

Megraj Holdings Private Limited
Corporate Identity Number: U74140TG2022PTC167061

Ref: 0003/2023-24

To
Deputy General Manager
Debt Listing Department
Bombay Stock Exchange
P.J. Towers, Dalal Street,
Fort, Mumbai - 400001

Dear Sir

Compliance With Regulation 52(4) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In compliance with the regulations, we herewith submit information with respect to Regulation 52(4) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

We request you to take the above on your records.

Yours Sincerely,

For Megraj Holdings Private Limited

Mohammed Younus
Company Secretary
& Compliance Officer

MEGRAJ HOLDINGS PRIVATE LIMITED

Registered Office: Office No. A1101, The Platina 11th Floor, A Block Gachibowli, Hyderabad, Telangana, India - 500032

CIN: U74140TG2022PTC167061

Unaudited Balance Sheet as at 30th September, 2023

Particulars	(₹ in thousands, except share and per share data, unless otherwise)	
	As at current half year ended on	As at previous year ended on
	30th September 2023	31st March 2023
	[Unaudited]	[Audited]
Assets		
Non-current assets		
(a) Financial Assets		
(i) Investments	14,00,000	-
Total Non-current assets	14,00,000	-
Current assets		
(a) Financial assets		
(i) Trade receivables	520	-
(ii) Cash and cash equivalents	85	129
(b) Other Current Assets	188	-
Total current assets	793	129
Total assets	14,00,793	129
Equity and liabilities		
Equity		
(a) Equity share capital	100	100
(b) Other equity	(67,858)	(95)
Total equity	(67,758)	5
Liabilities		
Non-Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	14,68,348	101
	14,68,348	101
Current Liabilities		
(a) Financial liability		
(i) Trade Payables		
Total outstanding dues of creditors other than micro enterprises and small enterprises.	14	10
(b) Other Current Liabilities		
(i) Other Current Liabilities	176	-
(ii) Provisions	13	13
Total current liabilities	203	23
Total equity and liabilities	14,00,793	129

As per our limited review report of even date

For M/s. APT AND CO LLP

Chartered Accountants

Firm Reg. No.: 014621C/N500088

INUMULA
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Date: 2023.11.14
19:41:36 +05'30'CA Vijay Inumula
Partner

M.No.: 241696

UDIN: 23241696BGXMQY6183

For and on behalf of the Board of Directors of

M/s. MEGRAJ HOLDINGS PRIVATE LIMITED

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Date: 2023.11.14
19:33:30 +05'30'Rajiv Chilakalapudi
Director
DIN: 01111825**Date: 14/11/2023****Place: Hyderabad**

MEGRAJ HOLDINGS PRIVATE LIMITED

Registered Office: Office No. A1101, The Platina 11th Floor, A Block Gachibowli, Hyderabad, Telangana, India - 500032

CIN: U74140TG2022PTC167061

Statement of Unaudited Standalone Financial Results for the Quarter and Six months ended 30th September, 2023

(₹ in thousands, except share and per share data, unless otherwise stated)

Particulars	Notes	3 months ended 30.09.2023 [Unaudited]	Corresponding 3 months ended 30.09.2022 [Audited]	Preceding 3 months ended 30.06.2023 [Unaudited]	Year to date figures for current period ended 30.09.2023 [Unaudited]	Previous Year ended 31.03.2023 [Audited]
Revenues						
Revenue from operations				-	-	-
Other income	1	524	-	-	524	-
Total Income		524	-	-	524	-
Expenses						
Finance costs		60,116	-	6,445	66,561	-
Other expenses		1,285	-	441	1,726	96
Total expenses	2	61,401	-	6,886	68,287	96
Profit/(loss) before exceptional items and tax (1-2)	3	(60,877)	-	(6,886)	(67,763)	(96)
Exceptional items	4	-	-	-	-	-
Profit/(Loss) before tax (3-4)	5	(60,877)	-	(6,886)	(67,763)	(96)
Tax expenses						
Current tax	6	-	-	-	-	-
Deferred tax	7	-	-	-	-	-
Total tax expense (6+7)	8	-	-	-	-	-
Profit/(loss) for the year (5-8)	9	(60,877)	-	(6,886)	(67,763)	(96)
Other comprehensive income						
Items that will not be reclassified to profit or loss		-	-	-	-	-
Items that will be reclassified to profit or loss		-	-	-	-	-
Other comprehensive income for the year	10	-	-	-	-	-
Total comprehensive profit/(Loss) for the year (9+10)	11	(60,877)	-	(6,886)	(67,763)	(96)

Earnings per share (of nominal value ₹10 each) (Not Annualised for the quarter/half-year)

Basic earnings / (loss) per share in Rs.in Ps	(6,087.72)	-	(688.56)	(6,776.28)	(9.48)
Diluted earnings / (loss) per share in Rs.in Ps	(6,087.72)	-	(688.56)	(6,776.28)	(9.48)

As per our limited review report of even date

For M/s. APT AND CO LLP

Chartered Accountants

Firm Reg. No.: 014621C/N500088

INUMULA

VIJAY

CA Vijay Inumula

Partner

M.No.: 241696

UDIN: 23241696BGXMZY6183

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For and on behalf of the Board of Directors of

M/s. MEGRAJ HOLDINGS PRIVATE LIMITED

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Rajiv Chilakalapudi

Director

DIN: 02847323

Date: 14/11/2023

Place: Hyderabad

Notes:

1. The Unaudited Standalone Financial Results, Balance Sheet and Cash Flow Statement were reviewed and approved by the Board of Directors of the Company at its meetings held on 14/11/2023.
2. The Finance costs include the interest payable recognized on accrual basis against the Non convertible debentures issued to Vistra ITCL India Ltd
3. The other expenses include salaries paid, listing charges and pledge creation charges etc
4. This statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Limited Review:

The Limited Review, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, has been completed and the related Report does not have any impact on the above 'Results and Notes' for the Quarter and Six Months ended on 30th September, 2023 which needs to be explained.

MEGRAJ HOLDINGS PRIVATE LIMITED

Registered Office: Office No. A1101, The Platina 11th Floor, A Block Gachibowli, Hyderabad, Telangana, India - 500032

CIN: U74140TG2022PTC167061

Unaudited Cash Flow Statement for the Half year ended 30th September, 2023

(₹ in thousands, except share and per share data, unless otherwise stated)		
Particulars	As at current half year ended on 30th September 2023 [Unaudited]	As at previous year ended on 31st March 2023 [Audited]
Cash flow from operating activities		
Profit/(Loss) before tax	(67,763)	(96)
Adjustments for:		
Finance costs	66,561	-
Interest Income	4	-
Operating profit before working capital changes	(1,206)	(96)
Changes in trade receivables	(520)	-
Changes in trade payables	4	10
Changes in other current assets	(188)	-
Changes in provisions	-	14
Changes in other current liabilities	176	-
Cash generated from operations	(1,734)	(72)
Income tax (paid)/refunds, net	-	-
Net cash flow generated from operating activities (A)	(1,734)	(72)
Cash flow from investing activities		
Investments	(14,00,000)	-
Interest received	4	-
Net cash used in investing activities (B)	(13,99,996)	-
Cash flow from financing activities		
Proceeds from issue of equity shares, net of share issue expenses	-	100
Proceeds from long-term borrowings	14,68,247	101
Interest paid	(66,561)	-
Net cash flow generated from financing activities (C)	14,01,686	201
Net increase in cash and cash equivalents (A+B+C)	(44)	129
Cash and cash equivalents at the beginning of the year	129	-
Cash and cash equivalents at the end of the year	85	129
Cash and cash equivalents includes	85	129
Cash on hand	-	-
Balances with banks in current accounts	85	129
Total Cash and Cash Equivalents at the end of the period	85	129

As per our limited review report of even date

For M/s. APT AND CO LLP

Chartered Accountants

Firm Reg. No.: 014621C/N500088

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INUMULA VIJAY
Date: 2023.11.14
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CA Vijay Inumula

Partner

M.No.: 241696

UDIN: 23241696BGXMQY6183

For and on behalf of the Board of Directors of

M/s. MEGRAJ HOLDINGS PRIVATE LIMITED

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RAJIV CHILAKALAPUDI
Date: 2023.11.14
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Rajiv Chilakalapudi

Director

DIN: 02847323

Date: 14/11/2023

Place: Hyderabad

Statement of Utilization of Issue Proceeds as per Regulation 52(7) of the Listing Regulations									
(₹ in thousands, except share and per share data, unless otherwise stated)									
Name of the Issuer	ISIN	Mode of Fund Raising (Public issues/ Private placement)	Type of instrument	Date of raising funds	Amount Raised	Funds utilized*	Any deviation (Yes/ No)	If 8 is Yes, then specify the purpose of for which the funds were utilized	Remarks, if any
Megraj Holdings Private Limited	INE0NZ807013	Private Placement	Non Convertible Debt Instruments	02/06/2023	14,00,000	14,00,000	No	-	-

* The Funds were raised to make a further investment in the OCD's of another entity and accordingly the entity has invested the entire amount of fund raised in the OCD's issued by M/s. Kazoom Holding Private Limited on 21st June, 2023

Disclosure of Ratios as per Regulation 52(4) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 amended through SEBI LODR (Sixth Amendment) Regulations, 2022

Sl No.	Particulars	Numerator	Denominator	Numerator	Denominator	As at 30th September, 2023	As at 31st March, 2023	% of Changes [Refer Notes]
1	Debt-Equity ratio	Total Debt	Shareholder's equity	14,68,348	(67,758)	(21.67)	20.20	-207%
2	Debt Service Coverage Ratio	Net Operating Income	Total Debt Service	(1,202)	14,68,348	(0.00)	(0.95)	-100%
3	Interest service Coverage Ratio	EBITA	Total Interest	(1,202)	66,561	(0.02)	-	
4	Current Ratio	Current Assets	Current Liabilities	793	203	3.91	5.61	-30%
5	Paid up Equity Share Capital (Equity Shares of face value of ₹ 10/- each)					1,00,000.00	1,00,000.00	
6	Other Equity					(67,858.00)	(95.00)	
7	Net Worth (including Retained Earnings)					(67,758.00)	5.00	
8	Net profit after tax					(67,763.00)	(96.00)	
9	Earnings per Share (in Rs.in Ps)	Net Profit After Tax	No of equity shares	(6,77,62,777)	10,000	(6,776.28)	(9.48)	
10	Long Term Debt to Working Capital	Long Term Debt	(Current Assets - Current Liabilities)	14,68,348	590	2,488.73	0.95	261093%
11	Current Liability Ratio	Current Assets	Current Liabilities	793	203	3.91	5.61	-30%
12	Total debts to Total Asset Ratio	Total Debt	Total Assets	14,68,348	14,00,793	1.05	0.78	34%
13	Debtor's Turnover Ratio	NA						
14	Inventory Turnover Ratio	NA						
15	Operating Margin Percent	NA						
16	Net Profit Margin Percent	NA						

Note: The above table includes financial ratios which are applicable to the company

Note 1: Decrease in debt to equity ratio is due to increase in borrowings when compared with that of previous year.

Note 2: Decrease in debt service coverage ratio is due to increase in interest expenses when compared to that of previous year.

Note 3: Decrease in current ratio is due to decrease in current assets when compared with that of previous year.

Note 4: Increase in long term debt to working capital ratio is due to increase in long term debt when compared with that of previous year.

Note 5: Decrease in current ratio is due to decrease in current assets when compared with that of previous year.

Note 6: Increase in long term debt to total assets ratio is due to increase in debt when compared with that of previous year.