

MRO: FS: 25-26: 0021  
April 29, 2025

The Manager  
Listing Department  
National Stock Exchange of India Limited  
Exchange Plaza, C-1, Block G  
Bandra – Kurla Complex, Bandra (E)  
Mumbai – 400 051

The Manager  
Listing Department  
BSE Limited  
PJ Towers, Dalal Street, Fort  
Mumbai – 400 001

Dear Sirs,

**SUB: OUTCOME OF THE 1<sup>ST</sup> BOARD MEETING FOR THE FINANCIAL YEAR 2025-26**

As informed vide our letter dated **April 24, 2025**, the Board of Directors of Umiya Buildcon Limited (Formerly known as MRO-TEK Realty Limited), Bangalore met today i.e April 29, 2025 and inter-alia transacted the following businesses:

1. Considered and approved the Audited Standalone and Consolidated financial results for the 4th quarter and year ended March 31, 2025, copy of the same is enclosed herewith along with Audit report and declaration from Chief Financial Officer.
2. Approved the appointment of Mr. Parameshwar G Bhat as Secretarial Auditor of the Company for a period of five years and to recommend the same to the shareholders.

Disclosure for the appointment Mr. Parameshwar G Bhat, as Secretarial Auditor of the Company pursuant to Regulation 30 of SEBI (LODR) Regulations, 2015 as follows

Particulars	Details
Reason for change viz. Appointment	Appointment as Secretarial Auditor for a period of five years, subject to approval of shareholders
Date of appointment	29.05.2025
Term of appointment	5 years

**GSTIN No 29AAACM9875E1Z1**

Registered & Corporate Office: No.6, New BEL Road, Chikkamaranahalli, Bangalore - 560 054, Ph: +91 80 29911217,  
Website: [www.mro-tek.com](http://www.mro-tek.com), Email ID: [info@mro-tek.com](mailto:info@mro-tek.com), Service & Support: +91 9845035626  
Factory: No 29B, Electronic City, Hosur Road, Bangalore 560 100, Karnataka, Phone: +91 80 29913257



Brief profile (in case of appointment)	Enclosed
Disclosure of relationships between Directors (in case of appointment of a Director)	Not applicable

3. Approved to make Equity investment up to Rs. 1 Crore in Wholly-owned subsidiary in one or more tranches.

Further the meeting was commenced at 11:00 AM (IST) and concluded at 12:20 PM (IST)

Please, take the above on record and kindly treat this as compliance with Regulation 30 read with Schedule III part A of the SEBI (LODR) Regulations, 2015.

Thanking you,

**For Umiya Buildcon Limited**  
**(Formerly known as MRO-TEK Realty Limited)**

<b>Scrip Code:</b>	
<b>NSE</b>	<b>: UMIYA-MRO</b>
<b>BSE</b>	<b>: 532376</b>
<b>Demat ISIN</b>	<b>: INE398B01018</b>

**Prashanth S**  
**Company Secretary and Compliance Officer**

**Umiya Buildcon Limited (Formerly Known as MRO-TEK Realty Limited),**  
**Regd Office: No.6, 'Maruthi Complex', New BEL Road, Chikkamaranahalli, Bengaluru-560 054 Phone No. 080-42499000**  
**Website - "www.mro-tek.com"**  
**CIN NO.L28112KA1984PLC005873**

**STATEMENT OF AUDITED STANDALONE RESULTS FOR THE QUARTER AND YEAR ENDED 31<sup>st</sup> MARCH , 2025**

(Rs. In Lakhs)

Particulars	Quarter Ended			Year Ended	
	31-Mar-25 (Audited) Refer Note 2	31-Dec-24 (Unaudited)	31-Mar-24 (Audited) Refer Note 2	31-Mar-25 (Audited)	31-Mar-24 (Audited)
<b>1 Income</b>					
(a) Revenue from Operations ( Refer Note no 6)	1,274.74	1,216.30	856.01	4,857.72	3,503.16
(b) Other Income (Refer Note No.6)	192.89	94.72	145.86	376.64	762.80
<b>Total Income</b>	<b>1,467.63</b>	<b>1,311.02</b>	<b>1,001.87</b>	<b>5,234.36</b>	<b>4,265.96</b>
<b>2 Expenses</b>				-	-
(a) Cost of materials consumed	416.89	383.01	259.94	1,257.50	1,058.99
(b) Purchases of Stock-in Trade	54.06	22.18	87.12	449.95	266.48
(c) Changes in stock of finished goods, work-in-progress, stock-in-trade and real estate inventory	13.75	(75.65)	(0.58)	(1,009.57)	(52.66)
(d) Purchase of land and related costs	(49.12)	30.45	-	965.57	-
(e) Employee benefit expenses	327.34	148.55	152.70	760.65	581.78
(f) Finance Cost	276.83	286.71	278.81	1,110.29	891.16
(g) Depreciation and amortization expenses	77.99	76.73	67.39	307.91	243.48
(h) Other expenses	226.30	154.98	370.01	632.47	898.87
<b>Total Expenses</b>	<b>1,344.04</b>	<b>1,026.96</b>	<b>1,215.39</b>	<b>4,474.77</b>	<b>3,888.10</b>
<b>3 Profit/(Loss) before Exceptional Items and tax (1-2)</b>	123.59	284.06	(213.52)	759.59	377.86
<b>4 Exceptional Items</b>	-	-	-	-	-
<b>5 Profit/(Loss) before tax from Continuing operations ( 3-4)</b>	123.59	284.06	(213.52)	759.59	377.86
<b>6 Profit/(Loss) form Discontinued Operations</b>	(4.60)	(7.22)	(11.91)	(7.92)	(22.16)
<b>7 Profit/(Loss) for the period before Tax Continuing and Discontinued Operation(5+6)</b>	118.99	276.84	(225.43)	751.67	355.70
<b>8 Tax expense</b>					
(i) Current Tax	-	-	-	-	-
(ii) Deferred Tax	32.99	65.15	(0.87)	153.96	(4.42)
<b>Total Tax Expenses</b>	32.99	65.15	(0.87)	153.96	(4.42)
<b>9 Net Profit /(Loss) for the period (7-8)</b>	86.00	211.69	(224.56)	597.71	360.12
<b>10 Other Comprehensive Income (net of tax)</b>					
Items that will not be reclassified to Statement of Profit and Loss	(10.14)	3.60	1.61	(6.62)	(1.78)
<b>11 Total Comprehensive Income (9+10)</b>	75.86	215.29	(222.95)	591.09	358.34
<b>12 Paid-up equity share capital (Face Value Rs. 5 each, fully paid-up)</b>	934.23	934.23	934.23	934.23	934.23
<b>13 Other Equity</b>	6,601.54	6,525.67	6,010.44	6,601.54	6,010.44
(i) Earnings Per Equity Share (for Continuing operations)					
(a) Basic Rs.	0.48	1.17	(1.14)	3.24	2.05
(b) Diluted Rs.	0.48	1.17	(1.14)	3.24	2.05
(ii) Earnings Per Equity Share (for Discontinued operations)					
(a) Basic Rs.	(0.02)	(0.04)	(0.06)	(0.04)	(0.12)
(b) Diluted Rs.	(0.02)	(0.04)	(0.06)	(0.04)	(0.12)
(iii) Earnings Per Equity Share (for Continuing and Discontinued operations)				-	-
(a) Basic Rs.	0.46	1.13	(1.20)	3.20	1.93
(b) Diluted Rs.	0.46	1.13	(1.20)	3.20	1.93
See accompanying note to the Financial results				-	-

**Notes:**

- 1 The above statement of audited standalone results for the quarter & year ended 31st Mar, 2025 as recommended by the Audit Committee were approved by the Board of Directors in their respective meeting's held on 29th April 2025. The figures for the quarter ended 31st March 2025 and 31st March 2024 are balancing figures between audited figures in respect of the full financial year and the unaudited published year-to-date figures up to the third quarter ended 31st December 2024 and 31st December 2023 respectively, which were subjected to limited review.
- 2 The Standalone financial results are 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.
- 3 As per Ind AS, actuarial gains and losses that form part of remeasurement of the net defined benefit liability / asset and the corresponding tax effect thereon are recognized in Other Comprehensive Income.
- 4 For the purpose of Segment Reporting, 'Products', Solutions and 'Real Estate Development', constitute primary business segments.
- 5 The Company has recognised Deferred Tax Asset & Closing Balance as on 31st Mar 2025 was Rs. 609.90 Lakhs (For Previous Year : Deferred Tax Asset of Rs 761.63 Lakhs) as stipulated under IND Accounting Standard 12, on "Income Taxes", prescribed under the Act.
- 6 Revenue from operation for the year ended 31st March, 2024 includes Rs.475.16 Lakhs towards additional land compensation and Other Income includes Rs 486.46 lakhs towards interest received on additional land compensation from National Highway Authority of India (NHAI) against compulsory acquisition of part of Hebbal land in the year 2010-11.
- 7 Due to operational challenges and a strategic review of the company's business activities, the Board of Directors had decided to discontinue "EMS (Electronic Contract Manufacturing Services)" in the Meeting held on January 17th, 2025. The details of such 'Discontinuing Operations', under the Companies (Accounts) Rules 2014 are given below

(Rs. In Lakhs)

Income from Discontinuing Operations		Quarter Ended			Year Ended	
PARTICULARS		31-Mar-25 (Audited) Refer Note 2	31-Dec-24 (Unaudited)	31-Mar-24 (Audited) Refer Note 2	31-Mar-25 (Audited)	31-Mar-24 (Audited)
(a)	Net Sales/income from Operations	-	-	8.49	16.06	10.27
(b)	Other Operating Income	-	-	-	-	-
	Total Income from Discontinuing Operations (net)	-	-	8.49	16.06	10.27
(c)	<b>Expenses of Discontinuing Operations</b>					
(i)	Cost of materials consumed	4.60	7.22	21.94	24.02	33.40
(ii)	Indirect Expenses*	-	-	-	-	-
(iii)	Other Income	-	-	1.54	0.04	0.97
(iv)	Total Expenses from Discontinuing Operations(i)+(ii)-(iii)	4.60	7.22	20.40	23.98	32.43
(d)	Net Profit/(loss) from Discontinuing Operations	(4.60)	(7.22)	(11.91)	(7.92)	(22.16)

- 8 Figures for the previous period have been regrouped, wherever necessary.

Standalone Segment wise Revenue, Results, Assets and Liabilities					(Rs. In Lakhs)
Particulars	Quarter Ended			Year Ended	
	31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
	Audited	(Unaudited)	Audited	Audited	Audited
<b>1 Segment Revenue (Net Sale)</b>					
(a) Product	477.31	582.55	487.29	1,978.71	1,429.98
(b) Real Estate	422.83	431.63	169.59	1,609.56	1,146.16
(c) Solutions	374.60	202.12	199.13	1,269.45	927.02
Total	<b>1,274.74</b>	<b>1,216.30</b>	<b>856.01</b>	<b>4,857.72</b>	<b>3,503.16</b>
Less :- Inter segment revenue	-	-	-	-	-
<b>Revenue from Continuing Operations</b>	<b>1,274.74</b>	<b>1,216.30</b>	<b>856.01</b>	<b>4,857.72</b>	<b>3,503.16</b>
<b>Revenue from Discontinued Operation</b>	-	-	8.49	16.06	10.27
<b>Total Revenue from Continuing and Discontinued Operations</b>	<b>1,274.74</b>	<b>1,216.30</b>	<b>864.50</b>	<b>4,873.78</b>	<b>3,513.43</b>
<b>2 Segment Results - Profit / (loss) before tax and interest</b>					
(a) Product	170.22	173.32	246.84	728.61	636.95
(b) Real Estate	422.83	431.63	273.60	1,609.56	1,632.63
(c) Solutions	252.26	251.11	291.35	863.26	757.02
Total	<b>845.31</b>	<b>856.06</b>	<b>811.79</b>	<b>3,201.43</b>	<b>3,026.60</b>
Less:-					
i) Interest	276.83	286.71	278.81	1,110.29	891.16
ii) Other Un-allocable Expenditure net off	523.89	495.12	828.32	1,708.19	1,970.80
iii) Un-allocable Income	-79.01	(209.82)	(81.83)	(376.64)	(213.22)
<b>(Loss)/Profit before tax from Continuing Operations</b>	<b>123.60</b>	<b>284.05</b>	<b>(213.51)</b>	<b>759.59</b>	<b>377.86</b>
<b>(Loss)/Profit before tax from Discontinued Operation</b>	<b>(4.62)</b>	<b>(7.21)</b>	<b>(11.91)</b>	<b>(7.93)</b>	<b>(22.16)</b>
<b>(Loss)/Profit before tax from Continuing and Discontinued Operations</b>	<b>118.98</b>	<b>276.84</b>	<b>(225.42)</b>	<b>751.66</b>	<b>355.70</b>
<b>3 Segment Assets</b>					
(a) Product	1,499.77	1,333.91	1,273.94	1,499.77	1,273.94
(b) Real Estate	15,379.66	14,472.08	14,707.43	15,379.66	14,707.43
(c) Solutions	3,954.26	2,693.74	2,204.02	3,954.26	2,204.02
(d) Un-allocable assets	3,312.78	2,851.37	1,965.69	3,312.78	1,965.69
<b>Assets from Continuing Operations</b>	<b>24,146.47</b>	<b>21,351.10</b>	<b>20,151.08</b>	<b>24,146.47</b>	<b>20,151.08</b>
<b>Assets from Discontinued Operation</b>	-	231.53	236.68	-	236.68
<b>Total Assets from Continuing and Discontinued Operations</b>	<b>24,146.47</b>	<b>21,582.63</b>	<b>20,387.76</b>	<b>24,146.47</b>	<b>20,387.76</b>
<b>4 Segment Liabilities</b>					
(a) Product	62.66	172.60	141.70	62.66	141.70
(b) Real Estate	9,044.92	8,535.94	7,618.46	9,044.92	7,618.46
(c) Solutions	1,151.52	217.53	120.20	1,151.52	120.20
(d) Un-allocable Liabilities	6,351.60	5,173.72	5,530.78	6,351.60	5,530.78
<b>Liability from Continuing Operations</b>	<b>16,610.70</b>	<b>14,099.79</b>	<b>13,411.14</b>	<b>16,610.70</b>	<b>13,411.14</b>
<b>Liability from Discontinued Operation</b>	-	22.94	31.95	-	31.95
<b>Total Liability from Continuing and Discontinued Operations</b>	<b>16,610.70</b>	<b>14,122.73</b>	<b>13,443.09</b>	<b>16,610.70</b>	<b>13,443.09</b>
<p style="text-align: right;"><b>For Umiya Buildcon Limited</b> (Formerly Known as MRO-TEK Realty Limited)</p> <p style="text-align: right;"><b>Aniruddha Mehta</b> Chairman &amp; Managing Director DIN No. 00720504</p>					
<p>Place : Bengaluru Date: 29-04-2025</p>					

**Umiya Buildcon Limited (Formerly Known as MRO-TEK Realty Limited),**  
**Regd Office: No.6, 'Maruthi Complex', New BEL Road, Chikkamaranahalli, Bengaluru-560 054**  
**Phone No. 080-42499000 : Website - "www.mro-tek.com"**  
**CIN NO.L28112KA1984PLC005873**

**AUDITED STANDALONE BALANCE SHEET AS AT 31<sup>st</sup> MARCH, 2025**

(Rs. In Lakhs)

<b>Statement of Assets and Liabilities</b>		
<b>Particulars</b>	<b>31-Mar-2025 (Audited)</b>	<b>31-Mar-2024 (Audited)</b>
<b>ASSETS</b>		
<b>Non-current assets</b>		
(a) Property, Plant and Equipment	956.97	1,082.04
(b) Investment Property	10,891.04	11,071.81
(c) Intangible Assets	0.34	0.79
(d) Right-Of-Use Assets	201.29	-
(e) Financial Assets		
(i) Financial assets - Investments	1,353.18	20.00
(ii) Trade receivables		
(a) Billed	103.02	87.90
(b) Un Billed	387.05	438.65
(iii) Others	2,882.40	242.20
(f) Deferred tax assets (net)	609.90	761.63
(g) Other non-current assets	498.65	523.37
<b>Total Non - Current Assets</b>	<b>17,883.84</b>	<b>14,228.39</b>
<b>Current assets</b>		
(a) Inventories	1,591.70	586.48
(b) Financial Assets		
(i) Trade receivables		
(a) Billed	728.01	403.71
(b) Un Billed	817.44	825.46
(ii) Cash and cash equivalents	2.13	0.11
(iii) Bank Balances other Than (ii) Above	1,290.31	3,503.11
(iv) Others	716.69	15.61
(c) Current Tax Assets (Net)	264.08	240.34
(d) Other current assets	852.27	584.55
<b>Total Current Assets</b>	<b>6,262.63</b>	<b>6,159.37</b>
	-	
<b>Total Assets</b>	<b>24,146.47</b>	<b>20,387.76</b>

<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share capital	934.23	934.23
(b) Other Equity	6,601.54	6,010.44
<b>Total equity</b>	<b>7,535.77</b>	<b>6,944.67</b>
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	11,342.61	10,759.80
(ii) Lease Liability	169.45	-
(b) Provisions	41.09	25.98
(c) Other Non Current Liabilities	1,187.85	1,218.43
<b>Total Non-current liabilities</b>	<b>12,741.00</b>	<b>12,004.21</b>
<b>Current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	1,378.51	924.29
(ii) Lease Liability	24.48	-
(iii) Trade payables		
- Total outstanding dues of micro enterprises and small enterprises	4.41	4.76
-Total outstanding dues of creditors other than micro enterprises and small enterprises	80.00	214.38
(iv) Other Financial Liabilities	166.35	119.66
(b) Other current liabilities	2,172.80	142.13
(c) Provisions	43.15	33.66
<b>Total Current liabilities</b>	<b>3,869.70</b>	<b>1,438.88</b>
<b>Total Equity and Liabilities</b>	<b>24,146.47</b>	<b>20,387.76</b>
<p style="text-align: center;"><b>For Umiya Buildcon Limited</b>  <b>(Formerly Known as MRO-TEK Realty Limited)</b></p> <p style="text-align: center;"><b>Aniruddha Mehta</b>  <b>Chairman &amp; Managing Director</b>  <b>DIN No. 00720504</b></p> <p><b>Place : Bengaluru</b>  <b>Date: 29-04-2025</b></p>		

<p align="center"> <b>Umiya Buildcon Limited (Formerly Known as MRO-TEK Realty Limited),</b>  <b>Regd Office: No.6, 'Maruthi Complex', New BEL Road, Chikkamaranahalli, Bengaluru-560 054 Phone No. 080-42499000</b>  <b>Website - "www.mro-tek.com"</b>  <b>CIN NO.L28112KA1984PLC005873</b>  <b>AUDITED STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH, 2025</b> </p>		
<b>(Rs. In Lakhs)</b>		
<b>Particulars</b>	<b>Year ended March 31, 2025</b>	<b>Year ended March 31, 2024</b>
<b>Cash flows from operating activities</b>		
Profit before tax from continuing operations for the year	759.59	377.86
Profit/(loss) before tax from discontinuing operations for the year	(7.92)	(22.16)
<b>Adjustments for:</b>		
Finance costs recognised in profit or loss	1,109.55	891.16
Interest cost Financial liability at amortised cost	0.75	-
Interest income recognised in profit or loss	(250.79)	(242.35)
Net (gain)/loss on disposal of assets	15.17	0.93
Depreciation and amortisation expense	307.91	243.48
Provision for Doubtful Trade Receivables written back	(1.88)	(16.93)
Bad debts written off	1.46	13.68
Share of (Profit)/Loss from partnership Firm	0.02	-
Net Unrealised foreign exchange (gain)/loss	(0.99)	3.56
	<b>1,932.87</b>	<b>1,249.23</b>
<b>Movements in working capital:</b>		
(Increase)/decrease in trade and other receivables	(279.38)	509.17
(Increase)/decrease in inventories	(1,005.22)	(65.92)
(Increase)/decrease in other financial assets	(722.55)	9.38
(Increase)/decrease in other assets	448.18	(480.27)
Increase/(Decrease) in trade and other payables	(133.74)	73.14
Increase/(Decrease) in provisions	15.75	12.73
increase/(Decrease) in other financial liabilities	46.69	(104.25)
increase/(Decrease) in other liabilities	(49.89)	(91.09)
<b>Cash generated from operations</b>	<b>252.71</b>	<b>1,112.12</b>
Income taxes paid	(23.74)	(120.80)
<b>Net cash generated by operating activities</b>	<b>228.97</b>	<b>991.32</b>
<b>Cash flows from investing activities</b>		
Purchase of Property Plant and Equipment (including Adjustments on Account of Capital Work-in-progress, Capital Creditors and Capital Advances)	(15.01)	(650.56)
Investments in subsidiary / partnership firm	(1,333.20)	(19.00)
Sale Proceeds from Property Plant and Equipment	-	0.46
Advance paid to subsidiary / partnership firm	(666.80)	-
Advance Received for Sale property, plant and equipment's	2,050.00	-
Interest received	216.52	243.32
(Investment in bank deposits) / Redemption/maturity of term deposits having original maturity of more than 3 months	(405.93)	(3,369.05)
<b>Net cash (used in)/generated by investing activities</b>	<b>(154.42)</b>	<b>(3,794.83)</b>
<b>Cash flows from financing activities</b>		
Proceeds from borrowings-Bank and Financial Institutions	1,228.49	4,257.95
Proceeds from unsecured borrowings- Related Party	667.00	100.00
Repayment of borrowings	(858.47)	(708.06)
Interest paid	(1,109.55)	(862.08)
<b>Net cash used in financing activities</b>	<b>(72.53)</b>	<b>2,787.81</b>
<b>Net increase in cash and cash equivalents</b>	<b>2.02</b>	<b>(15.70)</b>
<b>Opening Cash and cash equivalents</b>	<b>0.11</b>	<b>15.81</b>
Effects of exchange rate changes on the balance of cash held in foreign currencies	-	-
<b>Closing Cash and cash equivalents</b>	<b>2.13</b>	<b>0.11</b>
<p>Note : The above Standalone Cash Flow Statement is prepared under the "Indirect Method" as set out in the Indian Accounting Standards (Ind AS-7) - Statement of Cash Flows</p>		
<p align="right"> <b>For Umiya Buildcon Limited</b>  <b>(Formerly Known as MRO-TEK Realty Limited),</b> </p>		
<p align="right"> <b>Aniruddha Mehta</b>  <b>Chairman &amp; Managing Director</b>  <b>DIN No. 00720504</b> </p>		
<p> <b>Place : Bengaluru</b>  <b>Date: 29-04-2025</b> </p>		



**Umiya Buildcon Limited (Formerly Known as MRO-TEK Realty Limited),**  
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**Website - "www.mro-tek.com"**  
**CIN NO.L28112KA1984PLC005873**

**STATEMENT OF AUDITED CONSOLIDATED RESULTS FOR THE QUARTER AND YEAR ENDED 31st MARCH, 2025**

(Rs. In Lakhs)					
Particulars	Quarter Ended			Year Ended	Year Ended
	31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
	(Audited) Refer Note 2	(Unaudited)	(Audited) Refer Note 2	(Audited)	(Audited)
<b>1 Income</b>					
(a) Revenue from Operations (Refer Note No.7)	1280.23	1214.35	855.98	4,860.78	3,503.04
(b) Other Income (Refer Note No.7)	92.67	94.56	145.89	276.43	762.80
<b>Total Income</b>	<b>1,372.90</b>	<b>1,308.91</b>	<b>1,001.87</b>	<b>5,137.21</b>	<b>4,265.84</b>
<b>2 Expenses</b>					
(a) Cost of materials consumed	184.16	388.17	260.36	1,159.80	1,063.95
(b) Purchases of Stock-in Trade	263.32	17.57	87.12	449.95	266.48
(c) Changes in stock of finished goods, work-in-progress, stock-in-trade and real estate inventory	(16.36)	(69.33)	(0.88)	(1,030.70)	(53.51)
(d) Purchases of Land and related cost	(49.12)	30.45	-	965.57	-
(e) Employee benefit expenses	327.34	148.56	152.70	760.65	581.78
(f) Finance Cost	276.83	286.72	278.81	1,110.31	891.18
(g) Depreciation and amortization expenses	78.66	77.35	68.00	310.40	244.66
(h) Other expenses	240.42	150.91	370.27	661.37	921.77
<b>Total Expenses</b>	<b>1,305.25</b>	<b>1,030.40</b>	<b>1,216.38</b>	<b>4,387.35</b>	<b>3,916.31</b>
<b>3 Profit/(Loss) before Exceptional Items and tax (1-2)</b>	67.65	278.51	(214.51)	749.86	349.53
<b>4 Exceptional Items</b>	-	-	-	-	-
<b>5 Profit/(Loss) before tax from Continuing operations (3-4)</b>	67.65	278.51	(214.51)	749.86	349.53
<b>6 Profit/(Loss) from Discontinued Operations</b>	(4.60)	(7.22)	(11.91)	(7.92)	(22.16)
<b>7 Profit/(Loss) for the period before Tax Continuing and Discontinued Operation(5+6)</b>	63.05	271.29	(226.42)	741.94	327.37
<b>8 Tax expense</b>					
(i) Current Tax	(4.57)	(0.94)	-	2.30	-
(ii) Deferred Tax	34.73	65.15	(0.87)	155.70	(4.42)
<b>Total Tax Expenses</b>	30.16	64.21	(0.87)	158.00	(4.42)
<b>9 Net Profit /(Loss) for the period (7-8)</b>	32.89	207.08	(225.55)	583.94	331.79
<b>10 Other Comprehensive Income (net of tax)</b>					
Items that will not be reclassified to Statement of Profit and Loss	-10.13	3.61	1.61	(6.62)	(1.78)
<b>11 Total Comprehensive Income (9+10)</b>	22.76	210.69	(223.94)	577.32	330.01
<b>12 (i) Net Profit Attributable to:</b>					
a) Owners of the Company	32.90	207.08	(225.55)	583.95	331.79
b) Non-controlling Interest	(0.01)	-	-	(0.01)	-
<b>(ii) Other Comprehensive Income Attributable to:</b>					
a) Owners of the Company	(10.13)	3.61	1.61	(6.62)	(1.78)
b) Non-controlling Interest	-	-	-	-	-
<b>(iii) Total Comprehensive Income Attributable to</b>					
a) Owners of the Company	22.77	210.69	(223.94)	577.33	330.01
b) Non-controlling Interest	(0.01)	-	-	(0.01)	-
<b>13 Paid-up equity share capital (Face Value Rs. 5 each, fully paid-up)</b>	934.23	934.23	934.23	934.23	934.23
<b>14 Other Equity</b>	5651.1	6,535.64	5,981.08	5,651.08	5,981.08
<b>(i) Earnings Per Equity Share (for Continuing operations)</b>					
(a) Basic Rs.	0.20	1.15	(1.14)	3.17	1.89
(b) Diluted Rs.	0.20	1.15	(1.14)	3.17	1.89
<b>(ii) Earnings Per Equity Share (for Discontinued operations)</b>					
(a) Basic Rs.	(0.02)	(0.04)	(0.06)	(0.04)	(0.12)
(b) Diluted Rs.	(0.02)	(0.04)	(0.06)	(0.04)	(0.12)
<b>(iii) Earnings Per Equity Share (for Continuing and Discontinued operations)</b>					
(a) Basic Rs.	0.18	1.11	(1.21)	3.13	1.78
(b) Diluted Rs.	0.18	1.11	(1.21)	3.13	1.78

See accompanying note to the Financial results

Notes:

1

The statement of audited consolidated results includes the results of Mro-Tek Realty Limited ('the Company' or 'the Holding Company' and the following subsidiary (collectively referred as 'the Group' hereunder:  
Subsidiary:  
- Mro-Tek Private Limited (previously known as Mro-Tek Technologies Private Limited)  
- Umiya Buildtek- Partnership Firm

2

The above statement of audited Consolidated results for the quarter & year ended 31st Mar, 2025 as recommended by the Audit Committee were approved by the Board of Directors in their respective meeting's held on 29th April 2025. The figures for the quarter ended 31st March 2025 and 31st March 2024 are balancing figures between audited figures in respect of the full financial year and the unaudited published year-to-date figures up to the third quarter ended 31st December 2024 and 31st December 2023 respectively, which were subjected to limited review.

3

The Consolidated financial results are prepared in accordance with Indian Accounting Standards ("Ind AS"), the provisions of the Companies Act, 2013 ("the Companies 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.

4

As per Ind AS, actuarial gains and losses that form part of remeasurement of the net defined benefit liability / asset and the corresponding tax effect thereon are recognized in Other Comprehensive Income.

5

For the purpose of Segment Reporting, 'Products', Solutions and 'Real Estate Development', constitute primary business segments.

6

The group has recognised Deferred Tax Asset & Closing Balance as on 31st March 2025 was Rs. 608.16 Lakhs (For Previous Year : Deferred Tax Asset of Rs 761.63 lakhs) as stipulated under IND Accounting Standard 12, on "Income Taxes", prescribed under the Act.

7

Revenue from operation for the year ended 31st March, 2024 includes Rs.475.16 Lakhs towards additional land compensation and Other Income includes Rs 486.46 lakhs towards interest received on additional land compensation from National Highway Authority of India (NHAI) against compulsory acquisition of part of Hebbal land in the year 2010-11.

8

Due to operational challenges and a strategic review of the company's business activities, the Board of Directors of Holding Company had decided to discontinue "EMS (Electronic Contract Manufacturing Services)" in the Meeting held on January 17th, 2025. The details of such 'Discontinuing Operations', under the Companies (Accounts) Rules 2014 are given below

(Rs. In Lakhs)						
Income from Discontinuing Operations		Quarter Ended			Year Ended	
PARTICULARS		31-Mar-25 (Audited) Refer Note 2	31-Dec-24 (Unaudited)	31-Mar-24 (Audited) Refer Note 2	31-Mar-25 (Audited)	31-Mar-24 (Audited)
(a)	Net Sales/income from Operations	-	-	8.49	16.06	10.27
(b)	Other Operating Income	-	-	-	-	-
	Total Income from Discontinuing Operations (net)	-	-	8.49	16.06	10.27
(c)	<b>Expenses of Discontinuing Operations</b>					
(i)	Cost of materials consumed	4.60	7.22	21.94	24.02	33.40
(ii)	Indirect Expenses*	-	-	-	-	-
(iii)	Other Income	-	-	1.54	0.04	0.97
(iv)	Total Expenses from Discontinuing Operations(i)+(ii)-(iii)	4.60	7.22	20.40	23.98	32.43
(d)	Net Profit/(loss) from Discontinuing Operations	(4.60)	(7.22)	(11.91)	(7.92)	(22.16)

8

Figures for the previous period have been regrouped, wherever necessary.

(Rs. In Lakhs)						
Consolidated Segment wise Revenue, Results, Assets and Liabilities						
Particulars		Quarter Ended			Year Ended	
		31-Mar-25 Audited	31-Dec-24 (Unaudited)	31-Mar-24 (Audited)	31-Mar-25 (Audited)	31-Mar-24 (Audited)
<b>1 Segment Revenue (Net Sale)</b>						
(a)	Product	529.40	582.55	487.29	1,820.04	1,429.98
(b)	Real Estate	413.83	431.63	169.56	1,599.63	1,146.04
(c)	Solutions	337.00	200.17	199.13	1,441.11	927.02
	Total	1280.23	1,214.35	855.98	4,860.78	3,503.04
	Less :- Inter segment revenue	-	-	-	-	-
	<b>Revenue from Continuing Operations</b>	1,280.23	1,214.35	855.98	4,860.78	3,503.04
	<b>Revenue from Discontinued Operation</b>	-	-	8.49	16.06	10.27
	<b>Total Revenue from Continuing and Discontinued Operations</b>	1,280.23	1,214.35	864.47	4,876.84	3,513.31
<b>2 Segment Results - Profit / (loss) before tax and interest</b>						
(a)	Product	206.75	170.69	246.84	762.50	606.90
(b)	Real Estate	422.83	431.63	273.60	1,609.56	1,632.63
(c)	Solutions	161.22	250.77	291.35	833.31	757.02
	Total	790.80	853.09	811.79	3,205.37	2,996.55
	Less:-					
i)	Interest	276.83	286.72	278.81	1,110.31	891.18
ii)	Other Un-allocable Expenditure net off	525.32	497.68	829.32	1,721.83	1,969.06
iii)	Un-allocable Income	(79.01)	(209.82)	(81.83)	(376.64)	(213.22)
	<b>(Loss)/Profit before tax from Continuing Operations</b>	67.66	278.51	(214.51)	749.87	349.53
	<b>(Loss)/Profit before tax from Discontinued Operation</b>	(4.60)	(7.22)	(11.91)	(7.92)	(22.16)
	<b>(Loss)/Profit before tax from Continuing and Discontinued Operations</b>	63.06	271.29	(226.42)	741.95	327.37

<b>3 Segment Assets</b>						
(a)	Product	1666.48	1,343.98	1,273.94	1666.48	1,291.73
(b)	Real Estate	15379.66	14,472.08	14,707.43	15379.66	14,707.43
(d)	Solutions	4129.25	2,755.19	2,204.02	4129.25	2,204.02
(d)	Un-allocable assets	3624.27	2,800.26	1,931.20	3624.27	1,913.41
<b>Assets from Continuing Operations</b>		<b>24,799.66</b>	<b>21,371.51</b>	<b>20,116.59</b>	<b>24,799.66</b>	<b>20,116.59</b>
<b>Assets from Discontinued Operation</b>		<b>-</b>	<b>231.53</b>	<b>236.68</b>	<b>-</b>	<b>236.68</b>
<b>Total Assets from Continuing and Discontinued Operations</b>		<b>24,799.66</b>	<b>21,603.04</b>	<b>20,353.27</b>	<b>24,799.66</b>	<b>20,353.27</b>
<b>4 Segment Liabilities</b>						
(a)	Product	285.59	181.92	141.70	285.59	193.40
(b)	Real Estate	9044.92	8,535.94	7,618.46	9,044.92	7,618.46
(c)	Solutions	1235.00	225.50	120.20	1,235.00	120.20
(d)	Un-allocable Liabilities	6074.73	5,166.88	5,525.65	6,074.73	5,473.95
<b>Liability from Continuing Operations</b>		<b>16,640.24</b>	<b>14,110.24</b>	<b>13,406.01</b>	<b>16,640.24</b>	<b>13,406.01</b>
<b>Liability from Discontinued Operation</b>		<b>-</b>	<b>22.94</b>	<b>31.95</b>	<b>-</b>	<b>31.95</b>
<b>Total Liability from Continuing and Discontinued Operations</b>		<b>16,640.24</b>	<b>14,133.18</b>	<b>13,437.96</b>	<b>16,640.24</b>	<b>13,437.96</b>
<p style="text-align: right;"><b>For Umiya Buildcon Limited</b>  <b>(Formerly Known as MRO-TEK Realty Limited)</b></p> <p style="text-align: right;"><b>Aniruddha Mehta</b>  <b>Chairman &amp; Managing Director</b>  <b>DIN No. 00720504</b></p>						
<p><b>Place : Bengaluru</b>  <b>Date:29-04-2025</b></p>						

**Umiya Buildcon Limited (Formerly Known as MRO-TEK Realty Limited),**  
**Regd Office: No.6, 'Maruthi Complex', New BEL Road, Chikkamaranahalli, Bengaluru-560 054**  
**Phone No. 080-42499000 : Website - "www.mro-tek.com"**  
**CIN NO.L28112KA1984PLC005873**

**AUDITED CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH, 2025**

(Rs. In Lakhs)

Statement of Assets and Liabilities		
Particulars	31-Mar-2025 (Audited)	31-Mar-2024 (Audited)
<b>ASSETS</b>		
<b>Non-current assets</b>		
(a) Property, Plant and Equipment	1,044.74	1,106.60
(b) Investment Property	10,891.04	11,071.81
(c) Intangible Assets	0.34	0.79
(d) Right-Of-Use Assets	201.29	-
(e) Financial Assets		
(i) Trade receivables		
(a) Billed	103.02	87.90
(b) Un Billed	387.05	438.65
(ii) Others	4,882.40	242.20
(f) Deferred tax assets (net)	608.16	761.63
(g) Other non-current assets	498.65	523.36
<b>Total Non - Current Assets</b>	<b>18,616.69</b>	<b>14,232.94</b>
<b>Current assets</b>		
(a) Inventories	1,695.65	591.27
(b) Financial Assets		
(i) Trade receivables		
(a) Billed	641.99	403.58
(b) Un Billed	817.44	825.44
(ii) Cash and cash equivalents	19.55	1.18
(iii) Bank Balances other Than (ii) Above	1,290.31	3,503.11
(iv) Others	716.69	15.62
(c) Current Tax Assets (Net)	264.08	240.84
(d) Other current assets	737.26	539.29
<b>Total Current Assets</b>	<b>6,182.97</b>	<b>6,120.33</b>
<b>Total Assets</b>	<b>24,799.66</b>	<b>20,353.27</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share capital	934.23	934.23
(b) Other Equity	6,558.38	5,981.08
Equity Attributable to Shareholders of the company	7,492.61	6,915.31
Non-controlling Interest	666.81	-
<b>Total equity</b>	<b>8,159.42</b>	<b>6,915.31</b>
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	11,342.61	10,759.80
(ii) Lease Liability	169.45	-
(b) Provisions	41.09	25.98
(c) Other Non Current Liabilities	1,187.86	1,218.43
<b>Total Non-current liabilities</b>	<b>12,741.01</b>	<b>12,004.21</b>
<b>Current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	1,378.51	924.29
(ii) Lease liability	24.48	-
(iii) Trade payables		
- Total outstanding dues of micro enterprises and small enterprises	7.66	4.76
-Total outstanding dues of creditors other than micro enterprises and small enterprises	82.50	208.85
(iv) Other Financial Liabilities	166.49	120.02
(b) Other current liabilities	2,192.32	142.17
(c) Provisions	47.27	33.66
<b>Total Current liabilities</b>	<b>3,899.23</b>	<b>1,433.75</b>
<b>Total Equity and Liabilities</b>	<b>24,799.66</b>	<b>20,353.27</b>
<p style="text-align: right;"> <b>For Umiya Buildcon Limited</b>  <b>(Formerly Known as MRO-TEK Realty Limited)</b> </p> <p style="text-align: right;"> <b>Aniruddha Mehta</b>  <b>Chairman &amp; Managing Director</b>  <b>DIN No. 00720504</b> </p>		
<p> <b>Place : Bengaluru</b>  <b>Date: 29-04-2025</b> </p>		

**Umiya Buildcon Limited (Formerly Known as MRO-TEK Realty Limited),**  
**Regd Office: No.6, 'Maruthi Complex', New BEL Road, Chikkamaranahalli, Bengaluru-560 054**  
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**CIN NO.L28112KA1984PLC005873**

**AUDITED CONSOLIDATED CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2025**

(Rs. In Lakhs)

Particulars	Year ended March 31, 2025	Year ended March 31, 2024
<b>Cash flows from operating activities</b>		
Profit before tax from continuing operations for the year	749.86	349.53
Profit/(loss) before tax from discontinuing operations for the year	(7.92)	(22.16)
<b>Adjustments for:</b>		-
Finance costs recognised in profit or loss	1,109.57	891.18
Interest cost Financial liability at amortised cost	0.75	-
Interest income recognised in profit or loss	(250.79)	(242.35)
Net (gain)/loss on disposal of assets	15.17	0.93
Depreciation and amortisation expense	310.40	244.66
Provision for Doubtful Trade Receivables written back	(1.88)	(16.93)
Bad debts written off	1.46	13.68
Share of (Profit)/Loss from partnership Firm	-	-
Net foreign exchange (gain)/loss	(0.99)	3.56
	<b>1,925.63</b>	<b>1,222.10</b>
<b>Movements in working capital:</b>		
(Increase)/decrease in trade and other receivables	(193.50)	509.15
(Increase)/decrease in inventories	(1,104.38)	(70.71)
(Increase)/decrease in other financial assets	(2,722.55)	9.38
(Increase)/decrease in other assets	517.92	(435.00)
Increase/(Decrease) in trade and other payables	(122.47)	67.18
Increase/(Decrease) in provisions	17.82	12.73
increase/(Decrease) in other financial liabilities	46.47	(104.25)
increase/(Decrease) in other liabilities	(30.39)	(91.14)
<b>Cash generated from operations</b>	<b>(1,665.45)</b>	<b>1,119.44</b>
Income taxes paid	(23.49)	(121.30)
<b>Net cash generated by operating activities</b>	<b>(1,688.94)</b>	<b>998.14</b>
<b>Cash flows from investing activities</b>		
Purchase of Property Plant and Equipment (including Adjustments on Account of Capital Work-in-progress, Capital Creditors and Capital Advances)	(80.73)	(676.30)
Sale Proceeds from Property Plant and Equipment	-	0.46
Advance Received for Sale property,plant and equipment's	2,050.00	-
Interest received	216.52	243.32
(Investment in bank deposits) / Redemption/maturity of term deposits having original maturity of more than 3 months	(405.93)	(3,369.05)
<b>Net cash (used in)/generated by investing activities</b>	<b>1,779.86</b>	<b>(3,801.57)</b>

<b>Cash flows from financing activities</b>		
Proceeds from borrowings-Bank and Financial Institutions	1,228.49	4,257.95
Proceeds from unsecured borrowings- Related Party	667.00	100.00
Repayment of borrowings	(858.47)	(708.06)
Interest paid	(1,109.57)	(862.10)
<b>Net cash used in financing activities</b>	<b>(72.55)</b>	<b>2,787.79</b>
<b>Net increase in cash and cash equivalents</b>	<b>18.37</b>	<b>(15.64)</b>
<b>Opening Cash and cash equivalents</b>	1.18	16.82
Effects of exchange rate changes on the balance of cash held in foreign currencies	-	-
<b>Closing Cash and cash equivalents</b>	<b>19.55</b>	<b>1.18</b>
<p>Note : The above Consolidated Cash Flow Statement is prepared under the "Indirect Method" as set out in the Indian Accounting Standards (Ind AS-7) - Statement of Cash Flows</p>		
<p style="text-align: right;"><b>For Umiya Buildcon Limited</b> <b>(Formerly Known as MRO-TEK Realty Limited),</b></p>		
<p style="text-align: right;"><b>Aniruddha Mehta</b> <b>Chairman &amp; Managing Director</b> <b>DIN No. 00720504</b></p>		
Place : Bengaluru		
Date:29-04-2025		

**Independent Auditor's Report**

To,  
The Board of Directors Of  
Umiya Buildcon Limited (formerly known as MRO-TEK Realty Limited)

**Report on the audit of the Standalone Annual Financial Results****Opinion**

We have audited the accompanying standalone financial results of Umiya Buildcon Limited (formerly known as MRO-TEK Realty Limited) ("the company") for the year ended 31<sup>st</sup> March 2025 ("Statement"), 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 the aforesaid said standalone annual 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 Indian Accounting Standards and other accounting principles generally accepted in India of the net profit for and other comprehensive income and other financial information for year then ended.

**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 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Annual 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 Accountants of India together with the ethical requirements that are relevant to our audit of the standalone annual financial results under the provisions of the Companies Act, 2013 and the Rules 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 opinion on the standalone annual financial results.





## **Management's and Board of Directors' Responsibilities for the Standalone Annual Financial Results**

These standalone annual financial results have been prepared on the basis of the standalone annual financial statements. The Company's Management and the Board of Directors are responsible for the preparation and presentation of these standalone annual 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 Standards prescribed under Section 133 of the Act 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone annual 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 annual financial results, the Management and 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 is also responsible for overseeing the Company's financial reporting process.

## **Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results**

Our objectives are to obtain reasonable assurance about whether the standalone 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 standalone 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 standalone 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.





- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone annual financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and 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 appropriateness of this assumption. 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 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 standalone annual financial results, including the disclosures, and whether the standalone annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the statement to express an opinion on the statement.

Materiality is the magnitude of misstatements in statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the statement may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatement in the statement

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.

#### Other Matter

The Standalone annual financial results include the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

**For K. S. AIYAR & Co.**  
Chartered Accountants  
ICAI FRN: 100186W



**Deepak Kamath**  
Partner  
M.No.218292  
UDIN: 25218292BMGSZS2989

Place: Bengaluru  
Date: 29-04-2025



## **Independent Auditor's Report**

To,

**The Board of Directors Of**

**Umiya Buildcon Limited (formerly known as MRO-TEK Realty Limited)**

### **Report on the audit of the Consolidated Annual Financial Results**

#### **Opinion**

We have audited the accompanying consolidated annual financial results of Umiya Buildcon Limited (formerly known as MRO-TEK Realty Limited) (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the year ended 31<sup>st</sup> March 2025 ("Statement"), attached herewith, being submitted by the holding 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 and based on the consideration of report of other auditors on separate audited financial statements of the subsidiary referred below, the aforesaid consolidated annual financial results:

- i. includes the annual financial results of the following entities:
  - a. Umiya Buildcon Limited (formerly known as MRO-TEK Realty Limited) (Parent Company)
  - b. Mro-Tek Private Limited (formerly known as Mro-Tek Technologies Private Limited) (Wholly owned subsidiary)
  - c. Umiya Buildtek (Subsidiary w.e.f March 18, 2025) (Partnership Firm)
- 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 Indian Accounting Standards and other accounting principles generally accepted in India, of the consolidated net profit for and consolidated other comprehensive income and other financial information for year then ended.

#### **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 (the Act). Our responsibilities under those Standards 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 Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the consolidated annual financial results under the provisions of the Companies Act, 2013 and the Rules 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 obtained by us, along with the consideration of report of the other auditors referred to in paragraph (a) of the "Other Matters" paragraph below, is sufficient and appropriate to provide a basis for our opinion on the consolidated annual financial results.

### **Management's and Board of Directors' Responsibilities for the Consolidated Annual Financial Results**

These consolidated annual financial results have been prepared on the basis of the consolidated annual financial statements. The Holding Company's Management and the Board of Directors are responsible for the preparation and presentation 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 Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Management and Board of Directors 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 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring 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 Board of Directors of the Holding Company, as aforesaid.

In preparing the consolidated annual financial results, the respective Management and the Board of Directors of the companies included in the Group are responsible for assessing the 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 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 is 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the consolidated annual financial results made by the Management and Board of Directors
- Conclude on the appropriateness of the Management and 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 appropriateness of this assumption. 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 Group and its joint venture 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.
- Obtain sufficient appropriate audit evidence regarding the financial results of the entities within the Group to express an opinion on the consolidated annual financial results. We are responsible for the direction, supervision and performance of the audit of financial results of such entities included in the consolidated annual financial results of which we are the independent auditors. For the other entity included in the consolidated annual financial results, which has been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audit carried out by them. We remain solely responsible for our audit opinion. Our responsibilities in this regard are further described in paragraph (a) of the "Other Matters" paragraph in this audit report.
- Obtain sufficient appropriate audit evidence regarding the statement to express an opinion on the statement.

Materiality is the magnitude of misstatements in statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the statement may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatement in the statement

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated annual financial results of which we are the independent auditors 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 master circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

#### **Other Matters**

- a) The consolidated annual financial results include the audited financial statements of subsidiary companies Mro-Tek Private Limited(Wholly owned subsidiary) and Umiya Buildtek (Partnership Firm), whose financial statements reflect total assets (before consolidation adjustments) of Rs. 3077.92 lakh as at 31 March 2025, total revenue (before consolidation adjustments) of Rs. 444.09, total net profit after tax (before consolidation adjustments) of Rs. 40.87 lakhs, total comprehensive income (before consolidation adjustments) of Rs. 40.87 lakhs and net cash inflows (before consolidation adjustments) of Rs 16.36 lakh for the year ended on that date, as considered in the consolidated annual financial results, which has been audited by the subsidiary independent auditors. The independent auditor's reports on financial statements of subsidiary company Mro-Tek Private Limited and Umiya Buildtek has been furnished to us by the management.

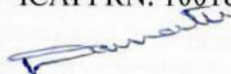
Our opinion on the consolidated annual financial results, in so far as it relates to the amounts and disclosures included in respect of subsidiary company Mro-Tek Private Limited and Umiya Buildtek, is based solely on the reports of such auditors and the procedures performed by us are as stated in paragraph above.

Our opinion on the consolidated annual financial results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors.

- b) The consolidated annual financial results include the results for the quarter ended March 31, 2025, being the balancing figure between the audited figures in respect of the full financial year 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, as required under the Listing Regulations.

Place: Bengaluru  
Date: 29-04-2025

**For K. S. AIYAR & Co.**  
Chartered Accountants  
ICAI FRN: 100186W



**Deepak Kamath**  
Partner

M.No.218292

UDIN: 25218292BMGSZT2108





B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC: **NOT APPLICABLE**

**C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES:**

Sl. No.	Particulars	In INR crore
1.	Loans / revolving facilities like cash credit from banks / financial institutions	
A	Total amount outstanding as on date	0
B	Of the total amount outstanding, amount of default as on date	0
2.	Unlisted debt securities i.e., NCDs and NCRPS	
A	Total amount outstanding as on date	0
B	Of the total amount outstanding, amount of default as on date	0
3.	Total financial indebtedness of the listed entity including short term and long-term debt	0

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter): **Enclosed below**

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and consolidated separately) (applicable only for Annual Filing i.e., 4th quarter): **Enclosed below**

# UMIYA

**MROTEK**<sup>®</sup>  
Integrating Next Generation Networks

## UMIYA BUILDCON LIMITED

(Formerly known as MRO-TEK Realty Limited)  
CIN: L28112KA1984PLC005873

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### **DECLARATION OF UNMODIFIED OPINION OF AUDIT REPORT BY THE STATUTORY AUDITORS UNDER REGULATION 33 OF SEBI (LODR) REGULATIONS, 2015**

Pursuant to the provisions of Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that M/s K.S. Aiyar & Co. (FRN: 100186W), Statutory Auditors of the Company have expressed an UNMODIFIED OPINION in their Audit Report on the Audited Standalone and Consolidated Financial Results of the Company for the Quarter and Financial Year ended 31st March 2025.

Date: 29-04-2025

Place: Bengaluru

**FOR UMIYA BUILDCON LIMITED**



  
**Vairavan Vanniarajan**  
Chief Financial Officer

Amount in (Lakhs)

Form for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)																					
Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction			Details of the counterparty		Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval of audit committee	Value of the related party transaction notified by the audit committee	Date of Audit Committee Meeting where the notification was received	Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.									
	Name	PAN		Name	PAN							Relationship of the counterparty with the listed entity or its subsidiary	In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments	Nature of indebtedness (loan/ source of funds/ any other etc.)	Cost	Tenure	Nature of share/ advance/ inter-corporate deposit/ investment	Interest Rate (%)	Tenure	Semi-annual/unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (in/benefit)
	<a href="#">Add</a>	<a href="#">Delete</a>																			
1	Lingco Builders Limited	AACM387E	Gauri Anandulatha Mahila	AAMP0091X	Promoter and Non Executive Director	Restoration		0.06	Approved			0.06	0.00	0.00			Sitting fee				
2	Lingco Builders Limited	AACM387E	Anandulatha Mahila	AAMP0092M	Member Director	Restoration		200.00	Approved			153.04	0.00	0.00			Accrued by shareholders				
3	Lingco Builders Limited	AACM387E	KNO TO Private limited	AAMP0092M	Wholly Owned Subsidiary	Purchase of goods or services		2000.00	Approved			146.00	0.00	0.00							
4	Lingco Builders Limited	AACM387E	MNO TO Private limited	AAMP0092M	Wholly Owned Subsidiary	Use of assets or services		495.79	Approved			495.79	0.00	0.00							
5	Lingco Builders Limited	AACM387E	Anandulatha Mahila	AAMP0092M	Managing Director	Loan		667.00	Approved			667.00	0.00	0.00		Loan					
6	Lingco Builders Limited	AACM387E	Anandulatha Mahila	AAMP0092M	Director	Short term loan received from Director for working capital									85 days	Unsecured	Short term loan received from Director for working capital				
7	Lingco Builders Limited	AACM387E	Lingco Builders and Developers	AAMP0092M	Entity in which director's wife holds shares	Purchase of assets or services		0.00	Approved			0.00	490.00	490.00							
8	Lingco Builders Limited	AACM387E	Sudhir Kumar Nautiyal	AACP0296D	Non-Promoter and Non-Executive Director	Restoration		0.00	Approved			0.00	0.00	0.00			Sitting fee				
9	Lingco Builders Limited	AACM387E	Sudhir Kumar Nautiyal	AACP2750P	Non-Promoter and Non-Executive Director	Restoration		0.20	Approved			0.20	0.00	0.00			Sitting fee				
10	Lingco Builders Limited	AACM387E	Nandini Mahapatra	ACQV7N13G	Independent Director	Restoration		0.45	Approved			0.45	0.00	0.00			Sitting fee				
11	Lingco Builders Limited	AACM387E	Rajesh Kumar	AAPR7N09C	Independent Director	Restoration		0.05	Approved			0.05	0.00	0.00			Sitting fee				
12	Lingco Builders Limited	AACM387E	Rajesh Kumar	AAPR6257N	Non-Executive and Non-Independent Director	Restoration		0.20	Approved			0.20	0.00	0.00			Sitting fee				
13	Lingco Builders Limited	AACM387E	V Vennampala	ABTV9399H	Chief Financial Officer	Restoration		0.04	Approved			0.04	0.00	0.00			Sitting fee				
14	Lingco Builders Limited	AACM387E	Prashant S	CST0290D	Company Secretary	Restoration		4.00	Approved			4.00	0.00	0.00							
Total value of transaction during the reporting period																					
361.65																					



**CS PARAMESHWAR GANAPATI BHAT**

B Com., LLB, ML, MBA, CS  
FCS – 8860 C. P. No. – 11004  
Practicing Company Secretary  
Former Chairman, Bengaluru Chapter of ICSI

**Office**

#496/4, 2<sup>nd</sup> Floor, 10<sup>th</sup> Cross,  
Near Bashyam Circle,  
Sadashivanagar, Bengaluru – 80

Mobile: 9449134152

Email: [parameshwar.g.bhat@gmail.com](mailto:parameshwar.g.bhat@gmail.com),  
[parameshwar@vjkt.in](mailto:parameshwar@vjkt.in),

**Education:**

- ❖ B.Com. (Bachelor of Commerce)
- ❖ LLB (Bachelor of Laws)
- ❖ LLM (Master of Laws)
- ❖ MBA (Master of Business Administration)
- ❖ FCS (Fellow Member of the Institute of Company Secretaries of India)
- ❖ PMQ courses completed in Certified CSR Professional, Practical aspects of ICSI Standards, CSR Impact Assessment & POSH Compliance, A to Z of IPO
- ❖ Qualified to be act as Independent Director (Independent Director Proficiency Test)

**Professional journey:**

1. Practiced as an Advocate at Bengaluru from 2006 to 2008
2. Worked as a full time Company Secretary of a Japanese MNC from 2010 to 2011.
3. Employed as Corporate Advisor at JCSS Consultancy Private Limited from 2011 to 2012.
4. Started Practicing as Company Secretary from 2012 onwards providing service to the Corporates in the matters of Company Law, FEMA, SEBI and other Corporate Laws

**Contribution to Society:**

- \* Handled various sessions for the Farmer Producer Organisations at various places in Karnataka providing insights on the Companies Act provisions applicable to FPOs.
- \* Participated in VAIGA – 2021 promoted by SAMETI, under Government of Kerala
- \* Providing guidance to the CS Students in various forums for the betterment of the Students.
- \*

**Areas of services/specialisation:**

- ❖ Company Secretarial & Company Law Advisory and Consultancy Services
- ❖ Appearing before NCLT, Regional Director, Registrar of Companies
- ❖ Secretarial Audit
- ❖ Drafting JV Agreements, Shareholders'/Promoters' Inter se Agreements
- ❖ Collaborative Agreements
- ❖ Company Promotions – Wholly Owned Subsidiaries of Overseas Companies, Foreign Companies
- ❖ Concept promotion of Corporate Structure
- ❖ Approvals from Regional Director/NCLT: Inter State shifting of the Registered Office, Compounding of Offences, Inter Company Transactions, Mergers and Amalgamations, Managerial Appointments/Remuneration, Charges related etc.
- ❖ Approvals from RBI for Corporate
- ❖ Compliances under FEMA with regard to FDI, ECB issues
- ❖ Reduction of Capital
- ❖ Delisting of Shares
- ❖ Buy Back of Shares
- ❖ Consolidation of Shares
- ❖ Compliances with various Corporate Laws, SEBI/Stock Exchange Regulations
- ❖ Preferential Issues of Shares, Warrants, FCCBs
- ❖ ESOP Implementation
- ❖ Closure of companies – Defunct or Winding up
- ❖ Acting as scrutinizer for the AGMs/EGMs and Postal Ballots of Listed Companies.
- ❖ Acted as Scrutinizer and Election Officer for the Elections conducted by the Bangalore International School from 2019

**Secretarial Audits undertaken in the previous years:**

- Bal Pharma Limited
- Cerebra Integrated Technologies Limited
- Suprajit Engineering Limited
- 3M India Limited
- Triton Valves Limited
- Karnataka State Minerals Corporation Limited
- Triton Valves Futuretech Private Limited
- Red AppleKitchen Consultancy Private Limited (Subsidiary of Barbeque Nation Hospitality Limited, BSE and NSE listed company)
- Supraji Automotive Private Limited
- Bangalore Airport Hotels Limited
- Shakthi Precision Components (India) Private Limited