



ENGINEERS &
CONSTRUCTORS

TECHNO ELECTRIC & ENGINEERING COMPANY LIMITED

Corporate Office :

1B, Park Plaza, South Block, 71, Park Street, Kolkata - 700 016, India
Tel. : (033) 4051-3000, Fax : (033) 4051-3326, E-mail : techno.email@techno.co.in
CIN : L40108UP2005PLC094368



November 12, 2021

National Stock Exchange of India Ltd. 5 th floor, Exchange Plaza Bandra – Kurla Complex Bandra (East) <u>Mumbai - 400 051</u> NSE SYMBOL: TECHNOE	BSE Limited Department of Corporate Services Phiroze Jeejeebhoy Towers Dalal Street, <u>Mumbai – 400 001</u> BSE CODE - 542141
---	---

Dear Sirs,

Sub: Outcome of Board Meeting held today, i.e. 12.11.2021

With reference to the aforementioned subject, we would like to inform you that the Board of Directors at their Meeting held today i.e. 12th November, 2021 have inter-alia:

- Approved and taken on record the Unaudited Standalone and Consolidated Financial Results of the Company along with the Review Report dated 12th November, 2021 issued by the statutory auditors M/s. Singhi & Co., Chartered Accountants, for the **Quarter and Six Months ended 30th September, 2021** (Copy enclosed), in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.

The Board Meeting commenced at 2:00 P.M. and concluded at 5:00 P.M.

Thanking you,

Yours faithfully,

For Techno Electric & Engineering Company Ltd.

(Niranjana Brahma)
Company Secretary (A-11652)

Limited Review Report on Unaudited Standalone Financial Results of Techno Electric & Engineering Company Limited for the quarter and half year ended September 30, 2021 pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.

To,
The Board of Directors
Techno Electric & Engineering Company Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results ("the statement) of Techno Electric & Engineering Company Limited ("the Company") for the quarter and half year ended September 30, 2021. The statement is being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, ("The Regulation") and has been initialled by us for identification purpose.
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors in their meeting held on November 12, 2021 has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial results based on our review.
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," specified under Section 143 (10) of the Companies Act, 2013. 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 enquiries 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 the standards on auditing and consequently does not enable us to obtain assurance that we would be 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 prepared in accordance with the applicable Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.



For Singhi & Co.
Chartered Accountants
Firm Registration No.302049E

(Navindra Kumar Surana)
Partner

Membership No. 053816
UDIN: 21053816AAAAII9465

Place: Kolkata

Date: November 12, 2021

Limited Review Report on Unaudited Consolidated Financial Results of Techno Electric & Engineering Company Limited for the quarter and half year ended September 30, 2021 pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.

To,
The Board of Directors
Techno Electric & Engineering Company Limited

1. We have reviewed the accompanying unaudited statement of consolidated financial results of Techno Electric & Engineering Company Limited (hereinafter referred to as the "Parent Company") and subsidiaries (hereinafter referred to as the "Group"), and its Joint Venture for the quarter and half year ended September 30, 2021 together with notes thereon (herein after referred to as 'the statement'), being submitted by the Parent Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Regulation") and has been initialed by us for identification purpose.
2. This statement, which is the responsibility of the Parent Company's Management and approved by the Parent Company's Board of Directors, in their meeting held on November 12, 2021 has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
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," specified under Section 143 (10) of the Companies Act, 2013. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free from material misstatement. A review of interim financial information consists of making enquiries 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 the standards on auditing and consequently does not enable us to obtain assurance that we would be 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. The statement includes the financial results of entities given below:
Subsidiaries – Techno Data Center Limited (formerly Techno Power Grid Company Limited), Techno Wind Power Limited, Techno Digital Infra Pvt. Ltd. (formerly Techno Clean Energy Private Limited), Techno Green Energy Private Limited, Techno Infra Developers Private Limited and Rajgarh Agro Products Limited.
Joint Venture – Kohima-Mariani Transmission Limited.



5. Based on our review conducted and procedure performed as stated in para 3 above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with the applicable Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. a) We did not review the financial information / financial results of six subsidiaries whose consolidated financial information / financial results, which have not been reviewed by their auditors, reflect total assets of Rs. 6110.01 lakhs, net assets of Rs. 2903.73 lakhs as at September 30, 2021, net cash inflow of Rs. 0.11 lakhs for the half year ended September 30, 2021, total revenue of Rs. 0.14 lakhs and Rs. 4.66 Lakhs, total Loss after tax of Rs. 9.92 lakhs and Rs. 16.25 lakhs and total comprehensive income of Rs. (-) 9.92 lakhs and Rs. (-) 16.25 lakhs (comprising loss and other comprehensive income) as considered in the statement for the quarter and half year ended September 30, 2021. These financial results have been certified by the management of the respective company and provided to us by the Parent Company's Management. According to the information and explanation given to us by the Parent Company's Management, these financial information / financial results are not material to the Group. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the above subsidiary, is based solely on the financial information / financial results certified by the management.
- b) The statement also includes the Group's share of net profit of Rs. 145.71 lakhs and Rs. 300.51 lakhs for the quarter and half year ended September 30, 2021, in respect of one joint venture, whose financial statements / financial information have not been reviewed by us. These financial informations / financial results have been certified by the management of the Joint Venture and provided to us by the Parent Company's Management. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this Joint Venture, is based solely on the financial information / financial results certified by the management.

Our conclusion is not modified in respect of above matters.

For Singhi & Co.
Chartered Accountants
Firm Registration No. 302049E




(Navindra Kumar Surana)
Partner

Membership No. 053816
UDIN: 21053816AAAAIJ2605

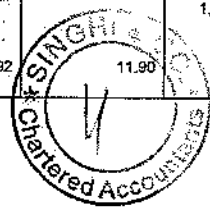
Place: Kolkata
Date: November 12, 2021

TECHNO ELECTRIC & ENGINEERING COMPANY LIMITED
 (Formerly Simran Wind Project Limited)
 CIN No : L40108UP2005PLC094368
 Corporate Office : " Park Plaza " 71, Park Street, Kolkata - 700 016
 Email : desk.investors@techno.co.in : Website: www.techno.co.in
 Phone No 033-40513000, Fax No -033-40513326

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

Rs in Lakhs

		Standalone						Consolidated					
		Quarter ended		Half year ended		Year Ended	Quarter ended		Half year ended		Year Ended		
		30th September	30th June	30th September	30th September	30th September	31st March	30th September	30th June	30th September	30th September	30th September	31st March
		2021	2021	2020	2021	2020	2021	2021	2021	2020	2021	2020	2021
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
I	Revenue from Operations	27,350.62	18,945.39	25,711.37	46,296.01	42,686.86	88,922.86	27,350.62	18,945.39	25,711.37	46,296.01	42,686.86	88,922.86
II	Other Income	1,028.57	1,713.19	5,062.51	2,741.76	6,394.45	8,359.15	1,028.71	1,717.71	3,401.51	2,745.42	4,739.93	6,685.45
III	Total Income	28,379.19	20,658.58	30,773.88	49,037.77	49,081.31	97,282.01	28,379.33	20,663.10	29,112.88	49,042.43	47,426.79	95,608.31
IV	Expenses												
	a) Material, Stores & Project Expenses	18,709.80	11,502.13	16,299.08	30,211.93	26,674.83	56,903.47	18,709.80	11,502.13	16,299.08	30,211.93	26,674.83	56,903.47
	b) Changes in inventories of finished goods, Stock in trade and work in progress	(2,468.66)	(113.00)	(558.30)	(2,581.66)	(282.79)	25.98	(2,468.66)	(113.00)	(558.30)	(2,581.66)	(282.79)	25.98
	c) Employee benefit expense	859.50	825.49	984.19	1,684.99	1,726.67	3,331.65	859.50	825.49	984.19	1,684.99	1,726.67	3,331.65
	d) Finance Costs	125.22	176.13	171.94	301.35	295.46	784.58	125.22	176.13	171.94	301.35	295.46	784.58
	e) Depreciation and amortisation expense	1,010.76	1,027.65	1,027.02	2,038.41	2,053.02	4,111.03	1,019.45	1,036.33	1,027.98	2,055.78	2,054.95	4,114.90
	f) Other Expenses	1,707.48	1,211.07	1,452.31	2,918.55	2,600.94	7,046.85	1,708.88	1,212.06	1,452.64	2,920.94	2,601.26	7,054.20
	Total expenses	19,944.10	14,629.47	19,376.24	34,573.57	33,068.13	72,203.58	19,954.19	14,639.14	19,377.43	34,593.33	33,070.38	72,214.78
V	Profit / (Loss) before exceptional items and tax (III-IV)	8,435.09	6,029.11	11,397.64	14,464.20	16,013.18	25,078.45	8,425.14	6,023.96	9,735.45	14,449.10	14,356.41	23,393.53
VI	Exceptional Items	-	-	-	-	-	-	-	-	-	-	-	-
VII	Profit / (Loss) before tax (V+VI)	8,435.09	6,029.11	11,397.64	14,464.20	16,013.18	25,078.45	8,425.14	6,023.96	9,735.45	14,449.10	14,356.41	23,393.53
VIII	Tax Expenses												
	Current Tax	2,018.46	1,029.78	1,292.05	3,048.24	2,477.36	4,926.40	2,018.39	1,046.63	1,293.30	3,085.02	2,479.69	4,926.64
	Deferred Tax	68.09	439.06	465.80	507.15	448.76	106.97	66.14	423.39	467.90	491.53	452.66	105.08
	Tax related to earlier years	-	-	-	-	-	-	-	-	-	-	(1.08)	(0.12)
	Total Tax expenses	2,086.55	1,468.84	1,757.85	3,555.39	2,926.12	5,033.37	2,086.53	1,470.02	1,761.20	3,556.55	2,931.27	5,031.60
IX	Profit / (Loss) for the period (VII-VIII)	6,348.54	4,560.27	9,639.79	10,908.81	13,087.06	20,045.08	6,338.51	4,563.94	7,974.25	10,892.55	11,425.14	18,361.93
X	Share of Profit / (Loss) of JV	-	-	-	-	-	-	145.71	154.80	60.46	300.51	212.94	(184.17)
XI	Total Profit / (Loss) for the period (IX+X)	6,348.54	4,560.27	9,639.79	10,908.81	13,087.06	20,045.08	6,484.32	4,708.74	8,034.71	11,193.06	11,637.98	18,177.76
XII	Other Comprehensive Income (Not of Tax) (Items that will not be reclassified to profit or Loss)	(379.13)	464.68	86.37	85.55	78.87	399.14	(379.13)	464.68	86.37	85.55	78.87	399.14
XIII	Total comprehensive income for the period (XI +XII)	5,969.41	5,024.95	9,726.16	10,994.36	13,165.93	20,444.22	6,105.19	5,173.42	8,121.08	11,278.61	11,716.85	18,576.90
XIV	Profit / (Loss) for the period attributable to :												
	Owners of the Company	-	-	-	-	-	-	6,484.36	4,708.78	8,034.75	11,193.14	11,638.06	18,177.94
	Non- controlling Interest	-	-	-	-	-	-	(0.04)	(0.04)	(0.04)	(0.08)	(0.08)	(0.18)
XV	Total Comprehensive Income for the period attributable to												
	Owners of the Company	-	-	-	-	-	-	6,105.23	5,173.46	8,121.12	11,278.69	11,716.93	18,577.08
	Non- controlling Interest	-	-	-	-	-	-	(0.04)	(0.04)	(0.04)	(0.08)	(0.08)	(0.18)
XVI	Paid-up Equity Share Capital(Face Value Rs.2/-)	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00
XVII	Other Equity (excluding Revaluation Reserve as per Balance Sheet of previous accounting year)	-	-	-	-	-	1,58,864.30	-	-	-	-	-	1,59,424.05
XVIII	Earning per share of Rs.2/- each (not annualised) Basic & Diluted (Rs.)	5.77	4.15	8.77	9.92	11.90	18.22	5.90	4.28	7.30	10.18	10.58	16.53



TECHNO ELECTRIC & ENGINEERING COMPANY LIMITED
(Formerly Simran Wind Project Limited)

Segment wise Revenue, Results, Assets and Liabilities for the Quarter and Half year ended 30th September, 2021

	Standalone												Consolidated			Rs in Lakhs
	Quarter ended			Half year ended			Year Ended	Quarter ended			Half year ended		Year Ended			
	30th September	30th June	30th September	30th September	30th September	31st March	30th September	30th June	30th September	30th September	30th September	31st March				
	2021	2021	2020	2021	2020	2021	2021	2021	2020	2021	2020	2021				
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited				
1 Segment Revenue																
(Net Sales & Income from operations)																
a) EPC (Construction)	22,545.76	16,251.37	22,381.01	38,797.13	37,626.13	79,168.68	22,545.76	16,251.37	22,381.01	38,797.13	37,626.13	79,168.68				
b) Energy (Power)	4,805.07	2,713.02	3,375.21	7,518.09	5,243.78	10,003.50	4,805.07	2,713.02	3,375.21	7,518.09	5,243.78	10,003.50				
c) Corporate / Unallocable	1,028.36	1,694.19	5,017.66	2,722.55	6,211.40	8,109.83	1,028.36	1,698.71	3,356.66	2,727.21	4,556.88	6,436.13				
Total Segment Revenue	28,379.19	20,658.58	30,773.88	49,037.77	49,081.31	97,282.01	28,379.33	20,663.10	29,112.88	49,042.43	47,426.79	95,608.31				
Less : Inter- Segment Revenue	-	-	-	-	-	-	-	-	-	-	-	-				
Net Sales & Income From Operations	28,379.19	20,658.58	30,773.88	49,037.77	49,081.31	97,282.01	28,379.33	20,663.10	29,112.88	49,042.43	47,426.79	95,608.31				
2 Segment Results																
a) EPC (Construction)	4,121.65	3,183.07	4,583.65	7,304.72	7,635.37	14,490.06	4,121.65	3,183.07	4,583.65	7,304.72	7,635.37	14,490.06				
b) Energy (Power)	3,410.30	1,327.98	1,968.27	4,738.28	2,461.87	3,263.14	3,410.30	1,327.98	1,968.27	4,738.28	2,461.87	3,263.14				
c) Corporate	1,028.36	1,694.19	5,017.66	2,722.55	6,211.40	8,109.83	1,018.41	1,689.04	3,355.47	2,707.45	4,554.63	6,424.91				
Total	8,560.31	6,205.24	11,569.58	14,765.55	16,308.64	25,863.03	8,550.36	6,200.09	9,907.39	14,750.45	14,651.87	24,178.11				
Less:																
Interest & Finance Charges (Net)	125.22	176.13	171.94	301.35	295.46	784.58	125.22	176.13	171.94	301.35	295.46	784.58				
Total Profit before Tax	8,435.09	6,029.11	11,397.64	14,464.20	16,013.18	25,078.45	8,425.14	6,023.96	9,735.45	14,449.10	14,356.41	23,393.53				
3 Segment Assets																
a) EPC (Construction)	78,162.79	67,465.45	68,920.99	78,162.79	68,920.99	70,227.13	78,162.79	67,465.45	68,920.99	78,162.79	68,920.99	70,227.13				
b) Energy (Power)	70,754.27	69,067.36	71,887.34	70,754.27	71,887.34	67,394.33	70,754.27	69,067.36	71,887.34	70,754.27	71,887.34	67,394.33				
c) Corporate/Unallocable	93,305.71	92,963.00	80,162.65	93,305.71	80,162.65	82,097.91	93,587.19	93,163.65	81,127.23	93,587.19	81,127.23	82,639.67				
Total Segment Assets	2,42,222.77	2,29,495.81	2,20,970.98	2,42,222.77	2,20,970.98	2,19,719.37	2,42,504.25	2,29,696.46	2,21,935.56	2,42,504.25	2,21,935.56	2,20,261.13				
4 Segment Liabilities																
a) EPC (Construction)	61,910.28	50,612.05	48,345.63	61,910.28	48,345.63	46,415.05	61,910.28	50,612.05	48,345.63	61,910.28	48,345.63	46,415.05				
b) Energy (Power)	407.63	691.13	567.87	407.63	567.87	713.25	407.63	691.13	567.87	407.63	567.87	713.25				
c) Corporate/Unallocable	12,058.70	12,103.37	11,671.50	12,058.70	11,671.50	11,526.76	12,041.69	12,141.36	11,653.85	12,041.69	11,653.85	11,508.78				
Total Segment Liabilities	74,376.61	63,406.55	60,585.00	74,376.61	60,585.00	58,655.06	74,359.60	63,444.54	60,567.35	74,359.60	60,567.35	58,637.08				
5 Segment Capital Employed																
a) EPC (Construction)	16,252.51	16,853.40	20,575.36	16,252.51	20,575.36	23,812.08	16,252.51	16,853.40	20,575.36	16,252.51	20,575.36	23,812.08				
b) Energy (Power)	70,346.64	68,376.23	71,319.47	70,346.64	71,319.47	66,681.08	70,346.64	68,376.23	71,319.47	70,346.64	71,319.47	66,681.08				
c) Corporate/Unallocable	81,247.01	80,859.63	68,491.15	81,247.01	68,491.15	70,571.15	81,545.50	81,022.29	69,473.38	81,545.50	69,473.38	71,130.89				
Total Segment Capital Employed	1,67,846.16	1,66,089.26	1,60,385.98	1,67,846.16	1,60,385.98	1,61,064.31	1,68,144.65	1,66,251.92	1,61,368.21	1,68,144.65	1,61,368.21	1,61,624.05				



TECHNO ELECTRIC & ENGINEERING COMPANY LIMITED
(Formerly Simran Wind Project Limited)

NOTES

1 Statement of Assets and Liabilities is given below

Rs. In Lakhs

Particulars	STANDALONE		CONSOLIDATED	
	As at 30th September, 2021	As at 31st March 2021	As at 30th September, 2021	As at 31st March 2021
	Unaudited	Audited	Unaudited	Audited
ASSETS				
Non - current assets				
(a) Property, plant and equipment	44,326.26	46,333.03	44,326.26	46,333.03
(b) Other intangible assets	-	1.12	-	1.12
(c) Right - of - Use - Asset	152.00	157.91	3,265.11	232.03
Goodwill on Consolidation	-	-	95.02	95.02
(d) Financial assets				
(i) Investments	9,319.73	10,340.13	6,622.33	7,342.22
(ii) Loans	949.24	949.24	949.24	949.24
(iii) Others	610.27	946.28	759.94	946.28
(e) Non Current Tax Assets (Net)	510.83	136.80	510.84	136.81
(f) Other Non Current Assets	3,206.02	3,205.81	0.46	3,206.27
(2) Current assets				
(a) Inventories	3,205.84	624.18	3,205.84	624.18
(b) Financial Assets				
(i) Investments	71,525.91	60,671.74	74,346.05	64,035.42
(ii) Loans	11,000.00	10,000.00	11,000.00	10,000.00
(iii) Trade Receivables	58,646.27	53,022.97	58,646.27	53,022.97
(iv) Cash and Cash Equivalents	6,007.45	7,368.14	6,013.94	7,374.52
(v) Other Bank Balances	3,543.73	705.82	3,543.73	705.82
(vi) Other Financial Assets	7,532.34	4,552.63	7,532.34	4,552.63
(c) Other Current Assets	21,686.88	20,703.57	21,686.88	20,703.57
Total assets	2,42,222.77	2,19,719.37	2,42,504.25	2,20,261.13
EQUITY AND LIABILITIES				
EQUITY				
(a) Equity share capital	2,200.00	2,200.00	2,200.00	2,200.00
(b) Other equity	1,65,646.16	1,58,864.30	1,65,944.65	1,59,424.05
(c) Non Controlling Interest	-	-	2.90	2.98
LIABILITIES				
(1) Non - current liabilities				
(a) Provisions	263.75	221.90	263.75	221.90
(b) Deferred tax liabilities (net)	12,058.70	11,526.77	12,038.55	11,505.46
(c) Other non - current liabilities	8,726.47	3,852.40	8,726.47	3,852.40
(2) Current liabilities				
(a) Financial Liabilities				
(i) Borrowings	4,018.11	4,000.31	4,018.11	4,000.31
(ii) Trade Payables				
Dues to Micro & Small Enterprise	259.18	1,738.40	259.18	1,738.42
Dues to other than Micro & Small Enterprise	37,079.98	34,888.56	37,080.14	34,888.88
(iii) Other Financial Liabilities	4,533.89	52.64	4,533.89	52.64
(b) Other Current Liabilities	7,436.53	2,348.18	7,436.61	2,348.18
(c) Provisions	-	25.91	-	25.91
Total Equity & Liabilities	2,42,222.77	2,19,719.37	2,42,504.25	2,20,261.13



2 CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2021

Rs. In Lakhs

Particulars	STANDALONE		CONSOLIDATED	
	Half Year ended 30th September, 2021	Half Year ended 30th September, 2020	Half Year ended 30th September, 2021	Half Year ended 30th September, 2020
	Audited	Audited	Audited	Audited
A. Cash Flow from Operating Activities :				
Net Profit before tax and extraordinary items	14,464.20	16,013.18	14,449.11	14,356.41
Adjustments for :				
Depreciation	2,038.41	2,053.02	2,055.78	2,054.95
(Profit)/Loss on Sale of fixed assets	(0.56)	-	(0.56)	-
Interest Income	(509.03)	-	(509.03)	(2,930.79)
Profit on Sale of Investments	(798.50)	(4,585.32)	(803.16)	-
Dividend Income	(1,415.02)	(1,580.73)	(1,415.02)	(1,580.73)
Interest Expenses	301.35	295.46	301.35	295.46
Operating Profit before Working Capital Changes	14,080.85	12,195.61	14,078.47	12,195.31
Adjustments for :				
Trade and other receivables	(10,814.89)	(7,209.35)	(10,814.87)	(7,209.35)
Inventories	(2,581.66)	(282.79)	(2,581.66)	(282.79)
Trade and other Payables	10,753.62	(2,797.13)	10,753.49	(2,797.23)
Cash generated from operations	11,437.92	1,906.34	11,435.43	1,905.95
Direct taxes paid (net of refunds)	(3,422.27)	(1,410.40)	(3,422.27)	(1,410.40)
Net Cash flow from Operating Activities	8,015.65	495.94	8,013.16	495.55
B. Cash Flow from Investing Activities :				
Purchase of Fixed Assets	(25.64)	(0.82)	(25.64)	(0.82)
Sale of Fixed Assets	1.59	-	1.59	-
(Purchase)/Sale in Investments (Net)	(8,717.42)	(12,267.99)	(8,169.22)	(12,268.01)
(Purchase)/Sale in Investments in Equity shares of Joint Venture Companies	-	4,351.10	-	4,351.10
Fixed Deposit made (Net)	(0.30)	-	(0.30)	-
Refund/(Payment) of Loan (Net)	(1,000.00)	394.74	(1,000.00)	394.74
Interest Received	82.73	20.73	82.73	20.73
Dividend Received	566.25	1,580.73	566.25	1,580.73
Net Cash Used in Investing Activities	(9,092.79)	(5,921.51)	(8,544.59)	(5,921.53)
C. Cash Flow from Financing Activities				
Proceeds/(Repayment) of Borrowings (Net)	17.80	4,590.00	17.80	4,590.00
Interest Paid	(301.35)	(285.14)	(301.35)	(285.14)
Dividend Paid	-	-	(545.60)	-
Net Cash used in Financing activities	(283.55)	4,304.86	(829.15)	4,304.86
Net Increase / (Decrease) in Cash & Cash Equivalents (A+B+C)	(1,360.69)	(1,120.71)	(1,360.58)	(1,121.12)
Opening Balance of Cash & Cash Equivalents	7,368.14	3,639.66	7,374.52	3,648.51
Closing Balance of Cash & cash equivalents	6,007.45	2,518.95	6,013.94	2,527.39

3 The above Unaudited Financial resultst have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 12th November 2021. The Statutory Auditors have reviewed the above Financial Results.

4 This Statement is as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

5 The company has considered internal and certain external sources of information including economic forecasts and industry reports upto the date of approval of the financial sresults in determining the impact on various elements of its financial results. The Company has used the principles of prudence in applying judgements, estimates and assumptions and based on the current estimates the company expects to recover the carrying amount of Trade Receivables including unbilled receivables, investments, and other assets. Post commencement of unlocking of the lockdown the operations of the Company has improved the eventual outcome of impact of the global health pandemic may be different from those estimated as on the date of approval of these financial results.

6 Figures for the previous period have been regrouped/rearranged, wherever considered necessary.



For and on behalf of the Board of Directors

(P. P. Gupta)

(P. P. Gupta)
Managing Director

Place : Kolkata

Date :- The 12th day of November 2021