

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**

November 11, 2025

**Sub: Outcome of Board Meeting held on 11<sup>th</sup> November, 2025**

Pursuant to the provisions of Regulation 30 and Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations"), we would hereby inform you that the Board of Directors of the Company at their Meeting held today i.e. 11<sup>th</sup> November, 2025, *inter alia* approved the following:

1. The Unaudited Financial Results (Standalone and Consolidated) for the half year ended 30<sup>th</sup> September, 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 Limited Review Report on Financial Results for the half year ended 30<sup>th</sup> September, 2025 issued by the Statutory Auditors of the Company;

The Audited (Standalone and Consolidated) financial results along with limited review report by the statutory auditors under regulation 33(3)(c)(i) is enclosed hereinunder as **Annexure-A**.

2. Appointment of M/s Ruchi Kotak & Associates, Company Secretaries, as Secretarial Auditor of the Company for the 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 11.00 A.M and Concluded at 2:45 P.M.

Request you to please take the details on record,

Thanking you,  
Yours faithfully,  
For **TECHERA ENGINEERING (INDIA) LIMITED**

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



**Independent Auditor's Review Report on Unaudited Financial Results of the company pursuant to the Regulations 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015**

To  
The Board of Directors,  
TechEra Engineering (India) Limited.  
CIN: - L29100PN2018PLC179327  
Reg Address: - Gat No 565,  
Behind Namu Marble and Timbers,  
At post Velu, Bhor, Pune 412205.

We have reviewed the accompanying Statement of Unaudited Financial Results of M/S TechEra Engineering (India) Limited ("the company") for the period ended September 30, 2025("the statement"), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 ("the Listing Regulation"), as amended.

This statement, which is the responsibility of the company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 "Interim Financial Reporting" ("AS 25"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India, read with circular. Our Responsibility is to issue a report on these financial statements based on our review.

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



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

**For D A S K & Associates,  
Chartered Accountants**

**FRN: - 130493W**



**CA Mayuri Atre  
(Partner)**

**M NO: - 177829**

**UDIN: - 25177829BMHPRE3272**

Date: - 11/11/2025

Place: - Pune.



**TECHERA ENGINEERING (INDIA) LIMITED**  
(Amount in Indian Rupees in lakhs unless otherwise stated)  
**Standalone Balance Sheet as on 30th September, 2025**

<b>PARTICULARS</b>		<b>As at 30.09.2025 (Unaudited)</b>	<b>As at 31.03.2025 (Audited)</b>
<b>I.</b>	<b>EQUITY AND LIABILITIES</b>		
	<b>Equity</b>		
	Share Capital	1,652.09	1,652.09
	<b>Other Equity</b>		
	Reserves and surplus	3,449.74	3,311.10
	<b>Total Equity</b>	<b>5,101.83</b>	<b>4,963.20</b>
	<b>Non-current liabilities</b>		
	(a) Long Term Borrowings	1,099.29	1,165.13
	(b) Deferred tax liabilities (Net)	102.19	0.54
	(c) Long-term provisions	67.04	54.82
	<b>Total non-current liabilities</b>	<b>1,268.52</b>	<b>1,220.49</b>
	<b>Current Liabilities</b>		
	(a) Short-term borrowings	1,371.96	872.00
	(b) Trade payables		
	Total outstanding dues of micro enterprises and small enterprises	333.33	424.16
	Total outstanding dues creditors other than of micro enterprises and small enterprises	642.31	130.14
	(c) Other current liabilities	402.91	314.22
	(d) Short-term provisions	160.20	166.22
	<b>Total Current Liabilities</b>	<b>2,910.72</b>	<b>1,906.74</b>
	<b>Total Equity and Liabilities</b>	<b>9,281.07</b>	<b>8,090.42</b>
<b>II.</b>	<b>ASSETS</b>		
	<b>Non-current assets</b>		
	(a) Property, Plant and Equipment	<b>4,568.95</b>	<b>3,242.54</b>
	(i) Property, Plant and Equipment	4,086.01	2,288.55
	(ii) Intangible assets	30.99	35.46
	(iii) Capital work-in-progress	451.94	918.53
	(b) Non-current investments	83.89	216.75
	(c) Deferred tax asset (Net)	-	-
	(d) Long-term loans and advances	126.10	1,400.01
	(e) Other non-current assets	548.07	315.42
	<b>Total Non-current assets</b>	<b>5,327.01</b>	<b>5,174.72</b>
	<b>Current assets</b>		
	(a) Inventories	1,081.10	651.41
	(b) Trade receivables	1,994.42	1,409.24
	(c) Current investments	133.37	-
	(d) Cash and cash equivalents	0.76	247.15
	(e) Short-term loans and advances	741.61	603.34
	(f) Other current assets	2.79	4.56
	<b>Total Current assets</b>	<b>3,954.06</b>	<b>2,915.69</b>
	<b>Total Assets</b>	<b>9,281.07</b>	<b>8,090.42</b>

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

NIMESH  
RAMESHCHANDRA DESAI  
DRA DESAI

Digitally signed by NIMESH  
RAMESHCHANDRA DESAI  
Date: 2025.11.11 13:49:52  
+05'30'

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

**TECHERA ENGINEERING (INDIA) LIMITED**

(Amount in Indian Rupees in lakhs unless otherwise stated)

**Standalone statement of Profit & Loss for the Half Year Ended 30th September,2025**

Particulars	For the Half Year Ended			Ended
	30st Sept, 2025 (Unaudited)	31st March, 2025 (Unaudited)	30st Sept, 2024 (Unaudited)	31st March, 2025 (Audited)
<b>I. Revenue from Operations</b>	2,430.12	3,192.51	1,757.67	4,950.17
<b>II. Other Income</b>	10.61	15.70	7.50	23.21
<b>III. Total Income (I + II)</b>	<b>2,440.73</b>	<b>3,208.21</b>	<b>1,765.17</b>	<b>4,973.38</b>
<b>IV. Expenses:</b>				
Cost of raw materials and components consumed	1,120.26	1,620.81	820.19	2,441.00
Changes in inventories of work-in-progress	(429.25)	(444.14)	(15.28)	(459.42)
Employee benefits expense	610.86	538.11	538.11	1,076.21
Finance costs	128.35	105.12	91.71	196.83
Depreciation and amortization expense	118.71	141.60	92.15	233.75
Other expenses	651.51	655.49	376.73	1,032.22
<b>Total Expenses</b>	<b>2,200.44</b>	<b>2,616.98</b>	<b>1,903.61</b>	<b>4,520.59</b>
<b>V. Profit before exceptional and extraordinary items and tax (III-IV)</b>	<b>240.29</b>	<b>591.23</b>	<b>(138.44)</b>	<b>452.79</b>
<b>VI. Exceptional Items</b>	-	-	-	-
<b>VII. Profit before extraordinary items and tax (V - VI)</b>	<b>240.29</b>	<b>591.23</b>	<b>(138.44)</b>	<b>452.79</b>
<b>VIII. Extraordinary Items</b>	-	-	-	-
<b>IX. Profit before tax (VII- VIII)</b>	<b>240.29</b>	<b>591.23</b>	<b>(138.44)</b>	<b>452.79</b>
<b>X. Tax Expense:</b>				
(1) Current tax	-	-	-	145.55
(2) Deferred tax	101.65	6.08	(15.56)	(9.48)
<b>XI. Profit (Loss) for the year (VII-VIII)</b>	<b>138.63</b>	<b>585.15</b>	<b>(122.88)</b>	<b>316.72</b>
<b>XII. Earnings per equity share</b>				
(1) Basic (Rs.)	<b>0.84</b>	<b>4.09</b>	<b>(1.01)</b>	<b>2.22</b>
(2) Diluted (Rs.)	<b>0.84</b>	<b>4.09</b>	<b>(1.01)</b>	<b>2.22</b>

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

NIMESH  
RAMESHCHANDRA  
DESAI

Digitally signed by  
NIMESH  
RAMESHCHANDRA DESAI  
Date: 2025.11.11 13:50:12  
+05'30'

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

**TECHERA ENGINEERING (INDIA) LIMITED**

(Amount in Indian Rupees in lakhs unless otherwise stated)

Statement of cash flow as per regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement)

Regulation,2015 For the period ended 30th September,2025

PARTICULARS	For the Half Year Ended 30/09/2025	For the Year Ended 31/03/2025
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit Before Tax and Extraordinary Items	240.29	452.79
<b>Adjustment for</b>		
-Depreciation and amortization expenses	118.71	233.40
-Interest paid	128.35	196.83
-Interest Received	(8.34)	(16.12)
-Dividend Received	-	(0.15)
-(Profit)/Loss on sale of Plant and Equipments	-	1.15
<b>Operating Profit before Working Capital Changes</b>	<b>479.00</b>	<b>867.91</b>
<b>Movements in working capital :</b>		
(Increase)Decrease in trade receivables	(585.18)	317.64
(Increase)Decrease in short term loans & advances	(138.28)	(377.10)
(Increase)Decrease in long term loans and advances	1,332.51	(5.39)
(Increase)Decrease in other current assets	1.77	3.77
(Increase)Decrease in inventories	(429.69)	(441.39)
(Increase) / Decrease in current Investment	(133.37)	-
(Increase) / Decrease in other non current assets	(232.65)	(185.49)
Increase / (Decrease) in other current liabilities	88.69	121.71
Increase/(Decrease) in trade payables	421.34	187.65
Increase / (Decrease) in long term provisions	12.22	14.65
Increase / (Decrease) in short term provisions	(6.01)	87.60
<b>Cash Generated from Operations</b>	<b>810.34</b>	<b>591.56</b>
Less: Direct taxes paid	-	145.55
<b>Net Cash Inflow from Operating Activities ( A )</b>	<b>810.34</b>	<b>446.00</b>
Less/ Add: Extra Ordinary Items		
<b>Cash flow after extraordinary items</b>	<b>810.34</b>	<b>446.00</b>
<b>CASHFLOW FLOW FROM INVESTING ACTIVITIES</b>		
Payments towards Purchase of Plant and Equipments including CWIP and capital advance	(1,503.72)	(3,687.99)
Proceeds from Sale of Plant and Equipments	-	0.35
Interest Received	8.34	16.12
Dividend Received	-	0.15
Investment in associate	132.86	(133.41)
<b>Net Cash Flow used in Investing Activities ( B )</b>	<b>(1,362.51)</b>	<b>(3,804.80)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceed /(repayment ) of long term borrowing (Net)	(65.84)	518.52
Proceed /(repayment ) of short term borrowings (Net)	499.96	83.21
Proceeds from issue of Equity shares	-	3,589.63
Interest paid	(128.35)	(196.83)
IPO issue expenses	-	(547.86)
<b>Net Cash Inflow from Financing Activity ( C )</b>	<b>305.78</b>	<b>3,446.68</b>
<b>Net (decrease) / increase in Cash and Cash equivalents (A + B + C)</b>	<b>(246.39)</b>	<b>87.89</b>
Cash and cash equivalents at the beginning of the year	247.15	159.27
<b>Cash and cash equivalents at the end of the year</b>	<b>0.76</b>	<b>247.15</b>
<b>Components of cash and cash equivalents</b>		
Cash on hand	0.71	0.33
<b>Balances with scheduled banks:</b>		
- on current accounts	0.03	51.71
- on deposit accounts	-	195.08
- Earmarked balances	0.03	0.03

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) LIMITED.**  
**CIN :- L29100PN2018PLC179327**

NIMESH Digitaly signed by  
RAMESHCHA 11/08/25  
NDRA DESAI (RAMESHCHANDRA DESAI)  
Date: 2025.11.11 11:09:30  
49230

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

**M/S TechEra Engineering (India) Limited**  
**CIN: - L29100PN2018PLC179327**

**Notes to Standalone Financial Results ended 30<sup>th</sup> September, 2025.**

- ❖ The above results were reviewed and recommended by the Audit Committee, at its meeting held on November 11<sup>th</sup>, 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 and subjected to the limited review by the Statutory auditors.
- ❖ 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.
- ❖ As per MCA Notification dated 16<sup>th</sup> February, 2015, Companies whose shares are listed on the SME Exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the compulsory requirements of adoption of Ind AS for the preparation of Financial Statements.
- ❖ The figures for the Half year ended on 31st March, 2025 is 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.
- ❖ The entire proceeds realised from IPO has been utilised till September, 2025 in the following manner: -

<b>Sr No.</b>	<b>Object as disclosed in the Offer Document</b>	<b>Actual Utilised Amount (Rs. In Lakhs)</b>
1	Funding capital expenditure for the purchase of new machinery	1447.94
2	Prepayment or repayment of a portion of certain outstanding borrowings availed by our Company	353.72
3	Funding working capital requirements of the Company	649.97
4	General Corporate purposes	526.06

- ❖ 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” is not applicable to the company.
- ❖ During the period under review, the company has changed the method of depreciation from Written down value to Straight Line Method for reflecting the pattern in which the asset’s future economic benefits are expected to be consumed by the entity. The method has changed to reflect the changed pattern. Such a change shall be accounted for as a change in an accounting estimate and hence During the year Depreciation is calculated using the straight-line method to allocate the cost of the assets, net of their residual values, over their estimated useful lives and the has been accounted Prospectively.
- ❖ Figures relating to corresponding/previous periods have been regrouped / reclassified wherever necessary to confirm to current period figures.
- ❖ The above financial results will be available on the website i.e. “[www.techera.co.in](http://www.techera.co.in)” and the stock exchange “[www.nseindia.com](http://www.nseindia.com)”.

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

NIMESH  
RAMESHCHAN  
DRA DESAI

Digitally signed by  
NIMESH  
RAMESHCHANDRA DESAI  
Date: 2025.11.11 13:50:59  
+05'30'

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

Date: - 11<sup>th</sup> November,2025.

Place: - Pune.

To,  
The Manager,  
National Stock Exchange

**Subject:** - Certificate of Utilization of IPO Funds for the period ending on 30<sup>th</sup> September, 2025.

We have examined the books of account and other relevant records/documents maintained by the **TechEra Engineering (India) Limited (CIN - L29100PN2018PLC179327)** in connection with the utilization of proceeds of the Initial Public Offering (IPO) as stated in the Offer Document for issuing 43,77,600 equity shares of Rs.10/- each at a premium of Rs.72/- per share total Amounting to Rs. 35,89,63,200/-.

The company has incurred an issue expense amounting to Rs. 6,11,94,675/-. Because of the same; the net proceeds available for utilisation were less than estimated. The entire amount realised from IPO has been utilised till September, 2025. The remaining amount has been utilised as follows: -

**Annexure-A**

(Rs. In Lakhs)					
Sr No.	Object as disclosed in the Offer Document	Amount disclosed in the Offer Document net of Actual IPO Expenses	Actual Utilised Amount	Unutilised Amount	Remarks
1	Funding capital expenditure for the purchase of new machinery	2,000.00	1447.94	552.00	Unutilised funds used for General Corporate purposes & working capital as mentioned in the RHP.
2	Prepayment or repayment of a portion of certain outstanding borrowings availed by our Company	500.00	353.72	146.28	Unutilised funds used for General Corporate purposes as mentioned in the RHP.
3	Funding working capital	600.00	649.97	(49.97)	Excess utilisation is from unutilised



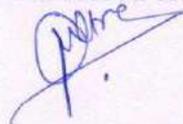
	requirements of the Company				Funds from the above.
4	General Corporate purposes	256.63	526.06	(269.43)	Excess utilisation is from unutilised Funds from the above.

Disclaimer:

- a. Our certificate is based on unaudited data as on September 30<sup>th</sup>, 2025, and information, explanations, reports, and documents to the extent furnished to us. We have also relied on the information/documents furnished to us by the company/officials of the company.
- b. In no circumstances we shall be liable for any loss or damage of whatever nature arising from information material to our work being withheld or concealed from us or misrepresented to us by company, directors, employees or agents or any other person.
- c. We undertake no responsibility to update this certificate or circumstances occurring after the date of the certificate.
- d. This certificate is issued for the purpose of submission to NSE and should not be used for any other purpose without our written consent. This Certificate is issued on specific request of management of TechEra Engineering (India) Limited (PAN: - AAGCT9555J) without having liability of any nature on our part.

We conducted our examination in accordance with the Guidance Note on Reports or Certificates for Special Purposes (Revised 2016) issued by Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issues by the Institute of Chartered Accountants of India.

**For D A S K & Associates  
Chartered Accountants**



**CA. Mayuri Atre  
M.no- 177829  
FRN- 130493W  
UDIN - 25177829BMHPRG5206**



Date - 11/11/2025  
Place - Pune

**Independent Auditor's Review Report on Unaudited Financial Results of the company pursuant to the Regulations 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015**

To  
The Board of Directors,  
TechEra Engineering (India) Limited.  
CIN: - L29100PN2018PLC179327  
Reg Address: - Gat No 565,  
Behind Namo Marble and Timbers,  
At post Velu, Bhore, Pune 412205.

We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of M/S TechEra Engineering (India) Limited ("the parent company") and its subsidiaries and associates (the parent and its subsidiaries along with associates together referred to as the "Group") for the period ended September 30, 2025 ("the statement"), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 ("the Listing Regulation"), as amended.

This statement, which is the responsibility of the parent company's Management and has been approved by the parent Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 "Interim Financial Reporting" ("AS 25"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India, read with circular. Our Responsibility is to issue a report on these financial statements based on our review.

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

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial



results prepared in accordance with the applicable Accounting Standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

This statement includes the following entities: -

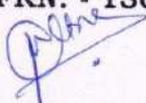
Parent Company	M/S TechEra Engineering India Limited.
Subsidiary Company	M/S TechEra Design Centre Private Limited
Associate Company	M/S Kalbhorz Electric Private Limited

We have reviewed the interim financial statements of the Subsidiary as well as associate included in the consolidated financial statements presented to us by the management.

Based on the review conducted and procedures performed as stated above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 "Interim Financial Reporting" ("AS 25"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under, has not disclosed the information required to be disclosed in terms of the regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For D A S K & Associates,  
Chartered Accountants**

**FRN: - 130493W**

  
**CA Mayuri Atre  
(Partner)**

**M NO: - 177829**

**UDIN: - 25177829BMHPRF8378**

Date: - 11/11/2025

Place: - Pune.



**TECHERA ENGINEERING (INDIA) LIMITED**  
(Amount in Indian Rupees in lakhs unless otherwise stated)  
**Consolidated Balance Sheet as on 30th September, 2025**

PARTICULARS	As at	As at
	30.09.2025 (Unaudited)	31.03.2025 (Audited)
<b>I. EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Share Capital	1,652.09	1,652.09
<b>Other Equity</b>		
Reserves and surplus	3,463.36	3,330.43
<b>Total Equity</b>	<b>5,115.45</b>	<b>4,982.53</b>
<b>Minority Interest</b>	<b>(1.81)</b>	-
<b>Non-current liabilities</b>		
(a) Long Term Borrowings	1,099.29	1,165.13
(b) Deferred tax liabilities (Net)	102.19	0.54
(c) Long-term provisions	67.04	54.82
<b>Total non-current liabilities</b>	<b>1,268.52</b>	<b>1,220.49</b>
<b>Current Liabilities</b>		
(a) Short-term borrowings	1,371.96	872.00
(b) Trade payables		
Total outstanding dues of micro enterprises and small enterprises	333.33	424.16
Total outstanding dues creditors other than of micro enterprises and small enterprises	649.30	130.14
(c) Other current liabilities	402.91	314.22
(d) Short-term provisions	160.20	166.22
<b>Total Current Liabilities</b>	<b>2,917.71</b>	<b>1,906.74</b>
<b>Total Equity and Liabilities</b>	<b>9,299.88</b>	<b>8,109.75</b>
<b>II. ASSETS</b>		
<b>Non-current assets</b>		
(a) Property, Plant and Equipment	<b>4,568.95</b>	<b>3,242.54</b>
(i) Property, Plant and Equipment	4,086.01	2,288.55
(ii) Intangible assets	30.99	35.46
(iii) Capital work-in-progress	451.94	918.53
(b) Non-current investments	89.37	236.09
(c) Deferred tax asset (Net)	-	-
(d) Long-term loans and advances	115.17	1,400.01
(e) Other non-current assets	548.07	315.42
<b>Total Non-current assets</b>	<b>5,321.56</b>	<b>5,194.06</b>
<b>Current assets</b>		
(a) Inventories	1,081.10	651.41
(b) Trade receivables	1,994.42	1,409.24
(c) Current investments	142.95	-
(d) Cash and cash equivalents	1.33	247.15
(e) Short-term loans and advances	755.73	603.34
(f) Other current assets	2.79	4.56
<b>Total Current assets</b>	<b>3,978.32</b>	<b>2,915.69</b>
<b>Total Assets</b>	<b>9,299.88</b>	<b>8,109.75</b>

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

NIMESH  
RAMESHCHANDRA DESAI  
DRA DESAI  
Digitally signed by NIMESH  
RAMESHCHANDRA DESAI  
Date: 2025.11.11 13:51:41  
+05'30'

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

**TECHERA ENGINEERING (INDIA) LIMITED**

(Amount in Indian Rupees in lakhs unless otherwise stated)

**Consolidated statement of Profit & Loss for the Half Year Ended 30th September,2025**

Particulars	For the Half Year Ended			Ended
	30st Sept, 2025 (Unaudited)	31st March, 2025 (Unaudited)	30st Sept, 2024 (Unaudited)	31st March, 2025 (Audited)
<b>I. Revenue from Operations</b>	2,430.12	3,192.51	1,757.67	4,950.17
<b>II. Other Income</b>	6.84	35.04	7.50	42.54
<b>III. Total Income (I + II)</b>	<b>2,436.96</b>	<b>3,227.54</b>	<b>1,765.17</b>	<b>4,992.71</b>
<b>IV. Expenses:</b>				
Cost of raw materials and components consumed	1,120.26	1,620.81	820.19	2,441.00
Changes in inventories of work-in-progress	(429.25)	(444.14)	(15.28)	(459.42)
Employee benefits expense	610.86	538.11	538.11	1,076.21
Finance costs	128.35	105.12	91.71	196.83
Depreciation and amortization expense	118.71	141.60	92.15	233.75
Other expenses	655.32	655.49	376.73	1,032.22
<b>Total Expenses</b>	<b>2,204.25</b>	<b>2,616.98</b>	<b>1,903.61</b>	<b>4,520.59</b>
<b>V. Profit before exceptional and extraordinary items and tax (III-IV)</b>	<b>232.71</b>	<b>610.56</b>	<b>(138.44)</b>	<b>472.12</b>
<b>VI. Exceptional Items</b>	-	-	-	-
<b>VII. Profit before extraordinary items and tax (V - VI)</b>	<b>232.71</b>	<b>610.56</b>	<b>(138.44)</b>	<b>472.12</b>
<b>VIII. Extraordinary Items</b>	-	-	-	-
<b>IX. Profit before tax (VII- VIII)</b>	<b>232.71</b>	<b>610.56</b>	<b>(138.44)</b>	<b>472.12</b>
<b>X. Tax Expense:</b>				
(1) Current tax	-	-	-	145.55
(2) Deferred tax	101.65	6.08	(15.56)	(9.48)
<b>XI. Profit (Loss) for the year (VII-VIII)</b>	<b>131.06</b>	<b>604.48</b>	<b>(122.88)</b>	<b>336.05</b>
<b>XII. Earnings per equity share</b>				
(1) Basic (Rs.)	0.79	4.23	(1.01)	2.35
(2) Diluted (Rs.)	0.79	4.23	(1.01)	2.35

The accompanying notes are integral part of financial Statements.

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

NIMESH  
RAMESHCHA  
NDRA DESAI

Digitally signed by  
NIMESH  
RAMESHCHANDRA DESAI  
Date: 2025.11.11 13:52:02  
+05'30'

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

**TECHERA ENGINEERING (INDIA) LIMITED**  
(Amount in Indian Rupees in lakhs unless otherwise stated)  
**Statement of cash flow as per regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement)**  
**Regulation,2015 For the period ended 30th September,2025**

PARTICULARS	For the Half Year Ended 30/09/2025	For the Year Ended 31/03/2025
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
<b>Net Profit Before Tax and Extraordinary Items</b>	<b>232.71</b>	<b>472.12</b>
<b>Adjustment for</b>		
-Depreciation and amortization expenses	118.71	233.40
-Interest paid	128.35	196.83
-Interest Received	(8.34)	(16.12)
-Dividend Received	-	(0.15)
-(Profit)/Loss on sale of Plant and Equipments	-	1.15
<b>Operating Profit before Working Capital Changes</b>	<b>471.43</b>	<b>887.24</b>
<b>Movements in working capital :</b>		
(Increase)/Decrease in trade receivables	(585.18)	317.64
(Increase)/Decrease in short term loans & advances	(152.39)	(377.10)
(Increase)/Decrease in long term loans and advances	1,343.44	(5.39)
(Increase)/Decrease in other current assets	1.77	3.77
(Increase)/Decrease in inventories	(429.69)	(441.39)
(Increase) / Decrease in current Investment	(142.95)	-
(Increase) / Decrease in other non current assets	(232.65)	(185.49)
Increase / (Decrease) in other current liabilities	88.69	121.71
Increase/(Decrease) in trade payables	428.33	187.65
Increase / (Decrease) in long term provisions	12.22	14.65
Increase / (Decrease) in short term provisions	(6.01)	87.60
<b>Cash Generated from Operations</b>	<b>797.00</b>	<b>610.89</b>
Less: Direct taxes paid	-	145.55
<b>Net Cash Inflow from Operating Activities ( A )</b>	<b>797.00</b>	<b>465.34</b>
Less/ Add: Extra Ordinary Items		
<b>Cash flow after extraordinary items</b>	<b>797.00</b>	<b>465.34</b>
<b>CASHFLOW FLOW FROM INVESTING ACTIVITIES</b>		
Payments towards Purchase of Plant and Equipments including CWIP and capital advance	(1,503.72)	(3,687.99)
Proceeds from Sale of Plant and Equipments	-	0.35
Interest Received	8.34	16.12
Dividend Received	-	0.15
Investment in associate	146.72	(152.75)
Proceeds from Investment in Subsidiary	0.06	-
<b>Net Cash Flow used in Investing Activities ( B )</b>	<b>(1,348.60)</b>	<b>(3,824.13)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceed /(repayment ) of long term borrowing (Net)	(65.84)	518.52
Proceed /(repayment ) of short term borrowings (Net)	499.96	83.21
Proceeds from issue of Equity shares	-	3,589.63
Interest paid	(128.35)	(196.83)
IPO issue expenses	-	(547.86)
<b>Net Cash Inflow from Financing Activity ( C )</b>	<b>305.78</b>	<b>3,446.68</b>
<b>Net (decrease) / increase in Cash and Cash equivalents (A + B + C)</b>	<b>(245.82)</b>	<b>87.89</b>
Cash and cash equivalents at the beginning of the year	247.15	159.27
<b>Cash and cash equivalents at the end of the year</b>	<b>1.33</b>	<b>247.15</b>
<b>Components of cash and cash equivalents</b>		
Cash on hand	0.71	0.33
<b>Balances with scheduled banks:</b>		
- on current accounts	0.59	51.71
- on deposit accounts	-	195.08
- Earmarked balances	0.03	0.03

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) LIMITED.**  
**CIN :- L29100PN2018PLC179327**

NIMESH  
RAMESHCHANDRA  
DESAI

Digitally signed by NIMESH  
RAMESHCHANDRA DESAI  
Date: 2025.11.11 13:52:31  
+05'30'

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

**M/S TechEra Engineering (India) Limited**  
**CIN: - L29100PN2018PLC179327**

**Notes to Consolidated Financial Results ended 30<sup>th</sup> September, 2025.**

- ❖ The above results were reviewed and recommended by the Audit Committee, at its meeting held on November 11<sup>th</sup>, 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 and subjected to the limited review by the Statutory auditors.
- ❖ 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.
- ❖ As per MCA Notification dated 16<sup>th</sup> February, 2015, Companies whose shares are listed on the SME Exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the compulsory requirements of adoption of Ind AS for the preparation of Financial Statements.
- ❖ The figures for the Half year ended on 31st March, 2025 is 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.
- ❖ The entire proceeds realised from IPO has been utilised till September, 2025 in the following manner: -

<b>Sr No.</b>	<b>Object as disclosed in the Offer Document</b>	<b>Actual Utilised Amount (Rs. In Lakhs)</b>
1	Funding capital expenditure for the purchase of new machinery	1447.94
2	Prepayment or repayment of a portion of certain outstanding borrowings availed by our Company	353.72
3	Funding working capital requirements of the Company	649.97
4	General Corporate purposes	526.06

- ❖ 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” is not applicable to the company.
- ❖ During the period under review, the company has changed the method of depreciation from Written down value to Straight Line Method for reflecting the pattern in which the asset’s future economic benefits are expected to be consumed by the entity. The method has changed to reflect the changed pattern. Such a change shall be accounted for as a change in an accounting estimate and hence During the year Depreciation is calculated using the straight-line method to allocate the cost of the assets, net of their residual values, over their estimated useful lives and the has been accounted Prospectively.
- ❖ Figures relating to corresponding/previous periods have been regrouped / reclassified wherever necessary to confirm to current period figures.
- ❖ The above financial results will be available on the website i.e. “[www.techera.co.in](http://www.techera.co.in)” and the stock exchange “[www.nseindia.com](http://www.nseindia.com)”.

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

NIMESH  
RAMESHCHA  
NDRA DESAI

Digitally signed by  
NIMESH  
RAMESHCHANDRA  
DESAI  
Date: 2025.11.11  
13:53:12 +05'30'

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

Date: - 11<sup>th</sup> November, 2025.

Place: - Pune.

**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.	Name of Secretarial Auditor	M/s Ruchi Kotak & Associates Company Secretaries, Navi Mumbai
2.	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	Appointment as Secretarial Auditor of the Company to conduct the Secretarial Audit of the Company for the Financial Year 2025-26.
3.	Date of appointment/re-appointment/cessation (as applicable) Term of appointment/re-appointment	Date of appointment: November 11, 2025 Term: 1 (One) year. For the Financial Year 2025-26.
4.	Brief Profile (in case of appointment)	M/s Ruchi Kotak & Associates is a firm of Company Secretaries established by Mrs. Ruchi R Kotak (Membership No FCS 9155, COP No 10484). It is a peer reviewed firm. Their office is located at 403 Thacker Tower, Sector 17, Vashi, Navi Mumbai – 400703. The firm has been rendering secretarial services in the area of Companies Act 2013, SEBI laws, compliances, secretarial audit etc.
5.	Disclosure of Relationships between Directors (in case of appointment of a director)	Not related to any of the Directors of the Company.

**TechEra Engineering (India) Limited**

(Formerly known as TechEra Engineering India Pvt Ltd)

**CIN - L29100PN2018PLC179327**

 Gat No. 565, Behind Namu Marbles and Timbers,  
At Post Velu, Taluka Bhor, District Pune - 412205  
 info@techera.co.in

 +91 89565 15845

 www.techera.co.in

