

**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 Scrip Code: 539012	Head- Listing & Compliance Metropolitan Stock Exchange of India Limited 205(A), 2nd floor, Piramal Agastya Corporate Park, Kamani Junction, LBS Road, Kurla (West), Mumbai – 400070 Symbol: MEGRISOFT
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Subject: Outcome of Board Meeting – Unaudited Financial Results (Standalone and Consolidated) for the Quarter and Half-Year Ended September 30, 2026

Dear Sir,

Pursuant to Regulation 30 and 33 read with Part A of Schedule III and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations'), as amended, we hereby inform you that the Board of Directors of the Company has, at its meeting held today i.e., on Thursday, **October 22, 2026**, inter alia, approved the following:

1. Unaudited Standalone and Consolidated Financial Results for the quarter and half-year ended September 30, 2026, along with the Limited Review Reports of the Statutory Auditors thereon, which are enclosed herewith in accordance with Regulation 33 of the SEBI Listing Regulations.

The meeting of the Board of Directors commenced at 04:00 p.m. on October 22, 2026, and concluded at 05:00 p.m.

The above Unaudited Standalone and Consolidated Financial Results, along with the Limited Review Report thereon, are being made available on the website of the Company at 'www.megrisoft.com'.

Kindly take the same on record.

**Thanking you,
Yours faithfully,
For Megri Soft Limited**

Saloni
Digitally signed
by Saloni
Date: 2026.10.22
17:03:23 +05'30'

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

Date: October 22, 2026**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

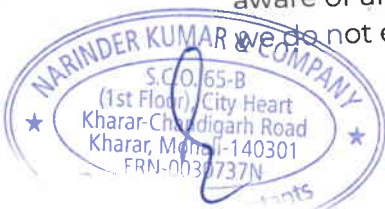
Ref. No.

Dated

**INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON THE QUARTERLY AND
YEAR TO DATE UNAUDITED STANDALONE FINANCIAL RESULTS OF MEGRI SOFT
LIMITED PURSUANT TO THE REGULATION 33 OF SECURITIES AND EXCHANGE
BOARD OF INDIA (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS)
REGULATIONS, 2015, AS AMENDED**

**Review Report to
The Board of Directors,
Megri Soft Limited,**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Megri Soft Limited ("the Company") for the quarter and half year ended 30 September 2026 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations"), including relevant circulars issued by the SEBI from time to time.
2. The Statement, which is the responsibility of the Company's management and approved by the 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 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 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.



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 as per the presentation requirements of the SEBI Circular, 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 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 **Narinder Kumar and Company**

Chartered Accountants

ICAI Firm Registration Number: 030737N



(Narinder Kumar Garg)

Partner

Membership Number: 080287

Place of Signature: Chandigarh

Date: October 22, 2026

ICAI UDIN: 26080287HBLCVU1182



MEGRI SOFT LIMITED
 Regd. Office: SCO 80, Sector 47-D, Chandigarh – 160047
 CIN:L72200CH1992PLC011996
 Ph. No.: +91172-2631550, Fax: +91172-5012787
 Email: legal@megrisoft.com, Website: www.megrisoft.com

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF-YEAR ENDED 30 SEPTEMBER 2026

S. No.	Particulars	Quarter Ended			Half Year Ended		(Rs. In lakhs)
		September 30, 2026	June 30, 2026	September 30, 2025	September 30, 2026	September 30, 2025	Year Ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	March 31, 2026
I	Revenue From Operations	90.55	76.81	52.78	167.36	105.68	236.82
II	Other Income	8.85	0.81	1.10	9.66	1.83	4.04
III	Total Revenue (I+II)	99.40	77.62	53.88	177.02	107.51	240.86
IV	EXPENSES						
	a) Employee Benefits Expense	19.98	19.39	15.42	39.37	30.02	59.71
	b) Finance Costs	0.00	0.00	0.00	0.00	0.00	0.00
	c) Depreciation and Amortisation Expense	2.79	2.78	2.51	5.57	5.01	11.11
	d) Other Expenses	37.49	29.98	17.08	67.47	36.44	88.29
	Total Expenses	60.26	52.15	35.01	112.41	71.47	159.11
V	Profit before exceptional items and tax from continuing operations (III-IV)	39.14	25.47	18.87	64.61	36.04	81.75
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit before tax (V-VI)	39.14	25.47	18.87	64.61	36.04	81.75
VIII	Tax Expenses						
	a) Current Tax	10.28	6.69	4.91	16.97	9.37	21.51
	b) Deferred Tax Charge/(Credit)	(0.10)	(0.07)	0.00	-0.17	0.00	(0.28)
	Total Tax Expenses	10.18	6.62	4.91	16.80	9.37	21.23
IX	Net Profit for the period (after tax) (VII-VIII)	28.96	18.85	13.96	47.81	26.67	60.52
X	Other Comprehensive Income / (loss)						
	a) Items that will not be reclassified subsequently to profit or loss						
	Equity Investment through other comprehensive income	0.10	1.48	(0.11)	1.58	0.20	(1.31)
	Income tax relating to above	(0.02)	(0.39)	0.03	(0.41)	(0.05)	0.34
	Other Comprehensive Income / (loss) (Net of taxes)	0.08	1.09	(0.08)	1.17	0.15	(0.97)
XI	Total Comprehensive Income (IX+X)	29.04	19.94	13.88	48.98	26.82	59.55
XII	Paid-up Equity Share Capital (face value of Rs. 10 per equity share)	314.07	314.07	314.07	314.07	314.07	314.07
XIII	Other Equity (Excluding Revaluation Reserve)						
XIV	Earnings per Equity Share of Rs. 10/- each (not annualised) :						1940.27
	1) Basic	0.92	0.60	0.44	1.52	0.84	1.93
	2) Diluted	0.92	0.60	0.44	1.52	0.84	1.93

Notes:

- The above unaudited standalone financial results of the Company for the quarter and half-year ended 30 September 2026 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 22 October 2026. The Statutory Auditors of the Company have carried out a limited review of these financial results in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and have issued an unmodified review conclusion.
- 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.
- 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.
- Figures for the previous periods have been regrouped or reclassified wherever necessary to conform to the current period's presentation.

Date: October 22, 2026
 Place: Chandigarh

For and on behalf of the Board of Directors
 Megri Soft Limited

Rajiv Sharma
 Rajiv Sharma
 Managing Director & CFO
 DIN: 02528435

MEGRI SOFT LIMITED

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

CIN: L72200CH1992PLC011996

Email: legal@megrisoft.com, Website: www.megrisoft.com

STATEMENT OF STANDALONE ASSETS AND LIABILITIES AS AT 30 SEPTEMBER 2026

(₹ in Lakhs)

S. No.	Particulars	As at 30.09.2026 (Unaudited)	As at 31.03.2026 (Audited)
1	ASSETS		
	NON-CURRENT ASSETS		
	Property, Plant and Equipment	780.37	785.48
	Capital Work-in-Progress	185.81	181.91
	Other Intangible Assets	5.91	5.94
	Intangible Assets under Development	200.07	200.07
	Investment Property	447.91	447.01
	Financial Assets		
	Non-Current Investments	160.73	157.59
	Deferred Tax Assets (Net)	3.29	3.11
	Other Non-Current Assets	293.26	322.24
	Total Non-Current Assets	2077.35	2103.35
	CURRENT ASSETS		
	Financial Assets		
	(a) Current Investments	80.23	23.58
	(b) Trade Receivables	6.08	22.04
	(c) Cash and Cash Equivalents	52.53	14.87
	(d) Bank Balances Other than Cash and Cash Equivalents	102.14	55.07
	Other Current Assets	77.63	76.99
	Total Current Assets	318.61	192.55
	Total Assets	2395.96	2295.90
2	EQUITY AND LIABILITIES		
	EQUITY		
	(a) Equity Share Capital	314.07	314.07
	(b) Other Equity	1989.25	1940.27
	Total Equity	2303.32	2254.34
	LIABILITIES		
	NON-CURRENT LIABILITIES		
	Financial Liabilities		
	(a) Borrowings	-	-
	Deferred Tax Liabilities (Net)	-	-
	Total Non-Current Liabilities	0.00	0.00
	CURRENT LIABILITIES		
	(a) Financial Liabilities		
	Trade Payables	7.72	0
	(b) Other Current Liabilities	67.33	12.76
	(c) Provisions	17.59	28.80
	Total Current Liabilities	92.64	41.56
	Total Equity and Liabilities	2395.96	2295.90

For and on behalf of the Board of Directors
Megri Soft Limited


Rajesh Sharma
(Whole Time Director & CFO)
DIN: 02528435

Date: October 22, 2026

Place: Chandigarh

MEGRI SOFT LIMITED

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

CIN: L72200CH1992PLC011996

Email: legal@megrisoft.com, Website: www.megrisoft.com

STATEMENT OF STANDALONE CASH FLOWS FOR THE HALF-YEAR ENDED 30 SEPTEMBER 2026

(' in Lakhs)

S. No.	Particulars	For the period ended	
		30.09.2026 (Unaudited)	30.09.2025 (Unaudited)
A	<u>Cash Flow from Operating Activities</u>		
	Net Profit Before Tax	64.61	36.04
	Adjustment for:		
	Finance costs	0.00	0.00
	Depreciation & amortisation expenses	5.57	5.01
	(Gain)/Loss on sale of investments	0.00	0.00
	Interest income	(2.27)	(1.41)
	Dividend	(0.03)	0.00
	Operating profit before working capital changes	67.88	39.64
	Adjustment for changes in working capital:		
	Increase/(Decrease) in Short Term Borrowing	0.00	0.00
	Increase/(Decrease) in Trade Payable	7.72	0.00
	Increase/(Decrease) in Other Current Liabilities	54.57	1.98
	Increase/(Decrease) in Provisions	(11.21)	(7.10)
	(Increase)/Decrease in Trade Receivables	15.96	1.92
	(Increase)/Decrease in Other Current Assets	(0.64)	(1.46)
	(Increase)/Decrease in Other Non Current Assets	28.98	9.11
	Cash (used in)/generated from operating activities before taxes	163.26	44.09
	Income Tax paid	(16.97)	(9.37)
	Net cash (used in)/generated from operating activities (A)	146.29	34.72
B.	<u>Cash Flow from Investing Activities</u>		
	Increase/Decrease of property, plant and equipments & intangible assets	(5.23)	(8.59)
	Sale/Transfer of Fixed Assets	0.00	0.00
	(Increase)/Decrease in FDR	(47.07)	(6.93)
	Purchase of non-current investments	(1.98)	
	(Increase)/Decrease in Current Investment	(56.65)	(4.79)
	Interest received	2.27	1.41
	Dividend received	0.03	0.00
	Proceeds from sale of Investments	0.00	0.00
	(Increase)/Decrease in Long Term Loans & Advances	0.00	0.00
	Net cash (used in)/generated from investing activities (B)	(108.63)	(18.90)
C	<u>Cash Flow from Financing Activities</u>		
	Interest paid	0.00	0.00
	Net cash (used in)/generated from financing activities (C)	0.00	0.00
	Net (decrease)/Increase in cash & cash equivalents during the period (A+B+C)	37.66	15.82
	Cash & cash equivalents at the beginning of the period	14.87	5.40
	Cash & cash equivalents at the end of the period	52.53	21.22
	Net (decrease)/increase in cash & cash equivalents	37.66	15.82

For and on behalf of the Board of Directors

Megri Soft Limited


Rajnesh Sharma
(Whole Time Director & CFO)

Date: October 22, 2026

Place: Chandigarh

DIN: 02528435



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 LIMITED REVIEW REPORT ON THE QUARTERLY AND
YEAR TO DATE UNAUDITED CONSOLIDATED FINANCIAL RESULTS OF MEGRI SOFT
LIMITED PURSUANT TO THE REGULATION 33 OF SECURITIES AND EXCHANGE
BOARD OF INDIA (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS)
REGULATIONS, 2015, AS AMENDED**

**Review Report to
The Board of Directors,
Megri Soft Limited,**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results ('the Statement') of MEGRI SOFT LIMITED ('the Holding Company') and its subsidiary up to the date of cessation of control (together referred to as 'the Group' during the period of control) for the quarter ended September 30, 2026, and the year-to-date results for the period from April 1, 2026 to September 30, 2026, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including relevant circulars issued by SEBI from time to time.
2. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding 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 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 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 also performed procedures in



(Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the financial results of Megrisoft Limited, a company incorporated in England and Wales, United Kingdom, which ceased to be a subsidiary of the Holding Company with effect from September 18, 2026. The financial performance of Megrisoft Limited has been included in the consolidated financial results up to September 18, 2026.
5. The consolidated financial results include the unaudited financial information of Megrisoft Limited, the former foreign subsidiary, for the period up to September 18, 2026, reflecting total revenues of Rs. 16.04 lakhs and Rs. 44.18 lakhs, total net loss after tax of Rs. 21.93 lakhs and Rs. 21.57 lakhs, and total comprehensive loss of Rs. 21.93 lakhs and Rs. 21.57 lakhs, for the quarter and half-year ended September 30, 2026, respectively, as considered in the Statement. The unaudited financial information has been furnished to us by the Management. Our conclusion on the Statement, insofar as it relates to the amounts and disclosures included in respect of the former subsidiary, is based on the unaudited financial information furnished to us by the Management and the procedures performed by us as stated in paragraph 3 above. Our conclusion on the Statement is not modified in respect of this matter.
6. Based on our review conducted and procedures performed as stated in paragraph 3 above nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, and as per the presentation requirements of the SEBI Circular 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 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.

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

For **Narinder Kumar and Company**

Chartered Accountants

ICAI Firm Registration Number: 030737N



(Narinder Kumar Garg)

Partner

Membership Number: 080287

Place of Signature: Chandigarh

Date: October 22, 2026

ICAI UDIN: 26080287NPNXAF8589



STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF-YEAR ENDED 30 SEPTEMBER 2026

S. No.	Particulars	(Rs. in lakhs)					
		Quarter Ended			Half Year Ended		Year Ended
		September 30, 2026	June 30, 2026	September 30, 2025	September 30, 2026	September 30, 2025	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operations	106.59	104.95	66.88	211.54	138.39	291.78
II	Other Income	8.85	0.81	1.10	9.66	1.83	4.04
III	Total Revenue (I+II)	115.44	105.76	67.98	221.20	140.22	295.82
IV	EXPENSES						
a)	Employee Benefits Expense	19.98	19.39	15.42	39.37	40.28	70.58
b)	Finance Costs	0.00	0.00	0.00	0.00	0.00	0.00
c)	Depreciation and Amortisation Expense	3.15	3.13	2.85	6.28	5.68	12.48
d)	Other Expenses	75.28	57.23	29.37	132.51	54.74	129.03
	Total Expenses	98.41	79.75	47.64	178.16	100.70	212.09
V	Profit before exceptional items and tax from continuing operations (III-IV)	17.03	26.01	20.34	43.04	39.52	83.73
VI	Exceptional items - Loss on Subsidiary	5.87	0.00	0.00	5.87	0.00	0.00
VII	Profit before tax (V-VI)	11.16	26.01	20.34	37.17	39.52	83.73
VIII	Tax Expenses						
a)	Current Tax	10.10	6.87	5.25	16.97	10.17	21.85
b)	Deferred Tax Charge/(Credit)	(0.10)	(0.07)	0.00	(0.17)	0.00	(0.29)
	Total Tax Expenses	10.00	6.80	5.25	16.80	10.17	21.56
IX	Net Profit for the period (after tax) (VII-VIII)	1.16	19.21	15.09	20.37	29.35	62.17
X	Other Comprehensive Income/(Loss), Net of Tax						
a)	Items that will not be reclassified subsequently to profit or loss						
	Equity Investment through other comprehensive income	0.10	1.48	(0.11)	1.58	0.20	(1.31)
	Income tax relating to above	(0.02)	(0.39)	0.03	(0.41)	(0.05)	0.34
	Other Comprehensive Income (Net of taxes)	0.08	1.09	(0.08)	1.17	0.15	(0.97)
XI	Total Comprehensive Income (IX+X)	1.24	20.30	15.01	21.54	29.50	61.20
XII	Profit is attributable to:						
	Owners of the Company	9.38	19.07	15.09	28.45	29.35	61.55
	Non-controlling interests	-8.22	0.14	0.00	(8.08)	0.00	0.62
		1.16	19.21	15.09	20.37	29.35	62.17
XIII	Other comprehensive income is attributable to:						
	Owners of the Company	0.08	1.09	(0.08)	1.17	0.15	(0.97)
	Non-controlling interests	0.00	0.00	0.00	0.00	0.00	0.00
		0.08	1.09	-0.08	1.17	0.15	-0.97
XIV	Total comprehensive income is attributable to:						
	Owners of the Company	9.46	20.16	15.01	29.62	29.50	60.58
	Non-controlling interests	-8.22	0.14	0.00	(8.08)	0.00	0.62
		1.24	20.30	15.01	21.54	29.50	61.20
XV	Paid-up Equity Share Capital (face value of Rs. 10 per equity share)	314.07	314.07	314.07	314.07	314.07	314.07
XVI	Other Equity (Excluding Revaluation Reserve)						1967.71
XVII	Earnings per Equity Share of Rs. 10/- each (not annualised) :						
1)	Basic	0.30	0.61	0.48	0.91	0.93	1.96
2)	Diluted	0.30	0.61	0.48	0.91	0.93	1.96

Notes:

- Megrisoft Limited, UK, ceased to be a subsidiary of the Company with effect from 18 September 2026. Accordingly, its financial results have been consolidated up to the date of cessation, and its assets and liabilities have been derecognised from the consolidated financial statements as at 30 September 2026.
- The above unaudited consolidated financial results of the Company for the quarter and half-year ended 30 September 2026 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 22 October 2026. The Statutory Auditors of the Company have carried out a limited review of these financial results in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and have issued an unmodified review conclusion.
- 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.
- 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.
- Figures for the previous periods have been regrouped or reclassified wherever necessary to conform to the current period's presentation.

Date: October 22, 2026
 Place: Chandigarh

For and on behalf of the Board of Directors
 Megri Soft Limited


 Rajesh Sharma
 (Whole Time Director & CFO)
 DIN: 02528435

MEGRI SOFT LIMITED

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

CIN: L72200CH1992PLC011996

Email: legal@megrisoft.com, Website: www.megrisoft.com

STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES AS AT 30 SEPTEMBER 2026

(₹ in Lakhs)

S. No.	Particulars	As at 30.09.2026 (Unaudited)	As at 31.03.2026 (Audited)
1	ASSETS		
	NON-CURRENT ASSETS		
	Property, Plant and Equipment	780.37	790.11
	Other Intangible Assets	5.91	5.94
	Intangible Assets under Development	200.07	228.89
	Capital Work-in-Progress	185.81	181.91
	Investment Property	447.91	447.01
	Financial Assets		
	(a) Non-Current Investments	160.73	157.49
	Deferred Tax Assets (Net)	3.29	3.11
	Other Non-Current Assets	293.26	289.09
	Total Non-Current Assets	2077.35	2103.55
	CURRENT ASSETS		
	Financial Assets		
	(a) Current Investments	80.23	23.58
	(b) Trade Receivables	6.08	24.83
	(c) Cash and Cash Equivalents	52.53	57.73
	(d) Bank Balances Other than Cash and Cash Equivalents	102.14	55.07
	(e) Other Current Assets	77.63	78.48
	Total Current Assets	318.61	239.69
	Total Assets	2395.96	2343.24
2	EQUITY AND LIABILITIES		
	EQUITY		
	(a) Equity Share Capital	314.07	314.07
	(b) Other Equity	1989.25	1967.71
	Equity attributable to owners of the Company	2303.32	2281.78
	Non-controlling interests	0.00	16.54
	Total Equity	2303.32	2298.32
	NON-CURRENT LIABILITIES		
	Financial Liabilities		
	(a) Borrowings	-	-
	Deferred Tax Liabilities (Net)	-	-
	Total Non-Current Liabilities	0.00	0.00
	CURRENT LIABILITIES		
	(a) Financial Liabilities		
	Trade Payables	7.72	0.00
	(b) Other Current Liabilities	67.33	15.73
	(c) Provisions	17.59	29.19
	Total Current Liabilities	92.64	44.92
	Total Equity and Liabilities	2395.96	2343.24

For and on behalf of the Board of Directors
Megri Soft Limited

Rajesh Sharma
Rajesh Sharma
(Whole Time Director & CFO)
DIN: 02528435

Date: October 22, 2026

Place: Chandigarh

MEGRI SOFT LIMITED

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

CIN: L72200CH1992PLC011996

Email legal@megrisoft.com, Website: www.megrisoft.com

STATEMENT OF UNAUDITED CONSOLIDATED CASH FLOWS FOR THE HALF-YEAR ENDED 30 SEPTEMBER 2026

(₹ In Lakhs)

S. No.	Particulars	For the period ended	
		30.09.2026 (Unaudited)	30.09.2025 (Unaudited)
A	Cash Flow from Operating Activities		
	Net Profit Before Tax	37.17	39.52
	Adjustment for:		
	Finance costs	0.00	0.00
	Depreciation & amortisation expenses	6.28	5.68
	Exceptional Loss of Subsidiary	5.87	
	(Gain)/Loss on sale of investments	0.00	0.00
	Interest income	(2.27)	(1.41)
	Dividend	(0.03)	0.00
	Operating profit before working capital changes	47.02	43.79
	Adjustment for changes in working capital:		
	Increase/(Decrease) in Short Term Borrowing	0.00	0.00
	Increase/(Decrease) in Trade Payable	7.72	0.00
	Increase/(Decrease) in Other Current Liabilities	51.60	3.24
	Increase/(Decrease) in Provisions	(11.60)	(8.84)
	(Increase)/Decrease In Trade Receivables	18.75	7.40
	(Increase)/Decrease In Other Current Assets	0.85	0.44
	(Increase)/Decrease In Other Non Current Assets	(4.17)	12.12
	Cash (used in)/generated from operating activities before taxes	110.17	58.15
	Income Tax paid	(16.97)	(10.17)
	Net cash (used in)/generated from operating activities (A)	93.20	47.98
B	Cash Flow from Investing Activities		
	Decrease of property, plant and equipments & intangible assets	15.77	(8.59)
	Increase in Capital Work-in-Progress	(3.90)	0.00
	Increase in Investing Property	(0.90)	
	(Increase)/Decrease In FDR	(47.07)	(6.93)
	(Increase)/Decrease In Investment	(56.65)	(4.79)
	Interest received	2.27	1.41
	Dividend received	0.03	0.00
	Proceeds from sale of Investments	0.00	0.00
	(Increase)/Decrease In Non-Current Investments	(2.08)	
	(Increase)/Decrease on Loss of Subsidiary	(5.87)	
	(Increase)/Decrease in Long Term Loans & Advances	0.00	0.00
	Net cash (used in)/generated from Investing activities (B)	(98.40)	(18.90)
C	Cash Flow from Financing Activities		
	Interest paid	0.00	0.00
	Net cash (used in)/generated from financing activities (C)	0.00	0.00
	Net (decrease)/increase In cash & cash equivalents during the period (A+B+C)	(5.20)	29.08
	Cash & cash equivalents at the beginning of the period	57.73	59.15
	Cash & cash equivalents at the end of the period	52.53	88.23
	Net (decrease)/increase In cash & cash equivalents	(5.20)	29.08

For and on behalf of the Board of Directors
Megri Soft LimitedRajesh Sharma
(Whole Time Director & CFO)

DIN: 02528435

Date: October 22, 2026

Place: Chandigarh