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INDUSTRIES LIMITED

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E-Mail : Info@meeraind.com Web : www.meeraind.com

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IN HOUSE R&D Center

An ISO 9001:2015 Company

CIN - L29298GJ2006PLC048627

Date: 07TH February, 2024

BSE Limited Corporate Relationship Department 14 th Floor, P. J. Towers, Dalal Street, Fort, Mumbai – 400001.	Stock ID: MEERA Scrip Code: 540519
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Dear Sir/Madam,

Sub: Outcome of the Board Meeting of the Company held on 07.02.2024

This is with reference to the above captioned subject line and in terms of Regulation 33 & Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, we wish to inform you that the Board of Directors of the company at its meeting held today has inter-alia considered and approved following:

1. The Unaudited Financial Results (both Standalone and Consolidated) of the Company for the Quarter and Nine Months ended on December 31, 2023 along with Limited Review Report for the Quarter and Nine Months ended December 31, 2023 carried out by the Statutory Auditors of the Company. Copy of Unaudited Financial Results includes Limited Review Reports are attached herewith. The results are also being uploaded on the Company's website at – www.meeraind.com
2. Considered and approved consequential Amendment of Main Objects Clause of the Memorandum of Association Pursuant to the provisions of Companies Act, 2013 and subject to approval of members through postal ballot, the Board has approved the amendment of the Main Objects Clause i.e. Clause III of the Memorandum of Association of the Company. Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular dated September 9, 2015, brief of new sub clause is provided here under:

Proposed Amendment: To add the following new sub clause (3) after existing sub clause (2) in Clause 3 Part [A] in the MOA:

To carry on in India or elsewhere in the world, with or without collaboration, the business to, Manufacturing, Procure, assemble, make, repair, operate, activate, manage, run, alter, modernize, improve, restore, maintain, manage, set up, implement, test, develop, discover, invent, design, serve, maintain, clean, preserve, packers, place in the ground, market, move, stock, sale, re sale, import, export, provide, Construct, purchase, marketing, trade of various goods and services related to all kinds of cast polypropylene films ("CPP Films"), PVC pipe PVC film and polyester film.

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3. Approved the draft Postal Ballot Notice for the Addition of New Object in Object clause of Memorandum of Association of Company.
4. The Board has decided Friday, February 02, 2024 as Cut-off date for ascertaining the list of Shareholders to whom notice of Postal Ballot will be sent and for reckoning voting rights.
5. Appointed M/s Chirag Shah & Associates, Practising Company Secretaries, Ahmedabad, as Scrutiniser for conducting Postal Ballot E-voting process.
6. Internal Audit Report for the Quarter ended December 31, 2023
7. Taken on note various compliances made during the Quarter and Nine Months ended on December 31, 2023

Documents relating to Postal Ballot will be uploaded in due course by the company.

The Board Meeting commenced at 05.00 P.M. and concluded at 05.55 P.M.

You are requested to take the same on your record.

Thanking you,

Yours faithfully,

For Meera Industries Limited

Bhavisha Chauhan
Company Secretary & Compliance Officer
F-12515



K A SANGHAVI & CO LLP
CHARTERED ACCOUNTANTS
LLPIN : AAM - 3049

Independent Auditor's Limited Review Report on Quarterly Unaudited Standalone 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
MEERA INDUSTRIES LIMITED
Plot No. 2126, Road No. 2,
Sachin GIDC, Sachin, Surat – 394230, Gujarat.

We have reviewed the accompanying statement of unaudited standalone financial results of **Meera Industries Limited** (the "Company") for the quarter and half year ended December 31, 2023 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended (the 'Listing Regulations').

This Statement which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards (Ind AS) 34 on 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free 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 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 generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Emphasis of Matter – No such thing requires to be mentioned hence our conclusion is not modified in respect of this matter.

Place: Surat
Date: February 07, 2024



For K A Sanghavi & Co LLP
Chartered Accountants
FRN: 120846W / W100289

A. Sanghavi
Amish Ashvinbhai Sanghavi
Designated Partner
M. No. 101413

ICAI UDIN : 24101413BKAAAW5096



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K A SANGHAVI & CO LLP
CHARTERED ACCOUNTANTS
LLPIN : AAM - 3049

Independent auditor's Review report on Quarterly and Year to Date Unaudited 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
MEERA INDUSTRIES LIMITED
Plot No. 2126, Road No. 2,
Sachin GIDC, Sachin, Surat – 394230, Gujarat.

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Meera Industries LIMITED** ("the Holding Company") and its Subsidiaries (the parent and its subsidiaries together referred to as "the Group"), for the quarter and half year ended December 31, 2023 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended.
2. This Statement is the responsibility of the Holding Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principal laid down in Indian Accounting Standard (Ind AS) 34 'Interim Financial Reporting', prescribed under section 133 of the Companies Act, 2013, and other Accounting Principles generally accepted in India. 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 Standards on Auditing 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 also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.
4. The Statement includes the results of the following entities:
 - a. Meera Industries Limited (Holding Company)
 - b. Meera Industries USA LLC (WOS)
5. Based on our review conducted and procedures performed as stated above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results 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 generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



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K A SANGHAVI & CO LLP
CHARTERED ACCOUNTANTS
LLPIN : AAM - 3049

6. Emphasis of Matter – No such thing requires to be mentioned hence our conclusion is not modified in respect of this matter.
7. The consolidated unaudited financial results includes the interim financial results of 1 wholly owned subsidiary outside India which have been reviewed by us, whose interim financial results reflect total revenue of Rs. Nil and Nil for the quarter and nine months ended December 31, 2023 respectively, total net profit after tax of Rs. (0.08 Lakhs) and Rs. 0.36 Lakhs for the quarter and nine months ended December 31, 2023 respectively and total comprehensive income of Rs. (0.08 Lakhs) and Rs. 0.36 Lakhs for the quarter and nine months ended December 31, 2023 respectively as considered in the consolidated unaudited financial results.

Our conclusion on the Statement is not modified in respect of the above matter.

Place: Surat
Date: February 07, 2024



For K A Sanghavi & Co LLP
Chartered Accountants
FRN: 120846W / W100289

Amish Ashvinbhai Sanghavi
Designated Partner
M. No. 101413

ICAI UDIN : 24101413BKAAAX7432



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CIN - L29298GJ2006PLC048627

Statement of Consolidated Unaudited financial results for the Quarter ended 31st December, 2023

(Amount in Lakhs)

Sr. No.	Particulars	Consolidated					
		Three Months			Nine Months		Year ended
		ended 31 Dec 2023	ended 30 Sep 2023	ended 31 Dec 2022	ended 31 Dec 2023	ended 31 Dec 2022	ended 31 Mar 2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Income from operations						
	Revenue from operations	760.55	678.64	505.76	2,054.66	1,567.11	2,033.76
	Other income	0.56	0.19	(0.28)	0.95	12.77	27.39
	Total income	761.11	678.83	505.48	2,055.61	1,579.88	2,061.15
2	Expenses						
	Cost of materials consumed	493.26	453.94	172.28	1,268.55	719.67	1,107.80
	Purchases of stock-in-trade	-	-	-	-	-	-
	Changes in inventories of work-in-progress, stock-in-trade and finished goods	(36.23)	(69.78)	144.70	(92.60)	242.62	135.74
	Employee benefit expense	112.47	104.67	97.56	314.56	306.70	393.70
	Finance costs	1.98	2.53	2.26	6.84	7.70	10.39
	Depreciation and amortisation expense	30.69	31.34	26.16	92.92	78.64	109.19
	Other expenses	105.32	123.25	94.88	360.31	326.41	441.87
	Total expenses	707.50	645.95	537.84	1,950.58	1,681.74	2,198.70
3	Profit / (Loss) before exceptional items and tax (1-2)	53.61	32.88	(32.37)	105.03	(101.86)	(137.55)
4	Exceptional items	-	-	-	-	-	-
5	Profit/(Loss) before tax (3-4)	53.61	32.88	(32.37)	105.03	(101.86)	(137.55)
6	Tax expense:						
	- Current tax	-	-	-	-	-	-
	- Deferred tax	7.29	1.07	7.86	18.61	2.65	(0.31)
7	Profit/(Loss) for the period after tax (5-6)	46.32	31.81	(40.23)	86.42	(104.51)	(137.23)
8	Other comprehensive income						
	Item that will not be reclassified to Profit or Loss (Consisting of re-measurement of net defined benefit liabilities)	1.41	1.40	0.61	4.21	1.82	5.61
	Income tax relating to items that will not be reclassified to Profit or Loss	(0.35)	(0.35)	(0.16)	(1.06)	(0.46)	(1.41)
	Exchange differences in translating the financial statements of foreign operations	(0.03)	(0.15)	(8.95)	(0.16)	(3.70)	(2.97)
	Other comprehensive income	1.02	0.90	(8.51)	2.99	(2.34)	1.23
9	Total comprehensive income for the year (7+8)	47.33	32.71	(48.74)	89.41	(106.85)	(136.00)
10	Paid-up equity share capital (Face value of Rs. 10/- each)	1,067.88	1,067.88	1,067.88	1,067.88	1,067.88	1,067.88
11	Other equity (excluding revaluation reserves)	-	-	-	-	-	1,411.08
12	Earnings per equity share for profit from operation attributable to owners of the entity:						
	Basic earnings per share # not Annualized	0.43	0.30	(0.38)	0.81	(0.98)	(1.29)
	Diluted earnings per share # not Annualized	0.43	0.30	(0.38)	0.81	(0.98)	(1.29)

Note :-

- The Company has adopted Indian Accounting Standards (Ind AS), prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder, with effect from April 01, 2020 and accordingly these financial results have been prepared in accordance with Ind AS notified under the Companies (Indian Accounting Standards) Rule, 2015 as amended by the Companies (Indian Accounting Standards) (Amendments) Rules 2016. The Financial results, presented in accordance with Ind AS 101 - First - Time adoption of Indian Accounting Standards.
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on February 07, 2024. The Statutory Auditors of the Company have carried out a Limited Review of the aforesaid results.
- Previous periods figures have been regrouped and rearranged wherever necessary.

Place : Surat
Date : Feb 07, 2024



For, Meera Industries Limited

Dharmesh V Desai
Chairman and Managing Director

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Statement of Consolidated Unaudited segment results for the Quarter ended 31st December, 2023
(Amount in Lakhs)

Sr. No.	Particulars	Consolidated					
		Three Months			Nine Months		Year
		ended 31 Dec 2023	ended 30 Sep 2023	ended 31 Dec 2022	ended 31 Dec 2023	ended 31 Dec 2022	ended 31 Mar 2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Segment Revenue						
	Machine Division	658.65	512.60	377.02	1,640.03	1,185.79	1,477.26
	Yarn Division	101.90	166.05	156.32	414.63	453.31	628.49
	Total	760.55	678.64	533.34	2,054.66	1,639.10	2,105.75
	Less: inter segment revenue	-	-	27.58	-	71.99	71.99
	Revenue from operations	760.55	678.64	505.76	2,054.66	1,567.11	2,033.76
2	Segment Results						
	Machine Division	52.65	32.51	(27.96)	103.43	(115.66)	(170.11)
	Yarn Division	2.39	2.71	(1.87)	7.49	8.73	15.56
	Segment Results	55.03	35.22	(29.83)	110.92	(106.93)	(154.54)
3	Unallocable						
	Other Income	0.56	0.19	(0.28)	0.95	12.77	27.39
	Finance Cost	1.98	2.53	2.26	6.84	7.70	10.39
	Profit before Tax	53.61	32.88	(32.37)	105.03	(101.86)	(137.55)
4	Tax expense						
	Current tax	-	-	-	-	-	-
	Deferred tax	7.29	1.07	7.86	18.61	2.65	(0.31)
	Profit after Tax	46.31	31.81	(40.23)	86.42	(104.51)	(137.23)
5	Segment Assets						
	Machine Division	3,424.57	3,427.38	3,394.13	3,424.57	3,394.13	3,298.13
	Yarn Division	210.96	232.66	446.00	210.96	446.00	262.57
	Unallocable	10.65	10.29	-	10.65	-	9.91
	Segment Assets	3,646.18	3,670.33	3,840.13	3,646.18	3,840.13	3,570.60
6	Segment Liabilities						
	Machine Division	871.15	942.20	963.88	871.15	963.88	863.57
	Yarn Division	136.42	144.62	315.66	136.42	315.66	177.61
	Unallocable	70.12	62.48	52.47	70.12	52.47	50.46
	Segment Liabilities	1,077.69	1,149.30	1,332.01	1,077.69	1,332.01	1,091.64

Previous periods figures have been regrouped and rearranged wherever necessary.

Place : Surat
Date : Feb 07, 2024



For, Meera Industries Limited

Dharmesh V Desai
Chairman and Managing Director

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CIN - L29298GJ2006PLC048627

Statement of Standalone Unaudited financial results for the Quarter ended 31st December, 2023
(Amount in Lakhs)

Sr. No.	Particulars	Standalone					
		Three Months			Nine Months		Year
		ended 31 Dec 2023	ended 30 Sep 2023	ended 31 Dec 2022	ended 31 Dec 2023	ended 31 Dec 2022	ended March 2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Income from operations						
	Revenue from operations	760.55	678.64	513.76	2,054.66	1,466.87	1,871.93
	Other income	0.56	0.19	(0.28)	0.95	12.77	27.39
	Total income	761.11	678.83	513.48	2,055.61	1,479.65	1,899.32
2	Expenses						
	Cost of materials consumed	493.26	453.94	172.28	1,268.55	719.67	1,107.80
	Purchases of stock-in-trade						
	Changes in inventories of work-in-progress, stock-in-trade and finished goods	(36.18)	(68.92)	170.15	(91.84)	213.38	71.66
	Employee benefit expense	112.48	104.66	97.56	314.56	306.70	393.70
	Finance costs	1.98	2.53	2.12	6.84	7.34	9.98
	Depreciation and amortisation expense	30.56	31.21	26.03	92.52	78.26	108.67
	Other expenses	105.32	123.25	89.09	360.31	294.10	405.73
	Total expenses	707.42	646.67	557.23	1,950.94	1,619.44	2,097.55
3	Profit / (Loss) before exceptional items and tax (1-2)	53.69	32.16	(43.75)	104.67	(139.79)	(198.23)
4	Exceptional items (Refer Note 3)	-	-	(13.44)	-	(13.44)	13.44
5	Profit/(Loss) before tax (3-4)	53.69	32.16	(30.31)	104.67	(126.35)	(184.79)
6	Tax expense:						
	- Current tax						
	- Deferred tax	7.29	1.07	7.85	18.61	2.65	(0.31)
7	Profit/(Loss) for the period after tax (5-6)	46.40	31.09	(38.16)	86.06	(129.01)	(184.47)
8	Other comprehensive income						
	Item that will not be reclassified to Profit or Loss (Consisting of re-measurement of net defined benefit liabilities)	1.40	1.41	0.61	4.21	1.82	5.61
	Income tax relating to items that will not be reclassified to Profit or Loss	(0.35)	(0.36)	(0.16)	(1.06)	(0.46)	(1.41)
9	Total comprehensive income for the year (7+8)	47.45	32.14	(37.71)	89.21	(127.65)	(180.28)
10	Paid-up equity share capital (Face value of Rs. 10/- each)	1,067.88	1,067.88	1,067.88	1,067.88	1,067.88	1,067.88
11	Other Equity (excluding revaluation reserves)						1,362.04
12	Earnings per equity share for profit from operation attributable to owners of the entity:						
	Basic earnings per share # not Annualized	0.43	0.29	(0.36)	0.81	(1.21)	(1.73)
	Diluted earnings per share # not Annualized	0.43	0.29	(0.36)	0.81	(1.21)	(1.73)

Note :-

- The Company has adopted Indian Accounting Standards ('Ind AS'), prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder, with effect from April 01, 2020 and accordingly these financial results have been prepared in accordance with Ind AS notified under the Companies (Indian Accounting Standards) Rule, 2015 as amended by the Companies (Indian Accounting Standards) (Amendments) Rules 2016. The Financial results, presented in accordance with Ind AS 101 - First - Time adoption of Indian Accounting Standards.
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on Feb 07, 2024, same were reviewed by the Statutory Auditor, who have issued an un-modified report thereon.
- Previous periods figures have been regrouped and rearranged wherever necessary.

Place : Surat
Date : Feb 07, 2024



For, Meera Industries Limited

[Signature]

Dharmesh V Desai
Chairman and Managing Director

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CIN - L29298GJ2006PLC048627

Statement of Standalone Unaudited segment results for the Quarter ended 31st December, 2023
(Amount in Lakhs)

Sr. No.	Particulars	Standalone					
		Three Months			Nine Months		Year
		ended 31 Dec 2023	ended 30 Sep 2023	ended 31 Dec 2022	ended 31 Dec 2023	ended 31 Dec 2022	ended 31 Mar 2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Segment Revenue						
	Machine Division	658.65	512.59	357.43	1,640.03	1,013.56	1,243.44
	Yarn Division	101.90	166.05	156.33	414.63	453.31	628.49
	Revenue from operations	760.55	678.64	513.76	2,054.66	1,466.87	1,871.93
2	Segment Results						
	Machine Division	52.73	31.79	(26.04)	103.07	(140.52)	(217.76)
	Yarn Division	2.39	2.71	(1.86)	7.49	8.73	15.56
	Segment Results	55.12	34.49	(27.90)	110.56	(131.79)	(202.20)
3	Unallocable						
	Other Income	0.56	0.19	(0.28)	0.95	12.77	27.39
	Finance Cost	1.98	2.53	2.12	6.84	7.34	9.98
	Profit before Tax	53.70	32.16	(30.31)	104.67	(126.35)	(184.79)
4	Tax expense						
	Current tax	-	-	-	-	-	-
	Deferred tax	7.29	1.07	7.85	18.61	2.65	(0.31)
	Profit after Tax (3-4)	46.40	31.09	(38.16)	86.06	(129.01)	(184.47)
5	Segment Assets						
	Machine Division	3,372.87	3,375.69	3,306.08	3,372.87	3,306.08	3,246.77
	Yarn Division	210.96	232.66	446.00	210.96	446.00	262.57
	Unallocable	10.65	10.29	-	10.65	-	9.91
	Segment Assets	3,594.48	3,618.64	3,752.08	3,594.48	3,752.08	3,519.25
6	Segment Liabilities						
	Machine Division	868.82	939.87	901.40	868.82	901.40	861.26
	Yarn Division	136.42	144.62	315.66	136.42	315.66	177.61
	Unallocable	70.12	62.48	52.47	70.12	52.47	50.46
	Segment Liabilities	1,075.36	1,146.96	1,269.53	1,075.36	1,269.53	1,089.33

Previous periods figures have been regrouped and rearranged wherever necessary.

Place : Surat
Date : Feb 07, 2024



For, Meera Industries Limited

Dharmesh V Desai
Chairman and Managing Director