MEGRI SOFT LIMITED
SCO 80 Sector 47-D Chandigarh 160047
Ph. : +91-172- 2631550
Cell : +91-9501168822, 9501168855
Email: legal@megrisoft.com
Website: www.megrisoft.com
CIN: L72200CH1992PLC011996

To

BSE Limited, Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai-400 001 Email Id: corp.compliance@bseindia.com Scrip Code: 539012	Head- Listing & Compliance Metropolitan Stock Exchange of India Ltd. 205(A), 2nd floor, Piramal Agastya Corporate Park, Kamani junction, LBS Road, Kurla(West),Mumbai – 400070 Email Id: listingcompliance@msei.in Symbol: MEGRISOFT

Subject: Revised Integrated Filing (Financials) for the quarter and year ended March 31, 2025.

Dear Sir/Madam,

Please refer to our submission dated May 19, 2025, of the Integrated Filing (Financials) for the quarter and year ended March 31, 2025.

This is to inform you that a clerical omission of one transaction was identified in the XBRL data under the 'Format for Disclosure of Related Party Transactions', pertaining to the six-month period ended March 31, 2025. This section was part of our Integrated Quarterly and Annual Financial Results submitted in XBRL and PDF format on May 19, 2025. We confirm that the error was purely clerical and inadvertent in nature

However, the audited financial results for the quarter and year ended March 31, 2025, as approved by the Board and audited, remain unchanged and correct.

We have already submitted the Revised Standalone Integrated Filing (Financials) – XBRL, with updated Annexure of “Format for Disclosure of Related Party Transactions”

We are also submitting the Revised Integrated Filing (Financials) – PDF, Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/ 185 dated December 31, 2024, and BSE Notice No. 20250102-4 dated January 02, 2025, for the quarter and year ended March 31, 2025, with the updated Annexure 2: “Format for Disclosure of Related Party Transactions (Applicable Only for Half-Yearly Filings, i.e., 2nd and 4th Quarter)”, as mentioned in Annexure B, Section D of the Integrated Filing.

We again confirm that the audited financial results for the quarter and year ending 31 March 2025, submitted in PDF format on May 19, 2025, have not changed.

Kindly take the same on record.

Yours Faithfully,
For Megri Soft Limited

Saloni
Digitally signed by Saloni
Date: 2025.05.27 16:14:42 +05'30'

(Saloni Garg)
Company Secretary & Compliance Officer
M.No: A33867

Date: May 27, 2025
Place: Chandigarh

NARINDER KUMAR AND COMPANY
CHARTERED ACCOUNTANTS

SCO 65-B (1st Floor) City Heart,
Kharar Chandigarh Road,
Kharar, SAS Nagar Mohali-140301
Mobile : 98154 50065
Email : nkgargca@yahoo.co.in

Ref. No. .....

Dated .....

Independent Auditor's Report on the Quarterly and Annual Audited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF MEGRI SOFT LIMITED

Report on the audit of the Standalone Annual Financial Results

Opinion

We have audited the accompanying statement of standalone annual financial results of **Megri Soft Limited** (hereinafter referred to as the "Company") for the quarter and year ended 31 March 2025 ('standalone annual financial results'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone Annual Financial Results:

a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India of the standalone net profit and other comprehensive income and other financial information of the Company for the year ended 31 March 2025.

Basis for Opinion

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

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FRN-0030737N
Chartered Accountants

Responsibilities for the Audit of the Standalone Annual Financial Results section of our report. 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 financial statements under the provisions of the Act, 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 obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the Standalone annual financial results.

Management's and Board of Directors' Responsibilities for the Standalone Annual Financial Results

These standalone annual financial results have been prepared on the basis of the standalone annual financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these standalone annual financial results that give a true and fair view of the financial position, financial performance including net profit/ loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with 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 of 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone annual 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 annual financial results, the Management and the Board of Directors are 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.



The Board of Directors is responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone annual 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 SAs 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 annual financial results.

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

- Identify and assess the risks of material misstatement of the standalone annual 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 Act, we are also responsible for expressing our opinion through a separate report on the complete set of standalone financial statements on whether the company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone annual financial results made by the Management and Board of Directors.

- Conclude on the appropriateness of the Management and Board of Directors 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

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appropriateness of this assumption. 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 standalone annual financial results 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 annual financial results, including the disclosures, and whether the standalone annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone annual financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone annual financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone annual financial results.

We communicate with those charged with governance regarding, 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 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.

Other Matters

The standalone annual financial results include the results for the quarter ended 31 March 2025, being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year, which were subjected to limited review by us as required under the Listing Regulations.

The comparative financial results of the Company, as stated in the Statement for the quarter ended March 31, 2024 and year ended March 31, 2024, prepared in accordance with the Indian Accounting Standards, were reviewed by the predecessor auditors' who expressed an unmodified conclusion on those financial



results vide their report on May 24, 2024, respectively. We have relied upon the said reports for the purpose of our report on this Statement

Our Opinion on the Statement is not modified in respect of the above matters.

For Narinder Kumar And Company
Chartered Accountants
ICAI Firm Registration Number: 030737N

Narinder Kumar Garg
Partner
Membership Number: 080287
Place of Signature: Chandigarh
Date: 19th May, 2025
ICAI UDIN: **25080287BMLIST5737**



MEGRI SOFT LIMITED
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STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31 MARCH, 2025

(Amount in Lakhs)

S. No.	Particulars	Quarter Ended			Year Ended	
		March 31,2025	December 31,2024	March 31,2024	March 31,2025	March 31,2024
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue From Operations	50.33	58.05	123.61	299.80	276.12
II	Other income	0.77	1.64	1.05	5.55	6.00
III	**Total Revenue (I+II)**	**51.10**	**59.69**	**124.66**	**305.35**	**282.12**
IV	**EXPENSES**					
	a) Employees Benefit Expenses	16.42	26.86	23.80	111.95	53.12
	b) Finance Cost	0.00	0.00	0.00	0.00	0.00
	c) Depreciation & Amortization Expenses	2.63	2.62	2.69	10.37	8.91
	d) Other Expenses	19.41	14.18	63.01	118.39	137.37
	Total Expenses	**38.46**	**43.66**	**89.50**	**240.71**	**199.40**
V	**Profit before exceptional items and tax from continuing operations (III-IV)**	12.64	**16.03**	**35.16**	64.64	**82.72**
VI	**Exceptional items**	0.00	0.00	0.00	0.00	0.00
VII	**Profit before tax (V-VI)**	12.64	16.03	35.16	64.64	82.72
VIII	**Tax Expenses**					
	a) Current Tax	3.09	4.09	9.12	16.36	21.48
	b) Deffered Tax (Assets)/Liabilities	0.06	0.07	(0.01)	0.31	(0.01)
	Total Tax Expenses	**3.15**	**4.16**	**9.11**	**16.67**	**21.47**
IX	**Net Profit for the period (after tax) (VII-VIII)**	**9.49**	**11.87**	**26.05**	**47.97**	61.25
X	**Other Comprehensive Income**					
	a) Items that will not be reclassified subsequently to profit or (loss)					
	Equity Investment through other comprehensive income/(loss)	(0.08)	(0.28)	0.06	0.27	1.39
	Income tax relating to above	0.02	0.07	(0.02)	(0.07)	(0.36)
	Other Comprehensive Income/(Loss) (Net of taxes)	(0.06)	(0.21)	0.04	0.20	1.03
XI	**Total Comprehensive Income (IX+X)**	**9.43**	**11.66**	**26.09**	**48.17**	**62.28**
XII	**Paid-up Equity Share Capital (face value of Rs. 10 per equity share)**	314.07	314.07	314.07	314.07	314.07
XIII	**Other equity excluding Revaluation Reserves**	0.00	0.00	0.00	1880.72	1832.55
XIV	**Earning per Equity share of Rs. 10/- each (not annualised) :**					
	1) Basic	0.30	0.38	0.83	1.53	1.95
	2) Diluted	0.30	0.38	0.83	1.53	1.95

Notes:

1. The above standalone financial results for the quarter and year ended 31st March, 2025 as reviewed by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 19th May, 2025, in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Statutory Auditors of the Company have expressed an unmodified audit opinion.
2. The above standalone financial results have been prepared in accordance with Indian Accounting Standards (Ind AS), the provisions of the Companies Act, 2013 ("the Act"), as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI"). The Ind AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.
3. The Company has primarily one business segment of IT/ITES service and accordingly there is no separate reportable segment as per Ind AS -108 ' Operating Segments' specified under section 133 of the Companies Act, 2013.
4. The figures to the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.

Date: May 19, 2025
Place: Chandigarh

Megri Soft Limited
Chandigarh
Rajnesh Sharma
(Whole Time Director)
DIN:02528435

MEGRI SOFT LIMITED

CIN : L72200CH1992PLC011996

Regd. Office : SCO 80, Sector 47D, Chandigarh -160047

AUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2025

(Amount in Lakhs)

S. No.	Particulars	As At March 31,2025	As At March 31,2024
A	**ASSETS**		
1	**NON-CURRENT ASSETS**		
	Property, Plant and Equipment	783.14	774.14
	Other Intangible Assets	6.04	5.45
	Intangible Assets Under Development	200.07	200.07
	Capital Work In Progress	83.87	66.96
	Investment Property	447.01	447.01
	Financial Assets		
	Investments	154.34	92.46
	Deffered Tax Assets (Net)	2.83	3.14
	Other Non-Current Assets	331.03	340.13
	Total Non-Current Assets	**2008.33**	**1929.36**
2	**CURRENT ASSETS**		
	Financial Assets		
	a) Investments	3.48	3.21
	b) Trade Receivables	24.91	34.90
	c) Cash and Cash Equivalents	5.40	25.52
	d) Bank Balance Other Then (c) Above	46.18	76.16
	e) Other Current Assets	135.82	115.96
	Total Current Assets	**215.79**	**255.75**
	Total Assets	**2224.12**	**2185.11**
B	**EQUITY & LIABILITIES**		
1	**SHAREHOLDERS' FUNDS**		
	(a) Equity Share Capital	314.07	314.07
	(b) Other Equity	1880.72	1832.55
	Total Equity	**2194.79**	**2146.62**
2	**NON CURRENT LIABILTIES**		
	Financial Liabilities		
	(a) Long-Term Borrowings	-	-
	(b) Deferred Tax Liabilities (Net)	-	-
	Total Non-Current Liabilities	-	-
3	**CURRENT LIABILTIES**		
	Financial Liabilities		
	(a) Trade Payables	-	-
	(b) Other Current Liabilities	3.51	10.97
	(c) Provisions	25.82	27.52
	Total Current Liabilities	**29.33**	**38.49**
	Total Equity and Liabilities	**2224.12**	**2185.11**

Date: May 19, 2025

Place: Chandigarh

Megri Soft Limited

Rajesh Sharma

(Whole Time Director)

DIN: 02528435

MEGRI SOFT LIMITED

CIN : L72200CH1992PLC011996

Regd. Office : SCO 80, Sector 47D, Chandigarh -160047

STATEMENT OF STANDALONE CASH FLOW FOR THE YEAR ENDED MARCH 31, 2025

(Amount in Lakhs)

Particulars	Year ended March 31, 2025		Year ended March 31, 2024	
CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit Before Tax		64.64		**82.72**
Adjustments for:				
Interest Expenses	0.00		0.00	
Depreciation	10.37		8.91	
Profit on Sale of Assets	0.00		0.00	
Profit on Sale of Investments	0.04		0.66	
Discount Received	-		-	
Interest on FDR's	(5.44)		(6.32)	
Dividend	(0.01)	4.96	0.00	3.25
Operating Profit before Working Capital Changes		**69.60**		**85.97**
Adjustments for:				
Short Term Borrowings	-		-	
Trade Payables	-		-	
Other Current Liabilities	(7.46)		(3.51)	
Provisions	(1.70)		8.61	
Trade Receivables	9.99		(18.21)	
Short Term Loans & Advances	0.00		0.00	
Other Current Assets	(19.86)		(13.12)	
Other Non Current Assets	9.10	(9.93)	140.89	114.66
Cash Generated From Operations		**59.67**		**200.63**
Income Tax		(16.36)		(21.48)
Net Cash Flow From Operating Activities		**43.31**		**179.15**
CASH FLOW FROM INVESTING ACTIVITIES				
Loang Term Loans & Advances				
Expenditure on property, plant and equipment and intangibles	(36.87)		(239.02)	
Sale/Transfer of Fixed Assets	0.00		0.00	
Bank deposits	29.98		70.78	
Investment	(61.95)		2.89	
Interest on FDR's	5.44		6.32	
Dividend	0.01		0.00	
Profit On Sale of Assets	0.00		0.00	
Income From Sale of Investment	(0.04)		(0.66)	
Net Cash Used In Investing Activities		**(63.43)**		**(159.69)**
CASH FLOW FROM FINANCING ACTIVITIES				
Interest on overdraft facility	0.00		0.00	
Net Cash Used In Financing Activities		**0.00**		**0.00**
Net increase in cash & Cash Equivalents		(20.12)		19.46
Cash and Cash equivalents (Opening Balance)		25.52		6.06
Cash and Cash equivalents (Closing Balance)		5.40		25.52
Net Decrease/(Increase) in Cash and Cash Equivalents		**20.12**		**(19.46)**

Date: May 19, 2025

Place: Chandigarh

Megri Soft Limited

Rajnesh Sharma

(Whole Time Director)

DIN: 02528435

NARINDER KUMAR AND COMPANY
CHARTERED ACCOUNTANTS

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Ref. No. ..... Dated .....

Independent Auditor's Report on the Quarterly and Annual Audited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

TO THE BOARD OF DIRECTORS OF MEGRI SOFT LIMITED

Report on the audit of the Consolidated Annual Financial Results

Opinion

We have audited the accompanying Consolidated Annual Financial Results of Megri Soft Limited (hereinafter referred to as the "Holding Company") and its subsidiary (Holding Company and its subsidiary together referred to as "the Group"), for the quarter and year ended 31 March 2025, attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated annual financial results:

a. includes the annual financial results of the following entities:
   i. Megrisoft Limited (UK Subsidiary)
b. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard, and
c. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of consolidated net profit and other comprehensive income and other financial information of the Group for the quarter and year ended 31 March 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our

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responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (the "ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated Financial Statements for the quarter and year ended 31 March 2025, under the provisions of the Act, and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion.

Management's and Board of Directors' Responsibilities for the Consolidated Annual Financial Results

These consolidated annual financial results have been prepared on the basis of the consolidated annual financial statements.

The Holding Company's Management and the Board of Directors are responsible for the preparation and presentation of these consolidated annual financial results that give a true and fair view of the consolidated net profit and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective management and Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of each 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated annual financial results by the Management and the Directors of the Holding Company, as aforesaid.

In preparing the consolidated annual financial results, the Management and the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of each company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either



intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group is responsible for overseeing the financial reporting process of each company.

Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated annual 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 SAs 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 consolidated annual 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 consolidated annual 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 Act, we are also responsible for expressing our opinion through a separate report on the complete set of consolidated financial statements on whether the company has adequate internal financial controls with reference to consolidated financial statements in place and the operating effectiveness of such controls

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the consolidated annual financial results made by the Management and Board of Directors.



- Conclude on the appropriateness of the Management and Board of Directors 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 appropriateness of this assumption. 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 consolidated annual financial results 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 Group and its associate to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated annual financial results, including the disclosures, and whether the consolidated annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group to express an opinion on the consolidated annual financial results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. We remain solely responsible for our audit opinion. Our responsibilities in this regard are further described in para (a) of the section titled "Other Matters" in this audit report.

Materiality is the magnitude of misstatements in the consolidated annual financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the consolidated annual financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the consolidated annual financial results.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated annual financial results of which we are the independent auditors regarding, 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 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.



We also performed procedures in accordance with circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

The consolidated annual financial results include the results for the quarter ended 31 March 2025, being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year, which were subjected to limited review by us as required under the Listing Regulations.

The comparative consolidated financial results of the Company, as stated in the Statement for the quarter ended March 31, 2024 and year ended March 31, 2024, prepared in accordance with the Indian Accounting Standards, were reviewed by the predecessor auditors' who expressed an unmodified conclusion on those financial results vide their report on May 24, 2024, respectively. We have relied upon the said reports for the purpose of our report on this Statement. Our opinion is not modified in respect of this matters.

The consolidated financial results include the financial statements/financial information of one foreign subsidiary, reflecting total assets of Rs. 82.26 lakhs as at March 31, 2025, total revenue of Rs. 17.93 lakhs and Rs. 55.84 lakhs for the quarter and year ended March 31, 2025, respectively, total profit after tax of Rs. 4.98 lakhs and Rs. 7.54 lakhs for the quarter and year ended March 31, 2025, respectively, and net cash inflows of Rs. 11.30 lakhs for the year ended March 31, 2025, as considered in the statement.

The subsidiary is located outside India, the UK, and its annual financial statements have been prepared in accordance with accounting principles generally accepted in that country. The Holding Company's management has converted the subsidiary's financial statements from accounting principles generally accepted in that country to accounting principles generally accepted in India. We have audited the conversion adjustments made by the Holding Company's management. Although these financial statements/financial information are unaudited, we have performed limited review procedures, including inquiries, analytical procedures, and review of financial data, to the extent deemed necessary by us. These procedures were based on financial information and representations provided by the subsidiary's management.

Accordingly, our opinion and conclusion on the statement, insofar as they relates to the amounts and disclosures of this subsidiary, are based on our limited review procedures and the financial information furnished by management. Our

NARINDER KUMAR & COMPANY
S.C.O. 65-B
(1st Floor) City Heart
Kharar-Chandigarh Road
Kharar, Mohali 140301
FRN-0030737N
Chartered Accountants

conclusion on the statement in respect of these matters is not modified with respect to the procedures performed and the financial information relied upon

Our Opinion on the Statement is not modified in respect of the above matters.

For Narinder Kumar And Company
Chartered Accountants
ICAI Firm Registration Number: 030737N



Narinder Kumar Garg
Partner
Membership Number: 080287
Place of Signature: Chandigarh
Date: 19th May, 2025
ICAI UDIN: **25080287BMLISU8945**

MEGRI SOFT LIMITED
SCO 80, Sector 47D, Chandigarh -160047
CIN:L72200CH1992PLC011996, PAN: AABCC2466Q
Ph. No.: +91172-2631550, Fax: +91172-5012787
E-Mail id: legal@megrisoft.com, Website: www.megrisoft.com

STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31 MARCH, 2025

(Amount in Lakhs)

S. No.	Particulars	Quarter Ended			Year Ended	
		March 31,2025	December 31,2024	March 31,2024	March 31,2025	March 31,2024
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue From Operations	68.26	67.56	138.46	355.64	338.30
II	Other income	0.77	1.64	1.05	5.55	6.00
III	**Total Revenue (I+II)**	**69.03**	**69.20**	**139.51**	**361.19**	**344.30**
IV	**EXPENSES**					
	a) Employees Benefit Expenses	21.47	34.35	30.96	138.13	80.78
	b) Finance Cost	0.00	0.00	0.00	0.00	0.00
	c) Depreciation & Amortization Expenses	2.91	2.87	2.92	11.40	9.79
	d) Other Expenses	26.25	15.25	68.91	137.92	162.32
	Total Expenses	**50.63**	**52.47**	**102.79**	**287.45**	**252.89**
V	**Profit before exceptional items and tax from continuing operations (III-IV)**	18.40	**16.73**	**36.72**	**73.74**	**91.41**
VI	**Exceptional items**	0.00	0.00	0.00	0.00	0.00
VII	**Profit before tax (V-VI)**	18.40	16.73	36.72	73.74	91.41
VIII	**Tax Expenses**					
	a) Current Tax	3.87	4.28	8.97	17.92	23.15
	b) Deffered Tax (Assets)/Liabilities	0.06	0.07	(0.01)	0.31	(0.01)
	Total Tax Expenses	**3.93**	**4.35**	**8.96**	**18.23**	**23.14**
IX	**Net Profit for the period (after tax) (VII-VIII)**	**14.47**	**12.38**	**27.76**	**55.51**	68.27
X	**Other Comprehensive Income**					
	a) Items that will not be reclassified subsequently to profit or loss					
	Equity investment through other comprehensive income	(0.08)	(0.28)	0.06	0.27	1.39
	Income tax relating to above	0.02	0.07	(0.02)	(0.07)	(0.36)
	Other Comprehensive Income	(0.06)	(0.21)	0.04	0.20	1.03
XI	**Total Comprehensive income (IX+X)**	**14.41**	**12.17**	**27.80**	55.71	**69.30**
XII	**Paid-up Equity Share Capital (face value of Rs. 10 per equity share)**	314.07	314.07	314.07	314.07	314.07
XIII	**Other equity excluding Revaluation Reserves**	0.00	0.00	0.00	1922.97	1867.26
XIV	**Earning per Equity share of Rs. 10/- each (not annualised) :**					
	1) Basic	0.47	0.39	0.88	1.77	2.17
	2) Diluted	0.47	0.39	0.88	1.77	2.17

Notes:

1. The consolidated financial results include the results of 100% subsidary Megrisoft Limited in UK (together referred as "Group").
2. The above consolidated financial results for the quarter and year ended 31st March, 2025 as reviewed by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 19th May, 2025, in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Statutory Auditors of the Company have expressed an unmodified audit opinion.
3. The above consolidated financial results have been prepared in accordance with Indian Accounting Standards (Ind AS), the provisions of the Companies Act, 2013 ("the Act"), as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI"). The Ind AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.
4. The Group has primarily one business segment of IT/ITES service and accordingly there is no separate reportable segment as per Ind AS -108 ' Operating Segments'-specified under section 133 of the Companies Act, 2013.
5. The figures to the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.

Date: May 19, 2025
Place: Chandigarh

Megri Soft Limited

Rajnesh Sharma
(Whole Time Director)
DIN: 02528435

MEGRI SOFT LIMITED

CIN : L72200CH1992PLC011996

Regd. Office : SCO 80, Sector 47D, Chandigarh -160047

AUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2025

(Amount in Lakhs)

S. No.	Particulars	As At March 31,2025	As At March 31,2024
A	**ASSETS**		
1	**NON-CURRENT ASSETS**		
	Property, Plant and Equipment	787.80	777.79
	Other Intangible Assets	6.04	5.45
	Intangible Assets Under Development	211.62	211.54
	Capital Work In Progress	83.87	66.96
	Investment Property	447.01	447.01
	Financial Assets		
	Investments	154.24	92.36
	Deffered Tax Assets (Net)	2.82	3.13
	Other Non-Current Assets	304.97	316.32
	Total Non-Current Assets	**1998.37**	**1920.56**
2	**CURRENT ASSETS**		
	Financial Assets		
	a) Investments	3.48	3.21
	b) Trade Receivables	31.53	35.99
	c) Cash and Cash Equivalents	59.15	67.97
	d) Bank Balance Other Then (c) Above	46.18	76.16
	e) Other Current Assets	141.50	119.36
	Total Current Assets	**281.84**	**302.69**
	Total Assets	**2280.21**	2223.25
B	**EQUITY & LIABILITIES**		
1	**SHAREHOLDERS' FUNDS**		
	(a) Equity Share Capital	314.07	314.07
	(b) Other Equity	1922.97	1867.26
	Total Equity	**2237.04**	**2181.33**
2	**NON CURRENT LIABILTIES**		
	Financial Liabilities		
	(a) Long-Term Borrowings	-	-
	(b) Deferred Tax Liabilities (Net)	-	-
	Total Non-Current Liabilities	-	-
3	**CURRENT LIABILTIES**		
	Financial Liabilities		
	(a) Trade Payables	-	-
	(b) Other Current Liabilities	12.98	12.56
	(c) Provisions	30.19	29.36
	Total Current Liabilities	**43.17**	**41.92**
	Total Equity and Liabilities	**2280.21**	**2223.25**

Date: May 19, 2025

Place: Chandigarh

Megri Soft Limited

Rajnesh Sharma

(Whole Time Director)

DIN: 02528435

MEGRI SOFT LIMITED

CIN : L72200CH1992PLC011996

Regd. Office : SCO 80, Sector 47D, Chandigarh -160047

STATEMENT OF CONSOLIDATED CASH FLOW FOR THE YEAR ENDED MARCH 31, 2025

(Amount in Lakhs)

Particulars	Year ended March 31, 2025		Year ended March 31, 2024	
CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit Before Tax		**73.74**		**91.41**
Adjustments for:				
Interest Expenses	0.00		0.00	
Depreciation	11.40		9.79	
Profit on Sale of Assets	0.00		0.00	
Profit on Sale of Investments	0.04		0.66	
Interest on FDR's	(5.44)		(6.32)	
Dividend	(0.01)	5.99	0.00	4.13
Operating Profit before Working Capital Changes		**79.73**		**95.54**
Adjustments for:				
Short Term Borrowings	-		-	
Trade Payables	-		-	
Other Current Liabilities	0.42		(8.82)	
Provisions	0.83		9.33	
Trade Receivables	4.46		(14.97)	
Short Term Loans & Advances	-		-	
Other Current Assets	(22.14)		(14.13)	
Other Non Current Assets	11.35	(5.08)	142.09	113.50
Cash Generated From Operations		**74.65**		**209.04**
Income Tax		(17.92)		(23.15)
Net Cash Flow From Operating Activities		**56.73**		**185.89**
CASH FLOW FROM INVESTING ACTIVITIES				
Long Term Loans & Advances				
Expenditure on property, plant and equipment and intangibles	(38.99)		(240.28)	
Sale/Transfer of Fixed Assets	0.00		0.00	
Bank deposits	29.98		70.78	
Investment	(61.95)		2.89	
Interest on FDR's	5.44		6.32	
Dividend	0.01		0.00	
Profit On Sale of Assets	0.00		0.00	
Income From Sale of Investment	(0.04)		(0.66)	
Net Cash Used In Investing Activities		**(65.55)**		**(160.95)**
CASH FLOW FROM FINANCING ACTIVITIES				
Interest on overdraft facility	0.00		0.00	
Net Cash Used In Financing Activities		**0.00**		**0.00**
Net increase in cash & Cash Equivalents		(8.82)		24.94
Cash and Cash equivalents (Opening Balance)		67.97		43.03
Cash and Cash equivalents (Closing Balance)		59.15		67.97
Net Decrease/(Increase) in Cash and Cash Equivalents		**8.82**		**(24.94)**

Date: May 19, 2025

Place: Chandigarh

Megri Soft Limited

Rajnish Sharma

(Whole Time Director)

DIN: 02528435

Annexure B

B. Statement of Deviation or Variation for Proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement, etc .: Not Applicable

C. Format for Disclosing Outstanding Defaults on Loans and Debt Securities : Not Applicable

D. Format For Disclosure of Related Party Transactions (Applicable Only For Half-Yearly Filings, 2nd and 4th Quarter): Enclosed as Annexure 2

E. Statement on Impact of Audit Qualifications (For Audit Report with Modified Opinion) Submitted Along-with Annual Audited Financial Results (Standalone and consolidated separately) (applicable only for Annual Filing i.e., 4th Quarter): Enclosed as Annexure 1

Megrisoft®
Estd. 1992

MEGRI SOFT LIMITED
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CIN : L72200CH1992PLC011996

To

BSE Limited, Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai-400 001 Email Id: corp.compliance@bseindia.com Scrip Code: 539012	Head- Listing & Compliance Metropolitan Stock Exchange of India Ltd. 205(A), 2nd floor, Piramal Agastya Corporate Park, Kamani junction, LBS Road, Kurla(West),Mumbai – 400070 Email Id: listingcompliance@msei.in Symbol: MEGRISOFT

Subject: Declaration under Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Dear Sir/ Madam,

In compliance with the provisions of Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, read along with SEBI Circular no. CIRI/CFD/CMD/56/2016 dated May 27, 2016, we, Megri Soft Limited ('the Company'), hereby declare that M/s Narinder Kumar And Company, Chartered Accountants (Firm Registration No.: 030737N) , Statutory Auditors of the Company have issued an Audit Report with an unmodified opinion on Audited Standalone and Consolidated Financial Results of the Company for the quarter and financial year ended March 31, 2025.

Kindly take the above on record..

Thanking You,

Yours Faithfully,
For Megri Soft Limited

Rajnesh Sharma
CFO & Whole Time Director
DIN: 02528435

Date: May 19, 2025
Place: Chandigarh

MEGRI SOFT LIMITED

Disclosure of related party transactions for the half year ended 31st March, 2025

(₹ in Lakhs)

S. No	Details of the party (listed entity /subsidiary) entering into the transaction	Details of the counterparty		Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.							
										In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances or investments				
	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary					Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Cost	Tenure	Nature (loan/ advance/ inter-corporate deposit/ investment	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)
1	Megri Soft Limited	Megrisoft Limited	Wholly Owned Subsidiary	Advance	-	-	-	-	-	N.A	N.A	N.A	N.A	N.A	N.A	N.A	N.A
2	Megri Soft Limited	Mr. Mohnesh Kohli	Non Executive Director	Any other transaction	Sitting Fee	Managerial remuneration	0.15	0.00	0.00	N.A	N.A	N.A	N.A	N.A	N.A	N.A	N.A
				Any other transaction	Reimbursement	Reimbursement	2.53	0.00	0.00	N.A	N.A	N.A	N.A	N.A	N.A	N.A	N.A
				Any other transaction	Rent Paid	As per agreement	0.90	0.81	0.00	N.A	N.A	N.A	N.A	N.A	N.A	N.A	N.A
3	Megri Soft Limited	Mr. Rajnesh Sharma	Whole Time Director and Chief Financial Officer	Remuneration		As per remuneration policy	1.86	1.54	0.85	N.A	N.A	N.A	N.A	N.A	N.A	N.A	N.A
4	Megri Soft Limited	Ms. Aprajita Kohli	Non Executive Director	Any other transaction	Reimbursement	Reimbursement	2.31	0.00	0.00	N.A	N.A	N.A	N.A	N.A	N.A	N.A	N.A
				Remuneration		As per remuneration policy	10.20	2.78	2.62	N.A	N.A	N.A	N.A	N.A	N.A	N.A	N.A
5	Megri Soft Limited	Mr. Sahil Malhotra	Independent Director	Any other transaction	Sitting Fee	Managerial remuneration	0.15	0.00	0.00	N.A	N.A	N.A	N.A	N.A	N.A	N.A	N.A
6	Megri Soft Limited	Mr. Raman Seth	Independent Director	Any other transaction	Sitting Fee	Managerial remuneration	0.15	0.23	0.36	N.A	N.A	N.A	N.A	N.A	N.A	N.A	N.A
7	Megri Soft Limited	Ms. Diksha	Independent Director	Any other transaction	Sitting Fee	Managerial remuneration	0.15	0.00	0.00	N.A	N.A	N.A	N.A	N.A	N.A	N.A	N.A
8	Megri Soft Limited	Ms. Khushboo Goyal	Company Secretary	Remuneration		As per remuneration policy	0.30	0.15	0.00	N.A	N.A	N.A	N.A	N.A	N.A	N.A	N.A
9	Megri Soft Limited	Ms. Saloni Garg	Company Secretary	Remuneration		As per remuneration policy	0.35	0.00	0.18	N.A	N.A	N.A	N.A	N.A	N.A	N.A	N.A
10	Megri Soft Limited	Mr. Mahesh Kohli	Relative of Mr. Mohnesh Kohli	Purchase of Fixed Assets		As per contract	11.00	0.00	(0.50)	N.A	N.A	N.A	N.A	N.A	N.A	N.A	N.A
11	Megri Soft Limited	Basel Investments Limited	Mohnesh Kohli is the Non-executive director of Basel Investments Limited	Investment	-	Approved	61.88	0	0	N.A	N.A	N.A	N.A	N.A	N.A	N.A	N.A
							91.93										

Megri Soft Limited ★ Chandigarh ★