



Taneja Aerospace and Aviation Limited

Thally Road, Denkanikottai, Krishnagiri Dist.,

Belagondapalli - 635 114, Tamil Nadu

Tel.: + 91 04347 233509

Fax: + 91 04347 233414

E-mail: secretarial@taal.co.in

Website: www.taal.co.in

TAAL/SEC/2021-22

November 01, 2021

Listing Department

BSE Limited

Phiroze Jeejeebhoy Towers

Dalal Street, Fort,

Mumbai 411001

Scrip Code: 522229

Dear Sir / Madam,

Sub: Outcome of Board Meeting

In pursuance of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, please be informed that the Board of Directors at its meeting held today i.e., **Monday, November 01, 2021**, have inter alia, considered and approved the un-audited financial results (Standalone and Consolidated) for the quarter and half year ended September 30, 2021 and took on record Limited Review Report issued by the Statutory Auditors of the Company.

Please find enclosed the aforesaid results along with Auditor's Limited Review Report.

The aforesaid Board Meeting commenced at 11:15 a.m. which concluded at 2:58 p.m. on November 01, 2021.

Kindly take the same on your record and oblige.

Thanking you,

Yours faithfully,

For Taneja Aerospace and Aviation Limited



Shruti Zope

Company Secretary

Encl.: As above


CIN: L62200TZ1988PLC014460

Independent Auditor's Review Report on unaudited quarterly and year to date standalone financial results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

**The Board of Directors
Taneja Aerospace and Aviation Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Taneja Aerospace and Aviation Limited ('the Company') for the quarter ended September 30, 2021 and the year to-date results for the period April 01, 2021 to September 30, 2021 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Regulation'). This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to express a conclusion on the based on our review.
2. This Statement has been prepared by the Company's Management in accordance with the recognition and measurement principles laid down in Ind AS 34 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (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 standalone financial results are free of material misstatements. A review 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
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited standalone financial results prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulation including the manner in which it is to be disclosed, or that it contains any material misstatement.

For MSKA & Associates
Chartered Accountants
ICAI Firm Registration Number: 105047W



Deepak Rao
Partner
Membership Number: 113292
UDIN: 21113292AAAAPE2376

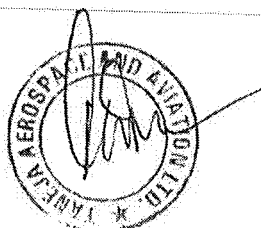
Place: Bengaluru
Date: November 01, 2021

TANEJA AEROSPACE AND AVIATION LIMITED

Regd. office : Belagondapalli Village, Thally Road, Denkanikottal Taluk, Krishnagiri Dist., Belagondapalli - 635 114, Tamil Nadu, India
 Phone : +91 4347 233 508, Fax : +91 4347 233 414, E-mail : secretarial@taal.co.in, Website : www.taal.co.in, CIN : L62200TZ1988PLC014460

STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2021

S.N.	Particulars	(Rs. in lacs, unless otherwise stated)					
		Quarter ended			Half Year ended		Year ended
		30-Sep-21 (Unaudited)	30-Sep-20 (Unaudited)	30-Jun-21 (Unaudited)	30-Sep-21 (Unaudited)	30-Sep-20 (Unaudited)	31-Mar-21 (Audited)
1	Income						
	(a) Revenue from operations	798.21	1,124.68	597.61	1,395.82	1,718.56	3,452.01
	(b) Other income	19.31	1.21	24.43	43.74	2.66	29.49
	Total Income	817.52	1,125.89	622.04	1,439.56	1,721.22	3,481.50
2	Expenses						
	(a) Cost of materials consumed	20.70	55.87	10.31	31.01	82.38	206.65
	(b) Other direct costs	32.23	253.42	6.61	38.84	278.64	358.02
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	57.54	-	-	42.51	75.11
	(d) Employee benefits expense	185.42	229.57	183.22	368.64	456.41	894.20
	(e) Finance costs	18.09	74.96	31.73	49.82	149.62	256.02
	(f) Depreciation and amortisation expense	79.89	67.74	79.90	159.79	135.38	408.81
	(g) Administration and other expenses	115.71	126.33	77.66	193.37	206.09	455.00
	Total expenses (a to g)	452.04	865.43	389.43	841.47	1,351.03	2,653.81
3	Profit before exceptional items and tax (1 - 2)	365.48	260.46	232.61	598.09	370.19	827.69
4	Exceptional Items	-	-	-	-	-	-
5	Profit before tax (3 - 4)	365.48	260.46	232.61	598.09	370.19	827.69
6	Income tax expense						
a	Current tax - charge / (adjustment)						
	Current year tax	60.01	32.42	37.82	97.83	51.98	138.00
	Adjustment relating to earlier years (Assessment closed during the year)	-	-	(4.13)	(4.13)	-	66.94
b	Deferred tax	-	-	-	-	-	-
	Total income tax expense (a to b)	60.01	32.42	33.69	93.70	51.98	204.94
7	Profit for the period after tax (5 - 6)	305.47	228.04	198.92	504.39	318.21	622.75
8	Other Comprehensive Income (OCI), net of tax						
	Re-measurement gains/ (losses) on defined benefit plans	-	-	-	-	-	(1.73)
	Income tax effect	-	-	-	-	-	-
8	Other comprehensive income for the year	-	-	-	-	-	(1.73)
9	Total comprehensive income for the period (7 + 8)	305.47	228.04	198.92	504.39	318.21	621.02
10	Paid-up equity share capital (Face value of Rs. 5/- each)	1,246.54	1,246.54	1,246.54	1,246.54	1,246.54	1,246.54
11	Earnings per share (of Rs 5/- each) (not annualised):						
	(a) Basic earnings per share in Rs	1.22	0.91	0.80	2.02	1.28	2.50
	(b) Diluted earnings per share in Rs	1.22	0.91	0.80	2.02	1.28	2.50



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STATEMENT OF STANDALONE SEGMENT INFORMATION FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2021

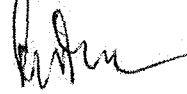
(Rs. in Lacs, unless otherwise stated)

S.N.	Particulars	Quarter ended			Half Year ended		Year ended
		30-Sep-21	30-Sep-20	30-Jun-21	30-Sep-21	30-Sep-20	31-Mar-21
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment revenue						
	(a) Trading of goods	-	-	-	-	-	-
	(a) Aviation	817.52	1,125.89	622.04	1,439.56	1,721.22	3,481.50
	Total income from operations	817.52	1,125.89	622.04	1,439.56	1,721.22	3,481.50
2	Segment results						
	(a) Trading of goods	-	-	-	-	-	-
	(b) Aviation	365.48	260.46	232.61	598.09	370.19	827.69
	Total profit before tax	365.48	260.46	232.61	598.09	370.19	827.69
3	Capital employed (Segment assets – Segment liabilities)						
	(a) Trading of Goods	-	11.60	-	-	11.60	-
	(b) Aviation	10,963.37	10,144.57	10,657.90	10,963.37	10,144.57	10,458.98
	Total Capital Employed	10,963.37	10,156.17	10,657.90	10,963.37	10,156.17	10,458.98
	See accompanying notes to the financial results						

Notes to the financial results:

- The above financial results of Taneja Aerospace and Aviation Limited ('the Company') has been prepared in accordance with Indian Accounting Standards - Ind AS as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016.
- This statement has been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 01, 2021
- Previous period/ year's figures have been regrouped/ reclassified, wherever necessary to confirm to the current period or year's classification.

For Taneja Aerospace and Aviation Limited



Ramesh Jaiswara
Whole time Director



Place: Bangalore

Date: November 01, 2021

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STATEMENT OF STANDALONE ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2021

(Rs. In lacs, unless otherwise stated)

S.N.	Particulars	As at	As at
		September 30, 2021	March 31, 2021
		(Unaudited)	(Audited)
	ASSETS		
1	Non-current assets		
	a. Property, plant and equipment	9,340.04	9,453.81
	b. Capital work-in-progress	268.19	-
	c. Investment property	1,036.18	1,081.81
	d. Financial assets		
	i. Investments	652.55	651.55
	e. Deferred tax asset (net)	-	-
	f. Other non-current assets	26.56	30.01
	Total non-current assets	11,323.52	11,217.18
2	Current assets		
	a. Inventories	6.84	7.15
	b. Financial assets		
	i. Investments	-	-
	ii. Trade receivables	757.38	859.95
	iii. Cash and cash equivalents	427.59	451.80
	iv. Bank balances other than cash and cash equivalents	43.15	17.75
	c. Current tax assets (net)	35.82	35.01
	d. Other current assets	79.80	57.14
	Total current assets	1,350.58	1,428.80
	TOTAL ASSETS (1+2)	12,674.10	12,645.98
	EQUITY AND LIABILITIES		
3	Equity		
	a. Equity share capital	1,246.54	1,246.54
	b. Other equity	9,716.83	9,212.44
	Total Equity	10,963.37	10,458.98
4	Liabilities		
	Non-current liabilities		
	a. Financial liabilities		
	i. Borrowings	-	185.59
	ii. Other financial liabilities	225.41	204.55
	b. Provisions	193.46	178.93
	c. Other non-current liabilities	370.10	387.65
	Total non-current liabilities	788.97	956.72
5	Current liabilities		
	a. Financial liabilities		
	i. Borrowings	300.00	643.46
	ii. Trade payables		
	a) Due to Micro & Small enterprises	1.64	2.43
	b) Others	212.97	190.06
	iii. Other financial liabilities	225.34	170.24
	b. Other current liabilities	164.11	206.40
	c. Provisions	17.70	17.70
	d. Current tax liabilities (net)	-	-
	Total current liabilities	921.76	1,230.28
	TOTAL EQUITY AND LIABILITIES (3+4+5)	12,674.10	12,645.98



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STATEMENT OF STANDALONE CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2021

(Rs. in Lacs, unless otherwise stated)

Particulars	Half Year ended September 30, 2021 (Unaudited)	Half Year ended September 30, 2020 (Unaudited)	Year ended March 31, 2021 (Audited)
Cash flows from operating activities			
Profit before tax	598.09	370.19	827.69
Adjustments for:			
Depreciation, amortization and impairment expense	159.79	135.38	408.81
Finance costs	30.37	116.55	185.56
Gain on sale of investments / Assets	-	(0.66)	(0.66)
Provision for doubtful debts / Bad-debts written off	0.11	-	16.26
Foreign Exchange Variance Income	(0.68)	-	-
Interest income	(9.35)	(0.32)	(21.09)
Operating profit before working capital changes	778.33	621.14	1,416.57
Changes in working capital			
(Decrease) / increase in trade payables, provisions and other liabilities	52.47	(154.36)	(376.23)
Decrease / (Increase) in inventories	0.31	47.71	111.37
(Decrease) / increase in trade receivables and other assets	83.25	(153.91)	(162.31)
Cash generated used in operations	914.36	360.58	989.40
Income tax (paid) / refund (Net)	(94.51)	54.52	279.22
Net cash flows used in operating activities (A)	819.85	415.10	1,268.62
Cash flows from Investing activities			
Payment for property, plant and equipment and Capital work-in-progress	(268.58)	(0.87)	(111.27)
Proceeds from sales of investments in mutual funds	-	58.20	58.20
Interest received	9.35	0.32	21.09
Net cash flows from Investing activities (B)	(259.23)	57.65	(31.98)
Cash flows from Financing activities			
Addition / (Re-payment) of non-current borrowings	(185.59)	(547.53)	(739.08)
Addition / (Re-payment) of current borrowings	(343.46)	369.38	(112.24)
Interest paid	(30.37)	(116.55)	(185.56)
Net cash flows from financing activities (C)	(559.42)	(294.70)	(1,036.88)
Net Increase / (Decrease) in cash and cash equivalents (A+B+C)	1.20	178.05	199.76
Cash and cash equivalents at the beginning of the year	469.55	269.78	269.79
Cash and cash equivalents at the end of the year	470.75	447.83	469.55
Cash and cash equivalents comprise			
On current accounts	348.63	292.40	285.53
Fixed deposits with maturity of less than three months	78.96	34.29	166.27
Cash on hand	0.01	0.06	-
	427.60	326.75	451.80
Bank balances other than cash and cash equivalents			
Margin money or under lien deposits	43.15	121.08	17.75
Total cash and bank balances at end of the year	470.75	447.83	469.55



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Independent Auditor's Review Report on Consolidated Unaudited Quarterly and year to date financial results of the Group pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

The Board of Directors
Taneja Aerospace and Aviation Limited

1. We have reviewed the accompanying statement of consolidated unaudited financial results of Taneja Aerospace and Aviation 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, 2021 and the year to-date results for the period from April 01, 2021 to September 30, 2021 ('the Statement'), being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Regulations'). This statement is the responsibility of the Holding Company's Management and has been approved by the Holding Company's Board of Directors. Our responsibility is to express a conclusion on the based on our review.
2. This Statement has been prepared by the Holding Company's Management 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 read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial results are free of material misstatement. A review 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 circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. This Statement includes the results of the following entities:

Sr. No	Name of the Company	Relationship with the Holding Company
1	Katra Auto Engineering Private Limited	Subsidiary

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement are prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulation including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The consolidated unaudited financial results includes the interim financial results of one subsidiary which have not been reviewed by their auditors, whose interim financial results reflect total assets of Rs. 650.14 lakhs as at September 30, 2021 and total revenue of Rs. Nil and Rs. Nil, total net loss after tax of Rs. Nil* and Rs. Nil* and total comprehensive income / loss of Rs. Nil and Rs. Nil for the quarter ended September 30, 2021 and for the period from April 01, 2021 to September 30, 2021, respectively, and cash flows (net) of Rs. 0.65 lakhs for the period from April 01, 2021 to September 30, 2021, as considered in the consolidated unaudited financial results. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.
*(Amount below rounding off convention)

Our conclusion on the Statement is not modified in respect of the above matter.

For MSKA & Associates

Chartered Accountants

ICAI Firm Registration Number: 105047W



Deepak Rao

Partner

Membership Number: 113292

UDIN: 21113292AAAAPF2579

Place: Bengaluru

Date: November 01, 2021

TANEJA AEROSPACE AND AVIATION LIMITED

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 STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2021

S.N.	Particulars	(Rs. in lacs, unless otherwise stated)					
		Quarter ended			Half Year ended		
		30-Sep-21 (Unaudited)	30-Sep-20 (Unaudited)	30-Jun-21 (Unaudited)	30-Sep-21 (Unaudited)	30-Sep-20 (Unaudited)	31-Mar-21 (Audited)
1	Income						
	(a) Revenue from operations	798.21	1,124.68	597.61	1,395.82	1,718.56	3,452.01
	(b) Other Income	19.31	1.21	24.43	43.74	2.66	29.49
	Total income	817.52	1,125.89	622.04	1,439.56	1,721.22	3,481.50
2	Expenses						
	(a) Cost of materials consumed	20.70	55.87	10.31	31.01	82.38	206.65
	(b) Other direct costs	32.23	253.42	6.61	38.84	278.64	358.02
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	57.54	-	-	42.51	75.11
	(d) Employee benefits expense	185.42	229.57	183.22	368.64	456.41	894.20
	(e) Finance costs	18.10	74.96	31.73	49.83	149.62	256.02
	(f) Depreciation and amortisation expense	79.89	67.74	79.90	159.79	135.38	409.59
	(g) Administration and other expenses	115.72	126.33	77.67	193.39	206.09	455.12
	Total expenses (a to g)	452.06	865.43	389.44	841.50	1,351.03	2,654.71
3	Profit before exceptional items and tax (1 - 2)	365.46	260.46	232.60	598.06	370.19	826.79
4	Exceptional Items	-	-	-	-	-	-
5	Profit before tax (3 - 4)	365.46	260.46	232.60	598.06	370.19	826.79
6	Income tax expense						
a	Current tax - charge / (adjustment)						
	Current year tax	60.01	32.42	37.82	97.83	51.98	138.00
	Adjustment relating to earlier years (Assessment closed during the year)	-	-	(4.13)	(4.13)	-	66.94
b	Deferred tax	-	-	-	-	-	-
	Total income tax expense (a to b)	60.01	32.42	33.69	93.70	51.98	204.94
7	Profit for the period after tax (5 - 6)	305.45	228.04	198.91	504.36	318.21	621.85
8	Other Comprehensive Income (OCI), net of tax						
	Re-measurement gains/ (losses) on defined benefit plans	-	-	-	-	-	(1.73)
	Income tax effect	-	-	-	-	-	-
8	Other comprehensive income for the year	-	-	-	-	-	(1.73)
9	Total comprehensive income for the period (7 + 8)	305.45	228.04	198.91	504.36	318.21	620.12
10	Paid-up equity share capital (Face value of Rs. 5/- each)	1,246.54	1,246.54	1,246.54	1,246.54	1,246.54	1,246.54
11	Earnings per share (of Rs 5/- each) (not annualised):						
	(a) Basic earnings per share in Rs	1.22	0.91	0.80	2.02	1.28	2.49
	(b) Diluted earnings per share in Rs	1.22	0.91	0.80	2.02	1.28	2.49



TANEJA AEROSPACE AND AVIATION LIMITED

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STATEMENT OF CONSOLIDATED SEGMENT RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2021


(Rs. In Lacs, unless otherwise stated)

S.N.	Particulars	Quarter ended			Half Year ended		Year ended
		30-Sep-21	30-Sep-20	30-Jun-21	30-Sep-21	30-Sep-20	31-Mar-21
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment revenue						
	(a) Trading of goods	-	-	-	-	-	-
	(a) Aviation	817.52	1,125.89	622.04	1,439.56	1,721.22	3,481.50
	Total income from operations	817.52	1,125.89	622.04	1,439.56	1,721.22	3,481.50
2	Segment results						
	(a) Trading of goods	-	-	-	-	-	-
	(b) Aviation	365.46	260.46	232.60	598.06	370.19	826.79
	Total profit before tax	365.46	260.46	232.60	598.06	370.19	826.79
3	Capital employed (Segment assets – Segment liabilities)						
	(a) Trading of Goods	-	11.60	-	-	11.60	-
	(b) Aviation	10,960.96	10,143.09	10,655.51	10,960.96	10,143.09	10,456.60
	Total Capital Employed	10,960.96	10,154.69	10,655.51	10,960.96	10,154.69	10,456.60
	See accompanying notes to the financial results						

Notes to the financial results:

- The above financial results of Taneja Aerospace and Aviation Limited ('the Company') has been prepared in accordance with Indian Accounting Standards - Ind AS as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016.
- This statement has been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 01, 2021
- Previous period/ year's figures have been regrouped/ reclassified, wherever necessary to confirm to the current period or year's classification.

For Taneja Aerospace and Aviation Limited



Ramesh Jaiswara
Whole time Director

Place: Bangalore

Date: November 01, 2021

TANEJA AEROSPACE AND AVIATION LIMITED

Regd. office : Belagondapalli Village, Thally Road, Denkanikottal Taluk, Krishnagiri Dist., Belagondapalli - 635 114, Tamil Nadu, India
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STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2021

(Rs. In lacs, unless otherwise stated)

S.N.	Particulars	As at	As at
		September 30, 2021	March 31, 2021
		(Unaudited)	(Audited)
	ASSETS		
1	Non-current assets		
	a. Property, plant and equipment	9,989.39	10,103.16
	b. Capital work-in-progress	268.19	
	c. Investment property	1,036.18	1,081.81
	d. Other non-current assets	26.56	30.00
	Total non-current assets	11,320.32	11,214.97
2	Current assets		
	a. Inventories	6.84	7.15
	b. Financial assets		
	i. Trade receivables	757.38	859.95
	ii. Cash and cash equivalents	428.39	451.95
	iii. Bank balances other than cash and cash equivalents	43.15	17.75
	c. Current tax assets (net)	35.82	35.01
	d. Other current assets	79.80	57.14
	Total current assets	1,351.38	1,428.95
	TOTAL ASSETS (1+2)	12,671.70	12,643.92
	EQUITY AND LIABILITIES		
3	Equity		
	a. Equity share capital	1,246.54	1,246.54
	b. Other equity	9,714.42	9,210.06
	Total Equity	10,960.96	10,456.60
	Liabilities		
4	Non-current liabilities		
	a. Financial liabilities		
	i. Borrowings		185.59
	ii. Other financial liabilities	225.41	204.55
	b. Provisions	193.46	178.93
	c. Other non-current liabilities	370.10	387.65
	Total non-current liabilities	788.97	956.72
5	Current liabilities		
	a. Financial liabilities		
	i. Borrowings	300.00	643.46
	ii. Trade payables		
	a) Due to Micro & Small enterprises	1.64	2.43
	b) Others	212.98	190.04
	iii. Other financial liabilities	225.34	170.57
	b. Other current liabilities	164.11	206.40
	c. Provisions	17.70	17.70
	Total current liabilities	921.77	1,230.60
	TOTAL EQUITY AND LIABILITIES (3+4+5)	12,671.70	12,643.92



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STATEMENT OF CONSOLIDATED CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2021

Particulars	(Rs. in Lacs, unless otherwise stated)		
	Half Year ended September 30, 2021 (UnAudited)	Half Year ended September 30, 2020 (UnAudited)	Year ended March 31, 2021 (Audited)
Cash flows from operating activities			
Profit before tax	598.06	370.19	826.79
Adjustments for:			
Depreciation, amortization and impairment expense	159.79	135.38	409.59
Finance costs	30.37	116.55	185.56
Gain on sale of investments / Assets	-	(0.66)	(0.66)
Provision for doubtful debts / Bad-debts written off	0.11		16.26
Foreign Exchange Variance Income	(0.68)		-
Interest income	(9.35)	(0.32)	(21.09)
Operating profit before working capital changes	778.30	621.14	1,416.45
Changes in working capital			
(Decrease) / increase in trade payables, provisions and other liabilities	53.16	(154.35)	(376.22)
Decrease / (increase) in inventories	0.31	47.71	111.37
(Decrease) / increase in trade receivables and other assets	83.24	(153.91)	(162.32)
Cash generated used in operations	915.01	360.59	989.28
Income tax (paid) / refund (Net)	(94.51)	54.52	279.22
Net cash flows used in operating activities (A)	820.50	415.11	1,268.50
Cash flows from Investing activities			
Payment for property, plant and equipment and Capital work-in-progress	(268.58)	(0.87)	(111.27)
Proceeds from sales of investments in mutual funds	-	58.20	58.20
Interest received	9.35	0.32	21.09
Net cash flows from investing activities (B)	(259.23)	57.65	(31.98)
Cash flows from Financing activities			
Addition / (Re-payment) of non-current borrowings	(185.59)	(547.53)	(739.08)
Addition / (Re-payment) of current borrowings	(343.46)	369.38	(112.24)
Interest paid	(30.37)	(116.55)	(185.56)
Net cash flows from financing activities (C)	(559.42)	(294.70)	(1,036.88)
Net Increase / (Decrease) in cash and cash equivalents (A+B+C)	1.85	178.06	199.64
Cash and cash equivalents at the beginning of the year	469.70	270.05	270.06
Cash and cash equivalents at the end of the year	471.55	448.11	469.70
Cash and cash equivalents comprise			
On current accounts	349.43	292.68	285.68
Fixed deposits with maturity of less than three months	78.96	34.29	166.27
Cash on hand	0.01	0.06	-
	428.40	327.03	451.95
Bank balances other than cash and cash equivalents			
Margin money or under lien deposits	43.15	121.08	17.75
Total cash and bank balances at end of the year	471.55	448.11	469.70

