



MEGH MAYUR INFRA LIMITED

Email Id: grievances@meghmayur.com Ph. No: 02235501554 Web: www.meghmayur.com

(Formerly Known as Poddar Infrastructure Limited and Transoceanic Properties Limited) 16 October, 2023

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/Madam,

Sub: Un-audited Financial Results of the Company for the Second Quarter ended on September 30, 2023 for the FY 2023-2024

Pursuant to the requirement of Regulation 30 and 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, we hereby inform that the Board of Directors of the Company, at its meeting held today i.e., on Monday, the 16th October, 2023 which commenced at 11.30 a.m. and concluded at 03.45 p.m. approved the Un-Audited Financial Results of the Company for the Second Quarter ended on September 30, 2023 for the FY 2023-2024 together with the Limited Review Report thereon.

We are enclosing herewith, a copy of the Un-Audited Financial Results for the Second Quarter ended on September 30, 2023 for the FY 2023-2024 together with Limited Review Report by auditor and cash flow statement for the half year ended on September 30, 2023.

Please take this letter on your record and disseminate the information under "Corporate Announcement Section" on your Exchange website.

Thanking you,
Yours faithfully,

For MEGH MAYUR INFRA LIMITED

DIVYA RAKESH Digitally signed by DIVYA
RAKESH MUTNEJA
MUTNEJA Date: 2023.10.16 15:58:14
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Divya Mutneja

Company Secretary and Compliance officer

(ACS52288)

Encl: As above

**Regd. Office : MHB-11/A -302, Sarvodaya Co-Operative Housing Society Limited,
Near Bhavishya Nidhi Building, Service Road, Khernagar, Bandra (E), Mumbai-400051**

CIN : L51900MH1981PLC025693



Independent Auditor's Review Report on Unaudited Quarterly Financial Results and Year to Date Financial Results of the Company pursuant to the Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

To,
The Board of Directors,
MEGH MAYUR INFRA LIMITED,
(Formerly known as Poddar Infrastructure Limited),
MHB 11-A-302, Sarvodaya CHSL,
Nr. EPFO Office, Kher Nagar,
Bandra (East), Mumbai – 400051.

1. We have reviewed the accompanying statement of unaudited financial results ('the Statement') of **MEGH MAYUR INFRA LIMITED** ('the Company') for the quarter ended 30th September 2023 and year to date results for the period 01st April 2023 to 30th September 2023, being submitted by the Company pursuant to the requirements of Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
2. The Statement which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34') prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 and Regulation 52 read with Regulation 63 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410. Review of Interim Financial Information Performed by the Independent Auditor of the Entity, Issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all Significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We draw your attention to Note No. 3 of the statement regarding the non-ascertainment of income tax liability (current and deferred) as per Indian Accounting Standard 12 on "Income Taxes" for



the second quarter ended 30th September 2023 which is determined by the company at the end of the year for the reasons stated in the said note. Our opinion is not qualified in respect of this matter.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

**FOR H. TOSNIWAL AND CO.
CHARTERED ACCOUNTANTS**



**CA HARISHANKAR TOSNIWAL
(PARTNER)**

M. No.: 055043

FRN: 0111032W

Place: Surat

Date: 16.10.2023

UDIN: 23055043 BGVZWA 6934



MEGH MAYUR INFRA LIMITED

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UNAUDITED FINANCIAL RESULTS FOR THE SECOND QUARTER ENDED/SIX MONTHS ENDED 30TH SEPTEMBER, 2023

PART I

(Rs. in lakhs)

	Particulars	Quarter Ended Unaudited			Six Months Ended Unaudited		Year Ended Audited
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
1	Income from operations						
	(a) Revenue From Operation	-	-	-	-	-	-
	(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	1.12	1.68	0.18	2.80	0.86	1.51
	(e) Finance Cost	-	-	-	-	-	-
	(f) Depreciation and Amortisation Expense	-	-	-	-	-	-
	(g) i) Other Expenses	1.14	1.36	1.31	2.50	2.38	5.26
	ii) Other Expense - BSE Fee	-	3.25	-	3.25	3.54	3.54
	Total Expenses	2.26	6.29	1.49	8.55	6.79	10.31
	Profit/(Loss) before Extra Ordinary and Exceptional Items and Tax(1±2)	(2.26)	(6.29)	(1.49)	(8.55)	(6.79)	(10.31)
3	Exceptional Items	-	-	-	-	-	-
5	Profit/(Loss) Before Extraordinary Items and Tax (3±4)	(2.26)	(6.29)	(1.49)	(8.55)	(6.79)	(10.31)
6	Extraordinary Items	-	-	-	-	-	-
7	Profit Before Tax	(2.26)	(6.29)	(1.49)	(8.55)	(6.79)	(10.31)
8	Tax Expense: Current Expense						
	Deferred Tax						
9	Net Profit / Loss for the period (11±12)	(2.26)	(6.29)	(1.49)	(8.55)	(6.79)	(10.31)
10	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss						
	A (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						
	B (ii) Income tax relating to items that will be reclassified to profit or loss						
11	Total Comprehensive Income for the period	(2.26)	(6.29)	(1.49)	(8.55)	(6.79)	(10.31)
12	Details of Equity Share Capital						
14	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
	Other Equity excluding Revaluation Reserves	-	-	-	-	-	27.30
16	Earnings per share (EPS)	(0.04)	(0.10)	(0.02)	(0.14)	(0.11)	(0.16)
(a)	Basis earning (loss) per share from continuing and discontinuing operations	(0.04)	(0.10)	(0.02)	(0.14)	(0.11)	(0.16)
(b)	Diluted earning (loss) per share from continuing and discontinuing operations	(0.04)	(0.10)	(0.02)	(0.14)	(0.11)	(0.16)



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- 1 The aforementioned Results were reviewed and recommended by Audit committee and approved by the Board of Directors at its meeting held on 16th October, 2023
 - 2 The format of Un-audited quarterly results as prescribed in SEBI's Circular CIR/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
 - 3 As the ultimate income tax liability will depend on results for the year ending on 31st March, 2023, the
 - 4 Previous year figures are regrouped/rearranged wherever necessary.
 - 5 The Company's shares are listed only on BSE Limited.
 - 6 There were no investor complaints pending at the beginning and at the end of the quarter.
 - 7 As the Company has only one business segment, disclosure under Indian Accounting Standard 108 on "Operating Segment" issued by the Institute of Chartered Accountants of India is not applicable.
 - 8 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%.
- * There are some entries on account of application of Ind AS 109 -Recognition and measurement of financial instrument however the said amounts were rounded off to amounts in lakhs, and the same is reduced to zero due to rounding off.

FOR MEGH MAYUR INFRA LIMITED

(Formerly Known as Poddar Infrastructure Limited and therebefore known as Transoceanic Properties Limited)

Place : Surat
Date : 16.10.2023


Rajendra Shah
(Managing Director)
DIN: 01765634



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Megh Mayur Infra Limited (Formerly Known as Poddar Infrastructure Limited and Transoceanic Properties Limited)			
Sr.	Particulars	As at	As at
		30 September 2023 (As per IND-AS)	31 March 2023 (As per IND-AS)
ASSETS			
(1)	Non-current assets		
a)	Property, plant and equipment		
b)	Capital work-in-progress		
c)	Investment property		
d)	Goodwill		
e)	Other Intangible Assets		
f)	Intangible assets under development		
g)	Biological assets other than bearer		
h)	Financial assets		
	- Investments	0.310	0.310
	- Trade Receivables		
	- Loans	0.010	0.010
	- Others (to be specified)		
i)	Deferred tax assets (Net)		
j)	Other non-current assets		
	- Land Deposit	758.000	7.580
	- Other Deposit		
(2)	Current assets		
a)	Inventories		
b)	Financial assets		
	- Current investments		
	- Trade and other receivables		
	- Cash and cash equivalents	0.502	0.502
	- Bank balances other than cash and	3.866	4.048
	- Loans		
	Others	-	-
c)	Others (to be specified)	-	-
d)	Current tax assets (net)		
e)	Other current assets	1.672	1.672
	TOTAL	764.360	14.121

EQUITY AND LIABILITIES			
Equity			
a)	Equity Share Capital	630.000	630.000
b)	Other Equity	8.438	16.994
Share application money pending			
(1)	Non-current liabilities		
a)	Financial liabilities		
	- borrowings	124.833	115.592
	- Other financial liabilities		
b)	Provisions		
c)	Deferred tax liabilities (Net)		
d)	Other non-current liabilities		
(2)	Current liabilities		
a)	Financial liabilities		
	- borrowings		
	- Trade and other payables		
	- Other financial liabilities		
b)	Other current liabilities	1.089	1.956
c)	Provisions		
d)	Current tax liabilities (net)		
Liabilities associated with group(s) of assets held for disposal			
	TOTAL	764.360	764.542

FOR MEGH MAYUR INFRA LIMITED
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Place: Surat
Date: 16.10.2023

Rajendra Shah
Rajendra Shah
(Managing Director)
DIN:01765634



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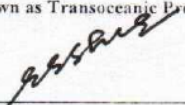
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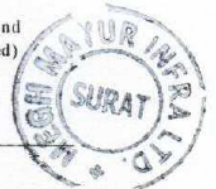
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Megh Mayur Infra Limited				
Statement of Cash Flows for the six month ended September 30, 2023				
Sr. No.	Particulars	Six month ended (Rs. in lakhs)		Year ended (Rs. in lakhs)
		September 30, 2023 (Unaudited)	September 30, 2022 (Unaudited)	March 31, 2023 (Audited)
A	Cash flows from operating activities			
a)	Cash receipts from customers			-
b)	Cash paid to suppliers and employees			-
e)	Cash generated from operations	-9.02	-6.94	-9.72
d)	Interest paid			-
e)	Income taxes paid			-
f)	Dividends paid			-
	Net cash from operating activities	-9.02	-6.94	-9.72
B	Cash flows from investing activities			
a)	Business acquisitions, net of cash acquired			-
b)	Purchase of property, plant and equipment			-
c)	Proceeds from sale of equipment			-
d)	Acquisition of portfolio investments			-
e)	Investment income			-
f)	Other inflow/outflow of cash			-
	Net cash used in investing activities	-	-	-
C	Cash flows from financing activities			
a)	Proceeds from issue of share capital			-
b)	Proceeds from long-term borrowings	8.83	5.51	
c)	Payment of long-term borrowings			10.00
	Net cash used in financing activities	8.83	5.51	10.00
	Net increase in cash and cash equivalents	(0.19)	(1.43)	0.28
	Cash and cash equivalents at beginning of period	4.55	4.27	4.27
	Cash and cash equivalents at end of period	4.36	2.83	4.55

FOR MEGH MAYUR INFRA LIMITED
(Formerly Known as Poddar Infrastructure Limited and
therebefore known as Transoceanic Properties Limited)

Place: Surat
Date: 16.10.2023


Rajendra Shah
DIN: 01765634
(Managing Director)



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