

Independent Auditor's review report on unaudited standalone quarterly financial results of Taneja Aerospace and Aviations Private Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors of
Taneja Aerospace and Aviation Limited

Introduction

1. We have reviewed the accompanying statement of unaudited standalone financial results of Taneja Aerospace and Aviation Limited ('the Company') for the quarter ended 30 September 2023 and year to date results for the period from 1 April 2023 to 30 September 2023 ('the Statement'), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors of the Company, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard ('Ind AS') 34 'Interim Financial Reporting' specified in section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

Scope of Review

3. We conducted our review in accordance with the Standard on Review Engagements ('SRE') 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



kkc & associates llp

chartered accountants

(formerly Khimji Kunverji & Co LLP)

Conclusion

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 Ind AS and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **KKC & Associates LLP**

Chartered Accountants

(formerly Khimji Kunverji & Co LLP)

Firm Registration Number: 105146W/W100621

Praveen Kumar Daga

CA Praveen Kumar Daga

Partner

ICAI Membership No: 143762

UDIN: 23143762BGWALE1702]



Place: Bengaluru

Date: 03 November 2023

S.N.	Particulars	(INR in lacs, unless otherwise stated)					
		Quarter ended			Half-Year ended		Year ended
		30-Sep-23 (Unaudited)	30-Jun-23 (Unaudited)	30-Sep-22 (Unaudited)	30-Sep-23 (Unaudited)	30-Sep-22 (Unaudited)	31-Mar-23 (Audited)
1	Income						
	(a) Revenue from operations other than trading activities	714.68	756.60	658.98	1,471.28	1,275.49	3,185.71
	(b) Other income	5.09	15.76	71.05	20.85	94.49	139.14
	Total income	719.77	772.36	730.03	1,492.13	1,369.98	3,324.85
2	Expenses						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Other direct costs	-	-	-	-	-	-
	(c) Employee benefits expenses	0.16	25.54	3.99	25.70	3.99	284.18
	(d) Finance costs	103.62	90.57	82.34	194.18	159.53	352.55
	(e) Depreciation expenses	10.71	14.72	17.70	25.43	38.63	66.29
	(f) Administration and other expenses	93.24	88.07	66.99	181.31	133.31	296.08
		121.20	90.00	124.04	211.20	262.07	681.87
	Total expenses (a to f)	328.93	308.89	295.06	637.83	597.53	1,680.97
3	Profit / (Loss) before exceptional items and tax (1 - 2)	390.84	463.47	434.97	854.30	772.45	1,643.88
4	Exceptional items	-	-	-	-	47.00	47.00
5	Profit / (Loss) before tax (3 - 4)	390.84	463.47	434.97	854.30	725.45	1,596.88
6	Income tax expense						
	a Current tax- charge / (adjustment)						
	Current tax	129.45	139.80	86.60	269.25	185.84	493.31
	b Deferred tax charge	(5.51)	(20.07)	(2.56)	(25.57)	(2.56)	493.31
	c Adjustment relating to earlier years	-	-	20.34	-	28.49	(16.64)
6	Total income tax expense (a to c)	123.94	119.73	104.38	243.69	211.77	498.18
7	Profit / (Loss) for the period after tax (5 - 6)	266.89	343.73	330.59	610.61	513.68	1,098.70
8	Other Comprehensive Income (OCI), net of tax						
	a) Items that will not be reclassified subsequently to profit or loss						
	Re-measurement gains/ (losses) on defined benefit plans	-	-	-	-	-	(10.82)
	Income tax effect	-	-	-	-	-	3.03
	b) Items that will be reclassified subsequently to profit or loss	-	-	-	-	-	-
8	Other comprehensive income for the period	-	-	-	-	-	(7.79)
9	Total comprehensive income for the period (7 + 8)	266.89	343.73	330.59	610.61	513.68	1,090.91
10	Paid-up equity share capital (Face value of INR 5/- each)	1,246.54	1,246.54	1,246.54	1,246.54	1,246.54	1,246.54
	Reserves & Surplus excluding revaluation reserves	9,700.52	10,056.90	9,634.54	9,700.52	9,634.54	9,713.16
11	Earnings / (Loss) per share (of INR 5/- each) (not annualised):						
	(a) Basic earnings / (loss) per share (INR)	1.07	1.38	1.33	2.45	2.06	4.41
	(b) Diluted earnings / (loss) per share (INR)	1.07	1.38	1.33	2.45	2.06	4.41



TANEJA AEROSPACE AND AVIATION LIMITED

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STATEMENT OF STANDALONE ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2023

(INR in lacs, unless otherwise stated)

S.N.	Particulars	STANDALONE		
		As at September 30, 2023	As at September 30, 2022	As at March 31, 2023
		UNAUDITED	UNAUDITED	AUDITED
	ASSETS			
1	Non-current assets			
	a. Property, plant and equipment	9,124.65	8,773.05	8,924.50
	b. Capital work-in-progress	-	322.15	167.67
	c. Investment property	853.66	944.92	899.29
	d. Right to Use of Assets	32.62	37.95	37.17
	e. Financial assets			
	i. Investments	752.55	652.55	652.55
	ii. Other Financial assets	72.08	40.95	57.64
	f. Other non-current assets	5.26	5.26	5.26
	Total non-current assets	10,840.82	10,776.83	10,744.08
2	Current assets			
	a. Financial assets			
	i. Trade receivables	674.77	660.06	580.49
	ii. Cash and cash equivalents	746.21	599.13	849.02
	iii. Bank balances other than cash and cash equivalents	103.80	33.99	182.77
	b. Current tax assets (net)	143.85	95.60	110.51
	c. Other current assets	36.76	42.71	50.13
	d. Assets held for Sale	-	-	-
	Total current assets	1,705.39	1,431.49	1,772.92
	TOTAL ASSETS (1+2)	12,546.21	12,208.32	12,517.00
	EQUITY AND LIABILITIES			
3	Equity			
	a. Equity share capital	1,246.54	1,246.54	1,246.54
	b. Other equity	9,700.52	9,634.54	9,713.16
	Total Equity	10,947.06	10,881.08	10,959.70
	Liabilities			
4	Non-current liabilities			
	a. Financial liabilities			
	i. Other financial liabilities	327.42	293.33	307.95
	b. Provisions	20.89	19.07	15.06
	c. Deferred tax liabilities (Net)	439.51	211.05	346.33
	d. Other non-current liabilities	297.52	342.59	318.37
	Total non-current liabilities	1,085.34	866.04	987.71
5	Current liabilities			
	a. Financial liabilities			
	i. Borrowings	-	-	-
	ii. Trade payables	57.62	99.42	148.73
	iii. Other financial liabilities	234.91	144.19	197.83
	b. Lease Liabilities	33.99	37.31	37.48
	c. Other current liabilities	162.19	173.74	163.46
	d. Provisions	25.10	6.54	22.09
	Total current liabilities	513.81	461.20	569.59
	Total liabilities	1,599.15	1,327.24	1,557.30
	TOTAL EQUITY AND LIABILITIES (3+4+5)	12,546.21	12,208.32	12,517.00



TANEJA AEROSPACE AND AVIATION LIMITED

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STATEMENT OF STANDALONE CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2023

Particulars	(INR in lacs, unless otherwise stated)		
	Half- Year ended September 30, 2023 (Un Audited)	Half- Year ended September 30, 2022 (Un Audited)	Year ended March 31, 2023 (Audited)
Cash flow from operating activities			
Profit before tax	854.31	725.45	1,596.88
Adjustments for:			
Depreciation expenses			
Finance costs	181.31	133.31	296.08
Gain on sale of investments	3.98	38.59	26.16
Gain on sale of property, plant and equipments	-	-	-
Provision for doubtful debts	-	(8.37)	(8.37)
Interest income	-	-	-
	(20.33)	(22.25)	(45.32)
Operating profit before working capital changes	1,019.27	866.73	1,865.43
(Decrease) / increase in trade payables, provisions and other liabilities	(66.41)	(179.84)	(104.84)
Decrease / (increase) in inventories	-	-	-
Decrease / (increase) in trade receivables and other assets	(21.86)	179.49	95.49
Cash generated from operations	931.00	866.38	1,856.08
Income tax (paid) / refund (Net)	(183.84)	(102.12)	(270.59)
Net cash flows generated from operating activities (A)	747.16	764.26	1,585.49
Cash flow from investing activities			
Payment for property, plant and equipment (including capital work-in-progress)	(163.62)	(246.93)	(356.13)
Payment for purchase of investments in stocks	(100.00)	-	-
Proceeds from sale/ disposal of property, plant and equipments	-	600.00	600.00
Capital contribution	-	-	-
Interest received	28.47	8.47	29.77
Net cash flows (used in)/generated from investing activities (B)	(235.15)	361.54	273.64
Cash flows from financing activities			
Rent paid	(5.18)	-	(9.09)
Repayment of non-current borrowings (Net)	-	-	-
Repayment of current borrowings (Net)	-	(300.00)	(300.00)
Dividend paid	-	(481.84)	(968.62)
Interest paid	(605.66)	(38.59)	(26.16)
	(3.98)	-	-
Net cash flows used in financing activities (C)	(614.82)	(820.43)	(1,303.87)
Net increase/ (decrease) in cash and cash equivalents (A+B+C)	(102.81)	305.37	-
Cash and cash equivalents at the beginning of the year	849.02	293.76	293.76
Cash and cash equivalents at the end of the year	746.21	599.13	849.02
Cash and cash equivalents comprise			
Balances with banks			
On current accounts			
On fixed deposits with maturity of less than 3 months	295.95	350.97	504.51
Cash on hand	450.00	248.04	344.41
	0.26	0.12	0.10
Total cash and cash equivalents	746.21	599.13	849.02



Notes to the financial results:

- 1 The above financial results of Taneja Aerospace and Aviation Limited ('the Company') has been prepared in accordance with Indian Accounting Standards - Ind AS as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016.
- 2 The Company operates in a single business segment of aerospace and aviation. Accordingly, no further segment disclosures are required.
- 3 The Company has declared Interim Dividend of INR 1.50/- per fully paid up Equity share in the Board Meeting held on November,03,2023, which shall be paid as per the statutory timeline.
- 4 This Statement has been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 03, 2023.
- 5 Previous period/ year's figures have been regrouped/ reclassified wherever necessary.

Place : Pune

Date: November 03, 2023.

For Taneja Aerospace and Aviation Limited



Rakesh Duda
Managing Director



Independent Auditor's review report on unaudited consolidated quarterly financial results of Taneja Aerospace and Aviation Private Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors of
Taneja Aerospace and Aviation Limited

Introduction

1. We have reviewed the accompanying statement of unaudited consolidated financial results of Taneja Aerospace and Aviation Private Limited ('the Parent' or 'the Company') and its subsidiaries (the Parent and its subsidiaries together referred to as 'the Group') for the quarter ended 30 September 2023 and year to date results for the period from 1 April 2023 to 30 September 2023 ('the Statement'), being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard ('Ind AS') 34 'Interim Financial Reporting' prescribed under section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

Scope of Review

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements ('SRE') 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular Issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

4. The Statement includes the result of the following entities:

Name of the entity	Relationship
Taneja Aerospace and Aviation Limited	Parent company
Katra Auto engineering Private Limited	Subsidiary company



kkc & associates llp

chartered accountants
(formerly Khimji Kunverji & Co LLP)

Conclusion

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Ind AS and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matters

6. The Statement includes the interim financial information of one subsidiary which have not been reviewed by their auditor, whose interim financial information reflect total assets of Rs. 6.50 Lakhs as at 30 September 2023 and total revenue of Rs. Nil and Rs. Nil, total net profit after tax of Rs. Nil and Rs. Nil and total comprehensive income of Rs. Nil and Rs. Nil for the quarter ended 30 September 2023 and for the period from 1 April 2023 to 30 September 2023 respectively, and cash flows (net) of Rs. Nil for the period from 1 April 2023 to 30 September 2023, as considered in the Statement. According to the information and explanation given to us by the Management, this interim financial information are not material to the Group.

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

For **KKC & Associates LLP**

Chartered Accountants

(formerly Khimji Kunverji & Co LLP)

Firm Registration Number: 105146W/W100621

Praveen Kumar Daga

Partner

ICAI Membership No: 143762

UDIN: **23143762BGWALD3295**

Place: Mumbai

Date: 03 November 2023



TANEJA AEROSPACE AND AVIATION LIMITED

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 STATEMENT OF CONSOLIDATED FINANCIAL RESULTS QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2023

S.N.	Particulars	(INR in lacs, unless otherwise stated)					
		Quarter ended			Half-Year ended		Year ended
		30-Sep-23 (Unaudited)	30-Jun-23 (Unaudited)	30-Sep-22 (Unaudited)	30-Sep-23 (Unaudited)	30-Sep-22 (Unaudited)	31-Mar-23 (Audited)
1	Income						
	(a) Revenue from operations other than trading activities	714.68	756.60	658.98	1,471.28	1,275.49	3,185.71
	(b) Other income	5.09	15.76	71.05	20.85	94.49	139.15
	Total income	719.77	772.36	730.03	1,492.13	1,369.98	3,324.86
2	Expenses						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Other direct costs	0.16	25.54	3.99	25.70	3.99	284.18
	(c) Employee benefits expenses	103.62	90.57	82.34	194.18	159.53	352.55
	(d) Finance costs	10.71	14.72	17.70	25.43	38.63	66.29
	(e) Depreciation expenses	93.24	88.07	66.99	181.31	133.31	296.08
	(f) Administration and other expenses	121.20	90.00	124.04	211.20	262.07	681.98
	Total expenses (a to f)	328.93	308.90	295.06	637.83	597.53	1,681.08
3	Profit / (Loss) before exceptional items and tax (1 - 2)	390.84	463.46	434.97	854.30	772.45	1,643.78
4	Exceptional items	-	-	-	-	47.00	47.00
5	Profit / (Loss) before tax (3 - 4)	390.84	463.46	434.97	854.30	725.45	1,596.78
6	Income tax expense						
a	Current tax- charge / (adjustment)						
	Current tax	129.45	139.80	86.60	269.25	185.84	493.31
b	Deferred tax charge	(5.51)	(20.07)	(2.56)	(25.57)	(2.56)	21.51
c	Adjustment relating to earlier years	-	-	20.34	-	28.49	(16.64)
6	Total income tax expense (a to c)	123.94	119.73	104.38	243.69	211.77	498.18
7	Profit / (Loss) for the period after tax (5 - 6)	266.89	343.73	330.59	610.61	513.68	1,098.60
8	Other Comprehensive Income (OCI), net of tax						
	a) Items that will not be reclassified subsequently to profit or loss						
	Re-measurement gains/ (losses) on defined benefit plans	-	-	-	-	-	(10.82)
	Income tax effect	-	-	-	-	-	3.03
	b) Items that will be reclassified subsequently to profit or loss	-	-	-	-	-	-
8	Other comprehensive income for the period	-	-	-	-	-	(7.79)
9	Total comprehensive income for the period (7 + 8)	266.89	343.73	330.59	610.61	513.68	1,090.81
10	Paid-up equity share capital (Face value of INR 5/- each)	1,246.54	1,246.54	1,246.54	1,246.54	1,246.54	1,246.54
	Reserves & Surplus excluding revaluation reserves	9,697.84	10,054.22	9,631.96	9,697.84	9,631.96	9,710.47
11	Earnings / (Loss) per share (of INR 5/- each) (not annualised):						
	(a) Basic earnings / (loss) per share (INR)	1.07	1.38	1.33	2.45	2.06	4.41
	(b) Diluted earnings / (loss) per share (INR)	1.07	1.38	1.33	2.45	2.06	4.41



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STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2023

(INR in lacs, unless otherwise stated)

S.N.	Particulars	CONSOLIDATED		
		As at September 30, 2023	As at September 30, 2022	As at March 31, 2023
		UNAUDITED	UNAUDITED	AUDITED
	ASSETS			
1	Non-current assets			
	a. Property, plant and equipment	9,773.99	9,422.40	9,573.83
	b. Capital work-in-progress	-	322.15	167.67
	c. Investment property	853.66	944.92	899.29
	d. Right to Use of Assets	32.62	37.95	37.17
	e. Financial assets			
	i. Investments	100.00	-	-
	ii. Other Financial assets	72.08	40.95	57.65
	f. Other non-current assets	5.26	5.26	5.26
	Total non-current assets	10,837.61	10,773.63	10,740.87
2	Current assets			
	a. Financial assets			
	i. Trade receivables	674.77	660.06	580.49
	ii. Cash and cash equivalents	746.94	599.86	849.75
	iii. Bank balances other than cash and cash equivalents	103.80	33.99	182.77
	b. Current tax assets (net)	143.85	95.60	110.51
	c. Other current assets	36.76	42.71	50.13
	d. Assets held for Sale	-	-	-
	Total current assets	1,706.12	1,432.22	1,773.65
	TOTAL ASSETS (1+2)	12,543.73	12,205.85	12,514.52
	EQUITY AND LIABILITIES			
3	Equity			
	a. Equity share capital	1,246.54	1,246.54	1,246.54
	b. Other equity	9,697.84	9,631.96	9,710.47
	Total Equity	10,944.38	10,878.50	10,957.01
4	Liabilities			
	Non-current liabilities			
	a. Financial liabilities			
	i. Other financial liabilities	327.42	293.33	307.95
	b. Provisions	20.89	19.07	15.06
	c. Deferred tax liabilities (Net)	439.51	211.05	346.33
	d. Other non-current liabilities	297.52	342.59	318.37
	Total non-current liabilities	1,085.34	866.04	987.71
5	Current liabilities			
	a. Financial liabilities			
	i. Borrowings	-	-	-
	ii. Trade payables	57.60	99.41	148.70
	iii. Other financial liabilities	235.14	144.31	198.06
	b. Lease Liabilities	33.99	37.31	37.48
	c. Other current liabilities	162.19	173.74	163.46
	d. Provisions	25.09	6.54	22.10
	Total current liabilities	514.01	461.31	569.80
	Total liabilities	1,599.35	1,327.35	1,557.51
	TOTAL EQUITY AND LIABILITIES (3+4+5)	12,543.73	12,205.85	12,514.52



TANEJA AEROSPACE AND AVIATION LIMITED

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STATEMENT OF CONSOLIDATED CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2023

Particulars	(INR in lacs, unless otherwise stated)		
	Half- Year ended September 30, 2023 (Un Audited)	Half- Year ended September 30, 2022 (Un Audited)	Year ended March 31, 2023 (Audited)
Cash flow from operating activities			
Profit before tax	854.31	725.45	1,596.77
Adjustments for:			
Depreciation expenses	181.31	133.31	296.08
Finance costs	3.98	38.59	26.16
Gain on sale of investments	-	-	-
Gain on sale of property, plant and equipments	-	(8.37)	(8.37)
Provision for doubtful debts	-	-	-
Interest income	(20.33)	(22.25)	(45.32)
Operating profit before working capital changes	1,019.27	866.73	1,865.32
(Decrease) / increase in trade payables, provisions and other liabilities	(66.41)	(179.83)	(104.73)
Decrease / (increase) in inventories	-	-	-
Decrease / (increase) in trade receivables and other assets	(21.86)	179.50	95.50
Cash generated from operations	931.01	866.40	1,856.09
Income tax (paid) / refund (Net)	(183.84)	(102.14)	(270.59)
Net cash flows generated from operating activities (A)	747.17	764.26	1,585.50
Cash flow from investing activities			
Payment for property, plant and equipment (including capital work-in-progress)	(163.62)	(246.93)	(356.13)
Payment for purchase of investments in stocks	(100.00)	-	-
Proceeds from sale/ disposal of property, plant and equipments	-	600.00	600.00
Capital contribution	-	-	-
Interest received	28.47	8.47	29.76
Net cash flows (used in)/generated from investing activities (B)	(235.15)	361.54	273.63
Cash flows from financing activities			
Rent paid	(5.18)	-	(9.10)
Repayment of non-current borrowings (Net)	-	-	-
Repayment of current borrowings (Net)	-	(300.00)	(300.00)
Dividend paid	(605.66)	(481.84)	(968.62)
Interest paid	(3.98)	(38.59)	(26.16)
Net cash flows used in financing activities (C)	(614.82)	(820.43)	(1,303.88)
Net increase/ (decrease) in cash and cash equivalents (A+B+C)	(102.81)	305.37	555.25
Cash and cash equivalents at the beginning of the year	849.75	294.49	294.50
Cash and cash equivalents at the end of the year	746.94	599.86	849.75
Cash and cash equivalents comprise			
Balances with banks			
On current accounts	296.68	351.70	505.24
On fixed deposits with maturity of less than 3 months	450.00	248.04	344.41
Cash on hand	0.27	0.12	0.10
Total cash and cash equivalents	746.94	599.86	849.75



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Notes to the financial results:

- 1 The above financial results of Taneja Aerospace and Aviation Limited ('the Company') has been prepared in accordance with Indian Accounting Standards - Ind AS as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016.
- 2 The Company operates in a single business segment of aerospace and aviation. Accordingly, no further segment disclosures are required.
- 3 The Company has declared Interim Dividend of INR 1.50/- per fully paid up Equity share in the Board Meeting held on November,03,2023, which shall be paid as per the statutory timeline.
- 4 This Statement has been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 03, 2023.
- 5 Previous period/ year's figures have been regrouped/ reclassified wherever necessary.

Place : Pune

Date: November 03, 2023.

For Taneja Aerospace and Aviation Limited



Rakesh Duda

Managing Director

