increase) Toercase in thost crevivales 3.17.64 (Increase)Decrease in short term loans & advances (375.43) (178.75) (Increase)Decrease in short term borrowings 83.21 (59.99) Increase / Decrease) in short term borrowings 83.21 (59.99) Increase / Decrease) in short term provisions 92.97 4.48 Increase / Decrease) in short term provisions 92.97 4.48 Increase / Decrease) in short term provisions 92.97 4.48 Increase / Decrease) in short term provisions 92.97 4.48 Increase / Decrease) in short term provisions 92.97 4.48 Increase / Decrease) in short term provisions 92.97 4.48 Increase / Decrease in short term provisions	Net Profit Before Tax and Extraordinary Items	472.12	345.79
-Interest pidd 196.83 171.23 -Interest income (16.12) (15.09) -Dividend Received (16.12) (15.09) -Operating Profit before Working Capital Changes 887.24 693.87 Movements in working capital : (17.83) (17.83) (Increase) Charcease in trade receivables 317.64 199.09 (Increase) Charcease in other current assets 377 103.85 (Increase) Charcease in other current assets 377 103.85 (Increase) Charcease in other current babilities 121.71 (44.139) Increase / Decrease in other current liabilities 121.71 (44.51) Increase / Charcease) in structures 92.97 4.48 Increase / Charcease) in structures 92.97 4.48 Increase / Charcease) in structures (A) 726.44 137.07 CASHFLOW FLOM FROM INVESTING ACTIVITIES 99.90 115.26 Payments towards purchase of plant and equipments (13.56.10 (64.57) Oriceceds/ / Payment in on current investments (152.75) (83.32) Orived Received 0.15 0.08 (10.2005) Orived Received 0.15 <td>Adjustment for</td> <td></td> <td></td>	Adjustment for		
-Interest income (16.12) (15.69) -Dividend Received (0.15) (0.08) -(Profit)Loss on sale of fixed assets 1.15 - Operating Profit before Working Capital Changes 887.24 693.87 Movements in working capital : (Increase)/Decrease in sthort creates also short term loans & advances (375.43) (178.75) (Increase)/Decrease in sthort creates also short term borowings 83.21 (59.99) Increases/Decrease in inder current liabilities 121.71 (44.41) Increases/ (Decrease) in solt term provisions 92.97 4.48 Increases/ (Decrease) in solt term provisions 92.97 4.48 Increase/ (Decrease) in solt term provisions 92.97 4.48 Increase/ (Decrease) in solt term provisions 92.97 4.48 Increase/ (Decrease) in solt apaylels 150.93 74.09 Net Cashflow from Operating Activities (A) 726.44 137.07 CASHELOW FLOW FROM INVESTING ACTIVITIES 93 - Payments towards purchase of plant and equipments (135.61) (6.45) Sale of fixed assets 0.35 - - Proteced / Payment in on current assets <	-Depreciation and amortization expenses	233.40	192.63
-Dividend Received (0.15) (0.08) -(Profit)Loss on sale of fixed assets 1.15 - Operating Profit before Working Capital Changes 887.24 693.87 Movements in working capital : (Increase)/Decrease in trade receivables 317.64 199.09 (Increase)/Decrease in other current assets 3.77 103.85 (Increase)/Decrease in instructives (441.39) 131.44 Increase//Decrease in instructives 121.71 (444.51) 101.44 101.14 Increase//Decrease in instructures 122.77 44.48 Increase/(Decrease) in structures 103.79 4.48 Increase/(Decrease) in structures 150.93 74.09 11.5 121.71 (441.51) Increase/(Decrease) in structures 150.93 74.09 150.93 74.09 Net Cashflow from Operating Activities (A) 726.44 137.07 137.07 CASHFLOW FLOW FROM INVESTING ACTIVITIES 115.26 115.26 115.26 Payments towards purchase of plant and equipments (2.338.43) (241.31) 241.31 Sale of fixed assets 0.35 -			171.23
-(Profit)Loss on sale of fixed assets1.15-Operating Profit before Working Capital Changes887.24693.87Movements in working capital : (Increase)/Decrease in short term loans & advances317.64199.09(Increase)/Decrease in short term loans & advances375.43(178.75)(Increase)/Decrease in short term loans & advances375.43(178.75)(Increase)/Decrease in inventories(441.39)131.44Increase /(Decrease) in short term borowings82.21(59.99)Increase /(Decrease) in short term provisions92.974.48Increase /(Decrease) in trade payables187.65(638.33)Cash Generated from Operations877.37211.15Less: Direct taxes paid150.9374.09Net Cashflow from Operating Activities (A)726.44137.07CASHFLOW FLOW FROM INVESTING ACTIVITIES0.35(241.31)Pagenets towards purchase of plant and equipments(1.356.61)(64.51)(Proceeds) / Payment of long term loans and advances(1.356.61)(64.51)(Proceeds) / Payment of long term loans and advances(1.57.5)(83.32)Investment in fixed depositNet Cash Flow FROM FINANCING ACTIVITIESProceed (repayment) of borrowings518.52114.79Increase / Decrease in non current investments(1.56.61)(200.05)CASH FLOW FROM FINANCING ACTIVITIESProceed (repayment) of borrowings518.52114.79Increase / Decrease in cash and Cash equivalents			
Operating Profit before Working Capital Changes 887.24 693.87 Movements in working capital : (Increase)/Decrease in trade receivables 317.64 199.09 (Increase)/Decrease in other turnen loans & davances (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 browings 83.21 (59.99) Increase/(Decrease) in short term provisions 92.97 4.48 Increase/(Decrease) in short term provisions 92.97 4.48 Increase/(Decrease) in short term provisions 92.97 4.48 Increase/(Decrease) in trade payables 187.65 (638.33) Cash Generated from Operatins 877.37 211.15 Less: Direct taxes paid 150.93 74.09 Net Cashflow from Operating Activities (A) 726.44 137.07 CASHFLOW FLOW FROM INVESTING ACTIVITIES 0.35 - Payments towards purchase of plant and equipments (2,338.43) (241.31) Sale of fixed assets 0.35 0.15 0.08		· · · · · · · · · · · · · · · · · · ·	(0.08)
Movements in working capital : (Increase)/Decrease in trade receivables317.64199.09(Increase)/Decrease in other current assets377.103.85(Increase)/Decrease in other current assets377.103.85(Increase)/Decrease) in short term borrowings83.21Increase/(Decrease) in short term provisions92.97Increase/(Decrease) in other current liabilities121.71(H44.13)Increase/(Decrease) in short term provisionsIncrease/(Decrease) in trade payables187.65Cash Generated from Operations877.37Zash Generated from Operating Activities (A)726.44CASHFLOW FLOW FROM INVESTING ACTIVITIESPayments towards purchase of plant and equipments(2,338.43)(1ncrease)/(Decrease) in no current assets(135.661)(Increase)/(Payment in non current assets(135.661)(Increase)/(Payment in non current investments(12.275)(Increase)/(Payment in on current investments(152.75)(Increase)/(Payment in fixed depositNet Cash Flow from Investing Activities (B)(4.016.68)(200.05)CASH FLOW FROM FINANCING ACTIVITIESProceed /(repayment) of borrowings518.52Investment in fixed depositNet Cash Flow from Investing Activities (B)(4.016.68)(Obcrease) / Decrease in non current investments(15.074.86)(Increase)/(Decrease) in ong term provisions14.65Increase / (Decrease) in ong term provisions14.65Increase / (Decrease) in shore capital3.580.	-(Profit)/Loss on sale of fixed assets	1.15	-
(Increase)/Decrease in short term loans & advances (375.43) (178.75) (Increase)/Decrease in other current assets 377 103.85 (Increase)/Decrease in inventories (441.39) 131.44 Increase//Decrease) in inventories (441.39) 131.41 Increase//Decrease) in stort term browings 83.21 (59.99) Increase//Decrease) in stort term provisions 92.97 4.48 Increase//Decrease) in stort term provisions 92.97 4.48 Increase//Decrease) in stade payables 187.65 (638.33) Cash Generated from Operations 877.37 211.15 Less: Direct taxes paid 150.93 74.09 Net Cashflow from Operating Activities (A) 72.6.44 137.07 CASHFLOW FLOW FROM INVESTING ACTIVITIES 0.35 - Payments towards purchase of plant and equipments (2,338.43) (241.31) Sale of fixed assets 0.35 - - Interest received 16.12 15.69 15.60 Dividend Received 0.15 0.08 (Increase)/ Decrease in non current investments (13.27.5) (83.32) Investing in fixed deposit -	Operating Profit before Working Capital Changes	887.24	693.87
(Increase) Decrease in short term loans & advances (375 43) (178 75) (Increase) Decrease in inventories 377 103 85 (Increase) Decrease in inventories (441,39) 131,44 Increase / (Decrease) in short term provisions 121,71 (44,41) Increase / (Decrease) in short term provisions 92,97 4,48 Increase / (Decrease) in trade payables 187,65 (638,33) Cash Generated from Operating 211,15 Less: Direct taxes paid 150,93 74.09 Net Cashflow from Operating Activities (A) 726,44 137,07 CASHFLOW FLOW FROM INVESTING ACTIVITIES Payments towards purchase of plant and equipments (2,338,43) (241,31) 30.3 - Sale of fixed assets 0.35 - (Increase) / Repayment of long term loans and advances (1,356,61) (16,45) (Increase) / Repayment of long term loans and advances (1,356,61) 152,66 0.03 - (Increase) / Decrease in non current investments (152,75) (83,32) 114,79 Interest received 0.15 0.08 0.200,59 Dividend Received 0.15 0.08 0.21 Interest			
(Increase)/Decrease in other current assets3.77103.85(Increase)/Decrease in short term borrowings3.21(59.99)Increase / (Decrease) in short term provisions92.974.48Increase / (Decrease) in trade payables187.65(638.33)Cash Generated from Operations877.37211.15Less: Direct taxes paid150.9374.09Net Cashflow from Operating Activities (A)726.44137.07CASHFLOW FLOW FROM INVESTING ACTIVITIES91.15Payments towards purchase of plant and equipments(2.338.43)(241.31)Sale of fixed assets(1.356.61)(645)(Increase) / Repayment of long term loans and advances(1.356.61)(645)(Increase) / Repayment of long term loans and advances(1.56.61)6.045)(Increase) / Repayment in non current assets(152.75)(83.32)Investment in fixed depositNet Cash Flow from Investing Activities (B)(4,016.68)(200.05)CASH FLOW FROM FINANCING ACTIVITIES(0.10)Proceed / (repayment) of borrowings518.52114.79Increase / (Decrease) in share capital3.589.63(0.20)Proceed / (repayment) of borrowings14.6516.94IPO issue expenses(547.86)-Net Cash flow from Financing Activity (C)3.378.12(39.80)Net (decrease) / increase in Cash and Cash equivalents (A + B + C)87.89(102.78)Cash and cash equivalents at the end of the year159.28262.06<			
(Increase)/Decrease in inventories (441.39) 131.44 Increase / (Decrease) in short term borwings 83.21 (59.99) Increase / (Decrease) in trade payables 121.71 (44.51) Increase / (Decrease) in trade payables 187.65 (638.33) Cash Generated from Operations 877.37 211.15 Less: Direct taxes paid 150.93 74.09 Net Cashflow from Operating Activities (A) 726.44 137.07 CASHFLOW FLOW FROM INVESTING ACTIVITIES 0.35 -Payments towards purchase of plant and equipments $(1,356.61)$ (6.45) Sale of fixed assets 0.35 -(Increase) / Repayment of long term loans and advances $(1,356.61)$ (6.45) (Increase) / Decrease in non current assets (152.75) (83.32) Investment in non current investments (152.75) (83.32) Investment in fixed depositNet Cash Flow from Investing Activities (B) $(4,016.68)$ (200.05) CASH FLOW FROM FINANCING ACTIVITIES-0.15 0.08 Proceed /(repayment) of borrowings 518.52 114.79 Increase / (Decrease) in share capital $3,589.63$ $0.20)$ Proceed /(repayment) of borrowings 14.65 16.94 IPO issue expenses (547.86) Net Cash flow from Financing Activity (C) $3,378.12$ (39.80) Net (decrease) / increase in Cash and Cash equivalents (A + B + C) 87.89 (102.78) Cash and cash equivalents at the end of th		· · · · ·	· · · · · · · · · · · · · · · · · · ·
Increase / (Decrease) in short term borrowings83.2.1(59.99)Increase / (Decrease) in intract term provisions92.974.48Increase / (Decrease) in trade payables187.65(638.33)Cash Generated from Operations877.37211.15Less: Direct taxes paid150.9374.09Net Cashflow from Operating Activities (A)726.44137.07CASHFLOW FLOW FROM INVESTING ACTIVITIES0.35-Payments towards purchase of plant and equipments(2,338.43)(241.31)Sale of fixed assets0.35-(Increase) / Requyment of long term loans and advances(13.56.61)(6.45)(Increase) / Requyment of long term loans and advances(152.75)(83.32)Investment in fixed depositNet Cash Flow from Investing Activities (B)(4.016.68)(200.05)CASH FLOW FROM FINANCING ACTIVITIESProceed /(repayment) of borrowings518.52114.79Interest paid(196.83)(171.23)-Interest paid(196.83)(171.23)-Interest paid(196.83)(171.23)-Proceed /(repayment) of borrowings518.52114.79-Interest paid(196.83)(171.23)-Interest paid(196.83)(171.23)-Proceed /(repayment) of borrowings14.6516.94-Proceed /(repayment) of borrowings14.6516.94-Interest paid(196.83)(171.23)			
Increase / (Decrease) in other current liabilities121.71(44.51)Increase / (Decrease) in strate payables187.65(638.33)Cash Generated from Operations877.37211.15Less: Direct taxes paid150.9374.09Net Cashflow from Operating Activities (A)726.44137.07CASHFLOW FLOW FROM INVESTING ACTIVITIES0.35-Payments towards purchase of plant and equipments(1,356.61)(64.53)Sale of fixed assets0.35-(Increase) / Repayment of long term loans and advances(1,356.61)(64.59)(Increase) / Decrease in non current assets(152.75)(83.32)Investment in fixed depositNet Cash Flow from Investing Activities (B)(4,016.68)(200.05)CASH FLOW FROM FINANCING ACTIVITIESProceed /(repayment) of borrowings518.52114.79Increase / (Decrease) in non current investments(196.83)(171.23)Investment in fixed deposit(0.10)Interest paid(196.83)(171.23)Increase / (Decrease) in long term provisions14.6516.94Proceed /(repayment) of borrowings518.52114.79Increase / (Decrease) in long term provisions14.6516.94Poi suce expenses(547.86)-Net Cash flow from Financing Activity (C)3,378.12(39.80)Net (decrease) / increase in Cash and Cash equivalents (A + B + C)87.89(102.78)Cash and cash equivalents at the end of the		· · · · · · · · · · · · · · · · · · ·	
Increase / (Decrease) in short term provisions92.974.48Increase ((Decrease) in trade payables187.65(638.33)Cash Generated from Operations877.37211.15Less: Direct taxes paid150.9374.09Net Cashflow from Operating Activities (A)726.44137.07CASHFLOW FLOW FROM INVESTING ACTIVITIES0.35-Payments towards purchase of plant and equipments(2,338.43)(241.31)Sale of fixed assets0.35-(Increase) / Repayment of long term loans and advances(1,356.61)(645)(Increase) / Repayment in non current assets(185.49)115.26Interest received16.1215.69Dividend Received0.150.08(Increase) / Decrease in non current investments(152.75)(83.32)Investment in fixed depositNet Cash Flow from Investing Activities (B)(4.016.68)(200.05)CASH FLOW FROM FINANCING ACTIVITIESProceed /(repayment) of borrowings518.52114.79Increase / (Decrease) in share capital3,589.63(0.20)Preference dividend paid(196.83)(171.23)Increase / (Decrease) in long term provisions14.6516.94IPO issue expenses(547.86)-Net Cash flow from Financing Activity (C)3,378.12(39.80)Net (decrease) / increase in Cash and Cash equivalents (A + B + C)87.89(102.78)Cash and cash equivalents at the end of the year <t< td=""><td></td><td></td><td>· · · · · · · · · · · · · · · · · · ·</td></t<>			· · · · · · · · · · · · · · · · · · ·
Increase/(Decrease) in trade payables187.65(638.33)Cash Generated from Operations877.37211.15Less: Direct taxes paid150.9374.09Net Cashflow from Operating Activities (A)726.44137.07CASHFLOW FLOW FROM INVESTING ACTIVITIES0.35-Payments towards purchase of plant and equipments(2.338.43)(241.31)Sale of fixed assets0.35-(Increase) / Repayment of long term loans and advances(1.356.61)(6.45)(Proceeds) / Payment in non current assets(185.49)115.26Interest received16.1215.69Dividend Received0.150.08(Increase) / Decrease in non current investments(152.75)(83.32)Investment in fixed depositNet Cash Flow from Investing Activities (B)(4,016.68)(200.05)CASH FLOW FROM FINANCING ACTIVITIES-0.10Proceed /(repayment) of borrowings518.52114.79Increase / (Decrease) in share capital3,589.63(0.20)Proference dividend paid-0.10Increase / (Decrease) in long term provisions14.6516.94IPO issue expenses(1547.86)-Net (decrease) / increase in Cash and Cash equivalents (A + B + C)87.89(102.78)Cash and cash equivalents at the beginning of the year159.28262.06Cash and cash equivalents at the end of the year159.28262.06Cash and cash equivalents0.330.52Balances with scheduled ba			· · · · · · · · · · · · · · · · · · ·
Cash Generated from Operations877.37211.15Less: Direct taxes paid150.9374.09Net Cashflow from Operating Activities (A)726.44137.07CASHFLOW FLOW FROM INVESTING ACTIVITIES0.35-Payments towards purchase of plant and equipments(2,338.43)(241.31)Sale of fixed assets0.35-(Increase) / Repayment of long term loans and advances(1,356.61)(6.45)(Increase) / Repayment of long term loans and advances(1,356.61)(6.45)(Increase) / Payment in non current assets(185.49)115.26Interest received0.150.08(Increase) / Decrease in non current investments(152.75)(83.32)Investment in fixed depositNet Cash Flow from Investing Activities (B)(4,016.68)(200.05)CASH FLOW FROM FINANCING ACTIVITIESProceed /(repayment) of borrowings518.52114.79Increase / (Decrease) in share capital3,589.63(0.20)Preference dividend paid-0.10Interest paid(196.83)(171.23)Increase / (Decrease) in ong term provisions14.6516.94IPO issue expenses(547.86)-Net Cash flow from Financing Activity (C)3,378.12(39.80)Net (decrease) / increase in Cash and Cash equivalents (A + B + C)87.89(102.78)Cash and cash equivalents at the beginning of the year159.28262.06Cash and cash equivalents at the end of the year159.28262.06 <td></td> <td></td> <td></td>			
Less: Direct taxes paid 150.93 74.09 Net Cashflow from Operating Activities (A) 726.44 137.07 CASHFLOW FLOW FROM INVESTING ACTIVITIES 9ayments 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) (Increase) / Repayment in non current assets (185.49) 115.26 Dividend Received 0.15 0.08 (Increase) / Decrease in non current investments (152.75) (83.32) Investment in fixed deposit - - Net Cash Flow from Investing Activities (B) (4,016.68) (200.05) CASH FLOW FROM FINANCING ACTIVITIES - - - Proceed /(repayment) of borrowings 518.52 114.79 117.23 Interest received (196.83) (171.23) - 0.10 0.010 Interest received (196.83) (171.23) - - - Interest received in long term provisions 14.65 16.94 - 0.010 - - - - -	Increase/(Decrease) in trade payables	187.65	(638.33)
Net Cashflow from Operating Activities (A)726.44137.07CASHFLOW FLOW FROM INVESTING ACTIVITIESPayments towards purchase of plant and equipments(2,338,43)(241.31)Sale of fixed assets0.35-(Increase) / Repayment of long term loans and advances(1,356.61)(6.45)(Proceeds) / Payment in non current assets(185.49)115.26Interest received16.1215.69Dividend Received0.150.08(Increase) / Decrease in non current investments(152.75)Investment in fixed depositNet Cash Flow from Investing Activities (B)(4,016.68)(200.05)CASH FLOW FROM FINANCING ACTIVITIES-(0.10)Proceed /(repayment) of borrowings518.52114.79Interest paid(196.83)(171.23)Interest paid(196.83)(171.23)Interest paid(196.83)(171.23)Increase / (Decrease) in long term provisions14.6516.94IPO issue expenses(547.86)-Net Cash flow from Financing Activity (C)3,378.12(39.80)Net (decrease) / increase in Cash and Cash equivalents (A + B + C)87.89(102.78)Cash and cash equivalents at the beginning of the year159.28262.06Cash and cash equivalents0.330.520.52Balances with scheduled banks:0.330.52151.71- on deposit accounts51.71 on deposit accounts51.71 on deposit accounts	Cash Generated from Operations	877.37	211.15
CASHFLOW FROM INVESTING ACTIVITIESPayments towards purchase of plant and equipments(2,338,43)(241.31)Sale of fixed assets0.35-(Increase) / Repayment of long term loans and advances(1,356.61)(6.45)(Proceeds) / Payment in non current assets(185.49)115.26Interest received16.1215.69Dividend Received0.150.08(Increase) / Decrease in non current investments(152.75)(83.32)Investment in fixed depositNet Cash Flow from Investing Activities (B)(4,016.68)(200.05)CASH FLOW FROM FINANCING ACTIVITIESProceed /(repayment) of borrowings518.52114.79Increase / (Decrease) in share capital3,589.63(0.20)Preference dividend paid-(0.10)Increase / (Decrease) in long term provisions14.6516.94IPO issue expenses(547.86)-Net Cash flow from Financing Activity (C)3,378.12(39.80)Net (decrease) / increase in Cash and Cash equivalents (A + B + C)87.89(102.78)Cash and cash equivalents at the beginning of the year159.28262.06Cash and cash equivalents at the end of the year247.16159.28Components of cash and cash equivalents0.330.52Balances with scheduled banks:0.330.52Con current accounts51.71 on udeposit accounts51.71 on deposit accounts51.71-	Less: Direct taxes paid	150.93	74.09
Payments towards purchase of plant and equipments $(2,338,43)$ (241.31) Sale of fixed assets 0.35 0.35 0.35 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 $ -$ Net Cash Flow from Investing Activities (B) $(4,016.68)$ (200.05) CASH FLOW FROM FINANCING ACTIVITIESProceed /(repayment) of borrowings 518.52 114.79 Increase / (Decrease) in share capital $3,589.63$ (0.20) Proference 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) $-$ Net Cash flow from Financing Activity (C) $3,378.12$ (39.80) Net (decrease) / increase in Cash and Cash equivalents (A + B + C) 87.89 (102.78) Cash and cash equivalents at the end of the year 159.28 262.06 Cash on hand 0.33 0.52 Balances with scheduled banks: 0.33 0.52 Components of cash and cash equivalents 51.71 $-$ - on udregit accounts 51.71 $-$ - on deposit accounts 515	Net Cashflow from Operating Activities (A)	726,44	137.07
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 Dividend Received 0.15 0.08 (Increase) / Decrease in non current investments (152,75) (83,32) Investment in fixed deposit - - Net Cash Flow from Investing Activities (B) (4,016.68) (200.05) CASH FLOW FROM FINANCING ACTIVITIES - - Proceed /(repayment) of borrowings 518,52 114,79 Increase / (Decrease) in share capital 3,589,63 (0.20) Preference dividend paid - (0.10) Interest rpaid (196,83) (171.23) Increase / (Decrease) in long term provisions 14,65 16.94 IPO issue expenses (547.86) - Net (ash flow from Financing Activity (C) 3,378.12 (39.80) Net (decrease) / increase in Cash and Cash equivalents (A + B + C) 87.89 (102.78) Cash and cash equivalents at the end of the year 159.28 262.06 Cash and cash equivalents at the end of the year 0.33 </td <td>CASHFLOW FLOW FROM INVESTING ACTIVITIES</td> <td></td> <td></td>	CASHFLOW FLOW FROM INVESTING ACTIVITIES		
(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 depositNet Cash Flow from Investing Activities (B) $(4,016.68)$ (200.05) CASH FLOW FROM FINANCING ACTIVITIESProceed /(repayment) of borrowings 518.52 114.79 Increase / (Decrease) in share capital $3,589.63$ (0.20) Preference dividend paid- (0.10) Increase / (Decrease) in long term provisions 14.65 16.94 IPO issue expenses (547.86) -Net Cash flow from Financing Activity (C) $3,378.12$ (39.80) Net (decrease) / increase in Cash and Cash equivalents (A + B + C) 87.89 (102.78) Cash and cash equivalents at the end of the year 159.28 262.06 Cash and cash equivalentsComponents of cash and cash equivalentsCurrent accounts 51.71 $-$ Output 159.28 262.06 Cash and cash equivalents 159.28 262.06 Cash and cash equivalents $2.97.16$ <			(241.31)
(Proceeds) / Payment in non current assets(185.49)115.26Interest received16.1215.69Dividend Received0.150.08(Increase) / Decrease in non current investments(152.75)(83.32)Investment in fixed depositNet Cash Flow from Investing Activities (B)(4,016.68)(200.05)CASH FLOW FROM FINANCING ACTIVITIESProceed /(repayment) of borrowings518.52114.79Increase / (Decrease) in share capital3,589.63(0.20)Preference dividend paid-(0.10)Interest paid(196.83)(171.23)Increase / (Decrease) in long term provisions14.6516.94IPO issue expenses(547.86)-Net Cash flow from Financing Activity (C)3,378.12(39.80)Net (decrease) / increase in Cash and Cash equivalents (A + B + C)87.89(102.78)Cash and cash equivalentsComponents of cash and cash equivalentsSin 21.71Components of cash and cash equivalentsComponents of cash			
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 depositNet Cash Flow from Investing Activities (B)(4,016.68)(200.05)CASH FLOW FROM FINANCING ACTIVITIESProceed /(repayment) of borrowings 518.52 114.79 Increase / (Decrease) in share capital $3,589.63$ (0.20) Preference dividend paid- (0.10) Increase / (Decrease) in long term provisions 14.65 16.94 IPO issue expenses (547.86) -Net Cash flow from Financing Activity (C) $3,378.12$ (39.80) Net (decrease) / increase in Cash and Cash equivalents (A + B + C) 87.89 (102.78) Cash and cash equivalents at the beginning of the year 159.28 262.06 Cash and cash equivalents at the end of the year 0.33 0.52 Balances with scheduled banks: 0.33 0.52 On deposit accounts 51.71 on deposit accounts 51.71 -			
Dividend Received 0.15 0.08 (Increase) / Decrease in non current investments (152.75) (83.32) Investment in fixed deposit - - Net Cash Flow from Investing Activities (B) (4,016.68) (200.05) CASH FLOW FROM FINANCING ACTIVITIES - - 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) - Net Cash flow from Financing Activity (C) 3,378.12 (39.80) Net (decrease) / increase in Cash and Cash equivalents (A + B + C) 87.89 (102.78) Cash and cash equivalents at the end of the year 159.28 262.06 Cash and cash equivalents 0.33 0.52 Balances with scheduled banks: - - - - on current accounts 51.71 - - - on deposit accounts 51.52.8 158.48 158.48		· · · · · · · · · · · · · · · · · · ·	
(Increase) / Decrease in non current investments (152.75) (83.32) Investment in fixed depositNet Cash Flow from Investing Activities (B) $(4,016.68)$ (200.05) CASH FLOW FROM FINANCING ACTIVITIESProceed /(repayment) of borrowings518.52114.79Increase / (Decrease) in share capital3,589.63 (0.20) Preference dividend paid- (0.10) Interest paid (196.83) (171.23) Increase / (Decrease) in long term provisions14.6516.94IPO issue expenses (547.86) -Net Cash flow from Financing Activity (C) $3,378.12$ (39.80) Net (decrease) / increase in Cash and Cash equivalents (A + B + C) 87.89 (102.78) Cash and cash equivalents at the beginning of the year159.28262.06Cash on hand 0.33 0.52 Balances with scheduled banks: 0.33 0.52 $-$ on current accounts 51.71 $ -$ on deposit accounts $51.8.12$ 158.48			
Investment in fixed depositNet Cash Flow from Investing Activities (B)(4,016.68)(200.05)CASH FLOW FROM FINANCING ACTIVITIESProceed /(repayment) of borrowings518.52114.79Increase / (Decrease) in share capital3,589.63(0.20)Preference dividend paid-(0.10)Increase / (Decrease) in long term provisions14.6516.94IPO issue expenses(547.86)-Net Cash flow from Financing Activity (C)3,378.12(39.80)Net (decrease) / increase in Cash and Cash equivalents (A + B + C)87.89(102.78)Cash and cash equivalents at the beginning of the year159.28262.06Cash and cash equivalents at the end of the year0.330.52Balances with scheduled banks:0.330.52- on current accounts51.71 on deposit accounts51.8.17-			
Net Cash Flow from Investing Activities (B)(4,016.68)(200.05)CASH FLOW FROM FINANCING ACTIVITIESProceed /(repayment) of borrowings518.52114.79Increase / (Decrease) in share capital3,589.63(0.20)Preference dividend paid-(0.10)Intreest paid(196.83)(171.23)Increase / (Decrease) in long term provisions14.6516.94IPO issue expenses(547.86)-Net Cash flow from Financing Activity (C)3,378.12(39.80)Net (decrease) / increase in Cash and Cash equivalents (A + B + C)87.89(102.78)Cash and cash equivalents at the beginning of the year159.28262.06Cash and cash equivalents at the end of the year247.16159.28Components of cash and cash equivalents Cash on hand0.330.52Balances with scheduled banks: - on current accounts51.71 on deposit accounts51.81-		(152.75)	(83.32)
CASH FLOW FROM FINANCING ACTIVITIESProceed /(repayment) of borrowings518.52114.79Increase / (Decrease) in share capital3,589.63(0.20)Preference dividend paid-(0.10)Interest paid(196.83)(171.23)Increase / (Decrease) in long term provisions14.6516.94IPO issue expenses(547.86)-Net Cash flow from Financing Activity (C)3,378.12(39.80)Net (decrease) / increase in Cash and Cash equivalents (A + B + C)87.89(102.78)Cash and cash equivalents at the beginning of the year159.28262.06Cash and cash equivalents at the end of the year247.16159.28Components of cash and cash equivalents0.330.52Balances with scheduled banks:51.71 on current accounts51.71 on deposit accounts195.08158.48	Investment in fixed deposit	-	-
Proceed /(repayment) of borrowings518.52114.79Increase / (Decrease) in share capital3,589.63(0.20)Preference dividend paid-(0.10)Interest paid(196.83)(171.23)Increase / (Decrease) in long term provisions14.6516.94IPO issue expenses(547.86)-Net Cash flow from Financing Activity (C)3,378.12(39.80)Net (decrease) / increase in Cash and Cash equivalents (A + B + C)87.89(102.78)Cash and cash equivalents at the beginning of the year159.28262.06Cash and cash equivalents at the end of the year247.16159.28Components of cash and cash equivalents Cash on hand0.330.52Balances with scheduled banks: - on current accounts51.71 on deposit accounts518.62158.48	Net Cash Flow from Investing Activities (B)	(4,016.68)	(200.05)
Increase / (Decrease) in share capital3,589,63(0.20)Preference dividend paid-(0.10)Interest paid(196,83)(171.23)Increase / (Decrease) in long term provisions14.6516.94IPO issue expenses(547.86)-Net Cash flow from Financing Activity (C)3,378.12(39.80)Net (decrease) / increase in Cash and Cash equivalents (A + B + C)87.89(102.78)Cash and cash equivalents at the beginning of the year159.28262.06Cash and cash equivalents at the end of the year247.16159.28Components of cash and cash equivalents Cash on hand0.330.52Balances with scheduled banks: - on current accounts51.71 on deposit accounts51.848158.48	CASH FLOW FROM FINANCING ACTIVITIES		
Increase / (Decrease) in share capital3,589,63(0.20)Preference dividend paid-(0.10)Interest paid(196,83)(171.23)Increase / (Decrease) in long term provisions14.6516.94IPO issue expenses(547.86)-Net Cash flow from Financing Activity (C)3,378.12(39.80)Net (decrease) / increase in Cash and Cash equivalents (A + B + C)87.89(102.78)Cash and cash equivalents at the beginning of the year159.28262.06Cash and cash equivalents at the end of the year247.16159.28Components of cash and cash equivalents Cash on hand0.330.52Balances with scheduled banks: - on current accounts51.71 on deposit accounts51.848158.48	Proceed /(repayment) of borrowings	518 52	114 79
Preference dividend paid.(0.10)Interest paid(196.83)(171.23)Increase / (Decrease) in long term provisions14.6516.94IPO issue expenses(547.86).Net Cash flow from Financing Activity (C)3,378.12(39.80)Net (decrease) / increase in Cash and Cash equivalents (A + B + C)87.89(102.78)Cash and cash equivalents at the beginning of the year159.28262.06Cash and cash equivalents at the end of the year247.16159.28Components of cash and cash equivalents Cash on hand0.330.52Balances with scheduled banks: - on current accounts51.71 on deposit accounts195.08158.48			
Interest paid(196.83)(171.23)Increase / (Decrease) in long term provisions14.6516.94IPO issue expenses(547.86)-Net Cash flow from Financing Activity (C)3,378.12(39.80)Net (decrease) / increase in Cash and Cash equivalents (A + B + C)87.89(102.78)Cash and cash equivalents at the beginning of the year159.28262.06Cash and cash equivalents at the end of the year247.16159.28Components of cash and cash equivalents Cash on hand0.330.52Balances with scheduled banks: - on current accounts51.71 on deposit accounts195.08158.48		/	
Increase / (Decrease) in long term provisions14.6516.94IPO issue expenses(547.86)-Net Cash flow from Financing Activity (C)3,378.12(39.80)Net (decrease) / increase in Cash and Cash equivalents (A + B + C)87.89(102.78)Cash and cash equivalents at the beginning of the year159.28262.06Cash and cash equivalents at the end of the year247.16159.28Components of cash and cash equivalents Cash on hand0.330.52Balances with scheduled banks: - on current accounts51.71 on deposit accounts195.08158.48	1		
IPO issue expenses(547.86)-Net Cash flow from Financing Activity (C)3,378.12(39.80)Net (decrease) / increase in Cash and Cash equivalents (A + B + C)87.89(102.78)Cash and cash equivalents at the beginning of the year159.28262.06Cash and cash equivalents at the end of the year247.16159.28Components of cash and cash equivalents Cash on hand0.330.52Balances with scheduled banks: - on current accounts51.71 on deposit accounts195.08158.48	1	· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·
Net (decrease) / increase in Cash and Cash equivalents (A + B + C)87.89(102.78)Cash and cash equivalents at the beginning of the year159.28262.06Cash and cash equivalents at the end of the year247.16159.28Components of cash and cash equivalents Cash on hand0.330.52Balances with scheduled banks: - on current accounts51.71 on deposit accounts195.08158.48			-
Cash and cash equivalents at the beginning of the year159.28262.06Cash and cash equivalents at the end of the year247.16159.28Components of cash and cash equivalents Cash on hand0.330.52Balances with scheduled banks: - on current accounts51.71 on deposit accounts195.08158.48	Net Cash flow from Financing Activity (C)	3,378.12	(39.80)
Cash and cash equivalents at the end of the year247.16159.28Components of cash and cash equivalents Cash on hand0.330.52Balances with scheduled banks: - on current accounts51.71 on deposit accounts195.08158.48	Net (decrease) / increase in Cash and Cash equivalents (A + B + C)	87.89	(102.78)
Components of cash and cash equivalentsCash on hand0.33Balances with scheduled banks:- on current accounts51.71- on deposit accounts195.08195.08158.48	Cash and cash equivalents at the beginning of the year	159.28	262.06
Cash on hand 0.33 0.52 Balances with scheduled banks: - - - on current accounts 51.71 - - on deposit accounts 195.08 158.48	Cash and cash equivalents at the end of the year	247.16	159.28
Cash on hand 0.33 0.52 Balances with scheduled banks: - - - on current accounts 51.71 - - on deposit accounts 195.08 158.48	Components of cash and cash equivalents		
Balances with scheduled banks:- on current accounts51.71- on deposit accounts195.08158.48		0.33	0.52
- on current accounts 51.71 - - on deposit accounts 195.08 158.48		0.00	0.02
- on deposit accounts 195.08 158.48		51.71	-
			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) NIMESH RAMESHCHA NDRA DESAT NIMESH CHANDRA DESAT MANAGING DIRECTOR DIN - 02779330

TechEra Engineering (India) Limited

CIN: - L29100PN2018PLC179327

Notes to Consolidated Financial Results ended 31st March, 2025.

- 1 The figures for the Half year ended on 31st March, 2024 and 31st 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 30th September, 2023 and 30th September, 2024.
- 2 The above consolidated results were audited and recommended by the Audit Committee, at its meeting held on 27th 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 16th 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 03rd October, 2024. The offer was open for subscription to Anchor Investor on September 24th, 2024 and for public for the period September 25th, 2024 to September 27th, 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	Purpose for which	Total	Amount	Unutilized/
Fund	funds were raised	Amount to be	utilized	(Excess
Raised		utilized net	for the	utilized)
		of Actual IPO	purpose	balance as at
		Expenses	(Rs. In	balance sheet
		(Rs. In	Lakhs)	date
		Lakhs)		(Rs. In Lakhs)

Initial	Towards funding of	2,000.00	1,447.94	552.00
Public	Machinery			
Offer	Repayment or	500.00	351.97	148.03
	prepayment, in full or			
	part of the certain of the			
	borrowings availed by the			
	company			
	Towards Working Capital	600.00	600.00	-
	Requirement of the			
	company			
	General Corporate	256.63	526.06	(269.43)
	purposes			

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



Nimesh Rameshchandra Desai (Managing Director) DIN: - 02779330

Date: - 28th 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 RAMESHCHA NDRA DESAI DESAI 13:24:50 +05'30'

Nimesh Rameshchandra Desai Managing Director DIN: 02779330

TechEra Engineering (India) Limited

(Formariy 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 +91, 89665, 15845
 www.techers.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, re- appointment, resignation, removal, death or otherwise	Appointment of M/s. R Senapati & Associates LLP, Chartered Accountants, Pune as Internal Auditor of the Company.
2.	Date of appointment/ re-appointment/ cessation (as applicable) Term of appointment / re-appointment	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

Gat No. 565, Behind Namo Marbles and Timbers,

At Post Velu, Taluka Bhor, District Pune - 412205 info@techera.co.in +91 89565 15845



www.techera.co.in