

MRO-TEK REALTY LIMITED
CIN: L28112KA1984PLC005873
Registered & Corporate Office: No.6, New BEL Road
Chikkamaranahalli Bangalore 560054
Website: www.mro-tek.com, Phone: 080 42499000 Service & Support: 9845035626
Email ID: info@mro-tek.com



MRO: FS: 24-25
November 13, 2024

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

Fax No. 022-2659 8237/38.

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

Fax No. 022- 2272 3121

Dear Sir

SUB: OUTCOME OF THE 4TH BOARD MEETING FOR THE FINANCIAL YEAR 2024-25

As informed vide our letter dated **October 24, 2024**, the Board of Directors of MRO-TEK Realty Limited, Bangalore met today *i.e.*, November 13, 2024 and *inter-alia* transacted the following businesses:

- 1) Considered and approved the Un-audited Standalone and Consolidated financial results for the 2nd quarter and half year ended September 30, 2024; copy of the same is enclosed herewith along with Limited Review Report.
- 2) Based on the recommendation of Nomination and Remuneration Committee, appointed Mr. V. Vanniarajan as Chief Financial Officer and Mr. Prashanth S as Company Secretary of the Company with effect from 13th November, 2024
- 3) Decided to seek approval of shareholders for the following items:
 - a) Change of name of the Company from MRO-TEK Realty Limited to Umiya Realty Limited subject to approval of the Ministry of Corporate Affairs
 - b) Increase in the Borrowing Powers of the Board of Directors of the Company
 - c) Increase in the limits of Related Party Transactions
 - d) Revision in overall remuneration of Mr. Aniruddha Bhanuprasad Mehta (DIN:00720504), Chairman and Managing Director of the Company

GSTIN No 29AAACM9875E1Z1

PAN No. AAACM9875E

Factory Address: No 29B, Electronic City, Hosur Road, Bangalore 560100, KA,
Phone No: 080 4249 9300

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- e) Reappointment of Mr. H S Venkatesh as an Independent Director
- f) Reappointment of Ms. Nicola Neeladri as an Independent Director
- g) Appointment of Dr. Raghu Nambiar, as an Independent Director of the Company

Further the meeting commenced at 4:00 PM (IST) and concluded at 5:00 PM (IST)

The details as required under Section V-A of Chapter V of SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 (SEBI Circulars) and Master Circular dated November 11, 2024 with respect to items, as aforementioned, will be submitted in a separate disclosure.

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.

Kindly acknowledge.

Yours Truly

Thanking you

Scrip Code:	
NSE	: MRO-TEK
BSE	: 532376
Demat ISIN	: INE398B01018

For MRO-TEK Realty Limited

Prashanth S
Compliance Officer & Company Secretary

GSTIN No 29AAACM9875E1Z1

PAN No. AAACM9875E

Factory Address: No 29B, Electronic City, Hosur Road, Bangalore 560100, KA,

Phone No: 080 4249 9300

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 UNAUDITED STANDALONE RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER , 2024

(Rs. In Lakhs)

Particulars	Quarter Ended			Six Months Ended		Year Ended
	30-Sep-24 (Unaudited)	30-Jun-24 (Unaudited)	30-Sep-23 (Unaudited)	30-Sep-24 (Unaudited)	30-Sep-23 (Unaudited)	31-Mar-24 (Audited)
1 Income						
(a) Revenue from Operations (Refer Note no 6)	1,292.94	1,089.80	724.63	2,382.74	1,351.30	3,513.43
(b) Other Income (Refer Note No.6)	65.05	32.16	56.48	97.21	86.32	763.77
Total Income	1,357.99	1,121.96	781.11	2,479.95	1,437.62	4,277.20
2 Expenses						
(a) Cost of materials consumed	66.96	265.93	348.68	332.89	527.13	1,092.39
(b) Purchases of Stock-in Trade	140.34	233.38	69.09	373.71	121.53	266.48
(c) Changes in stock of finished goods, work-in-progress, stock-in-trade and real estate inventory	259.07	(1,069.84)	(108.35)	(810.77)	(94.89)	(52.66)
(d) Purchase of land and related costs	51.30	932.95	-	984.24	-	-
(e) Employee benefit expenses	139.05	145.71	137.97	284.76	286.94	581.78
(f) Finance Cost	282.44	264.31	182.66	546.75	378.00	891.16
(g) Depreciation and amortization expenses	76.52	76.66	58.58	153.18	118.24	243.48
(h) Other expenses	164.23	95.12	302.84	259.37	449.81	898.87
Total Expenses	1,179.91	944.22	991.47	2,124.13	1,786.76	3,921.50
3 Profit/(Loss) before Exceptional Items and tax (1-2)	178.08	177.74	(210.36)	355.82	(349.14)	355.70
4 Exceptional Items	-	-	-	-	-	-
5 Profit/(Loss) before tax from Continuing operations (3-4)	178.08	177.74	(210.36)	355.82	(349.14)	355.70
6 Profit/(Loss) form Discontinued Operations	-	-	-	-	-	-
7 Profit/(Loss) for the period before Tax (5+6)	178.08	177.74	(210.36)	355.82	(349.14)	355.70
8 Tax expense						
(i) Current Tax	-	-	-	-	-	-
(ii) Deferred Tax	42.75	13.07	56.16	55.82	40.30	(4.42)
Total Tax Expenses	42.75	13.07	56.16	55.82	40.30	(4.42)
9 Net Profit /(Loss) for the period (7-8)	135.33	164.67	(266.52)	300.00	(389.44)	360.12
10 Other Comprehensive Income (net of tax)						
Items that will not be reclassified to Statement of Profit and Loss	(2.07)	1.99	(2.11)	(0.07)	(4.48)	(1.78)
11 Total Comprehensive Income (9+10)	133.26	166.66	(268.63)	299.93	(393.92)	358.34
12 Paid-up equity share capital (Face Value Rs. 5 each, fully paid-up)	934.23	934.23	934.23	934.23	934.23	934.23
13 Other Equity	6,310.37	6,177.11	5,258.19	6,310.37	5,258.19	6,010.44
(i) Earnings Per Equity Share (for Continuing operations)						
(a) Basic Rs.	0.72	0.88	(1.43)	1.61	(2.08)	1.93
(b) Diluted Rs.	0.72	0.88	(1.43)	1.61	(2.08)	1.93
(ii) Earnings Per Equity Share (for Discontinued operations)						
(a) Basic Rs.	-	-	-	-	-	-
(b) Diluted Rs.	-	-	-	-	-	-
(iii) Earnings Per Equity Share (for Continuing and Discontinued operations)						
(a) Basic Rs.	0.72	0.88	(1.43)	1.61	(2.08)	1.93
(b) Diluted Rs.	0.72	0.88	(1.43)	1.61	(2.08)	1.93

See accompanying note to the Financial results

Notes:

- The above financial results for the quarter and six months ended 30th September, 2024 as recommended by the Audit Committee were approved by the Board of Directors at its meeting held on 13th November 2024.
- 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.
- 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.
- For the purpose of Segment Reporting, 'Products', EMS (Electronic Contract Manufacturing Services), Solutions and 'Real Estate Development', constitute primary business segments.
- The Company has recognised Deferred Tax Asset & Closing Balance as on 30th September 2024 was Rs. 705.83 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.
- Revenue from operation includes additional land compensation Rs NIL (for year ended 31st March, 2024 Rs.475.16 Lakhs) and Other Income includes interest received on additional land compensation Rs NIL (for year ended 31st March, 2024 Rs 486.46 lakhs from National Highway Authority of India (NHAI) against compulsory acquisition of part of Hebbal land.
- Figures for the previous period have been regrouped, wherever necessary.

Standalone Segment wise Revenue, Results, Assets and Liabilities**(Rs. In Lakhs)**

Particulars	Quarter Ended			Six Months Ended		Year Ended
	30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	Audited
1 Segment Revenue (Net Sale)						
(a) Product	446.18	472.67	312.41	918.85	502.51	1,429.98
(b) Real Estate	419.12	335.98	147.13	755.10	327.28	1,146.16
(c) EMS (Electronic Contract Manufacturing Services)	5.40	10.66	1.57	16.06	1.57	10.27
(d) Solutions	422.24	270.49	263.52	692.73	519.94	927.02
Total	1,292.94	1,089.80	724.63	2,382.74	1,351.30	3,513.43
Less :- Inter segment revenue	-	-	-	-	-	-
Net Sales From Operations	1,292.94	1,089.80	724.63	2,382.74	1,351.30	3,513.43
2 Segment Results - Profit / (loss) before tax and interest						
(a) Product	173.82	211.25	132.79	385.07	211.04	636.95
(b) Real Estate	419.12	335.98	53.54	755.10	221.41	1,632.63
(c) EMS (Electronic Contract Manufacturing Services)	(1.41)	5.31	(9.36)	3.90	(11.06)	(22.16)
(d) Solutions	170.73	189.16	141.60	359.89	315.53	757.02
Total	762.26	741.70	318.57	1,503.96	736.92	3,004.44
Less:-						
i) Interest	282.44	264.31	182.66	546.75	378.00	891.16
ii) Other Un-allocable Expenditure net off	366.15	323.05	387.80	689.20	783.37	1,970.80
iii) Un-allocable Income	(64.41)	(23.40)	(41.53)	(87.81)	(75.31)	(213.22)
Total Profit/(loss) before tax	178.08	177.74	(210.36)	355.82	(349.14)	355.70
3 Segment Assets						
(a) Product	1,667.99	1,500.24	1,353.95	1,667.99	1,353.95	1,273.94
(b) Real Estate	14,205.94	14,684.84	9,946.89	14,205.94	9,946.89	14,707.43
(c) EMS (Electronic Contract Manufacturing Services)	225.10	229.03	520.87	225.10	520.87	236.68
(d) Solutions	2,360.47	2,286.59	1,677.16	2,360.47	1,677.16	2,204.02
(e) Un-allocable assets	2,955.49	1,488.96	2,871.05	2,955.49	2,871.05	1,965.69
Total Assets	21,414.99	20,189.66	16,369.92	21,414.99	16,369.92	20,387.76
4 Segment Liabilities						
(a) Product	189.25	153.25	180.49	189.25	180.49	141.70
(b) Real Estate	8,180.64	7,421.73	1,615.67	8,180.64	1,615.67	7,618.46
(c) EMS (Electronic Contract Manufacturing Services)	16.57	19.06	142.72	16.57	142.72	31.95
(d) Solutions	118.27	142.73	315.90	118.27	315.90	120.20
(e) Un-allocable Liabilities	5,665.66	5,341.55	7,922.72	5,665.66	7,922.72	5,530.78
Total Liabilities	14,170.39	13,078.32	10,177.50	14,170.39	10,177.50	13,443.09

For MRO-TEK Realty Limited

Aniruddha Mehta
Chairman & Managing Director
DIN No. 00720504

Place : Bengaluru
Date: 13-11-2024

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

UNAUDITED STANDALONE BALANCE SHEET AS AT 30TH SEPTEMBER, 2024**(Rs. In Lakhs)**

Statement of Assets and Liabilities		
Particulars	30-Sep-2024 (Unaudited)	31-Mar-2024 (Audited)
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	1,032.05	1,082.04
(b) Investment Property	10,981.42	11,071.81
(c) Intangible Assets	0.52	0.79
(d) Financial Assets		
(i) Financial assets - Investments	20.00	20.00
(ii) Trade receivables		
(a) Billed	103.02	87.90
(b) Un Billed	488.33	438.65
(iii) Others	54.95	238.70
(e) Deferred tax assets (net)	705.83	761.63
(f) Other non-current assets	501.62	523.37
Total Non - Current Assets	13,887.74	14,224.89
Current assets		
(a) Inventories	1,446.44	586.48
(b) Financial Assets		
(i) Trade receivables		
(a) Billed	362.80	403.71
(b) Un Billed	938.46	825.46
(ii) Cash and cash equivalents	28.86	0.11
(iii) Bank Balances other Than (ii) Above	2,667.15	3,503.11
(iv) Others	65.45	19.11
(c) Current Tax Assets (Net)	345.84	240.34
(d) Other current assets	1,672.25	584.55
Total Current Assets	7,527.25	6,162.87
Total Assets	21,414.99	20,387.76

EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	934.23	934.23
(b) Other Equity	6,310.37	6,010.44
Total equity	7,244.60	6,944.67
LIABILITIES		
Non-current liabilities		
(a) Borrowings	11,660.80	10,759.80
(b) Provisions	30.80	25.98
(c) Other Non Current Liabilities	1,202.36	1,218.43
Total Non-current liabilities	12,893.96	12,004.21
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	936.27	924.29
(ii) Trade payables		
- Total outstanding dues of micro enterprises and small enterprises	6.91	4.76
-Total outstanding dues of creditors other than micro enterprises and small enterprises	87.20	214.38
(iii) Other Financial Liabilities	108.87	119.66
(b) Other current liabilities	101.95	142.13
(c) Provisions	35.23	33.66
(d) Current tax liabilities(net)		
Total Current liabilities	1,276.43	1,438.88
Total Equity and Liabilities	21,414.99	20,387.76
For MRO-TEK Realty Limited Aniruddha Mehta Chairman & Managing Director DIN No. 00720504		
Place : Bengaluru Date: 13-11-2024		

MRO-TEK REALTY LIMITED

Regd Office: No.6, 'Maruthi Complex', New BEL Road, Chikkamahanahalli, Bengaluru-560 054 Phone No. 080-42499000

Website - "www.mro-tek.com"

CIN NO.L28112KA1984PLC005873

UNAUDITED STANDALONE CASH FLOW STATEMENT FOR SIX MONTHS ENDED 30TH SEPTEMBER, 2024

(Rs in Lakhs)

Particulars	Six Months ended September 30, 2024 (Unaudited)	Six Months ended September 30, 2023 (Unaudited)
Cash flows from operating activities		
Profit before tax from continuing operations for the year	355.83	(349.15)
Profit before tax from discontinuing operations for the year		
Adjustments for:		
Finance costs recognised in profit or loss	546.75	378.00
Interest income recognised in profit or loss	(86.65)	(74.47)
Net (gain)/loss on disposal of assets	-	(0.06)
Depreciation and amortisation expense	153.18	118.24
Provision for Doubtful Trade Receivables written back	(8.06)	(10.95)
Bad debts written off	1.46	13.68
Net Unrealised foreign exchange (gain)/loss	3.32	5.01
	965.83	80.30
Movements in working capital:		
(Increase)/decrease in trade and other receivables	(130.29)	254.59
(Increase)/decrease in inventories	(859.96)	(11.44)
(Increase)/decrease in other assets	(882.30)	(242.89)
Increase/(Decrease) in trade and other payables	(139.13)	131.20
Increase/(Decrease) in provisions	6.39	11.04
increase/(Decrease) in other liabilities	(56.25)	(40.59)
Cash generated from operations	(1,095.71)	182.21
Income taxes paid	(105.50)	(5.71)
Net cash generated by operating activities	(1,201.21)	176.50
Cash flows from investing activities		
Purchase of Property Plant and Equipment (including Adjustments on Account of Capital Work-in-progress, Capital Creditors and Capital Advances)	(12.54)	(51.52)
Investments in Equity Instruments	-	(19.00)
Sale Proceeds from Property Plant and Equipment	-	0.06
Interest received	40.32	72.28
(Investment in bank deposits) / Redemption/maturity of term deposits having original maturity of more than 3 months	835.96	(9.64)
Net cash (used in)/generated by investing activities	863.74	(7.82)

Cash flows from financing activities		
Proceeds from borrowings net of repayments	912.97	200.81
Repayment of borrowings	-	-
Interest paid	(546.75)	(378.00)
Net cash used in financing activities	366.22	(177.19)
Net increase in cash and cash equivalents	28.75	(8.51)
Opening Cash and cash equivalents	0.11	15.81
Effects of exchange rate changes on the balance of cash held in foreign currencies		
Closing Cash and cash equivalents	28.86	7.30

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

For MRO-TEK Realty Limited

Aniruddha Mehta
Chairman & Managing Director
DIN No. 00720504

Place : Bengaluru
Date: 13-11-2024

STATEMENT OF UNAUDITED CONSOLIDATED RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2024

(Rs. In Lakhs)

Particulars	Quarter Ended			Six Months Ended		Year Ended
	30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 Income						
(a) Revenue from Operations (Refer Note No.7)	1292.49	1,089.77	724.63	2,382.26	1,351.26	3,513.31
(b) Other Income (Refer Note No.7)	65.05	32.16	56.47	97.21	86.32	763.77
Total Income	1,357.54	1,121.93	781.10	2,479.47	1,437.58	4,277.08
2 Expenses						
(a) Cost of materials consumed	256.47	343.19	348.68	599.66	527.13	1,097.35
(b) Purchases of Stock-in Trade	76.43	92.63	69.09	169.06	121.53	266.48
(c) Changes in stock of finished goods, work-in-progress, stock-in-trade and real estate inventory	63.46	(1,008.47)	(108.35)	(945.01)	(94.89)	(53.51)
(d) Purchases of Land and related cost	51.29	932.95	-	984.24	-	-
(e) Employee benefit expenses	139.05	145.71	137.97	284.76	286.94	581.78
(f) Finance Cost	282.44	264.32	182.68	546.76	378.02	891.18
(g) Depreciation and amortization expenses	77.13	77.27	58.58	154.40	118.24	244.66
(h) Other expenses	166.00	112.01	328.30	278.01	475.42	921.77
Total Expenses	1,112.27	959.61	1,016.95	2,071.88	1,812.39	3,949.71
3 Profit/(Loss) before Exceptional Items and tax (1-2)	245.27	162.32	(235.85)	407.59	(374.81)	327.37
4 Exceptional Items	-	-	-	-	-	-
5 Profit/(Loss) before tax from Continuing operations (3-4)	245.27	162.32	(235.85)	407.59	(374.81)	327.37
6 Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-
7 Profit/(Loss) for the period before Tax (5+6)	245.27	162.32	(235.85)	407.59	(374.81)	327.37
8 Tax expense						
(i) Current Tax	7.81	-	-	7.81	-	-
(ii) Deferred Tax	42.75	13.07	56.16	55.82	40.30	(4.42)
Total Tax Expenses	50.56	13.07	56.16	63.63	40.30	(4.42)
9 Net Profit /(Loss) for the period (7-8)	194.71	149.25	(292.01)	343.96	(415.11)	331.79
10 Other Comprehensive Income (net of tax)						
Items that will not be reclassified to Statement of Profit and Loss	(2.07)	1.99	(2.11)	(0.08)	(4.48)	(1.78)
11 Total Comprehensive Income (9+10)	192.64	151.24	(294.12)	343.88	(419.59)	330.01
12 Paid-up equity share capital (Face Value Rs. 5 each, fully paid-up)	934.23	934.23	934.23	934.23	934.23	934.23
13 Other Equity	6,324.96	6,132.33	5,231.49	6,324.96	5,231.49	5,981.08
(i) Earnings Per Equity Share (for Continuing operations)						
(a) Basic Rs.	1.04	0.80	(1.56)	1.84	(2.22)	1.78
(b) Diluted Rs.	1.04	0.80	(1.56)	1.84	(2.22)	1.78
(ii) Earnings Per Equity Share (for Discontinued operations)						
(a) Basic Rs.	-	-	-	-	-	-
(b) Diluted Rs.	-	-	-	-	-	-
(iii) Earnings Per Equity Share (for Continuing and Discontinued operations)						
(a) Basic Rs.	1.04	0.80	(1.56)	1.84	(2.22)	1.78
(b) Diluted Rs.	1.04	0.80	(1.56)	1.84	(2.22)	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' hereinunder:
Subsidiary:
- Mro-Tek Private Limited (previously known as Mro-Tek Technologies Private Limited)
- 2 The above financial results for the quarter and six months ended 30th September, 2024 as recommended by the Audit Committee were approved by the Board of Directors at its meeting held on 13th November 2024.
- 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 rereasurement 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', EMS (Electronic Contract Manufacturing Services), Solutions and 'Real Estate Development', constitute primary business segments.
- 6 The group has recognised Deferred Tax Asset & Closing Balance as on 30th September 2024 was Rs. 705.83 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 includes additional land compensation Rs NIL (for year ended 31st March, 2024 Rs.475.16 Lakhs) and Other Income includes interest received on additional land compensation Rs NIL (for year ended 31st March, 2024 Rs 486.46 lakhs from National Highway Authority of India (NHAI) against compulsory acquisition of part of Hebbal land.
- 8 Figures for the previous period have been regrouped, wherever necessary.

Consolidated Segment wise Revenue, Results, Assets and Liabilities**(Rs. In Lakhs)**

Particulars	Quarter Ended			Six Months Ended		Year Ended
	30-Sep-24 (Unaudited)	30-Jun-24 (Unaudited)	30-Sep-23 (Unaudited)	30-Sep-24 (Unaudited)	30-Sep-23 (Unaudited)	31-Mar-24 (Audited)
1 Segment Revenue (Net Sale)						
(a) Product	446.18	472.67	312.41	918.85	502.51	1,429.98
(b) Real Estate	419.15	335.95	147.13	755.10	327.24	1,146.04
(c) EMS (Electronic Contract Manufacturing Services)	5.40	10.66	1.57	16.06	1.57	10.27
(d) Solutions	421.76	270.49	263.52	692.25	519.94	927.02
Total	1,292.49	1,089.77	724.63	2,382.26	1,351.26	3,513.31
Less :- Inter segment revenue	-	-	-	-	-	-
Net Sales From Operations	1,292.49	1,089.77	724.63	2,382.26	1,351.26	3,513.31
2 Segment Results - Profit / (loss) before tax and interest						
(a) Product	173.82	211.25	132.79	385.07	211.04	636.95
(b) Real Estate	419.12	335.98	53.58	755.10	221.41	1,632.63
(c) EMS (Electronic Contract Manufacturing Services)	(1.41)	5.31	(9.36)	3.90	(11.06)	(22.16)
(d) Solutions	222.51	189.16	118.42	411.67	292.35	728.69
Total	814.04	741.70	295.43	1,555.74	713.74	2,976.11
Less:-						
i) Interest	282.44	264.32	182.68	546.76	378.02	891.18
ii) Other Un-allocable Expenditure net off	350.74	338.46	390.12	689.20	785.84	1,970.78
iii) Un-allocable Income	(64.41)	(23.40)	(41.52)	(87.81)	(75.31)	(213.22)
Total Profit/(loss) before tax	245.27	162.32	(235.85)	407.59	(374.81)	327.37
Segment						
3 Assets						
(a) Product	1,667.99	1,500.24	1,353.95	1,667.99	1,353.95	1,273.94
(b) Real Estate	14,205.94	14,684.84	9,946.89	14,205.94	9,946.89	14,707.43
(c) EMS (Electronic Contract Manufacturing Services)	225.10	229.03	520.87	225.10	520.87	236.68
(d) Solutions	2,384.15	2,286.59	1,651.07	2,384.15	1,651.07	2,169.52
(e) Un-allocable assets	2,955.49	1,459.62	2,871.04	2,955.49	2,871.04	1,965.70
Total Assets	21,438.67	20,160.32	16,343.82	21,438.67	16,343.82	20,353.27
4 Segment Liabilities						
(a) Product	189.25	153.25	180.49	189.25	180.49	141.70
(b) Real Estate	8,180.64	7,421.73	1,615.67	8,180.64	1,615.67	7,618.46
(c) EMS (Electronic Contract Manufacturing Services)	16.57	19.06	142.72	16.57	142.72	31.95
(d) Solutions	119.55	142.73	316.50	119.55	316.50	117.06
(e) Un-allocable Liabilities	5,673.47	5,356.99	7,922.72	5,673.47	7,922.72	5,528.79
Total Liabilities	14,179.48	13,093.76	10,178.10	14,179.48	10,178.10	13,437.96

For MRO-TEK Realty Limited

Aniruddha Mehta
Chairman & Managing Director
DIN No. 00720504

Place : Bengaluru
Date: 13-11-2024

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

UNAUDITED CONSOLIDATED BALANCE SHEET AS AT 30TH SEPTEMBER, 2024

(Rs. In Lakhs)

Statement of Assets and Liabilities		
Particulars	30-Sep-2024 (Unaudited)	31-Mar-2024 (Audited)
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	1,055.38	1,106.60
(b) Investment Property	10,981.42	11,071.81
(c) Capital WIP	-	-
(d) Intangible Assets	0.52	0.79
(e) Financial Assets		
(i) Trade receivables		
(a) Billed	103.02	87.90
(b) Un Billed	488.33	438.65
(ii) Others	54.95	238.70
(f) Deferred tax assets (net)	705.83	761.63
(g) Other non-current assets	501.62	523.36
Total Non - Current Assets	13,891.07	14,229.44
Current assets		
(a) Inventories	1,472.72	591.27
(b) Financial Assets		
(i) Trade receivables		
(a) Billed	313.91	403.58
(b) Un Billed	928.31	825.44
(ii) Cash and cash equivalents	29.66	1.18
(iii) Bank Balances other Than (ii) Above	2,667.15	3,503.11
(iv) Others	65.45	19.12
(c) Current Tax Assets (Net)	346.15	240.84
(d) Other current assets	1,724.25	539.29
Total Current Assets	7,547.60	6,123.83
Total Assets	21,438.67	20,353.27
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	934.23	934.23
(b) Other Equity	6,324.96	5,981.08
Total equity	7,259.19	6,915.31
LIABILITIES		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	11,660.80	10,759.80
(b) Provisions	30.80	25.98
(c) Other Non Current Liabilities	1,202.36	1,218.43
Total Non-current liabilities	12,893.96	12,004.21
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	936.26	924.29
(ii) Trade payables		
- Total outstanding dues of micro enterprises and small enterprises	6.91	4.76
- Total outstanding dues of creditors other than micro enterprises and small enterprises	87.22	208.85
(iii) Other Financial Liabilities	110.02	120.02
(b) Other current liabilities	102.07	142.17
(c) Provisions	43.04	33.66
Total Current liabilities	1,285.52	1,433.75
Total Equity and Liabilities	21,438.67	20,353.27
For MRO-TEK Realty Limited		
Place : Bengaluru	Aniruddha Mehta	
Date: 13-11-2024	Chairman & Managing Director	
	DIN No. 00720504	

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

UNAUDITED CONSOLIDATED CASHFLOW STATEMENT FOR THE SIX MONTHS ENDED 30TH SEPTEMBER 2024**(Rs. In Lakhs)**

Particulars	Six Months ended September 30, 2024 (Unaudited)	Six Months ended September 30, 2023 (Unaudited)
Cash flows from operating activities		
Profit before tax from continuing operations for the year	415.79	(374.81)
Profit before tax from discontinuing operations for the year		
Adjustments for:		
Finance costs recognised in profit or loss	546.76	378.02
Interest income recognised in profit or loss	(86.65)	(74.47)
Net (gain)/loss on disposal of assets	-	(0.06)
Depreciation and amortisation expense	154.40	118.24
Provision for Doubtful Trade Receivables written back	(8.06)	(10.95)
Bad debts written off	1.46	13.68
Net foreign exchange (gain)/loss	3.32	5.01
	1,027.02	54.66
Movements in working capital:		
(Increase)/decrease in trade and other receivables	(71.39)	254.43
(Increase)/decrease in inventories	(889.66)	(42.05)
(Increase)/decrease in other assets	(979.55)	(203.54)
Increase/(Decrease) in trade and other payables	(132.79)	131.00
Increase/(Decrease) in provisions	6.39	11.04
increase/(Decrease) in other liabilities	(56.18)	(40.65)
Cash generated from operations	(1,096.16)	164.89
Income taxes paid	(105.31)	(5.71)
Net cash generated by operating activities	(1,201.47)	159.18
Cash flows from investing activities		
Purchase of Property Plant and Equipment (including Adjustments on Account of Capital Work-in-progress, Capital Creditors and Capital Advances)	(12.54)	(51.52)
Sale Proceeds from Property Plant and Equipment	-	0.06
Interest received	40.32	72.28
(Investment in bank deposits) / Redemption/maturity of term deposits having original maturity of more than 3 months	835.96	(9.64)
Net cash (used in)/generated by investing activities	863.74	11.18

Cash flows from financing activities		
Proceeds from borrowings net of repayments	912.97	200.81
Repayment of borrowings	-	-
Interest paid	(546.76)	(378.02)
Net cash used in financing activities	366.21	(177.21)
Net increase in cash and cash equivalents	28.48	(6.85)
Opening Cash and cash equivalents	1.18	16.81
Effects of exchange rate changes on the balance of cash held in foreign currencies		
Closing Cash and cash equivalents	29.66	9.96

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

For MRO-TEK Realty Limited

Aniruddha Mehta
Chairman & Managing Director
DIN No. 00720504

Place : Bengaluru
Date:13-11-2024

K. S. AIYAR & CO
CHARTERED ACCOUNTANTS

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Near 6th Main, Malleswaram,
Bengaluru - 560 055. India.
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Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report to
The Board of Directors
Mro-Tek Realty Limited**

1. We have reviewed the accompanying Statement of Unaudited Financial Results of MRO-TEK Realty Limited ("the Company"), for the quarter ended September 30, 2024 and year to date from April 01, 2024 to September 30, 2024 ("the Statement"), being submitted by the Company pursuant to the requirement of the Regulation 33 of The SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 as amended, read with the relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement of financial results is free of material misstatement. A review is limited primarily to inquiries of 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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



Deepak Kamath
Partner
M.No.218292
UDIN: 24218292BKDVCT2240



Place: Bengaluru
Date: November 13, 2024

Office also at
Mumbai Chennai Kolkata
Coimbatore and Hyderabad

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

**Review Report to
The Board of Directors
Mro-Tek Realty Limited**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Mro-Tek Realty Limited (the "Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group"), for the quarter ended September 30, 2024 and year to date from April 01, 2024 to September 30, 2024 (the "Statement") 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 (the "Listing Regulations").
2. The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, 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 Statement has been approved by the Holding Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, " Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the SEBI Circular CIR/CFD/CMD1/44/2019 dated 29th March 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), to the extent applicable.



Office also at
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4. The Statement includes the results of the following entities:

Holding Company

Mro-Tek Realty Limited

Subsidiary Company

Mro-Tek Private Limited (formerly known as Mro-Tek Technologies Private Limited)

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We did not review the financial results of the subsidiary Company Mro-Tek Private Limited, whose unaudited interim financial information results includes total asset of Rs 69.00 lakhs as at September 30, 2024, total revenue of Rs. 63.90 lakhs and Rs 204.65 lakhs, net profit after tax of Rs 5.11 lakhs and Rs 52.15 lakhs and total comprehensive income of Rs 5.11 lakhs and Rs 52.15 lakhs for the quarter ended September 30, 2024 and period ended on that date respectively, as considered in the Statement. These interim financial results have been reviewed by other auditors whose report has been furnished to us by the management and our conclusion on the statement, in so far as it relates to the amounts and disclosures included in respect of it, is solely based on the report of other auditors and procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement in respect of matter stated in para 6 is not modified with respect to our reliance on the work done and the report of the other auditor.

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



Deepak Kamath
Partner

M.No.218292

UDIN: 24218292BKDVUCU3526

Place: Bengaluru

Date: November 13, 2024

