



Mehai Technology Limited

CIN: L35105RJ2013PLC066946

To
The Manager
Listing Department
BSE Limited
PJ Towers, Dalal Street
Fort, Mumbai – 400001

Date: May 28, 2026

Scrip Name: MEHAI Scrip Code: 540730
ISIN - INE062Y01020

Subject: Intimation of Outcome of Board Meeting held today, 28th May 2026

Dear Sir/Madam,

Pursuant to Regulation 30, 33 and other relevant Regulations, if any, of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, this is to inform that Board of Directors in their meeting held today i.e., Thursday, 28 May 2026 at the registered office of the Company located at 144, Dakshindari Road Sreebhumi North 24 Parganas, Patipukur, West Bengal, India, 700048 has inter-alia, considered and approved the following agendas:

1. Audited Standalone and Consolidated Financial Results for the Quarter and year ended on 31st March, 2026 along with Audit Report issued by the Statutory Auditor M/s. Bijan Ghosh & Associates, Chartered Accountants.

The meeting of the Board of Directors commenced at 8:00 P.M. and concluded at 9.00 P.M

For Mehai Technology Limited

JUGAL KISHORE
BHAGAT

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KISHORE BHAGAT
Date: 2026.05.28 22:46:28
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Jugal Kishore Bhagat
Managing Director
DIN: 02218545



INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF MEHAI TECHNOLOGY LIMITED

Report on the Audit of the Standalone Financial Results Opinion

We have audited the accompanying standalone quarterly financial Results of **MEHAI TECHNOLOGY LIMITED** (the company) for the quarter ended 31st March-2026 and the year -to- date results for the period from 1st April-2025 to 31st March-2026, 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 these aforesaid standalone financial Results:

- (i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (ii) give a true and fair view in conformity with the recognition and measurement Principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the quarter ended 31st March, 2026 as well as the year to date results for the period from 1st April, 2025 to 31st March, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone 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 Accountant of India (ICAI) together with the ethical requirements that are relevant to our audit of the financial Results under the provisions of the Companies Act, 2013 and the Rules made 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 we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Our opinion is not modified in respect of this matter.





Management's Responsibility for the Standalone Financial Results

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder 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 design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone 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 financial results, 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 are also responsible for overseeing the Company's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the standalone 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 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 standalone 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.





Bijan Ghosh & Associates
CHARTERED ACCOUNTANTS

C-16, Green park
P. Majumder Road, Kolkata - 700 078
Phone : 2484 8879,
Mobile : 93394 40467, 90517 89888
E-mail : bijanghosh1967@gmail.com

- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the 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 Company's ability to continue as a going concern. 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 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 financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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.





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The standalone annual financial result include the results for the quarter ended 31st March 2026 being the balancing figures between the audited figures in respect of full financial year ended 31st March 2026 and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to Limited review by us.

Place: Kolkata
Dated: 28th day of May, 2026

For M/s. Bijan Ghosh & Associates
Chartered Accountants
Firm Registration No. : 323214E



(Mr. Bijan Ghosh)
Proprietor
Membership No. 009491
UDIN: 26009491EDJJXZ2930

MEHAI TECHNOLOGY LIMITED

CIN: L62099WR2013PLC293942

Reg. Office: 144, Dakshindari Road Sreebhumi North 24 Parganas, Patipukur, West Bengal, India - 700048

E-mail: cs@mehai.co.in website: www.mehaitech.co.in

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED ON 31 MARCH 2026

(Rs. in lakhs)

Sr No	Particulars	Quarter Year ended March 31, 2026 (Audited)	Quarter Year ended December 31, 2025 (Unaudited)	Quarter Year ended March 31, 2025 (Audited)	Year ended March 31, 2026 (Audited)	Year ended March 31, 2025 (Audited)
1	Income					
	a. Revenue from Operations	5,876.79	1,939.08	4,206.04	10,184.99	9,995.17
	b. Other Income	61.29	32.00	3.04	122.65	11.67
	Total Income	5,938.08	1,971.08	4,209.08	10,307.64	10,006.84
2	Expenses					
	a. Cost of Materials Consumed	1,783.50	684.05	1,331.94	3,621.23	4,114.30
	b. Purchases of Stock-in-trade	1,153.36	1,137.41	1,375.85	3,685.79	4,187.64
	c. Changes in inventories of Stock-in-Trade	1,878.23	(258.09)	442.26	769.99	(568.78)
	d. Employee benefits expenses	7.55	8.25	26.43	34.25	42.72
	e. Finance Cost	75.45	45.42	65.48	293.91	166.48
	f. Depreciation and Amortization Expenses	7.10	7.34	7.06	28.49	28.88
	g. Other Expenses	594.04	61.58	855.65	855.50	1,061.17
	Total Expenses	5,499.23	1,685.96	4,104.67	9,289.16	9,032.41
3	Profit/(Loss) before Exceptional and Extraordinary items and tax (1-2)	438.85	285.12	104.41	1,018.48	974.43
4	Exceptional Items & Extraordinary Items		-	-	-	-
5	Profit/(Loss) Before Tax (3-4)	438.85	285.12	104.41	1,018.48	974.43
6	Tax Expenses					
	(a) Current Tax	122.81	80.14	30.29	286.63	274.46
	(b) Deferred Tax	(1.23)	(0.92)	(1.18)	(3.75)	(3.35)
	Total Tax Expenses	121.57	79.22	29.11	282.88	271.11
7	Net Profit/(Loss) for the period (5-6)	317.27	205.90	75.30	735.60	703.32
8	Other Comprehensive Income from operations					
	(a) (i) Items that will not be reclassified to profit or loss	1.05	-	(1.77)	1.05	(1.77)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(0.29)	-	0.49	-0.29	0.49
	(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	-	-	-	-	-
9	Total Comprehensive Income for the period	318.03	205.90	74.02	736.36	702.04
10	Paid up Equity Share Capital (Face Value of Rs. 1/-)	7,486.20	7,410.60	3,138.80	7,486.20	3,138.80
11	Other Equity				14,436.83	6,627.43
12	Earning per Shares (EPS) (in Rs.)					
	Basic EPS	0.04	0.03	0.04	0.10	0.25
	Diluted EPS	0.04	0.03	0.04	0.10	0.25

Note:

- The above Audited Standalone Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 28th May, 2026. The Limited Review for the quarter and year ended 31st March 2026 has been carried out by the Statutory Auditors, as required under Regulation 33 of SEBI (LO&DR) Regulations, 2015.
- The Statutory Auditors of the Company have issued an unmodified review report on the Audited Standalone Financial Results for the quarter and year ended 31st March 2026.
- Figures for the previous periods are regrouped to conform to the figures of the current period as and when required in limited context of format of financial results and disclosures thereon specified by SEBI.

Place: Kolkata
Date: 28th May, 2026



For MEHAI TECHNOLOGY LIMITED

J. K. Bhagat

Mr. Jugal Kishore Bhagat
DIN: 02218545
Managing Director

MEHAI TECHNOLOGY LIMITED

CIN: L62099WR2013PLC293942

Reg. Office: 144, Dakshindari Road Sreebhumi North 24 Parganas, Patipukur, West Bengal, India - 700048

E-mail: cs@mehal.co.in website: www.mehaitech.co.in

AUDITED STANDALONE STATEMENT OF ASSETS & LIABILITIES AS AT 31ST MARCH 2026

		(Rs. In lakhs)	
	Particulars	31.03.2026	As at 31.03.2025
		(Audited)	(Audited)
	Assets		
1	Non-Current Assets		
	(a) Property, Plant and Equipment	173.49	185.69
	(b) Capital Work-in-Progress	1,921.30	1,921.30
	(c) Financial Assets		
	(i) Investments	9.51	105.18
	(ii) Other Financial Assets	2,282.00	2,515.30
	(d) Other Non Current Assets	6,719.97	2,398.38
	Sub total	11,106.27	7,125.85
2	Current assets		
	(a) Inventories	180.59	950.58
	(b) Financial Assets		
	(i) Trade receivables	3,140.81	2,878.78
	(ii) Other receivables	4,103.75	-
	(iii) Cash and cash equivalents	106.87	1.88
	(iv) Other Bank Balance	2,977.03	14.00
	(v) Other financial assets	1,113.80	35.85
	(c) Other Current Assets	5,652.75	1,410.68
	Sub total	17,275.60	5,291.77
	Total Assets	28,381.87	12,417.62
	EQUITY AND LIABILITIES		
1	Shareholders' Funds		
	(a) Equity Share capital	7,486.20	3,138.80
	(b) Other Equity	14,436.83	6,627.43
	Sub total	21,923.03	9,766.23
2	LIABILITIES		
	Non-current liabilities		
	(a) Financial Liability		
	(i) Borrowings	15.98	19.30
	(b) Provisions	2.74	5.39
	(b) Deferred tax liabilities (net)	12.07	15.53
	Sub total	30.79	40.22
3	Current liabilities		
	(a) Financial Liability		
	(i) Borrowings	5,261.03	2,294.89
	(ii) Trade payables		
	- total outstanding dues of micro enterprises and small enterprises	-	-
	- total outstanding dues of creditors other than micro enterprises and small enterprises	144.66	6.03
	(iii) Other financial liabilities	283.97	17.41
	(c) Other current liabilities	451.76	124.14
	(d) Current Tax Liabilities (Net)	286.63	168.70
	Sub total	6,428.05	2,611.17
	Total Equity and Liabilities	28,381.87	12,417.62

Place: Kolkata

Date: 28th May, 2026



For MEHAI TECHNOLOGY LIMITED

J. K. Bhagat

Mr. Jugal Kishore Bhagat

DIN: 02218545

Managing Director

MEHAI TECHNOLOGY LIMITED

CIN: L62099WR2013PLC293942

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E-mail: cs@mehai.co.in website: www.mehaitech.co.in

AUDITED STANDALONE CASH FLOW STATEMENT FOR YEAR ENDED 31ST MARCH 2026

Particulars	(Rs. In Lakhs)	
	Year ended March 31, 2026	Year ended March 31, 2025
	(Audited)	(Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Profit/(Loss) before Tax	1,018.48	974.43
Adjustments for:		
Depreciation and amortization expense	28.49	28.88
Finance Cost	293.91	166.48
Interest Income	(122.65)	(2.07)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	1,218.23	1,167.72
Changes in Working Capital		
Increase / (Decrease) in Trade Payables	138.63	(24.68)
Increase / (Decrease) in Other current liabilities	3,560.32	2,021.79
Increase / (Decrease) in Provision	(1.60)	1.83
(Increase) / Decrease in Inventories	769.99	(568.79)
(Increase) / Decrease in Trade Receivable	(262.03)	(2,670.40)
(Increase) / Decrease in other current assets	(4,040.98)	(290.29)
(Increase) / Decrease in other non current assets	-	492.86
CASH GENERATED FROM / (USED IN) OPERATIONS	1,382.56	130.04
Direct taxes paid (net of refunds)	(168.70)	(138.49)
NET CASH FLOW FROM/ (USED IN) OPERATING ACTIVITIES (A)	1,213.86	(8.45)
B. CASH FLOW FROM INVESTING ACTIVITIES:		
Payment against acquisition of Property, Plant & Equipment, Capital Work in progress and Capital Advances	(4,337.89)	(4,541.78)
Interest Income	122.65	2.07
Payment against acquisition of Investments and Other Deposits	(8,016.85)	(102.67)
NET CASH FLOW FROM/ (USED IN) INVESTING ACTIVITIES (B)	(12,232.09)	(4,642.38)
C. CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from/ (repayment of) non current borrowings (Net)	(3.32)	(7.93)
Proceeds from/ (repayment of) current borrowings (Net)	-	1,926.94
Finance Cost	(293.91)	(166.48)
Proceeds from issue of Equity Share Capital and Share warrant	11,420.45	2,863.12
NET CASH GENERATED FROM / (USED IN) FINANCING ACTIVITIES (C)	11,123.22	4,615.65
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)	104.99	(35.18)
Opening Cash and Cash Equivalents	1.88	37.06
Closing Cash and Cash Equivalents	106.87	1.88
Notes:		
Components of Cash and Cash Equivalents		
Cash on hand	3.16	1.71
Balances with Banks:		
On Current Accounts	103.71	0.17
Total Cash and Cash Equivalents	106.87	1.88

Place: Kolkata
Date: 28th May, 2026



For MEHAI TECHNOLOGY LIMITED

J. K. Bhagat

Mr. Jugal Kishore Bhagat
DIN: 02218545
Managing Director



**INDEPENDENT AUDITOR'S REPORT ON THE AUDIT OF THE CONSOLIDATED
ANNUAL FINANCIAL RESULTS**

**TO THE BOARD OF DIRECTORS OF
MEHAI TECHNOLOGY LIMITED**

Opinion

We have audited the accompanying Consolidated Annual Financial Results of **MEHAI TECHNOLOGY LIMITED** (hereinafter referred to as the 'Holding Company') and its subsidiary (the Holding Company and its subsidiary together referred to as 'the Group') (refer Annexure 1 for the list of subsidiary in the Statement) for the quarter ended 31st March-2026 and the year –to- date results for the period from 1st April-2025 to 31st March-2026, attached herewith, 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 (“Listing Regulations”).

In our opinion and to the best of our information and according to the explanations given to us these aforesaid consolidated financial Results:

- (i) include the annual financial results of the following subsidiaries:
M/s. Mehai Aqua Private Limited and M/s. KBS Corporates Private Limited.
- (ii) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (iii) give a true and fair view in conformity with the recognition and measurement Principles laid down in the applicable India Accounting Standards, and other accounting principles generally accepted in India, of Consolidated net profit/loss and other comprehensive income and other financial information of the Group for the quarter ended 31st March, 2026 as well as the year ended 31st March, 2026.

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. Our responsibilities under those SAs are further described in the Auditor’s Responsibilities for the Audit of the Consolidated Annual 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 Accountant of India (ICAI) together with the ethical requirements that are relevant to our audit of the Consolidated financial Statements under the provisions of the Companies Act, 2013 and the Rules made 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





we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the consolidated annual financial Results.

Our opinion is not modified in respect of this matter.

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

These Consolidated Annual financial results prepared on the basis of the Consolidated annual financial statements.

The Holding Company's Management and Board of Directors are responsible for the preparation and preparation of these Consolidated annual financial results that give a true and fair view of the Consolidated net profit/loss and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Management and Board of Director 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 the 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 design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the 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 respective Management and Board of Directors of the companies included in the Group are responsible for

assessing the Company's 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 Management and 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 are 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 controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the 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 Company's ability to continue as a going concern. 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 Company 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.

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.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent





Bijan Ghosh & Associates
CHARTERED ACCOUNTANTS

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applicable.

Other Matter (S)

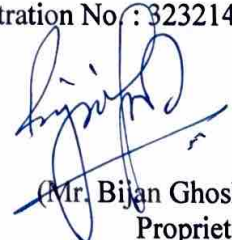
1. We did not audit the financial statements of Mehai Aqua Private Limited (subsidiary) and KBS Corporates Private Limited (subsidiary), Result of these subsidiaries are included in the consolidated financial statements, whose Financial statements reflects group's share in net profit and total comprehensive income for the quarter and year ended March 31, 2026, respectively, as considered in the consolidated financial statements. The financial statements of the associate have not been audited and the draft financials have been furnished to us by the Management and our opinion on the consolidated financial statements , in so far as it relates to the amounts and disclosures included in respect of the said associate, is based solely on the draft financials received from the management of M/s Mehai Aqua Private Limited and M/s. KBS Corporates Private Limited only upto 30th September 2025.
2. The Consolidated annual financial result include the results for the quarter ended 31st March 2026 being the balancing figures between the audited figures in respect of full financial year ended 31st March 2026 and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to Limited review by us.

Place: Kolkata

Dated: 28th day of May, 2026

For M/s. Bijan Ghosh & Associates
Chartered Accountants
Firm Registration No : 323214E





(Mr. Bijan Ghosh)
Proprietor

Membership No. 009491

UDIN: 26009491QTVSKP2460



Mehai Technology Limited

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

Annexure 1

List of entities included in the Statement

Name of the Entity	Relationship
Mehai Aqua Private Limited	Subsidiary



MEHAI TECHNOLOGY LIMITED

CIN: L62099WR2013PLC293942

Reg. Office: 144, Dakshindari Road Sreebhumi North 24 Parganas, Patipukur, West Bengal, India - 700048

E-mail: cs@mehai.co.in website: www.mehaitech.co.in

STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED ON 31ST MARCH 2026

(Rs. in lakhs)						
Sr No	Particulars	Quarter Year ended March 31, 2026 (Audited)	Quarter Year ended December 31, 2025 (Unaudited)	Quarter Year ended March 31, 2025 (Audited)	Year ended March 31, 2026 (Audited)	Year ended March 31, 2025 (Audited)
1	Income					
	a. Revenue from Operations	6,181.34	2,230.90	5,222.87	12,445.44	11,946.24
	b. Other Income	47.55	(9.27)	4.24	96.51	13.40
	Total Income	6,228.88	2,221.63	5,227.11	12,541.95	11,959.64
2	Expenses					
	a. Cost of Materials Consumed	1,783.50	684.05	2,823.06	3,621.23	5,605.42
	b. Purchases of Stock-in-trade	1,562.15	1,318.95	842.47	5,519.88	4,577.43
	c. Changes in inventories of Stock-in-Trade	1,647.19	(318.41)	244.46	589.03	(1,010.66)
	d. Employee benefits expenses	38.39	101.91	61.38	169.69	103.60
	e. Finance Cost	114.46	98.10	86.61	452.65	239.30
	f. Depreciation and Amortization Expenses	47.84	(10.72)	25.12	75.69	54.03
	g. Other Expenses	620.34	58.37	1,003.29	1,007.11	1,345.95
	Total Expenses	5,813.87	1,932.25	5,086.39	11,435.29	10,915.07
3	Profit/(Loss) before Exceptional and Extraordinary items and tax (1-2)	415.01	289.37	140.72	1,106.66	1,044.57
4	Exceptional Items & Extraordinary Items					
5	Profit/(Loss) Before Tax (3-4)	415.01	289.37	140.72	1,106.66	1,044.57
6	Tax Expenses					
	(a) Current Tax	117.55	92.06	40.84	319.82	293.19
	(b) Deferred Tax	11.19	3.65	-1.56	11.94	(4.76)
	Total Tax Expenses	128.73	95.71	39.28	331.75	288.43
7	Net Profit/(Loss) for the period (5-6)	286.28	193.67	101.44	774.91	756.14
	Profit / (Loss) for the Year attributable to :					
	Equityholders of the Parent	312.78	192.48	106.78	773.69	748.41
	Non-Controlling Interest	(26.50)	1.19	-5.34	1.22	7.73
8	Other Comprehensive Income					
	(a) (i) Items that will not be reclassified to profit or loss	-	-	(1.77)	1.05	(1.77)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	0.49	(0.29)	0.49
	(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	-	-	-	-	-
9	Total Comprehensive Income for the period	286.28	193.67	100.16	774.91	754.86
	Total Comprehensive Income for the period attributable to:					
	Equityholders of the Parent	312.78	192.48	105.51	773.69	747.13
	Non-Controlling Interest	-26.50	1.19	-5.34	1.22	7.73
10	Paid up Equity Share Capital (Face Value of Rs. 1/-)	7,486.20	7,410.60	3,138.80	7,486.20	3,138.80
11	Other Equity				14,392.25	6,677.15
12	Earning per Shares (EPS) (In Rs.)					
	Basic EPS	0.04	0.03	0.05	0.10	0.27
	Diluted EPS	0.04	0.03	0.05	0.10	0.27

Note:

- The above Audited Consolidated Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 28th May, 2026. The Limited Review for the quarter and year ended 31st March 2026 has been carried out by the Statutory Auditors, as required under Regulation 33 of SEBI (LO&DR) Regulations, 2015.
- The Statutory Auditors of the Company have issued an unmodified review report on the Audited Consolidated Financial Results for the quarter and year ended 31st March 2026.
- Figures for the previous periods are regrouped to conform to the figures of the current period as and when required in limited context of format of financial results and disclosures thereon specified by SEBI.

Place: Kolkata
Date: 28th May, 2026



For MEHAI TECHNOLOGY LIMITED

J. K. Bhagat

Mr. Jugal Kishore Bhagat
DIN: 02218545
Managing Director

MEHAI TECHNOLOGY LIMITED

CIN: L62099WR2013PLC293942

Reg. Office: 144, Dakshindari Road Sreebhumi North 24 Parganas, Patipukur, West Bengal, India - 700048

E-mail: cs@mehal.co.in website: www.mehaltech.co.in

AUDITED CONSOLIDATED STATEMENT OF ASSETS & LIABILITIES AS AT 31ST MARCH 2026

(Rs. In lakhs)

	Particulars	As at 31.03.2026	As at 31.03.2025
		(Unaudited)	(Audited)
	Assets		
1	Non-Current Assets		
	(a) Property, Plant and Equipment	1,062.78	570.75
	(b) Capital Work-in-Progress	1,921.30	1,921.30
	(c) Financial Assets		
	(i) Investments	-	-
	(ii) Other Financial Assets	-409.87	1,605.87
	(d) Deferred Tax Assets (Net)	-	9.38
	(e) Other Non Current Assets	8,251.86	3,628.15
	Sub total	10,826.07	7,735.45
2	Current assets		
	(a) Inventories	1,005.65	1,718.24
	(b) Financial Assets		
	(i) Trade receivables	3,810.91	3,426.97
	(ii) Other receivables	4,103.75	-
	(iii) Cash and cash equivalents	313.29	13.17
	(iv) Other Bank Balance	2,977.03	14.00
	(v) Other financial assets	1,114.25	36.30
	(c) Current Tax Assets (Net)	-	18.00
	(d) Other Current Assets	5,769.71	1,484.20
	Sub total	19,094.59	6,710.88
	Total Assets	29,920.66	14,446.33
	EQUITY AND LIABILITIES		
1	Shareholders' Funds		
	(a) Equity Share capital	7,486.20	3,138.80
	(b) Other Equity	14,392.25	6,677.15
	(c) Non Controlling Interest	102.18	100.96
	Sub total	21,980.63	9,916.91
2	LIABILITIES		
	Non-current liabilities		
	(a) Financial Liability		
	(i) Borrowings	65.98	594.22
	(ii) Other Financial Liability	-	205.03
	(b) Provisions	2.74	5.39
	(c) Deferred tax liabilities (net)	33.52	18.04
	Sub total	102.24	822.68
3	Current liabilities		
	(a) Financial Liability		
	(i) Borrowings	6,372.30	3,261.41
	(ii) Trade payables		
	- total outstanding dues of micro enterprises and small enterprises		
	- total outstanding dues of creditors other than micro enterprises and small enterprises	243.18	106.98
	(iii) Other financial liabilities	458.35	17.51
	(c) Other current liabilities	462.99	124.34
	(d) Current Tax Liabilities (Net)	300.99	196.50
	Sub total	7,837.80	3,706.74
	Total Equity and Liabilities	29,920.66	14,446.33

Place: Kolkata
Date: 28th May, 2026



For MEHAI TECHNOLOGY LIMITED

J. K. Bhagat

Mr. Jugal Kishore Bhagat
DIN: 02218545
Managing Director

MEHAI TECHNOLOGY LIMITED

CIN: L62099WR2013PLC293942

Reg. Office: 144, Dakshindari Road Sreebhumi North 24 Parganas, Patipukur, West Bengal, India - 700048

E-mail: cs@mehai.co.in website: www.mehaitech.co.in

AUDITED CONSOLIDATED CASH FLOW STATEMENT FOR YEAR ENDED 31ST MARCH 2026

Particulars	(Rs. in Lakhs)	
	Year ended March 31, 2026	Year ended March 31, 2025
	(Audited)	(Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Profit/(Loss) before Tax	1,106.66	1,044.57
Adjustments for:		
Depreciation and amortization expense	75.69	54.03
Finance Cost	452.65	239.30
Interest Income	(60.00)	(3.75)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	1,575.00	1,334.15
Changes in Working Capital		
Increase / (Decrease) in Trade Payables	136.20	(77.33)
Increase / (Decrease) in Other current liabilities	3,685.34	1,918.20
Increase / (Decrease) in Provision	(1.60)	3.59
(Increase) / Decrease in Inventories	712.59	(640.95)
(Increase) / Decrease in Trade Receivable	(383.94)	(3,171.79)
(Increase) / Decrease in other current assets	(4,040.98)	(320.67)
(Increase) / Decrease in other non current assets	-	(1,073.97)
CASH GENERATED FROM / (USED IN) OPERATIONS	1,682.61	(2,028.77)
Direct taxes paid (net of refunds)	(311.19)	(142.63)
NET CASH FLOW FROM/ (USED IN) OPERATING ACTIVITIES (A)	1,371.42	(2,171.40)
B. CASH FLOW FROM INVESTING ACTIVITIES:		
Payment against acquisition of Property, Plant & Equipment	(3,181.60)	(3,457.23)
Interest Income	60.00	3.75
Payment against acquisition of Investments and Other Deposits	(8,389.26)	-
NET CASH FLOW FROM/ (USED IN) INVESTING ACTIVITIES (B)	(11,510.86)	(3,453.48)
C. CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from/ (repayment of) non current borrowings (Net)	(528.24)	566.99
Proceeds from/ (repayment of) current borrowings (Net)		2,403.23
Finance Cost	(452.65)	(239.30)
Proceeds from issue of Equity Share Capital and share warrants	11,420.45	2,863.12
NET CASH GENERATED FROM / (USED IN) FINANCING ACTIVITIES (C)	10,439.55	5,594.04
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)	300.12	(30.84)
Opening Cash and Cash Equivalents	13.17	44.01
Closing Cash and Cash Equivalents	313.29	13.17
Notes:		
Components of Cash and Cash Equivalents		
Cash on hand	3.26	7.74
Balances with Banks:		
On Current Accounts	310.02	5.43
Total Cash and Cash Equivalents	313.29	13.17

Place: Kolkata
Date: 28th May, 2026



For MEHAI TECHNOLOGY LIMITED

J. K. Bhagat

Mr. Jugal Kishore Bhagat
DIN: 02218545
Managing Director

MEHAI TECHNOLOGY LIMITED

CIN: L62099WR2013PLC293942

Reg. Office: 144, Dakshindari Road Sreebhumi North 24 Parganas, Patlipukur, West Bengal, India - 700048

SEGMENTWISE REVENUE, RESULT, ASSETS AND LIABILITIES FOR THE QUARTER ENDED ON 31 MARCH 2026

							(Rs. In lakhs)	
Sr No	Particulars	Quarter Year ended March 31, 2026	Quarter Year ended December 31, 2025	Quarter Year ended March 31, 2025	Year ended March 31, 2026	Year ended March 31, 2025		
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)		
1	Segment Revenue							
	a. Sale of Services	4,494.92	941.58		7,023.19			
	b. Sale of Goods	1,686.43	1,289.32		5,422.25			
	Total	6,181.34	2,230.90		12,445.44			
	Less: Inter Segment Revenue	-	-		-			
	Sales/ Income from Operations	6,181.34	2,230.90		12,445.44			
2	Segment Result							
	a. Sale of Services	355.96	257.53		1,046.50			
	b. Sale of Goods	183.42	136.76		539.25			
	Total	539.38	394.29		1,585.75			
	Less: Finance Cost	114.45	98.11		452.65			
	Less: Unallocable Expenditure net off unallocable Income	9.91	6.81	Not Applicable	26.44	Not Applicable		
	Total Profit before Tax	415.01	289.37		1,106.66			
3	Segment Assets							
	a. Sale of Services	14,719.09	14,216.32		14,719.09			
	b. Sale of Goods	14,320.55	13,831.39		14,320.55			
	c. Unallocable Assets	881.02	850.93		881.02			
	Total	29,920.66	28,898.64		29,920.66			
4	Segment Liabilities							
	a. Sale of Services	635.20	580.11		635.20			
	b. Sale of Goods	640.06	584.54		640.06			
	c. Unallocable Liabilities	6,664.77	6,086.70		6,664.77			
	Total	7,940.04	7,251.35		7,940.04			

Place: Kolkata
Date: 28th May, 2026



For MEHAI TECHNOLOGY LIMITED

J. K. Bhagat

Mr. Jugal Kishore Bhagat
DIN: 02218545
Managing Director



Mehai Technology Limited

CIN: L35105RJ2013PLC066946

To
The Manager
Listing Department
BSE Limited
PJ Towers, Dalal Street
Fort, Mumbai – 400001

Date: May 28, 2026

Scrip Name: MEHAI Scrip Code: 540730
ISIN - INE062Y01020

Ref: Declaration as per regulation 33(3)(d) of SEBI (Listing Obligation and Disclosure Requirement) Regulations 2015.

Respected Sir/Ma'am,

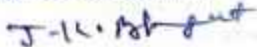
In compliance with regulation 33(3)(d) of SEBI (Listing Obligation and Disclosure Requirement) Regulations 2015 (LODR), we hereby state that the Statutory Auditor of the company M/s. Bijan Ghosh & Associates, Chartered Accountants (FRN – 323214E) have issued Audit report with Unmodified opinion on the Audited Financial Results of the Company for the year ended March 31, 2026.

Kindly take the same on your record.

Thanking you

For Mehai Technology Limited

Mehai Technology Limited


Managing Director

Jugal Kishore Bhagat
Managing Director
DIN: 02218545