

INDEPENDENT AUDITOR'S REPORT ON AUDIT OF ANNUAL FINANCIAL RESULTS

TO,
THE MEMBERS OF,
TECHERA ENGINEERING (INDIA) LIMITED,
(FORMERLY KNOWN 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, 2026 ("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, 2026: -

- 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, 2026 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


CA SANTOSH DEVKAR



PARTNER

M NO :- 133174

FRN :- 130493W

UDIN:- 20133174LBWGFN1697

DATE :- 30th May, 2026
PLACE :- PUNE.

TECHERA ENGINEERING (INDIA) LIMITED

(Amount in Indian Rupees in lakhs unless otherwise stated)

Audited Standalone Statement Of Profit & Loss Account For The Year Ended 31st March, 2026

Particulars	Note No.	For Half Year Ended		For the Year Ended		
		31st March, 2026 (Refer No.1)	30st Sept, 2025 (Unaudit)	31st March, 2025 (Audited)	31st March, 2026 (Audited)	31st March, 2025 (Audited)
I. Revenue from Operations	18	2,419.66	2,430.12	3,192.51	4,849.78	4,950.17
II. Other Income	19	20.38	10.61	15.70	30.99	23.21
III. Total Income (I + II)		2,440.04	2,440.73	3,208.21	4,880.76	4,973.38
IV. Expenses:						
Cost of raw materials and components consumed	20(A)	1,055.85	1,120.26	1,536.63	2,176.11	2,441.00
Changes in inventories of work-in-progress	20 (B)	(407.10)	(429.25)	(359.96)	(836.34)	(459.42)
Employee benefits expense	21	728.05	610.86	538.11	1,338.91	1,076.21
Finance costs	22	168.71	124.95	105.12	293.66	187.08
Depreciation and amortization expense	9	167.48	118.71	141.60	286.19	233.75
Other expenses	23	673.12	654.91	662.06	1,328.03	1,041.98
Total Expenses		2,386.11	2,200.44	2,623.55	4,586.55	4,520.59
V. Profit before exceptional and extraordinary items and tax (III-IV)		53.92	240.29	584.66	294.21	452.79
VI. Exceptional Items					-	-
VII. Profit before extraordinary items and tax (V - VI)		53.92	240.29	584.66	294.21	452.79
VIII. Extraordinary Items (Profit on sale of investment in associate)		108.55	-	-	108.55	-
IX. Profit before tax (VII- VIII)		162.47	240.29	584.66	402.76	452.79
X. Tax Expense:						
(1) Current tax	24			145.55	-	145.55
(2) Deferred tax		(5.14)	101.65	6.08	96.51	(9.48)
(3) Tax of Earlier Years		(1.57)			(1.57)	-
XI. Profit (Loss) for the year (VII-VIII)		169.19	138.63	433.02	307.82	316.72
XII. Earnings per equity share: (Refer Note 26)						
(1) Basic (Rs.)		1.02	0.84	3.03	1.86	2.22
(2) Diluted (Rs.)		1.02	0.84	3.03	1.86	2.22

The accompanying notes are integral part of financial Statements.

For and on behalf of board of directors**TECHERA ENGINEERING (INDIA) LIMITED****CIN :- L29100PN2018PLC179327**

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Nimesh Rameshchandra Desai**Managing Director****DIN - 02779330**

30-05-2026

TECHERA ENGINEERING (INDIA) LIMITED

(Amount in Indian Rupees in lakhs unless otherwise stated)

Audited Standalone Balance Sheet as at 31st March, 2026

Particulars	Note No.	As at 31.03.2026	As at 31.03.2025
I. Equity And Liabilities			
Equity			
Share Capital	2	1,652.09	1,652.09
Other Equity			
Reserves and surplus	3	3,618.93	3,311.10
Total Equity		5,271.02	4,963.20
 (a) Long Term Borrowings	4	1,606.25	1,165.13
(b) Deferred tax liabilities (Net)		97.05	0.54
(c) Long-term provisions	5	71.68	54.82
Total non-current liabilities		1,774.97	1,220.49
 (a) Short-term borrowings	6	1,615.49	872.00
(b) Trade payables			
Total outstanding dues of micro enterprises and small enterprises	7A	243.98	420.55
Total outstanding dues creditors other than of micro enterprises and small enterprises	7B	480.21	130.14
(c) Other current liabilities	8	753.32	317.83
(d) Short-term provisions	8-A	24.72	166.22
Total Current Liabilities		3,117.72	1,906.74
Total Equity and Liabilities		10,163.71	8,090.42
II. Assets			
Non-current assets			
(a) Property, Plant and Equipment		4,512.93	3,242.54
(i) Property, Plant and Equipment	9	4,161.42	2,288.55
(ii) Intangible assets	9	244.53	35.46
(iii) Capital work-in-progress	9	106.98	918.53
(b) Non-current investments	10	0.53	216.75
(c) Deferred tax assets (net)		-	-
(c) Long-term loans and advances	11	588.30	1,400.01
(d) Other non-current assets	12	704.18	315.42
		5,805.94	5,174.72
Current assets			
(a) Inventories	13	1,492.25	651.41
(b) Trade receivables	14	2,368.28	1,409.24
(c) Cash and cash equivalents	15	0.77	247.15
(d) Short-term loans and advances	16	493.90	603.34
(e) Other current assets	17	2.57	4.56
		4,357.77	2,915.69
Total Assets		10,163.71	8,090.42
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) LIMITED****CIN :- L29100PN2018PLC179327**

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Nimesh Rameshchandra Desai**Managing Director****DIN - 02779330**

30-05-2026

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 year ended 31st March, 2026

PARTICULARS	Year Ended 31/03/2026	Year Ended 31/03/2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax	402.76	452.79
Adjustment for		
-Depreciation and amortization expenses	286.19	233.40
-Interest paid	293.66	187.08
-Interest Received	(25.52)	(16.12)
-Dividend Received	-	(0.15)
-(Profit)/Loss on sale of Investments	(108.55)	-
-(Profit)/Loss on sale of Plant and Equipments	4.27	1.15
Operating Profit before Working Capital Changes	852.80	858.16
Movements in working capital :		
(Increase)/Decrease in trade receivables	(959.04)	317.64
(Increase)/Decrease in short term loans & advances	109.43	(377.10)
(Increase)/Decrease in long term loans and advances	1,325.22	(5.39)
(Increase)/Decrease in other current assets	1.99	3.77
(Increase)/Decrease in inventories	(840.84)	(441.39)
(Increase)/Decrease in other non current assets	(388.76)	(185.49)
Increase/(Decrease) in other current liabilities	435.48	125.32
Increase/(Decrease) in trade payables	173.50	184.04
Increase/(Decrease) in long term provisions	16.86	14.65
Increase/(Decrease) in short term provisions	(141.50)	87.60
Cash Generated from Operations	585.14	581.80
Less: Direct taxes paid	(1.57)	145.55
Net Cash Inflow from Operating Activities (A)	586.72	436.25
CASHFLOW FLOW FROM INVESTING ACTIVITIES		
Payments towards Purchase of Plant and Equipments including CWIP and Capital Advance	(2,079.33)	(3,687.99)
Proceeds from Sale of Plant and Equipments	4.98	0.35
Proceeds from Sale of Investments	325.28	-
Interest Received	25.52	16.12
Dividend Received	-	0.15
Investment in Subsidiary	(0.51)	-
Investment in associate	-	(133.41)
Net Cash Flow used in Investing Activities (B)	(1,724.05)	(3,804.80)
CASH FLOW FROM FINANCING ACTIVITIES		
Proceed /(repayment) of long term borrowing (Net)	441.12	518.52
Proceed /(repayment) of short term borrowings (Net)	743.50	83.21
Proceeds from issue of Equity shares	(0.00)	3,589.63
Interest paid	(293.66)	(187.08)
IPO issue expenses	-	(547.86)
Net Cash Inflow from Financing Activity (C)	890.95	3,456.43
Net (decrease) / increase in Cash and Cash equivalents (A + B + C)	(246.38)	87.88
Cash and cash equivalents at the beginning of the year	247.15	159.27
Cash and cash equivalents at the end of the year	0.77	247.15
Components of cash and cash equivalents		
Cash on hand	0.69	0.33
Balances with scheduled banks:		
- on current accounts	-	51.71
- on deposit accounts	-	195.08
- Earmarked balances	0.08	0.03

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) LIMITED
CIN :- L29100PN2018PLC179327

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Nimesh Rameshchandra Desai
Managing Director
DIN - 02779330
30-05-2026

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TechEra Engineering (India) Limited

CIN: - L29100PN2018PLC179327

Notes to Standalone Financial Results ended 31st March, 2026.

- 1 The figures for the Half year ended on 31st March, 2025 and 31st March, 2026 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, 2024 and 30th September, 2025.
- 2 The above standalone results were audited and recommended by the Audit Committee, at its meeting held on 30th May, 2026 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 operates primarily in one business segment, which is Manufacturing. All of the Company's operations and activities are managed as a single reportable segment by the in a manner consistent with internal reporting. Consequently, no separate segment disclosures are required or provided as per Accounting Standard 17 - "Segment Reporting".
- 6 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.
- 7 Figures relating to corresponding / previous periods have been regrouped / reclassified wherever necessary to confirm to current period figures

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

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Nimesh Rameshchandra Desai
(Managing Director)
DIN: - 02779330

Date: - 30th May, 2026

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, 2026 ("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 – Till 08th Dec, 2025)
- c) M/S Techera Design Centre Private Limited (The Subsidiary 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, 2026: -

- 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, 2026 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, 2026 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: -**

- a) The consolidated annual financial results include the unaudited financial information of associates till the date of sale of investment in associate, whose financial information reflects the income of Rs. 52.27 Lakhs and assets of Rs. 710.93 Lakhs and net profit before Tax of Rs. 8.47 Lakhs for the period ended as at 08th December, 2025 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.

- b) The consolidated annual financial results include the audited financial information of subsidiary. The audit of subsidiary is conducted by us.

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



CA SANTOSH DEVKAR



PARTNER

M NO :- 133174

FRN :- 130493W

UDIN:- 26133174 FWRKKE9802

DATE :- 30th May, 2026
PLACE :- Pune.

TECHERA ENGINEERING (INDIA) LIMITED
(Amount in Indian Rupees in lakhs unless otherwise stated)
Audited Consolidated Statement Of Profit & Loss Account For The Year Ended 31st March, 2026

Particulars	Note No.	For Half Year Ended		For the Year Ended		
		31st March, 2026 (Refer No.1)	30st Sept, 2025 (Unaudited)	31st March, 2025 (Audited)	31st March, 2026 (Audited)	31st March, 2025 (Audited)
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Employee benefits expense	21	728.05	610.86	538.11	1,338.91	1,076.21
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Depreciation and amortization expense	9	167.48	118.71	141.60	286.19	233.75
Other expenses	23	684.36	655.32	662.06	1,339.68	1,041.98
Total Expenses		2,393.96	2,204.25	2,623.55	4,598.21	4,520.59
V. Profit before exceptional and extraordinary items and tax (III-IV)		51.49	232.71	584.65	284.21	472.12
VI. Exceptional Items					-	-
VII. Profit before extraordinary items and tax (V - VI)		51.49	232.71	584.65	284.21	472.12
VIII. Extraordinary Items (profit on sale of investment in associate)		87.57			87.57	-
IX. Profit before tax (VII- VIII)		139.06	232.71	584.65	371.77	472.12
X. Tax Expense:						
(1) Current tax			-	145.55	-	145.55
(2) Deferred tax	24	(5.14)	101.65	6.08	96.51	(9.48)
(3) Tax of Earlier Years		(1.57)			(1.57)	-
XI. Profit (Loss) for the year (VII-VIII)		145.78	131.06	433.02	276.84	336.05
XII. Earnings per equity share: (Refer Note 26)						
(1) Basic (Rs.)		0.88	0.79	3.03	1.68	2.35
(2) Diluted (Rs.)		0.88	0.79	3.03	1.68	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

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Nimesh Rameshchandra Desai
Managing Director
DIN - 02779330
30-05-2026

TECHERA ENGINEERING (INDIA) LIMITED

(Amount in Indian Rupees in lakhs unless otherwise stated)

Audited Consolidated Balance Sheet as at 31st March, 2026

Particulars	Note No.	As at 31.03.2026	As at 31.03.2025
I. Equity And Liabilities			
Equity			
Share Capital	2	1,652.09	1,652.09
Other Equity			
Reserves and surplus	3	3,607.76	3,330.43
Total Equity		5,259.85	4,982.53
Non-current liabilities			
(a) Long Term Borrowings	4	1,606.25	1,165.13
(b) Deferred tax liabilities (Net)		97.05	0.54
(c) Long-term provisions	5	71.68	54.82
Total non-current liabilities		1,774.97	1,220.49
Current liabilities			
(a) Short-term borrowings	6	1,615.49	872.00
(b) Trade payables			
Total outstanding dues of micro enterprises and small enterprises	7A	243.98	420.55
Total outstanding dues creditors other than of micro enterprises and small enterprises	7B	480.24	130.14
(c) Other current liabilities	8	753.57	317.83
(d) Short-term provisions	8-A	24.72	166.22
Total Current Liabilities		3,118.00	1,906.74
Total Equity and Liabilities		10,152.82	8,109.75
II. Assets			
Non-current assets			
(a) Property, Plant and Equipment		4,512.93	3,242.54
(i) Property, Plant and Equipment	9	4,161.42	2,288.55
(ii) Intangible assets	9	244.53	35.46
(iii) Capital work-in-progress	9	106.98	918.53
(b) Non-current investments	10	0.02	236.09
(c) Deferred tax assets (net)		-	-
(c) Long-term loans and advances	11	570.37	1,400.01
(d) Other non-current assets	12	704.18	315.42
		5,787.50	5,194.06
Current assets			
(a) Inventories	13	1,492.25	651.41
(b) Trade receivables	14	2,368.28	1,409.24
(c) Cash and cash equivalents	15	1.77	247.15
(d) Short-term loans and advances	16	500.45	603.34
(e) Other current assets	17	2.57	4.56
		4,365.32	2,915.69
Total Assets		10,152.82	8,109.75
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) LIMITED****CIN :- L29100PN2018PLC179327**

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Nimesh Rameshchandra Desai**Managing Director****DIN - 02779330**

30-05-2026

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 year ended 31st March,2026**

PARTICULARS	Year Ended 31/03/2026	Year Ended 31/03/2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax	371.77	472.12
Adjustment for		
-Depreciation and amortization expenses	286.19	233.40
-Interest paid	293.66	187.08
-Interest Received	(25.52)	(16.12)
-Dividend Received	-	(0.15)
-Share in Profit Of Associate	(1.65)	(19.33)
-(Profit)/Loss on sale of Investments	(87.57)	-
-(Profit)/Loss on sale of Plant and Equipments	4.27	1.15
Operating Profit before Working Capital Changes	841.15	858.16
Movements in working capital :		
(Increase)/Decrease in trade receivables	(959.04)	317.64
(Increase)/Decrease in short term loans & advances	102.89	(377.10)
(Increase)/Decrease in long term loans and advances	1,343.15	(5.39)
(Increase)/Decrease in other current assets	1.99	3.77
(Increase)/Decrease in inventories	(840.84)	(441.39)
(Increase)/Decrease in other non current assets	(388.76)	(185.49)
Increase/(Decrease) in other current liabilities	435.73	125.32
Increase/(Decrease) in trade payables	173.53	184.04
Increase/(Decrease) in long term provisions	16.86	14.65
Increase/(Decrease) in short term provisions	(141.50)	87.60
Cash Generated from Operations	585.15	581.80
Less: Direct taxes paid	(1.57)	145.55
Net Cash Inflow from Operating Activities (A)	586.73	436.25
CASHFLOW FLOW FROM INVESTING ACTIVITIES		
Payments towards Purchase of Plant and Equipments including CWIP and Capital Advance	(2,079.33)	(3,687.99)
Proceeds from Sale of Plant and Equipments	4.98	0.35
Proceeds from Sale of Investments	325.28	-
Interest Received	25.52	16.12
Dividend Received	-	0.15
Share in Profit Of Associate	-	19.33
Investment in associate	-	(152.75)
Net Cash Flow used in Investing Activities (B)	(1,723.54)	(3,804.80)
CASH FLOW FROM FINANCING ACTIVITIES		
Proceed /(repayment) of long term borrowing (Net)	441.12	518.52
Proceed /(repayment) of short term borrowings (Net)	743.50	83.21
Proceeds from issue of Equity shares	0.49	3,589.63
Interest paid	(293.66)	(187.08)
IPO issue expenses	-	(547.86)
Net Cash Inflow from Financing Activity (C)	891.44	3,456.43
Net (decrease) / increase in Cash and Cash equivalents (A + B + C)	(245.38)	87.88
Cash and cash equivalents at the beginning of the year	247.15	159.27
Cash and cash equivalents at the end of the year	1.77	247.15
Components of cash and cash equivalents		
Cash on hand	0.69	0.33
Balances with scheduled banks:		
- on current accounts	1.01	51.71
- on deposit accounts	-	195.08
- Earmarked balances	0.08	0.03

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.

The accompanying notes are integral part of financial Statements.

For and on behalf of board of directors
TECHERA ENGINEERING (INDIA) LIMITED
CIN :- L29100PN2018PLC179327

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Nimesh Rameshchandra Desai**Managing Director****DIN - 02779330****30-05-2026**

TechEra Engineering (India) Limited**CIN: - L29100PN2018PLC179327****Notes to Consolidated Financial Results ended 31st March, 2026.**

- 1 The figures for the Half year ended on 31st March, 2025 and 31st March, 2026 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, 2024 and 30th September, 2025.
- 2 The above consolidated results were audited and recommended by the Audit Committee, at its meeting held on 30th May, 2026 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 – Till 8 th Dec, 2025
2	Techera Design Centre Private Limited	Subsidiary

The above results are consolidated in accordance with the provisions of Accounting Standard – 21 “Consolidated Financial Statements” and Accounting Standard – 23 “Accounting for Investments in associate’s in consolidated financial Statements” as prescribed by MCA.

- 6 The Company operates primarily in one business segment, which is Manufacturing. All of the Company's operations and activities are managed as a single reportable segment by the in a manner consistent with internal reporting. Consequently, no separate segment disclosures are required or provided as per Accounting Standard 17 - “Segment Reporting”.

- 7 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.
- 8 Figures relating to corresponding/previous periods have been regrouped / reclassified wherever necessary to confirm to current period figures.

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

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Nimesh Rameshchandra Desai
(Managing Director)
DIN : - 02779330

Date : - 30th May, 2026

Place : - Pune.