

National Stock Exchange of India Ltd.

"Exchange Plaza", 5th Floor,
Bandra – Kurla Complex,
Bandra (E),
Mumbai - 400 051
Company code: TECHERA

TEIL/SEC/REG.30-OUTCOME/2024-25

November 12, 2024

Symbol: TECHERA

Sub: Outcome of Board Meeting held on Tuesday, November 12, 2024, under Regulation 30 and 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

We wish to inform you that, in the terms of Regulation 30 and 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, the Board of Directors of the Company at its duly convened meeting held today i.e. Tuesday, November 12, 2024 inter-alia:

1. Considered, approved and took on record the Standalone Un-Audited Financial Results, duly reviewed by the Audit Committee, along with Limited Review Report submitted by the Statutory Auditor of the Company for the half year ended on September 30, 2024. A copy of the said standalone unaudited financial results along with the Limited Review Report by Statutory Auditor annexed as Annexure-A.

The meeting of the Board of Directors commenced at 3:26 P.M. and concluded at 3:41 P.M.

The above information is also available on the website of the Company at www.techera.co.in

Further the Trading Window for trading in the Securities of the Company will remain closed till 48 hours after the announcement of the financial results of the Company for all Designated Persons and immediate relatives of Designated Persons covered under the Code of the Company.

You are requested to kindly take the same on your record.

Thanking you,

Yours faithfully,

FOR TECHERA ENGINEERING (INDIA) LIMITED
(Formerly known as Techera Engineering (India) Private Limited)

Pratiksha Kumbhare
Company Secretary and Compliance Officer
Mem. No. F12098
Encl. As stated above

TechEra Engineering (India) Limited

(Formerly known as TechEra Engineering India Pvt Ltd)

CIN - U29100PN2018PLC179327



Gat No. 565, Behind Namo Marbles and Timbers,
At Post Velu, Taluka Bor, District Pune - 412205



info@techera.co.in



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www.techera.co.in



D A S K & Associates

Chartered Accountants

Head Office :- Office No. 401/402, 4th floor, Sneh Ganga Commercial Complex, Shankar Sheth Road,
Swargate, Pune, MH - 411037. Phone: 020-48613258, Email: office@daskca.com

Independent Auditor's Review Report on Unaudited Financial Results of the company pursuant to the Regulations 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015

To
The Board of Directors,
TechEra Engineering (India) Limited.
CIN: - U29100PN2018PLC179327
Reg Address: - Gat No 565,
Behind Nammo Marble and Timbers,
At post Velu, Bhor, Pune 412205.

We have reviewed the accompanying Statement of Unaudited Financial Results of M/S TechEra Engineering India Limited ("the company") for the period ended September 30, 2024("the statement"), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 ("the Listing Regulation"), as amended.

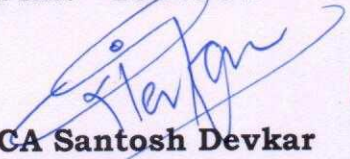
This statement, which is the responsibility of the company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 "Interim Financial Reporting" ("AS 25"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India, read with circular. 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 from material misstatement. A review is limited primarily to inquiries of the 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 the applicable Accounting Standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For D A S K & Associates,
Chartered Accountants
FRN: - 130493W**


**CA Santosh Devkar
(Partner)**

M NO: - 133174

UDIN: - 24133174BKBHBF4697

Date: - 12th November, 2024.

Place: - Pune.



TECHERA ENGINEERING (INDIA) LIMITED

Formerly known as Techera engineering (india) private limited

Statement of unaudited financial result for the half year ended on september 30th,2024**(Rs. In Thousands)**

Particulars	Note No.	For Half Year Ended		For Year Ended
		30st Sept 2024 (Unaudited)	30st Sept 2023 (Audited)	31.03.2024 (Audited)
I. Revenue from Operations	20	1,75,705	1,43,785	3,87,488
II. Other Income	21	819	436	2,119
III. Total Income (I + II)		1,76,524	1,44,220	3,89,607
IV. Expenses:				
Cost of raw materials and components consumed	22	82,019	71,625	1,16,502
Changes in inventories of work-in-progress	22 (a)	(1,528)	(9,571)	28,039
Employee benefits expense	23	53,811	49,367	90,911
Finance costs	24	9,171	7,896	17,123
Depreciation and amortization expense	10	9,215	8,835	19,263
Other expenses	23(b &c)	37,681	38,263	83,191
Total Expenses		1,90,368	1,66,415	3,55,028
V. Profit before exceptional and extraordinary items and tax (III-IV)		(13,844)	(22,195)	34,579
VI. Exceptional Items		-	-	-
VII. Profit before extraordinary items and tax (V - VI)		(13,844)	(22,195)	34,579
VIII. Extraordinary Items		-	-	-
IX. Profit before tax (VII- VIII)		(13,844)	(22,195)	34,579
X. Tax Expense:				
(1) Current tax		-	-	7,409
Less :- MAT Credit Receivable				
(2) Deferred tax	25	(1,556)	(103)	(1,075)
(3) Tax of Earlier Years		-	-	-
Profit (Loss) for the year end from continuing operations (VII- VIII)		(12,288)	(22,092)	28,246
XII. Profit/(loss) from discontinuing operations		-	-	-
XIII. Tax expense of discontinuing operations		-	-	-
XIV. Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)	2.1	-	-	-
XV. Profit (Loss) for the year (XI + XIV)		(12,288)	(22,092)	28,246
XVI. Earnings per equity share:				
(1) Basic (Rs.)		(1.01)	(12.20)	11.84
(2) Diluted (Rs.)		(1.01)	(10.47)	11.84

The accompanying notes are integral part of financial Statements.

FOR AND ON BEHALF OF BOARD OF DIRECTORS**TECHERA ENGINEERING (I) LTD.****CIN :- (U29100PN2018PLC179327)**

NIMESH RAMESHCHANDRA DESAI
MANAGING DIRECTOR
DIN - 02779330

TECHERA ENGINEERING (INDIA) LIMITED

Formerly known as Techera engineering (india) private limited

Unaudited Statement of Assets & Liabilities as at 30th September, 2024**(Rs. In Thousands)**

Particulars		Note No.	As at 30.09.2024 (Unaudited)	As at 30.09.2023 (Audited)	As at 31.03.2024 (Audited)
I.	<u>EQUITY AND LIABILITIES -</u>				
1	<u>Shareholders' funds</u>		4,72,534	1,10,162	1,60,470
	(a) Share Capital	3	1,65,209	1,38,007	1,21,433
	(b) Reserves and Surplus	4	3,07,325	(27,845)	39,037
2	<u>Share application money pending allotment</u>				
3	<u>Non-current liabilities</u>		71,305	64,450	69,679
	(a) Long Term Borrowings	5	66,170	59,533	64,661
	(b) Deferred tax liabilities (Net)		-	1,973	1,001
	(c) Other Long Term Liabilities		-	-	-
	(d) Long-term provisions	6	5,135	2,944	4,017
4	<u>Current liabilities</u>		2,62,430	1,77,807	1,42,658
	(a) Short-term borrowings	7	95,957	63,298	78,879
	(b) Trade payables				
	Outstanding Dues of Micro, Small & Medium Enterprises	8	27,383	20,986	23,663
	Outstanding Dues of Other than Micro, Small & Medium Enterprises	8	59,660	72,267	13,002
	(c) Other current liabilities	9	77,453	21,249	26,660
	(d) Short-term provisions	9-A	1,977	7	454
	Total		8,06,270	3,52,420	3,72,808
II.	<u>ASSETS -</u>				
1	<u>Non-current assets</u>		1,25,662	1,21,569	1,43,096
	(a) Property, Plant and Equipment & Intangible Assets		1,09,351	1,15,036	1,13,901
	(i) Property, Plant and Equipment	10	79,467	87,613	84,812
	(ii) Intangible assets	10	2,951	2,536	2,470
	(iii) Capital work-in-progress	10	26,933	24,886	26,618
	(iv) Intangible assets under development	10	-	-	-
	(b) Non-current investments	11	8,334	1,333	8,334
	(c) Deferred tax assets (net)		555	-	-
	(d) Long-term loans and advances	12	7,422	4,365	7,189
	(e) Other non-current assets	13	-	835	13,672
2	<u>Current assets</u>		6,80,607	2,30,851	2,29,711
	(a) Current investments	14	-	-	-
	(b) Inventories	15	29,355	45,123	21,003
	(c) Trade receivables	16	1,78,871	1,36,614	1,72,688
	(d) Cash and cash equivalents	17	1,44,269	34,476	15,927
	(e) Short-term loans and advances	18	80,310	13,974	19,129
	(f) Other current assets	19	2,47,802	663	965
	Total		8,06,270	3,52,420	3,72,808
	Summary of Significant Accounting Policies				

The accompanying notes are integral part of financial Statements.

FOR AND ON BEHALF OF BOARD OF DIRECTORS**TECHERA ENGINEERING (I) LTD.****CIN :- (U29100PN2018PLC179327)****NIMESH RAMESHCHANDRA DESAI****MANAGING DIRECTOR****DIN - 02779330**

TECHERA ENGINEERING (INDIA) LIMITED

Formerly known as Techera engineering (india) private limited

Statement of cash flow as per regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement)**Regulation,2015 For half year ended 30th Septembet,2024**TechEra
ENGINEERING (INDIA) LIMITED**(Rs. In Thousands)**

PARTICULARS	As at 30.09.2024 (Unaudited)	As at 30.09.2023 (Audited)	Year Ended 31/03/2024
A. CASH FLOW FROM OPERATING ACTIVITIES -			
Net Profit Before Tax and Extraordinary Items	(13,844)	(22,195)	34,579
Adjustment for			
-Depreciation	9,215	8,835	19,263
-Net Interest & other expenses	9,171	7,896	17,123
-FD interest Received	(394)	(416)	(1,569)
Operating Profit before WC Changes	4,148	5,880	69,395
(INCREASE) / DECREASE IN WORKING CAPITAL	(2,02,782)	33,620	(48,272)
Cash Generated from Operations	(1,98,633)	27,740	21,123
Less: Interest Charges	-	-	-
Net Cashflow from Operating Activities	(1,98,633)	27,740	21,123
Less: Direct Taxes Paid	-	-	7,409
Less: Extordinary Income / write off	-	-	-
Less: MAT Credit	-	-	-
Cash flow before extraordinary items	(1,98,633)	27,740	13,715
Less/ Add: Extra Ordinary Items	-	-	-
Cash flow after extraordinary items	(1,98,633)	27,740	13,715
B. CASHFLOW FLOW FROM INVESTING ACTIVITIES -			
Purchase of Fixed Assets	(4,665)	(14,838)	(24,131)
Sale of Fixed Assets (Net Consideration)	-	-	-
(Increase) / Decrease in Loans and Advances	(233)	(4,365)	(645)
(Increase) / Decrease in Non Current Assets	13,672	25,520	11,526
FD Interest Received	394	416	1,569
Dividend Received	-	-	-
(Increase) / Decrease in Non Current Investments	-	20,356	(8,332)
Investment in Fixed Deposit	-	-	-
Net Cash Flow from Investing Activities	9,168	27,089	(20,013)
C. CASH FLOW FROM FINANCING ACTIVITIES -			
Net Increase / (Decrease) in Borrowings	1,509	(13,566)	11,479
Increase / (Decrease) in Share Capital	3,58,963	-	(20)
Preference Dividend	-	-	(10)
Interest paid	(9,171)	(7,896)	(17,123)
Increase / (Decrease) in Long Term Provisions	1,117	615	1,694
-Provision for IPO Issue Expenses	(34,610)	-	-
Net Cash flow from Financing Activity	3,17,808	(20,848)	(3,981)
Net Increase in Cash and Equivalents	1,28,343	33,981	(10,279)
Cash and Equivalents at the beginning of the period	15,927	495	26,206
Cash and Equivalents at the end	1,44,269	34,476	15,927

The accompanying notes are integral part of financial Statements.

FOR AND ON BEHALF OF BOARD OF DIRECTORS**TECHERA ENGINEERING (I) LTD.****CIN :- (U29100PN2018PLC179327)****NIMESH RAMESHCHANDRA DESAI****MANAGING DIRECTOR****DIN - 02779330**