



MEGH MAYUR INFRA LIMITED

(Formerly Poddar Infrastructure Limited)

30th January, 2018

To
The Manager
Department of Corporate Services
BSE Limited
P. J. Towers, Dalal Street,
Mumbai – 400001

Company Code: 509003

Name of the Company: Megh Mayur Infra Limited

(Formerly known as Poddar Infrastructure Limited and previously known as Transoceanic Properties Limited)

E-Mail Id of the Company: grievances@meghmayur.com

Dear Sir,

Sub: Revised Un-audited Financial Results for the Second Quarter ended on 30th September, 2017 for the F.Y. 2017-2018

Ref: Your e-mail dated 21st December, 2017 for Discrepancies in Financial Result of the Company for the Quarter ended September 2017,

We are in receipt of your e-mail communications dated 21 December, 2017 pointing out discrepancies in unaudited financial results of the company for the quarter ended on 30th September, 2017 submitted on 11th November, 2017 under Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 that the unaudited financial results submitted in pdf in that Reconciliation table for Net Profit/Loss not provided. We have noted the discrepancies and accordingly rectified the same as per the provisions of SEBI Circular no. CIR/CFD/FAC/62/2016) dated July 05, 2016.

Further, we are enclosing herewith copy of the revised Un-audited Financial Results for the Second Quarter ended on 30th September, 2017 for the F.Y. 2017-2018.

Kindly take the note and acknowledge the receipt of the same.

Thanking you,

Yours faithfully,

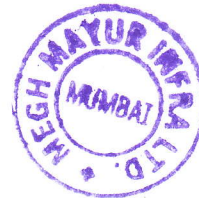
For MEGH MAYUR INFRA LIMITED

Mitul Shah

Managing Director

DIN No 00509114

Address: 10E/F, Anjan Shalaka Complex, Athwa Lines, Surat-395007



Regd. Office : 208, Lalji Shopping Centre, S. V. Road, Borivali (West), Mumbai - 400 092
Ph. : 022 28993841 Email:grievances@meghmayur.com

CIN : L51900MH1981PLC025693



MEGH MAYUR INFRA LIMITED

(Formerly Poddar Infrastructure Limited)

Amount in Lakhs

REVISED UNAUDITED FINANCIAL RESULTS FOR THE SECOND QUARTER AND SIX MONTHS ENDED ON 30th SEPTEMBER, 2017

PART I

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
		30.09.2017	30.06.2017	30.09.2016	30.09.2017	30.09.2016	31.03.2017
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Income from operations						
	(a) Revenue from Operations	-	-	-	-	-	-
	(b) Other Income	-	-	-	-	-	-
	Total income from operations (net)	-	-	-	-	-	-
2	Expenses						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Purchase of stock-in-trade	-	-	-	-	-	-
	(c) Change in inventories of finished goods, work-in-progress & stock-in-trade	-	-	-	-	-	-
	(d) Employee benefit expenses	1.14	1.13	1.10	2.27	2.17	4.48
	(e) Finance Cost	-	-	-	-	-	-
	(f) Depreciation & amortisation expenses	-	-	-	-	-	-
	(g) i) Other Expenses	1.13	1.88	1.36	3.01	3.01	6.33
	ii) Other Expenses - BSE Fees	-	2.88	-	2.88	2.29	2.29
	Total Expenses	2.27	5.88	2.46	8.15	7.47	13.10
3	Profit/(Loss) before exceptional & extraordinary items and tax	(2.27)	(5.88)	(2.46)	(8.15)	-7.47	(13.10)
4	Exceptional Items	-	-	-	-	-	-
5	Profit/(Loss) before extraordinary items and tax	(2.27)	(5.88)	(2.46)	(8.15)	-7.47	(13.10)
6	Extraordinary items	-	-	-	-	-	-
7	Profit / before Tax	(2.27)	(5.88)	(2.46)	(8.15)	-7.47	(13.10)
8	Tax Expenses - Current Tax	-	-	-	-	-	-
	- Deferred Tax	-	-	-	-	-	-
9	Net Profit (+) / Loss (-) for the period	(2.27)	(5.88)	(2.46)	(8.15)	-7.47	(13.10)
10	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss A (i) Items that will not be reclassified to profit or loss						
	(ii) Income tax relating to items that will not be reclassified to profit or loss						
	B (i) Items that will be reclassified to profit or loss						
	(ii) Income tax relating to items that will be reclassified to profit or loss						
11	Total Comprehensive Income for the period	(2.27)	(5.88)	(2.46)	(8.15)	-7.47	(13.10)
12	Details of equity share capital						
	Paid-up Equity Share Capital	630.00	630.00	630.00	630.00	630.00	630.00
	Face value of equity share capital	10.00	10.00	10.00	10.00	10.00	10.00
13	Other Equity excluding Revaluation Reserves	-	-	-	-	-	-
14	Earning per share (EPS)	(0.03)	(0.09)	(0.03)	(0.12)	-0.12	(0.21)
	Basis earning (loss) per share from continuing and discontinuing operations	(0.03)	(0.09)	(0.03)	(0.12)	-0.12	(0.21)
	Diluted earning (loss) per share from continuing and discontinuing operations	(0.03)	(0.09)	0.03	(0.12)	-0.12	(0.21)

- The aforementioned Results were reviewed and recommended by Audit committee and approved by the Board of Directors at its meeting held on 11th November, 2017
- The format of Un-audited quarterly results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated 30th November, 2015 has been modified to comply with requirements of SEBI's circular dated 5th July, 2016 Ind AS and Schedule III (Division II) of Companies Act, 2013 applicable to companies that are required to comply with Ind AS.
- The Financial Results for Quarter ended 30.09.2017 is brief prepared as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. SEBI vide Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016 grants exemption stating that listed entities to which Ind AS Rules are applicable in subsequent phases (beginning from the Financial Year 2017-18, 2018-19 and 2019-20), the relaxations as mentioned in para 2.6 of the said Circular shall mutatis-mutandis apply during their corresponding first year of Ind-AS implementation.
According to Para 2.6.1 clause (iii) of Circular No. CIR/CFD/FAC/62/2016 For the quarter ending September 30, 2017, submission of Ind-AS compliant financial results for the previous year ended March 31, 2017 is not mandatory. However the entity has voluntarily opted to submit Ind AS compliant comparables. It is to state that the same have not been subjected to limited review or audit. However, the management has exercised necessary due diligence to ensure that the financial results provide a true and fair view of its affairs.



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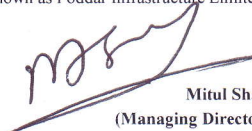
(Formerly Poddar Infrastructure Limited)

- 5 Previous year figures are regrouped/rearranged wherever necessary.
6 The Company's shares are listed only on BSE Limited.
7 There were no investor complaints pending at the beginning and at the end of the quarter.
As the Company has only one business segment, disclosure under Indian Accounting Standard 108 on "Operating Segment" issued by the
8 Institute of Chartered Accountants of India is not applicable.
9 The accounting has been done as per applicable Ind AS- 109/Recognition and measurement of financial instrument and the same is discounted using discount rate of 8.07%.
10 Reconciliations between the profits as reported earlier and the Ind AS recast profits for the quarter and half year ended September 30,2016:

Description	(Rs. In Lakhs)	
	Quarter ended September 30, 2016	Half Year Ended September 30, 2016
(a) Net Profit as per Previous GAAP	(2.46)	(7.47)
Adjustments as per Ind AS-109	-	-
(b) Net Profit as per Ind AS	(2.46)	(7.47)

FOR MEGH MAYUR INFRA LIMITED
(Formerly Known as Poddar Infrastructure Limited)

Place : Surat
Date : 11.11.2017


Mitul Shah
(Managing Director)
DIN: 00509114

Address: 10-E/F, Anjan Shalaka Complex,
Athwa Lines, Surat-395007, Gujarat.



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To
The Board of Directors
MEGH MAYUR INFRA LIMITED
(Formerly known as Poddar Infrastructure Limited),
208, Lalji Shopping Centre,
S.V. Road, Borivali (West),
Mumbai - 400092

We have reviewed the accompanying statement of unaudited financial results of Megh Mayur Infra Limited for the quarter and half year ended 30th September, 2017 attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 read with SEBI Circular no. CIR/CFD/FAC/62/2016 dated 5th July, 2016. This statement is the responsibility of the company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review 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 of material misstatement. A review is limited primarily to inquiries of 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, for the three months period ended on 30th September, 2017, prepared in accordance with applicable Indian Accounting standards (Ind-AS) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized 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 read with SEBI Circular no. CIR/CFD/FAC/62/2016 dated 5th July, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.



Place : Surat
Date : 11-11-2017

For DSI & Co.
Chartered Accountants
ICAI FRN 127226W

Parimal Bhagat

Parimal Bhagat
Partner
Membership No. 103566