41, Cathedral Road, Chennai 600 086. India T 91 44 42221900 F 91 44 42221910 thejo@thejo-engg.com www.thejo-engg.com

26th May, 2022

The Manager,
Listing Department,
The National Stock Exchange of India Limited,
Exchange Plaza,
Bandra Kurla Complex (Bandra East),
Mumbai – 400 051.



Dear Sir / Madam

Sub: Financial Results for the half year and year ended March 31, 2022 scrip Code: Thejo - EQ (SM)

Pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015, we are enclosing herewith the Audited Financial Results (Standalone and Consolidated) of the Company for the half-year and year ended March 31, 2022 as reviewed by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held today. The Auditor's Report for Financial Results (Standalone and Consolidated) for the half-year and year ended March 31, 2022 and the declaration with respect to unmodified opinion in the Audit Report are also enclosed herewith.

The Board has also recommended a dividend of 20% i.e., Rs. 2.00/- per equity share (of face value of Rs. 10/- each) for the year ended March 31, 2022, subject to the approval of the Members at the forthcoming Annual General Meeting.

The Board Meeting concluded at 2:40 PM

Kindly acknowledge receipt.

Yours faithfully,

For THEJO ENGINEERING LIMITED

V.A. George

**Executive Chairman** 

DIN: 01493737

41, Cathedral Road, Chennai 600 086. India T 91 44 42221900 F 91 44 42221910 thejo@thejo-engg.com www.thejo-engg.com



26th May, 2022

The Manager,
Listing Department,
The National Stock Exchange of India Limited,
Exchange Plaza,
Bandra Kurla Complex (Bandra East),
Mumbai – 400 051.

Dear Sir / Madam

Sub: Declaration with respect to the Audited Financial Results (Standalone and Consolidated) for the year ended March 31, 2022 — Reg Ref: our scrip code THEJO - EQ (SM)

Pursuant to Regulation 33 (3) (d) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, (including any modifications thereof), we hereby declare that the statutory auditors have given unmodified opinion (s) in their Audit Reports with respect of the Financial Results (Standalone and Consolidated) for the half year and year ended March 31, 2022, which has been approved by the Board of Directors at their Meeting held today i.e., May 26, 2022.

Kindly acknowledge receipt.

Yours faithfully,

For THEJO ENGINEERING LIMITED

V.A. George

**Executive Chairman** 

DIN: 01493737

Theio	Theio Engineering Limited				
Regd Off: No.41, C	Regd Off: No.41, Cathedral Road, Chennai 600 086	i 600 086			
CIN: L27209TN1986PLC012833 Ph:044-42221900 Fax:044-42221910 Email:investor@thejo-engg.com Website:www.thejo-engg.com	2221910 Email:investo	r@thejo-engg.con	Website:www.thejo	-engg.com	
Standalone Financial Results for the half-year and year ended 31 <sup>st</sup> March, 2022	the half-year and year	ended 31st March,	2022		
					Rs in Lakhs
Particulars	Six Months ended	Six Months anded	Corresponding Six Months in the	Curront Vocasian	-
	31-03-2022		0	31-03-2022	31-03-2021
			31-03-2021		1707-00-10
	Standalone	Standalone	Standalone	Standalone	Standalone
	Audited	Unaudited <sup>12</sup>	Unaudited <sup>12</sup>	Audited	Audited
I Revenue Irom Uperations	14964.39	12789.53		27753.92	
II Other Income	106.97		71.93	145.08	
III Total moome (1+1)	15071.36	12827.64	12446.07	27899.00	21622.99
a. Cost of Materials consumed	2000				
h Burchase of stock in trade	3984.65	32	25	7.2	4128.95
	60.57		54.84		1
d Employee henefite expense	-386.75	5			
e Finance Cost	4/41.57	4	4		7
or manage of the second of the	132.36				253.33
a Other expension and amounted by the contract of the contract	369.44				17.709
9. Officer expenses	4178.60				5902.58
V Profit/( oct.) before executional items == 1 to 11 M.	13080.44	-	10522.21	2	18751.45
V. rTOIN(LOSS) DEIDIE EXCEPTIONAL ITEMS and TaX (III-IV)	1990.92	191	1923.86	3907.18	2871.54
VI Exceptional terms	0.00			00:0	00.0
VII. FIGURINICIOSS) DEFORE TAX (V-VI)	1990.92	1916.26	1923.86	3907.18	2871.54
Vin. 19A chpellads					
(b) Deferred Tax	498.58		4	-	
IX Profit (Loss) for the period (VII-VIII)	-9.90				
X Other Comprehensive Income	1302.23	1477.47	1451.02	2924.71	2145.83
	-92.63	-6.30	87.98	-98 93	80 86
(ii) Income-tax relating to items that will not be reclassified to profit or loss	-23.31				
B (t) Items that will be reclassified to profit or loss	0.00				
(ii) Income-tax relating to items that will be reclassified to profit or loss	0.00	00:00	00:00		
XI lotal Comprehensive Income for the period (IX+X)	1432.97	1417.71	1516.86	285	218
All Pald-up equity share capital (Face Value of Rs. 10/- each)		354.74		1065.71	351.64
				14325.40	12284.11
An earlings per equity share of race value of Rs. 10/- each (not annualised)					
(a) basic	14.11		13.85		
(b) Diluted	13.92	13.22	13.66	27.14	20.22





213.23 213.23 213.23 Chennai | Ch

Aceta   Acet					and the Company presented by the Company based on Ind-AS.
1,403.c					
Part case   Part				As at	As at
Ses				7707.00	1707-50-15
Auditoment  1885  1885  1886  Identies  Teles  Tribate cash equivalentis)  1885  188				Standalone	Standalone
Pulpment   1985   198	S			Audited	Audited
Tries of micro enterprises and small enterprises are of cracinors other than micro enterprises and small enterprises are of cracinors other than micro enterprises and small enterprises are of cracinors other than micro enterprises and small enterprises are of cracinors other than micro enterprises and small enterprises are of cracinors other than micro enterprises and small enterprises and sma					
digines.  Self digines.  Figure cash equivalents)  Self digines.  Figure cash equivalents.  Figure cash equiva	Irrent assets				
dignifes  foliations  foliations  foliations  foliations  foliation  foliatio	y, piant and equipment			C3 3C3C	
digities is	Work in-progress			2020.02	2391.84
is lets  The cost equivalents)  If fan cash equivalents)  If fan cash equivalents)  If fan cash equivalents is and small enterprises and small enterprises.	near my progress			73 34	(65.4
els les les les les les les les les les	al assets			24 10	43.02
les els els els els els els els els els	ments in subsidiaries				3.5
reg)         regents         regents         s         rifeS         rifeS         reg finition enterprises and small enterprises         res of redions ofher than micro enterprises         res	financial assets		2	2330.18	2330.18
refs	d tax assets (net)			395.22	365 13
identis  If then cash equivalents) s TIES TIES TIES TIES TIES TIES TIES TIES	on-current assets			198.11	167.63
ratents  S  TIES  TIES  TIES  THES				248.22	94.49
rejents S TIES TIES TIES TIES TIES TIES TIES TI	assets				
refents  If than cash equivalents)  TIES  TIES  THES	ries				
r than cash equivalents) s TIES TIES TIES TIES TIES TIES TIES TIES	al assots			3730.21	2822.26
retents  TIES  TIE	receivables				
r than cash equivalents)  TIES  TIES  THES  THES	and cash equivalents			8424.48	7215.53
rey  res of micro enterprises and small enterprises  res of creditors other than micro enterprises and small enterprises  ses	palances (other than cash equivalents)			1317.67	1042.7
ITES       23         Itely       1         Itely       14         Itely       2         Itely       2         Itely       2         Itely       3         Itely       3         Itely       3         Itely       3         Itely       3         Itely       4         Itely <t< td=""><td>inancial assets</td><td></td><td></td><td>757.80</td><td>726.7</td></t<>	inancial assets			757.80	726.7
7/ES       22         ley       1         ley       1         les of micro enterprises and small enterprises       2         less of creditors other than micro enterprises and small enterprises       2         less of creditors other than micro enterprises and small enterprises       2				967.80	421.71
rites lety Let Sof micro enterprises and small enterprises less of creditors other than micro enterprises and small enterprises less of creditors other than micro enterprises and small enterprises less of creditors other than micro enterprises and small enterprises	ASSETS				7.117
ries  les of micro enterprises and small enterprises  les of creditors other than micro enterprises and small enterprises  les of creditors other than micro enterprises and small enterprises  les of second creditors of the micro enterprises and small enterprises and small enterprises  les of creditors other than micro enterprises and small enterprises  les of second creditors of the micro enterprises and small enterprises  les of second creditors of the micro enterprises and small enterprises and small enterprises  les of second creditors of the micro enterprises and small enterprises  les of second creditors of the micro enterprises and small enterprises  les of second creditors of the micro enterprises and small enterprises  les of second creditors of the micro enterprises and small enterprises  les of second creditors of the micro enterprises and small enterprises  les of second creditors of the micro enterprises and small enterp				23740.82	19213.23
les of micro enterprises and small enterprises and small enterprises as of creditors other than micro enterprises and small enterprises	'AND LIABILITIES				
lesy  Less of micro enterprises and small enterprises and small enterprises as of creditors other than micro enterprises and small enterprises as of small enterprises.					
Less of micro enterprises and small enterprises and small enterprises as and small enterprises.	hara canifal				
Les of micro enterprises and small enterprises and small enterprises as ses	nare capital			1005 74	0110
Less of micro enterprises and small enterprises.	pprogram worldy			17:0001	351.64
Les of micro enterprises and small enterprises  les of creditors other than micro enterprises and small enterprises	, and			14325.40	42264 44
Less of micro enterprises and small enterprises  Less of creditors other than micro enterprises and small enterprises		+		0.000	1.4027
Les of micro enterprises and small enterprises Les of creditors other than micro enterprises and small enterprises	rent liabilites	Ti Ti			
Les of micro enterprises and small enterprises  ses of creditors other than micro enterprises and small enterprises	liabilities	8 .			
Les of micro enterprises and small enterprises Les of creditors other than micro enterprises and small enterprises	Sbui				
Les of micro enterprises and small enterprises les of creditors other than micro enterprises and small enterprises	labilities			77.18	89 63
ues of micro enterprises and small enterprises less of creditors other than micro enterprises and small enterprises				2095.83	663 53
Les of micro enterprises and small enterprises les of creditors other than micro enterprises and small enterprises	iabilities				0000
ues of micro enterprises and small enterprises ues of creditors other than micro enterprises and small enterprises	liabilities				
Les of micro enterprises and small enterprises Les of creditors other than micro enterprises and small enterprises	ngs				
ues of micro enterprises and small enterprises Les of creditors other than micro enterprises and small enterprises	iabilities			54.90	330.38
ues of micro enterprises and small enterprises less of creditors other than micro enterprises and small enterprises	ayables			52.71	111.42
ues of creditors other than micro enterprises and small enterprises	oustanding dues of micro enterprises and small enterprises				
Se	of creditors other than micro enterprises			00:00	00.0
	Se			2670.94	2293.04
	rrent liabilities			1050.45	1089.71
Provisions	81			1752.85	1460.52
	A STATE OF THE STA			594.85	539.25
TOTAL EQUITY AND LIMBILITIES	COLLY AND LIABILITIES				
23.746.63					



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3) Cash flow statement		
	Current Year ended	Previous year ended
		31-03-5051
	Standalone	Standalone
A Cash flow from Operating Activities	Audited	Audited
Profit before exceptional items and tax		
Adjustments for:	3907.18	2871.53
Depreciation and amortisation expenses		** ***
Interest income	990.38	17.709
Finance Costs	24.7bu	-50.96
Employee stock option cost	01.162	253.33
Unrealised foreign exchange (gain)/loss, net	20.00 88 CA	07.95
Loss/(Profit) on disposal of assets	72.00	25.91
Cash generated from operations before working capital changes	4757 17	3779 83
Adjustments for:		00:0
(Increase)/decrease in trade receivables	-1176.24	-200.00
(Increase)/decrease in other non-current inancial assets	-0.83	09:09-
(Increase/Jucurean Indirect Current Infancial assets	-30.90	24.37
(Increasely) decrease in other Increasely	-153.73	-15.96
(Increase/Judecrease in uner current assets	-196.53	-157.27
Increase/precises in inventions	-907.95	-281.42
Increase(tecrease) in the payables	388.78	247.79
Increase/(declease) in other current intendial liabilities	-39.26	83.28
Interested to the current provisions in the current provision in	32.16	-30.54
microsectations and the current liabilities The property from example current liabilities	292.38	-11.42
ogan garanaro min pipananis Taxes (najiranaro) min pipananis	2965.05	3378.06
Varia pengratan tradition in angasting activities (A)	-1063.55	-594.95
Secretary and the secretary of the secre	1901.50	2783.11
B Cash flow from Investina Activities		
Purchase of property, plant and equipment		
Sale of property, plant and equipment	-732.90	-602.60
Investments made	6.37	3.53
(Investment/Disposal in bank deposits. Net	0.00	-204.13
Purchase of injanoibles	-49.79	-101.15
Loans/Advance repaid by subsidiaires	-20.62	-1.60
Interest received	0.00	49.20
Net cash generated from/lused in) investing activities (B)	43.95	43.98
	-/52.99	-812.77
C Cash flow from Financing Activities		
Increase in Share Capital/Premium on account of issue of shares (incl share application money)	80.75	100 00
	71.00	32.21
Repayments towards long-term borrowing	27130	123.70
Increase/(decrease) in short-term borrowing	92 692-	-1189 22
Lease depsoit/Principal payment of lease liability/right-of-use assets	-225.30	-87.63
Interest payment for lease liability	-101.01	-82.70
Uivloend paid	-212.61	-173.40
- Inance Costs	-136.57	-171 70
Net cash generated from/(used in) financing activities (C)	-884.14	-1639.89
Exchance difference on translation of cash and cash ocuitedasts (D)		
Exercises of italianator or cash and cash equivalens (U)	10.59	64.91
Net increase/[decrease] in cash & cash equivalents (A)+(B)+(C)+(D)	20 1770	00000
	1043 71	395.30
Cash and cash equivalents at the end of the year	1317 67	1042 71
	1	11.370

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Standalone Standalo Audited Audited Audited Audited Audited Audited Audited Audited Standalo			00			
Sinchigue   Sinc		Civ Months and	_	Corresponding		
Samurations		31-03-2022	30-09-2021	Six Months in the	Current Year ended	Previous year end
Suncidione   Sun				31-03-2021	31-03-2022	31-03-2021
Audited 1 Unaudited 1 Unaudite		Standalone		Standalone		Standalone
1407.04   1407	4	Audited		Unaudited <sup>12</sup>		Andited
7784570	Segment Revenue				Double	Danilled
1785.23   7864.13   773.57   2724.14   1742.80   1742.14   1742.80   1742.14   1742.80   1742.14   1742.80   1742.14   1742.80   1742.14   1742.	a) Manufacturing Units	7948.70	6054.76	6595.38		
148423 6   4874   773 5   7274 5   7274 5   7274 5   7274 5   7274 5   7274 5   7274 5   7274 5   7274 5   7274 5   7274 5   7274 5   7274 5   7274 5   7274 5   7275 2   72	) Service Units	7895.33		6762 96		
17221.14   1721.75   172	c) Uthers	1443.50		737.57		
17456   17426   17274   6   6165 97	1.0(a)	17287.53		14095.91		
1987 72   1181 55   1504 45   2775332   2775332   278   28   28   28   28   28   28	Less; inter-segment Kevenue	2323.14		1721.76		
of law         138772         1181.55         1604.82         2569.27           973.70         1724.70         991.04         2569.27           973.70         1724.70         991.04         2569.27           973.70         1724.70         991.07         2569.27           266.60         166.19         176.19         176.28           266.60         172.30         176.20         179.26           172.30         186.22         566.29         1719.76           172.31         187.23         1713.36           172.32         187.77         1723.70           172.31         187.73         1132.36           172.32         187.77         1132.36           172.32         187.77         1132.36           172.32         187.73         1132.36           172.33         1132.36         1132.36           172.33         1187.13         1187.13           172.34         1187.13         1187.13           172.35         1187.13         1187.13           172.39         1187.13         1187.13           176         1137.53         1187.13           176         1137.53         1187.13	Ivet Sales/income from Operations	14964.39	12789.53	12374.15		21372.35
1387 72   1181.55   1604.82   2569.27   1784.70   1891.01   2569.27   1784.70   1891.01   2569.40   1784.70   1891.01   2569.40   1784.70   1891.01   2569.40   1784.70   1891.01   2569.40   1784.70   1891.01   2569.40   1784.70   2569.40   1784.70   2577.60   2691.01   2691.01   2691.01   2692.60   2691.01   2693.60   2692	Cormant Doculte hafare interest and tour					
1817.22   1181.55   1664.52   2568.27     1818.52   118.64   118.65   1664.52   2568.27     1818.52   118.64   118.65   166.19   2268.40     1818.52   1818.52   1818.52   1818.52   1818.52     1818.52   1818.52   1818.52   1818.52   1818.52     1818.52   1818.52   1818.52   1818.52     1818.52   1818.52   1818.52   1818.52     1818.52   1818.52   1818.52   1818.52     1818.52   1818.52   1818.52   1818.52     1818.52   1818.52   1818.52   1818.52     1818.52   1818.52   1818.52   1818.52     1818.52   1818.52   1818.52     1818.52   1818.52   1818.52     1818.52   1818.52   1818.52     1818.52   1818.52   1818.52     1818.52   1818.52   1818.52     1818.52   1818.52   1818.52     1818.52   1818.52   1818.52     1818.52   1818.52   1818.52     1818.52   1818.52   1818.52     1818.52   1818.52   1818.52     1818.52   1818.52   1818.52     1818.52   1818.52   1818.52     1818.52   1818.52   1818.52     1818.52   1818.52   1818.52     1818.52   1818.52   1818.52     1818.52   1818.52   1818.52     1818.53   1818.52   1818.52     1818.53   1818.52   1818.52     1818.54   1818.55   1818.55     1818.55   1	Segment resours before interest and tax 3) Manufacturing Heite					
1116.6   1106.19   1106.19   1106.19   1106.19   1106.19   1208.20   1106.19   1106.	a) vianuačiumig umis N Scariota Lisius	1387.72	1181.55	1604.82		227
111.00	o) Others	973.70		991.01		193
267 60   268 146   2702 0   265 36   132 76   142 14 15 25 77 6   142 14 15 25 77 6   142 14 15 25 77 6   142 14 15 25 77 6   142 14 15 25 77 6   142 14 15 25 14 1	Total	314.59		106.19		790
132.36   105.40   124.18   237.76   115.01   1	Total	2676.01	2587.94	2702.02		4460
123.56   105.40   124.18   237.76   137.77   137.76   137.77   1	LC53.					
1990.92   1962.8   665.98   1119.01     1990.92   1916.26   1923.96   1119.01     1990.92   1916.26   1923.96   1119.01     1990.92   1916.26   1923.96   1119.01     1990.92   1916.26   110263.56   1113.26   1113.26     1990.92   1990.92   113.26   113.26   113.26     1990.92   1916.26   113.26   113.26   113.26     1990.92   1916.26   113.26   113.26   113.26   113.26     1990.92   1916.26   113.26   113.26   113.26   113.26     1990.92   1916.26   113.26   113.26   113.26   113.26     1990.92   113.26   113.26   113.26   113.26   113.26     1990.92   113.26   113.26   113.26   113.26   113.26     1990.92   113.26   113.26   113.26   113.26   113.26     1990.92   113.26   113	) niconallocable assesses (set et	132.36		124.18		253.33
1990.92 1916.26 1923.86 3907.16 1702.36 1917.74 173.36 1702.36	Total Desit before two	552.73		653.98		1345.10
7973 86 10283 56 113235 61317 713239	יטמד זיטוו ספוטוס נמא	1990.92	1916.26	1923.86	3907.18	2871.54
1723.92   197.17   191.23   191.23   113.35	Sarmant Assafs					
7727 28   1132.55   1132	a) Manifacturior Inite					
1727 92   8197 17   1132.56   1132	of manuacuming onits h) Sandros Indie		7973.86		10263.56	7823
132.35   147.74   1	O) Others		7237.92		8197.17	6978.32
1876 AP   1417.74   1418.72   1418	A Louis		991.36		1132.35	702
18.51   1788.73   18.51   1788.73   18.51   1788.73   18.51   1788.73   18.51   1788.73   18.51   1788.73   18.51   1788.73   18.51   1788.73   18.51   1788.73   18.51   1788.73   18.51	d) Unallocated		4598.87		4147 74	3700
The victors GAAP and Ind-AS for the past periods   1378.02   1181.03   118	0					
1616.56   2610.86   4478.02   1768.73   1768.73   1768.73   1768.73   1768.73   1768.73   1768.73   1768.73   1768.73   1768.73   1768.73   1768.73   1768.73   1768.73   1768.73   1769	Segment Liabilities					
1818.51   1818.52   1785.73   1818.51   1785.73   1818.51   1785.73   1818.51   1785.73   1818.52   1818	a) Manuracturing Units		2610.86		4478 02	2585
91.83 215.88 1877.5.8 1874.38 1877.38 1874.38 1877.38 1877.38 1879.33 1879.34 1879.33 1879.34 1879.37 1879.34	b) Service Units		1818.51		1785 73	1610
1871.38   1871	c) Others		91.83		244 50	6101
Frevious GAAP and Ind-AS for the past periods  T	d) Unallocated		2358 AB		1971 38	0.70
Frevious GAAP and Ind-AS for the past periods  Previous year ended  31-03-2021  31-03-202					00.4.00	0007
Sa63.00   S786.54     S419.41   S419.41     S419.42   S419.41     S419.41   S419.41     S419.42   S419.41     S149.53   S99.53   S90.77     S239.99   S273.36     S273.36   S1273.36     Six Months ended Six Months in the S1.03-2021     Six Months ended Six Months in the S1.03-2021     Six Months ended Six Months in the S1.03-2021     S1.03-2021   S1.03-2021     S	Capital Employed					
Section	a) Manufacturing Units		5363 00		6705 54	1007
Previous GAAP and Ind-AS for the past periods   Previous Periods   Previo	b) Service Units		5419.41		37 63.34	7575
Previous GAAP and Ind-AS for the past periods   13921.93   15391.11	c) Others		899 53		0411.44	5556
The vious GAAP and Ind-AS for the past periods   The vious GAAP and Ind-AS for the past periods   The vious GAAP and Ind-AS for the past periods   The vious of	d) Unallocated		2230 00		11.026	CRO
Previous GAAP and Ind-AS for the past periods   Previous     Six Months ended   Six Months in the   Six Months ended   Six Mo	Total		13021 03		2273.36	1343
Previous GAAP and Ind-AS for the past periods         Previous Previous Previous         Corresponding         Previous year           Six Months ended         Six Months in the         Previous year         31-03-202           30-09-2021         31-03-2021         31-03-202           31-03-2021         31-03-2021         31-03-202           31-03-2021         31-03-2021         20-03-2021           31-03-2021         31-03-2021         20-03-2021           31-03-2021         31-03-2021         20-03-2021           31-03-2021         31-03-2021         20-03-2021           31-03-2021         31-03-2021         20-03-2021           31-03-2021         31-03-2021         20-03-2021           31-03-2021         31-03-2021         20-03-2021           31-03-2021         31-03-2021         31-03-2021           31-03-2021         31-03-2021         31-03-2021           31-03-2021         31-03-2021         31-03-2021           31-03-2021         31-03-2021         31-03-2021           31-03-2021         31-03-2021         31-03-2021           31-03-2021         31-03-2021         31-03-2021           31-03-2021         31-03-2021         31-03-2021           31-03-2021         31-03-2021			13661		11.19561	12635
Previous         Corresponding         Previous year           30-09-2021         Six Months in the 31-03-202         Previous year ended 31-03-202           30-09-2021         31-03-2021         31-03-2021           31-03-2021         31-03-2021         31-03-2021           31-03-2021         31-03-2021         2           31-03-2021         31-03-2021         2           31-03-2021         31-03-2021         2           477         -13.99         65.84           477         -65.84         40.00           -13.43         -21.09         2           477         65.84         40.00           1422.42         1451.02         2           4771         65.84         2           4771         65.84         2           4771         65.84         2           4771         65.84         2           4771         65.84         2           4771         65.84         2           4771         65.84         2           4771         455.85         2           4771         455.85         2           4771         455.85         2           4771						
Six Months ended   31-03-202     30-09-2021   31-03-2021   31-03-2021     31-03-2021   31-03-2021   31-03-2021     31-03			Previous	Correctionding		
According to the comprehensive income   Company of the company o			Six Months anded	Six Months in the		
Defined benefit plan under Other Comprehensive Income     1375.35     31-03-2021     31-03-2021       10.03     -13.39     -13.39       116     -13.43     -21.09       1422.42     1451.02     2       1417.71     1516.86     2			-	revious year anded		24 02 2024
ad on Fair Value  Defined benefit plan under Other Comprehensive Income  14.71  15.35  15.1.94  2.13.99  17.71  18.22  19.00  14.22.42  1451.02  2.1.09  1422.42  1451.02  2.1.09  1417.71  1516.86			-	31-03-2021		31-03-5051
Defined benefit plan under Other Comprehensive Income     -10.03     -13.99       116     4.71     -65.84       116     -13.43     -21.09       116     -13.43     -21.09       127     65.84     2       1422.42     1451.02     2       -4.71     65.84     2       1417.71     1516.86     2	Net Profit as per Previous GAAP		1375.35	1511 94		1774
and on Fair Value     -10.03     -13.99       Defined benefit plan under Other Comprehensive Income     4.71     -65.84       146     -65.82     40.00       116     -13.43     -21.09       1422.42     1451.02     2       -4.71     65.84     2       1417.71     1516.86     2	Adjustment (net of taxes) for:					1477
Defined benefit plan under Other Comprehensive Income     4.71     -65.84       116     65.82     40.00       116     -13.43     -21.09       1422.42     1451.02     2       4.71     65.84     2       1417.71     1516.86     2	Accounting of ESOP expenses based on Fair Value		-10.03	-13.99		-32
116     65.82     40.00       -13.43     -21.09       1422.42     1451.02     2       -4.71     65.84     2       1417.71     1516.86     2	Accounting of Actuarial gain/loss on Defined benefit plan under Other Comprehensive Income		4.71	-65.84		52
116     -13.43     -21.09       1422.42     1451.02     2       -4.71     65.84     2       1417.71     1516.86     2	Provision for Expected Credit Loss		65.82	40.00		33
1422.42     1451.02     2       -4.71     65.84     2       1417.71     1516.86     2	Accounting of Leases under Ind-AS 116		-13.43	-21.09		92.
-4.71 65.84 21 1417.71 1516.86 21	Net Profit as per Ind-AS		1422 42	1451 02		24.45
1417.71 1516.86	Add: Other Comprehensive Income		4.71	65.84		2140.
	Total Comprehensive Income		1417 71	1516 861		37.00
	Color			2000		2196.

6) Reconciliation of Equity as per Previous GAAP and Ind-AS for the past periods	
	Previous year ended
D	31-03-2021
Total Equity as per Previous GAAP mpact fret of tax) on net worth on account of	12817.41
Provision for Expected credit loss	427 10
Accounting of Leases under Ind-AS 116	-137.10
Total Equity as per Ind-AS	12635.75
7) The figures for the six months ended 31st March, 2022 have been arrived at by deducting the figures for the six months ended 30th September, 2021 from the figures of the vear ended 31st March, 2022.	of the vear ended 31st March, 2022.
8) The Board of Directors have recommended a dividend of Rs. 2/- (Rupees Two Only) per equity share of face value of Rs. 10/- each for the year ended 31st March 2022 for the annual of the Members	122 for the approval of the Members
9) As approved by the Members by way of Postal Ballot through Remote electronic voting process, the Company has issued Bonus Shares in the ratio of 2:1 (i.e. Two fully paid Equity Share of Rs. 10 <sup>2</sup> - each) and the allotment of Bonus Shares was made on 15th October, 2021. The Bonus Shares so allotted have been admitted for trading with effect from 21st October, 2021.	lly paid Equity Share of Rs. 10/- each for itted for trading with effect from 21st
10) The Earnings Per Share (Basic and Diluted) for all the previous periods have been adjusted for the effect of issue of Bonus Shares.  11) Cash and Cash Equivalents as on 31st March 2022 incline Re 534.22 labeled as an 31st March 2021 incline Re 534.22 labeled as an 31st March 2021 incline Re 534.22 labeled as an 31st March 2022 incline Re 534.22 labeled as an 31st March 2022 incline Re 534.22 labeled as an 31st March 2022 incline Re 534.22 labeled as an 31st March 2022 incline Re 534.22 labeled as an 31st March 2022 incline Re 534.22 labeled as an 31st March 2022 incline Re 534.22 labeled as an 31st March 2022 incline Re 534.22 labeled as an 31st March 2022 incline Re 534.22 labeled as an 31st March 2022 incline Re 534.22 labeled as an 31st March 2022 incline Re 534.22 labeled as an 31st March 2022 incline Re 534.22 labeled as an 31st March 2022 incline Re 534.22 labeled as an 31st March 2022 incline Re 534.22 labeled as an 31st March 2022 incline Re 534.22 labeled as an another 2022 incline R	
12) The above financial results have been approved by the Board of Directors of the Company at their meeting held on 26th May 2022 after review by the Audit Committee. The change former of Directors of the Company at their meeting held on 26th May 2022 after review by the Audit Committee. The change former of Directors of the Company at their meeting held on 26th May 2022 after review by the Audit Committee.	gin Money for BG & LC/Security.
the year and half-year ended 31st March, 2022 have been audited by M/s. Brahmayya & Co, Chartered Accountants, the Statutors of the Company. The financial results for the half-year ended 30th September, 2021 and 31st March, 2021 were audited by the Statutory Auditors under previous CAAD and such 2021 and 31st March, 2021 and 31st March 2021 and	ial results for the half-year ended 30th
13) Investor Complaints:	
Pending at the beginning of the half-year Nii	
Received during the half-year Nil	
Remaining unresolved at the end of the half-year Nii	
14) Figures for the previous periods have been regrouped/reclassified, where necessary, to conform to the classification of the current period.	
	By Order of the Board

Place: Chennai
Date: 26th May, 2022

## **Independent Auditor's Report**

To The Board of Directors of Thejo Engineering Limited

# Report on the Standalone Annual Financial Results

## **Opinion**

We have audited the accompanying statement of financial results of Thejo Engineering Limited ("the Company") for the half-year and year ended March 31, 2022 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of 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 these standalone 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 and other comprehensive income and other financial information for the year ended March 31, 2022.

#### Basis of 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 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 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.

# Management's Responsibilities for the Standalone Financial Results

These Half-yearly financial results as well as the year-to-date standalone financial results have been prepared on the basis of the standalone financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive loss and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard prescribed under Section 133 of the Act read with relevant rules issued thereunder 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





estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone 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 financial results, 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 are also responsible for overseeing the Company's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the standalone 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 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 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the 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 Company's ability to continue as a going concern. 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 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 financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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 statement includes the results for the half-year ended March 31, 2022 being the balancing figure between audited figures in respect of the full financial year and the restated Ind AS figures upto half-year ended September 30, 2021which were reviewed by us and were audited under previous Indian GAAP.

The financial results for the half year ended September 30, 2021 were audited by us under previous Indian GAAP

The statement includes the results for the half-year ended March 31, 2021 being the balancing figure between audited figures in respect of the full financial year and the restated Ind AS figures upto half-year ended September 30, 2020, which were audited by us under previous Indian GAAP.

For Brahmayya & Co., Chartered Accountants Firm Regn. No. 000511S

P. Babu

Partner

CHENNAI

Membership No. 203358

UDIN:22203358AJQOTZ4992

Place: Chennai. Date: May 26, 2022

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Regd Out No.31, Card A2221910 Fax 044, 42221910 Fax 164, Card A3221910 Fax 164, Card A32219	42221910 Email:investo	r@thejo-engg.co	m Website:www.the	lo-engg.com	
CIN: L2/2091 N 1900r LCU 1203 1 1130	for the half-year and yea	r ended 31st Marc	n, 2022		
					Rs in Lakhs
		Previous	Corresponding		0
Dadiculare	Six Months ended	Six Months ended	Six Months in the	Current Year ended	31-03-2021
directions	31-03-2022	30-09-2021	previous year enueu		
	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated
	Collection	I bandited 1	Unaudited	Audited	Audited
	Audiled 22203 65	20142 69	18567.78		32707.23
Revenue from Operations	77 77	56.80		124.07	270.05
Il Other Income	22370 92	20199.49	18620.67	42570.41	32977.28
III Total Income (I+II)	1000				
IV Expenses	5999.10	5149.50	37	111	9
a, Cost of Materials consumed	60.57	38.64			
b. Purchase of stock-in-trade	80.969-	-919.39			-/3.16
isried goods,	7533.99	7661.29	9	=======================================	
d. Employee benefits expense	180.36				369.28
e. Finance Cost	572.37	480.68			
f. Depreciation and amortisation expense	5804.13	4942.74			
g Other expenses	19454.44	17488.09	-	8	26924.69
Total Expenses	2916.48	271	255	790	
	0.00				408
VI Exceptional iterias	2916.48	2711.40	2551.54	2027.00	
VII. FIGHT LOSS) Details to (* **)				4277 EA	1037 15
Vall, tax expenses	622.41	605.23	110 66		
(h) Deferred Tax	29.57				29
(v) Deferred 19x	2264.50	1986.63			
X Other Comprehensive Income					
A (i) Ilems that will not be reclassified to profit or loss			87 98	-98.93	3 69.86
Remeasurements of net defined benfit plans	-92.63	1 60		-24	
ncome-tax on above	-23.31				
B (i) Items that will be reclassified to profit or loss	225 40	136 06	102 58	8 89.12	2 280.31
Foreign currency translation adjustment	0.00			0.00	
Income-tax on above	30.0	187	2014.99	9 4266.22	2 3277.22
XI Total Comprehensive Income for the period (IX+X)	20:0717				
XII Net Profit Attributable to	1984.96	1778.07	7 1684.00	8	
(a) Owners of the (Holding) Company	279.54	208.56	6 162.57	57 488.10	77.667
(b) Non-controlling Interests  Vit Other Commencine Income Attributable to				00.00	274.20
All Other Complete Residual Company	102.48				
(a) Owners of the (Holding) Company	53.38	-10.30	0 22.29	43.08	
(b) Non-control interests   Viv Tatal Comprehensive Income Attributable to			24 00004	2725 OA	291961
(a) Output of the (Holding) Company	2087,44				
(a) Owners of the (moning) company	332.92		184.60		
(b) Notificating interests (Face Value of Rs. 10/- each)		354.74	4	15434 41	12
XVI Other Equity					
XVII Earnings per equity share of Face Value of Rs. 10/- each (not annualised)	18 64	16 77	16.06		11 25.31
(a) Basic	10:01				
	***				





	As at 31-03-2022	As at 31-03-2021
	Consolidated	Consolidated
ASSETS	nalina	Audited
Non-current assets		
Property, plant and equipment	4403 17	3820 0
Right-of-use Assets	2197 70	765 44
Capital work-in-progress	73.33	85.25
ntanigble assets	24.11	13.04
Financial assets		
Investments in subsidiaries	00:0	0.00
United Invariant assets	395.22	365.13
Determined as Section 1997	198.10	167.63
	248.22	94.70
Current assets		
Inventories	E224 08	2077 00
Financial assets	3221.90	3824.9.
Trade receivables	10663.00	A 1700
Cash and cash equivalents	4279 14	3008 48
Bank balances (other than cash equivalents)	757.80	77 977
Other financial assets	488.70	458 43
Other current assets	1340.26	1514.55
A DOCTOR		
TOTAL ASSETS	30291.70	24115.84
EQUITY AND LIABILITIES		
Equity		
Equity share capital	1065 71	264 64
Share Application Money	000	000
Other equity	15434.41	12508 76
Non-controlling Interest	2069.20	1538.02
iabilities		
NON-CUTOR Habilities		
Aria naumures		
DOTTOWNINGS BOTTOWNINGS	1240.96	497.42
Defered to which the state of t	2095.83	663.53
eo tax nadmuse (net)	282.60	99.72
Onlet Rollings	135.06	101.66
Current liabilities		
Financial liabilities		
Borrowings	A22 9E	70 704
Lease liabilities	52.71	111 47
Trade payables	17.70	74.111
Total oustanding dues of micro enterprises and small enterprises	00.00	00.0
tal oustanding dues of creditors other than micro enterprises and small enterprises	3456.36	3988 43
Other financial liabilities	1132.88	1184.24
Other current liabilities	2073.73	1758.89
Provisions	829.40	814.74
TOTAL EQUITY AND LIBERTIFE		



ċ	-	

Consolidated Audited Audited Audited Audited Audited Audited Audited 165202 16305 16306 16	Consolidation		+	
Consolidated Audied 1053 05 1657 88 164 99 1658 165 17 1058 105 1058 165 17 1058 165 17 1058 165 17 1058 165 17 1058 165 17 1058 165 17 1058 165 17 1058 165 17 1058 165 17 1058 165 17 1058 165 17 1058 165 17 1058 165 17 1058 165 17 1058 165 17 1058 165 17 1058 165 17 1058 165 17 1058 165 17 1058 17 10	1002016   1002		-	evious year ended
Consolidated Audited Audited Audited Audited	Consolidated   Controlled   C		+	31-03-5051
Audited   5627 88   1053 05   1053	Audited Audited Audited Audited Audited Audited 627 88 655 655 655 655 655 655 655 655 655		+	Consolidated
ci share application money)  ci share application money  ci share application	6 state application money)  6 state application money)  6 state application money)  6 state application money)  7 state application money)  8 state application money)  8 state application money)  9 state application money  9 stat	- 1	ŀ	Audited
cl. skare application money)	G share application money)  C share application money are application money and share application money are application money application money are application money ar	-1	F	
cl share application money)  cl share application money)  cl share application money)  cl share application money)	1053 05  114 09  114 109  114	rofit before exceptional items and tax	5627.88	4052.59
10 ct state application money)	19306   1930	dustrients for:		
cl share application money)	3.44.99 3.44.99 3.65.71 2.44.6 2.44.6 2.44.6 3.44.6 3.44.6 3.44.6 3.44.6 3.44.6 3.44.6 3.44.6 3.44.6 3.44.6 3.44.6 3.44.6 3.44.6 3.44.6 3.46.6	lepredation and amortisation expenses	1053.05	876.42
ct share application money)  ct share application money)  ct share application money)	36.56 36.57 26.57 27.03 37.03 37.03 37.03 37.04 37.05	INCOME INCOME	-51.27	-50.96
cl share application money)  cl share application money)  cl share application money)  cl share application money)	26.17 2.14.7 2.44.7 2.44.7 2.138.2.44 2.133.2.44 2.133.2.44 2.133.2.44 2.133.2.44 2.133.2.44 2.142.2.6 2.142.2 2.142.2.6 2.142.2 2.142	mining classics and	314.99	369.28
cl share application money)  cl share application money)  12  130	2451   251	impulses stock option cost	36.55	67.95
cl share application money)  cl share application money)  cl share application money)  cl share application money)	1382.44   73.48   7.1382.44	meaniseu oreign excrange (gan)/loss, net	25.17	89.02
ct share application money)	d share application money)  ed share application morey)  ed share application morey  ed share application morey  ed share application morey)  ed share application morey  ed share application morey  ed share application morey  ed share application more and share application more applic	- 13	24.45	-2.64
cl share application money)	-1382.44 -133.52 -133.48 -133.52 -133.70 -1387.00 -1387.00 -1387.00 -1387.00 -1387.00 -1387.00 -1387.00 -1387.00 -1387.00 -1387.00 -1387.00 -1387.00 -1449.26 -1446.5	nom operations before working	7030.82	5401.66
ct share application money)  ct share application money)	cl share application money)  cl share application money	Operations in trade precipitals		
cl share application money)	ci share application money)  ci share application money  ci share applicat	Treasacy/recrease in take necessaries	-1382.44	706.76
cl share application money)	cl share application money)  cl share application money applic	increase)/decrease in other inn-content masters.	-0.83	-60.61
ct share application money)	144.25.2 1435.2 1435.2 1435.2 143.6 143.6 143.8 143.8 143.8 143.8 143.8 144.8 145.8 145.8 165.8	increase/procrease in other norminate assets	-33.48	-10.65
cl share application money)	1137 129 1137 129 1137 129 1137 129 1136 129 1136 129 1137 1	increase/processes in order introduces	-153.52	-2.81
cl share application money)	- 1387.03 - 1387.03 - 1387.03 - 1387.03 - 1387.03 - 1387.03 - 1387.03 - 1387.03 - 1387.16 - 1387.04 - 1387.05 - 1387.05 - 1387.05 - 1387.05 - 1387.05 - 1387.05 - 1485.63 - 1485	nordease y departement assets increase y departement in inventories	174.29	-619.12
cl share application money)	ct share application money)  ct share application money and share application money	in trade navables	-1397.03	430.28
ct share application money)	13.36 14.82 15.37 14.82 15.37		-517.50	1200.47
cl share application money)	8 0.08 8 0.08 14.82 16.06 17.82 17.80 18.07 19.08 19.08 19.08 19.08 19.08 19.08 19.08 19.08 19.08 19.08 10.08	resource) in other rurest however.	-51.36	113.17
cl share application money)	3.3.40 3.4.82 4098.15 63 4098.15 63 7.1367.39 -11 63.76 -1367.82 -1367.83 -	crease((decrease) in other non-cirrent liabilities	86.98	40.71
cl share application money)	ct share application money)  ct share application money applicat		33.40	23.40
ct share application money)	ct share application money)  ct share application money	ash generated from opertations	314.82	-59.54
ct share application money)	cl share application money)  cl share application money)  cl share application $\frac{2730.16}{6.37}$ cl share application $\frac{2730.16}{6.37}$ cl share application $\frac{2730.16}{6.37}$ cl share application money)  cl share application $\frac{2730.16}{6.37}$ cl share application $\frac{2730.16}{6.37}$ cl share application $\frac{2730.16}{6.37}$ cl share application money)  cl share application $\frac{2730.16}{6.37}$ cl	axes (paid)/refund received	4080.10	0303.10
ct share application money)	cl share application money)  cl share application money m	activities	1001.33	-1000.10
ct share application money)	ct share application money)  ct share application money applic			25.00
cl share application money)	ct share application money)  ct share application money mo			
cl share application money)	ct share application money)  ct share application money applic	urchase of property, plant and equipment	-1449.26	-1310.64
ct share application money)	ct share application money)  10.59  10.59  10.59  10.59  10.59	ale of property, plant and equipment	6.37	3.53
ct share application money)	cl share application money)  163.10  163.10  175.80  175.80  175.81  175.81  175.82  175.83  175	rivestment/Julsposal in Dank deposits, Net	49.74	-101.12
ct share application money)	ct share application money)  ct share application money mon	urchase of intangibles	-20.62	-1.60
cl share application money)	cl share application money)	Herest received	47.62	43.98
cl share application money)	ct share application money)  ct share application money)  6 90.75  1631.10  -693.80 -1 -226.76 -1 -226.36 -10.01 -101.01 -212.61 -213.80 -44.3 -3008.45 -3008.45	et casn generated from/used in) investing activities (b)	-1465.63	-1365.85
ct share application money)	ct share application money) 80.75 1631.10 1631.10 1631.10 1632.80 1.1 1631.10 1.253.80 1.1 1631.80 1.1			
cr state application money)	1 180.75  1 180.75  1 180.75  1 180.75  1 180.75  1 180.75  1 180.75  1 180.75  1 180.75  1 180.75  1 180.75  1 180.75  1 180.75  1 180.75  1 180.75  1 180.75	ES to to to		
	163.10 -633.80 -225.30 -101.01 -215.61 -213.60 -4.43 -3308.45 -225.30 -10.59	account of Issue	80.75	92.21
	-693.80 -693.80 -225.30 -101.01 -212.61 -213.80 -44.3 -10.59 10.59 1270.69	enauments fowards Innotering	1631.10	168.55
	-263.76 -255.30 -101.01 -101.01 -212.61 -213.80 -4.43 -213.80 -10.59 -10	erpainment temperature of the commence of the	-693.80	-1217.28
	.255,30 -101,01 -212,61 -213,80 -4,43 10,59 1270,69 3008,45	bility/right of uso	-269.76	-1534.07
	-101.01 -210.61 -213.80 -4.43 -10.59 -1270.69 -1270.69 -1270.69 -1270.69 -1270.69 -1270.69	a case manimy might of as	-225.30	-87.63
	-213.60 -213.80 -4.43 -10.59 -1270.69 -1270.69 -1270.69 -1270.69 -1270.69	vidend baid	-101.01	-82.70
	-213.80 -443 -10.59 -1270.69 -1270.69 -1270.69 -1270.69 -1270.69	nane Costs	-212.61	-173.40
	-4.43 10.59 1270.69 3008.45	rated from/(used in) financing a	-213.80	-287.65
	10.59 1270.69 3008.45 4279.14		4.43	-3121.97
	1270.69 1270.69 3008.45 4279.14	1-	10.50	64 04
	1270.69 3008.45 4279.14			0.40
	3008.45 4279.14	et increase/(decrease) in cash & cash equivalents (A)+(B)+(C)+(D)	1270.69	812.15
	4279.14	ash and cash equivalents at the beginning of the year	3008.45	2196.30
		ash and cash equivalents at the end of the year	4279.14	3008.45







	Siv Months andod	Previous	_		$\rightarrow$
	31-03-2022		previous year ended	31-03-2022	Previous year ended
			31-03-2021	21.02-5055	1-03-5051
	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated
	Audited	Unaudited <sup>11</sup>	Unaudited <sup>11</sup>	Audited	Audited
Segment Revenue					
a) Manufacturing Units	7948.70	6054.76	6595.38	14003.46	10704 49
b) Service Units	15155.07	-		30245 60	
c) Others	2139.06				
otal	25242.83		20860.80	47823 21	
ess: Inter-segment Revenue	2939.18	2437 69			
Net Sales/Income from Operations	22303.65	20142.69			
Segment Results before interest and tax					
a) Manufacturing Units	1387.72	1181 55	1604 82	2560 27	20.0700
b) Service Units	1784 83			2003.21	
c) Others	477.03				
Total	20.40 50	2420 00			
Less:	2000	3420.03	34 10.68	/0/0.4/	5800.55
i) Interest	100 36	404.00			
ii) Other unallocable expenses (net of unallocable income)	100.30	134.03			
Total Profit before tax	332.74	5/4.86			
	2915.48	2/11.40	2551.54	5627.88	4052.59
Sermant Accete					
Manufacturion I laite					
a) manuacuming omis Sociocal Insta		7973.86		10263.56	7823.30
DEFINE OF INS		15817.66		17225.57	
c) Omers		1822.63		1999,53	
a) Unamocated		1281.47		803.04	
10 M 17 M 18 M					
September 11:15					
a) maintachtuing Omis D. Scatton Heims		2610.86		4478.02	
of source Onlis		5468.04		5353.30	4863.58
United August 11		1049.83		988.67	
u) Unallocated		3390.43		2971.59	8
Capital Employed					
a) Manufacturing Units	00.00	5363.00	000	5785 5A	E227 E0
b) Service Units	000	10349.62		44070 07	00.7620
c) Others	000	772 00		4040.00	
d) Unallocated	00.0	712.00		1010.86	
Total	00.0	44070 40		-2168.55	
	0.00	143/0.40	0.00	16500.12	12860.40
5) Reconciliation of Net Profit as per Previous GAAP and Ind-AS for the next nerinds					
Sported and out of the state of					
		Previous	Corresponding		
		Six Months ended	Six Months in the		Previous year ended
		30-09-2021	previous year ended		31-03-2021
Net Profit as ner Previous CAAB			31-03-2021		
Adjustment India of toward for:		1939.22	1907.52		3040.20
Contribute of ESOB expension based on Enit Value					
According of Advanced consultation of Tall Value		-10.03	-13.99		-32.29
coording of the Actual gallyloss on Delined behalf plan under Other Comprehensive Income		4.71	-65.84		-52.28
According Layberted Credit Loss		66.16	39.97		33.48
Accounting of Leases under Ind-AS 116		-13.43	-21.09		44.48
iver Proint as per ind-AS		1986.63	1846.57		2944.63
Add: Other Comprehensive Income		-140.77	168.42		332.59
lotal Comprehensive Income		1845.86	2014.99		CC 77CF
	-				



1) reconnection of equal to pure the form the past periods	
	Previous year ended
D. CAMP	31-03-2021
Lotal Equity as per Previous GAAP	13042.01
mpact (net of tax) on net worth on account of:	
Provision for Expected credit loss	-137 13
Accounting of Leases under Ind-AS 116	44.48
Total Equity as per Ind-AS	12860 40
	0000
<ol> <li>In the consolidated financial statements for the year ended 31st March, 2022 have been prepared based on the audited financial statements of the subsidiaries, Thejo Hatcon Industrial Services Company, Thejo Australia Pty Ltd, Thejo Brasil Comercio E Servicos Ltda and Thejo Engineering Latinoamerica SpA for the year ended 31st March, 2022.</li> </ol>	, Thejo Hatcon Industrial Services Company,
8) The figures for the six months ended 31st March, 2022 have been arrived at by deducting the figures for the six months ended 30th September, 2021 from the figures of the year ended 31st March, 2022.  9) As approved by the Members by way of Postal Ballot through Remote electronic voting process, the Company has issued Bonus Shares in the ratio of 2.1 (i.e. Two fully paid Equity Share of Rs. 10- each) and the allotment of Bonus Shares was made on 15th October, 2021. The Bonus Shares so allotted have been admitted for trading with effect from 21st October, 2021. The Earnings Per Share (Basic and Diluted) for all the previous periods have been adjusted for the effect of issue of Bonus Shares.	e figures of the year ended 31st March, 2022.  3. Two fully paid Equity Share of Rs. 10. d have been admitted for trading with effect
10) Cash and Cash Equivalents as on 31st March, 2022, include Rs. 534.22 lakhs (as on 31st March, 2021: Rs. 480.51 lakhs) in Fixed Deposits with Banks held as Margin Money for BG & LC/Security.	1 as Margin Money for BG & LC/Security.
11) The above consolidated financial results have been approved by the Board of Directors of the Company at their meeting held on 26th May, 2022, after review by the Audit Committee. The consolidated financial result for the half-year and year ended 31st March, 2022 has been audited by M/s. Brahmayya & Co, Chartered Accountants, the Statutory Auditors of the Company. The financial results for the half-year ended 30th September, 2021 and 31st March, 2021 were audited/subjected to a limited review by the Statutory Auditors under previous GAAP and have been restated as per Ind-AS.  12) Figures for the previous periods have been regrouped/reclassified, where necessary, to conform to the classification of the current period.	w by the Audit Committee. The consolidated the Company. The financial results for the ve been restated as per Ind-AS.
	By Order of the Board
	22
Place: Chennai Date: 26th May, 2022	V A George Executive Chairman DIN 01493737



# Independent Auditor's Report

To The Board of Directors of Thejo Engineering Limited

# Report on the Audit of Consolidated Financial Results

### **Opinion**

We have audited the accompanying Statement of Consolidated Financial Results of Thejo Engineering Limited ("Holding Company") and its subsidiaries (holding Company and its subsidiaries together referred to as "the Group") for the half-year and year ended March 31, 2022 ("the Statement"), being submitted by the Holding Company pursuant to the requirement of Regulation 33 of 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 the reports of the other auditors on separate financial statements of the subsidiaries, the Statement:

i. include the financial results of the following entities:

#### **Holding Company:**

Theio Engineering Limited

#### Subsidiaries:

- a) Thejo Hatcon Industrial Services Company
- b) Thejo Australia Pty Ltd
- c) Thejo Brasil Comercio E ServicosLtda
- d) Theio Engineering LatinoAmericaSpA
- ii. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations, as amended; and
- gives a true and fair, view in conformity with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, of consolidated total comprehensive income (comprising of net profit and other Comprehensive loss) and other financial information of the Group for the half-year and year ended March 31, 2022.

### **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 Financial Results section of our report. We are independent of the Group, 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 financial statements 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 and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.



## Management's Responsibilities for the Consolidated Financial Results

These half-yearly financial results as well as the year-to-date consolidated financial results have been prepared on the basis of the consolidated financial statements.

The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down under Section 133 of the Act 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 respective 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 the Group 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 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 financial results by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group and 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 Group 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 are responsible for overseeing the financial reporting process of the Group.

## Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated 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 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 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the 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 ability of the Group to continue as a going concern. 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 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 to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group to express an opinion on the consolidated financial results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated financial results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated 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 circular No CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

#### Other Matter

We did not audit the financial statements of the subsidiary, whose financial statements reflect total assets of Rs. 101.07 Crores as at March 31, 2022, total revenues of Rs. 160.79 Crores and net cash inflow amounting to Rs. 9.96 Crores for the year ended as on date, as considered in the consolidated lnd AS financial results. These financial statements of the subsidiary companies have been audited by other auditors whose reports have been furnished to us by the Management and our opinion on the Consolidated Ind AS financial statements, in so far as it relates to the amounts and disclosures included in respect of the subsidiaries and our report in terms of sub-sections (3) of 143 of the Act, insofar as it relates to the aforesaid subsidiaries is based solely on the reports of the other auditors.



**Chartered Accountants** 

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

The statement includes the results for the half-year ended March 31, 2022 being the balancing figure between audited figures in respect of the full financial year and the restated Ind AS figures upto halfyear ended September 30, 2021 which were reviewed by us.

The figures for the half-year ended September 30, 2021 were also reviewed by us under previous Indian GAAP

The statement includes the results for the half-year ended March 31, 2021 being the balancing figure between audited figures in respect of the full financial year and the restated Ind AS figures upto halfyear ended September 30, 2020, which were reviewed by us under previous Indian GAAP.

> For Brahmayya & Co., Chartered Accountants

Firm Regn. No. 000511S

P. Babu Partner

CHENNA INDIA

Membership No. 203358

UDIN:22203358AJQOVT7933