

kkc & associates llp

chartered accountants

(formerly Khimji Kunverji & Co LLP)

Independent Auditor's review report on unaudited standalone financial results for the quarter ended 30 September 2024 and year to date results for the period from 01 April 2024 to 30 September 2024 of Taneja Aerospace and Aviation 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 2024 and year to date results for the period from 01 April 2024 to 30 September 2024 ('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, read with relevant rules issued thereunder 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 ('the ICAI'). 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.

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 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.

For **KKC & Associates LLP**

Chartered Accountants

(formerly Khimji Kunverji & Co LLP)

Firm Registration Number: 105146W/W100621

Praveen Kumar Daga
Praveen Kumar Daga

Partner

ICAI Membership No: 143762

UDIN: 24143762 BKBPR945522

Place: Bangalore

Date: 25 OCTOBER, 2024



TANEJA AEROSPACE AND AVIATION LIMITED

Regd. office : Belagondapalli Village, Thally Road, Denkanikottal Taluk, Krishnagiri Dist., Belagondapalli - 635114, Tamil Nadu, India
 Phone : +91 4347 233 508, Fax : +91 4347 233 414, E-mail : secretarial@taal.co.in, Website : www.taal.co.in, CIN : L62200TZ1988PLC014460

STATEMENT OF STANDALONE FINANCIAL RESULTS FOR QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024

Sr. No.	Particulars	(INR in lakh, unless otherwise stated)					
		Quarter ended			Half-Year ended		Year ended
		30-Sep-24 (Un-Audited)	30-Jun-24 (Un-Audited)	30-Sep-23 (Un-Audited)	30-Sep-24 (Un-Audited)	30-Sep-23 (Un-Audited)	31-Mar-24 (Audited)
1	Income						
	(a) Revenue from operations other than trading activities	1,011.94	914.32	714.68	1,926.26	1,471.28	3,035.20
	(b) Other income	30.32	16.56	5.09	46.88	20.85	50.85
	Total Income	1,042.26	930.88	719.77	1,973.14	1,492.13	3,086.05
2	Expenses						
	(a) Cost of materials consumed	5.33	-	-	5.33	-	-
	(b) Other direct costs	145.23	134.65	0.16	279.88	25.70	142.37
	(c) Changes in inventories of raw materials, finished goods, work-in-progress and stock-in-trade	(5.33)	-	-	(5.33)	-	-
	(d) Employee benefits expenses	95.64	93.00	103.62	188.64	194.18	355.09
	(e) Finance costs	10.30	11.44	10.71	21.74	25.43	47.79
	(f) Depreciation expenses	88.58	87.75	93.24	176.33	181.31	371.61
	(g) Administration and other expenses	105.50	181.97	121.20	287.47	211.20	618.88
	Total Expenses (a to g)	445.25	508.80	328.93	954.06	637.83	1,535.75
3	Profit / (Loss) before exceptional items and tax (1 - 2)	597.01	422.08	390.84	1,019.08	854.30	1,550.30
4	Exceptional items	-	-	-	-	-	-
5	Profit / (Loss) before tax (3 - 4)	597.01	422.08	390.84	1,019.08	854.30	1,550.30
6	Income-tax expense						
	a Current tax- charge / (adjustment)						
	Current tax	181.48	130.32	129.45	311.80	269.25	487.65
	b Deferred tax charge	6.21	(54.71)	(5.51)	(48.50)	(25.57)	(46.87)
	c Adjustment relating to earlier years	-	-	-	-	-	(3.62)
6	Total Income-tax expense (a to c)	187.69	75.62	123.94	263.30	243.69	437.16
7	Profit / (Loss) for the period after tax (5 - 6)	409.32	346.47	266.89	755.78	610.61	1,113.14
8	Other Comprehensive Income (OCI), net of tax						
	a) Items that will not be reclassified subsequently to profit or loss						
	- Net gains/ (losses) on Fair Valuation of Equity Instruments through OCI	-	-	-	-	-	(30.57)
	- Income tax effect on Fair Valuation of Equity Instruments through OCI	-	-	-	-	-	3.18
	- Re-measurement gains/ (losses) on defined benefit plans	-	-	-	-	-	(5.10)
	- Income-tax effect	-	-	-	-	-	1.48
	b) Items that will be re-classified subsequently to profit or loss	-	-	-	-	-	-
8	Other comprehensive income for the period	-	-	-	-	-	(31.00)
9	Total comprehensive income for the period (7 + 8)	409.32	346.47	266.89	755.78	610.61	1,082.14
10	Paid-up equity share capital (Face value of INR 5/- each)	1,275.03	1,275.03	1,246.54	1,275.03	1,246.54	1,275.03
	Reserves & Surplus excluding revaluation reserves	12,525.36	12,116.04	9,700.52	12,525.36	9,700.52	11,769.58
11	Earnings / (Loss) per share (of INR 5/- each) (not annualised):						
	(a) Basic earnings / (loss) per share (INR)	1.61	1.36	1.07	2.96	2.45	4.45
	(b) Diluted earnings / (loss) per share (INR)	1.61	1.36	1.07	2.96	2.45	4.45




Notes to the standalone 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) Pursuant to the approval granted by the Board of Directors, the Company has during the quarter invested an amount of INR 4,99,98,600/- in 27,777 Equity shares of Rs. 100/- each of Zenith Precision Private Limited.
- 4) Previous period/ year's figures have been re-grouped/ re-classified wherever considered necessary.
- 5) This Statement has been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on October 25, 2024.

Place : Gurugram, Haryana
Date: October 25, 2024

For Taneja Aerospace and Aviation Ltd


Rakesh Duda
Managing Director







TANEJA AEROSPACE AND AVIATION LIMITED

Regd. office : Belagondapalli Village, Thally Road, Denkanikottai Taluk, Krishnagiri Dist., Belagondapalli - 635114, Tamil Nadu, India
Phone : +91 4347 233 508, Fax : +91 4347 233 414, E-mail : secretarial@taal.co.in, Website : www.taal.co.in, CIN : L62200TZ1988PLC014460

STATEMENT OF STANDALONE ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2024

(INR in lakh, unless otherwise stated)

Sr. No.	Particulars	As at	As at	As at
		September 30, 2024	September 30, 2023	March 31, 2024
		UNAUDITED	UNAUDITED	AUDITED
	ASSETS			
1	Non-current assets			
	a. Property, plant and equipment	9,323.49	9,124.65	9,434.01
	b. Capital work-in-progress	-	-	8.84
	c. Investment property	762.39	853.66	808.02
	d. Right to Use of Assets	23.52	32.62	28.07
	e. Financial assets			
	i. Investments	3,221.97	752.55	2,721.98
	ii. Other Financial assets	85.65	72.08	76.80
	f. Other non-current assets	6.03	5.26	5.26
	Total Non-current assets	13,423.03	10,840.82	13,082.99
2	Current assets			
	a. Inventories	5.33	-	-
	b. Financial assets			
	i. Investments	487.53	-	-
	ii. Trade receivables	546.63	674.77	845.27
	iii. Cash and cash equivalents	526.01	746.21	585.08
	iv. Bank balances other than cash and cash equivalents	499.88	103.80	9.88
	c. Current tax assets (net)	-	143.85	115.18
	d. Other current assets	68.44	36.76	104.46
	Total Current assets	2,133.82	1,705.39	1,659.87
	TOTAL ASSETS (1+2)	15,556.85	12,546.21	14,742.86
	EQUITY AND LIABILITIES			
3	Equity			
	a. Equity share capital	1,275.03	1,246.54	1,275.03
	b. Other equity	12,525.36	9,700.52	11,769.58
	Total Equity	13,800.39	10,947.06	13,044.60
4	LIABILITIES			
	Non-current liabilities			
	a. Financial liabilities			
	i. Other financial liabilities	367.14	327.42	346.90
	b. Provisions	20.57	20.89	14.95
	c. Deferred tax liabilities (Net)	431.93	439.51	480.43
	d. Other non-current liabilities	262.55	297.52	280.80
	Total Non-current liabilities	1,082.19	1,085.34	1,123.08
5	Current liabilities			
	a. Financial liabilities			
	i. Borrowings	-	-	-
	ii. Trade payables	169.06	57.62	120.10
	iii. Other financial liabilities	243.77	234.91	226.46
	b. Lease Liabilities	26.31	33.99	30.34
	c. Current tax liabilities (net)	24.00	-	-
	d. Other current liabilities	174.61	162.19	166.58
	e. Provisions	36.51	25.10	31.70
	Total Current liabilities	674.27	513.81	575.18
	Total Liabilities	1,756.46	1,599.15	1,698.26
	TOTAL EQUITY AND LIABILITIES (3+4+5)	15,556.85	12,546.21	14,742.86



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STATEMENT OF STANDALONE CASH FLOWS FOR HALF-YEAR ENDED SEPTEMBER 30, 2024

(INR in lakh, unless otherwise stated)

Particulars	Half- Year ended September 30, 2024 (Un Audited)	Half- Year ended September 30, 2023 (Un Audited)	Year ended March 31, 2024 (Audited)
Cash flow from operating activities			
Profit before tax	1,019.08	854.31	1,550.30
Adjustments for:			
Depreciation expenses	176.33	181.31	371.61
Finance costs	-	3.98	3.98
Gain on sale of property, plant and equipments	(0.43)	-	(1.59)
Gain from Investments	14.20	-	-
Provision for doubtful debts / Bad-debts written off	-	-	67.97
Interest expenses on Inter-Corporate Deposit	-	-	1.00
Interest income	(22.94)	(20.33)	(27.01)
Other Comprehensive Income on defined benefit plans	-	-	(3.61)
Operating profit before working capital changes	1,186.22	1,019.27	1,962.65
(Decrease) / increase in trade payables, provisions and other liabilities	80.25	(66.41)	(5.38)
Decrease / (increase) in inventories	(5.33)	-	-
Decrease / (increase) in trade receivables and other assets	(163.72)	(21.86)	(247.28)
Cash generated from operations	1,097.43	931.00	1,709.99
Income tax (paid) / refund (Net)	(172.62)	(183.84)	(304.55)
Net cash flows generated from operating activities (A)	924.81	747.16	1,405.44
Cash flow from investing activities			
Payment for property, plant and equipment (including capital work-in-progress)	(14.68)	(163.62)	(622.08)
Payment for investments in equity shares	(987.51)	(100.00)	(2,100.00)
Proceeds from sale/ disposal of property, plant and equipments	0.95	-	1.75
Interest received	22.83	28.47	44.19
Net cash flows (used in)/generated from investing activities (B)	(978.41)	(235.15)	(2,676.14)
Cash flows from financing activities			
Issue of Equity Share Capital	-	-	28.49
Premium on issue of Equity Share Capital	-	-	1,971.51
Rent paid	(5.47)	(5.18)	(10.40)
Inter-Corporate Deposit taken during the year	-	-	75.00
Repayment of current borrowings (Net)	-	-	(75.00)
Dividend paid	-	(605.66)	(977.85)
Interest paid	-	(3.98)	(4.98)
Net cash flows used in financing activities (C)	(5.47)	(614.82)	1,006.77
Net increase/ (decrease) in cash and cash equivalents (A+B+C)	(59.07)	(102.81)	(263.95)
Cash and cash equivalents at the beginning of the year	585.08	849.02	849.03
Cash and cash equivalents at the end of the year	526.01	746.21	585.08
Cash and cash equivalents comprise			
Balances with banks			
On current accounts	526.01	295.95	585.08
On fixed deposits with maturity of less than 3 months	-	450.00	-
Cash on hand	0.00	0.26	0.00
Total Cash and cash equivalents	526.01	746.21	585.08



Independent Auditor's review report on unaudited consolidated financial results for the quarter ended 30 September 2024 and year to date results for the period from 01 April 2024 to 30 September 2024 of Taneja Aerospace and Aviation 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 Limited ('the Parent' or 'the Company') and its subsidiary (the Parent and its subsidiaries together referred to as 'the Group') and its share of the net profit after tax and total comprehensive income for the quarter ended 30 September 2024 and year to date results for the period from 01 April 2024 to 30 September 2024 ('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 Company'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, read with relevant rules issued thereunder 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 ('the ICAI'). 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

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



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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, whose interim financial information reflect total revenue of Rs. Nil, total net profit after tax of Rs. Nil and total comprehensive income of Rs. Nil for the quarter ended 30 September 2024 as considered in the Statement. According to the information and explanations given to us by the Management, these 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

Praveen Kumar Daga

Partner

ICAI Membership No: 143762

UDIN: 24143762BKBP919592

Place: Bangalore

Date: 25 OCTOBER, 2024



TANEJA AEROSPACE AND AVIATION LIMITED

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STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024

(INR in lakh, unless otherwise stated)

Sr. No.	Particulars	Quarter ended			Half-Year ended		Year ended
		30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
1	Income						
	(a) Revenue from operations other than trading activities	1,011.94	914.32	714.68	1,926.26	1,471.28	3,035.20
	(b) Other income	30.32	16.56	5.09	46.88	20.85	50.85
	Total Income	1,042.26	930.88	719.77	1,973.14	1,492.13	3,086.05
2	Expenses						
	(a) Cost of materials consumed	5.33	-	-	5.33	-	-
	(b) Other direct costs	145.23	134.65	0.16	279.88	25.70	142.37
	(c) Changes in inventories of raw materials, finished goods, work-in-progress and stock-in-trade	(5.33)	-	-	(5.33)	-	-
	(d) Employee benefits expenses	95.64	93.00	103.62	188.64	194.18	355.09
	(e) Finance costs	10.30	11.44	10.71	21.74	25.43	47.79
	(f) Depreciation expenses	88.58	87.75	93.24	176.33	181.31	371.61
	(g) Administration and other expenses	105.50	181.97	121.20	287.47	211.20	618.94
	Total Expenses (a to g)	445.25	508.80	328.93	954.06	637.83	1,535.81
3	Profit / (Loss) before exceptional items and tax (1 - 2)	597.01	422.08	390.84	1,019.08	854.30	1,550.24
4	Exceptional items	-	-	-	-	-	-
5	Profit / (Loss) before tax (3 - 4)	597.01	422.08	390.84	1,019.08	854.30	1,550.24
6	Income tax expense						
a	Current tax- charge / (adjustment)						
	- Current tax	181.48	130.32	129.45	311.80	269.25	487.65
b	Deferred tax charge	6.21	(54.71)	(5.51)	(48.50)	(25.57)	(46.87)
c	Adjustment relating to earlier years	-	-	-	-	-	(3.62)
6	Total income tax expense (a to c)	187.69	75.62	123.94	263.30	243.69	437.16
7	Profit / (Loss) for the period after tax (5 - 6)	409.32	346.47	266.89	755.78	610.61	1,113.08
8	Other Comprehensive Income (OCI), net of tax						
a)	Items that will not be reclassified subsequently to profit or loss						
	- Net gains/ (losses) on Fair Valuation of Equity Instruments through OCI	-	-	-	-	-	(30.57)
	- Income tax effect on Fair Valuation of Equity Instruments through OCI	-	-	-	-	-	3.18
	- Re-measurement gains/ (losses) on defined benefit plans	-	-	-	-	-	(5.10)
	- Income tax effect	-	-	-	-	-	1.48
b)	Items that will be reclassified subsequently to profit or loss	-	-	-	-	-	-
8	Other comprehensive income for the period	-	-	-	-	-	(31.00)
9	Total comprehensive income for the period (7 + 8)	409.32	346.47	266.89	755.78	610.61	1,082.08
10	Paid-up equity share capital (Face value of INR 5/- each)	1,275.03	1,275.03	1,246.54	1,275.03	1,246.54	1,275.03
	Reserves & Surplus excluding revaluation reserves	12,522.59	12,113.26	9,697.84	12,522.59	9,697.84	11,766.80
11	Earnings / (Loss) per share (of INR 5/- each) (not annualised):						
	(a) Basic earnings / (loss) per share (INR)	1.61	1.36	1.07	2.96	2.45	4.45
	(b) Diluted earnings / (loss) per share (INR)	1.61	1.36	1.07	2.96	2.45	4.45



Notes to the consolidated 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) Pursuant to the approval granted by the Board of Directors, the Company during the quarter has invested an amount of INR 4,99,98,600/- in 27,777 Equity shares of Rs. 100/- each of Zenith Precision Private Limited.
- 4) Previous period/ year's figures have been re-grouped/ re-classified wherever considered necessary.
- 5) This Statement has been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on October 25, 2024.

Place : Gurugram, Haryana
Date: October 25, 2024

For Taneja Aerospace and Aviation Ltd.


Rakesh Duda
Managing Director







TANEJA AEROSPACE AND AVIATION LIMITED

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STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2024

(INR in lakh, unless otherwise stated)

Sr. No.	Particulars	As at	As at	As at
		September 30, 2024	September 30, 2023	March 31, 2024
		UNAUDITED	UNAUDITED	AUDITED
	ASSETS			
1	Non-current assets	9,972.81	9,773.99	10,083.35
	a. Property, plant and equipment	-	-	8.84
	b. Capital work-in-progress	762.39	853.66	808.02
	c. Investment property	23.52	32.62	28.07
	d. Right to Use of Assets			
	e. Financial assets	2,569.42	100.00	2,069.43
	i. Investments	85.65	72.08	76.80
	ii. Other Financial assets	6.03	5.26	5.26
	f. Other non-current assets			
	Total Non-current assets	13,419.82	10,837.61	13,079.78
2	Current assets	5.33	-	-
	a. Inventories	-	-	-
	b. Financial assets	487.53	-	-
	i. Investments	546.63	674.77	845.27
	ii. Trade receivables	526.50	746.94	585.57
	iii. Cash and cash equivalents	499.88	103.80	9.88
	iv. Bank balances other than cash and cash equivalents	-	143.85	115.18
	c. Current tax assets (net)	68.44	36.76	104.46
	d. Other current assets			
	Total Current assets	2,134.31	1,706.12	1,660.37
	TOTAL ASSETS (1+2)	15,554.13	12,543.73	14,740.15
	EQUITY AND LIABILITIES			
3	Equity	1,275.03	1,246.54	1,275.03
	a. Equity share capital	12,522.59	9,697.84	11,766.80
	b. Other equity			
	Total Equity	13,797.62	10,944.38	13,041.83
4	Liabilities			
	Non-current liabilities			
	a. Financial liabilities			
	i. Borrowings	-	-	-
	i. Other financial liabilities	367.14	327.42	346.90
	b. Provisions	20.57	20.89	14.95
	c. Deferred tax liabilities (Net)	431.93	439.51	480.43
	d. Other non-current liabilities	262.55	297.52	280.80
	Total Non-current liabilities	1,082.19	1,085.34	1,123.08
5	Current liabilities			
	a. Financial liabilities			
	i. Borrowings	-	-	-
	ii. Trade payables	169.06	57.60	120.10
	iii. Other financial liabilities	243.83	235.14	226.52
	b. Lease Liabilities	26.31	33.99	30.34
	c. Current tax liabilities (net)	24.00	-	-
	d. Other current liabilities	174.61	162.19	166.58
	e. Provisions	36.51	25.09	31.70
	Total Current liabilities	674.32	514.01	575.24
	Total Liabilities	1,756.51	1,599.35	1,698.32
	TOTAL EQUITY AND LIABILITIES (3+4+5)	15,554.13	12,543.73	14,740.15



TANEJA AEROSPACE AND AVIATION LIMITED
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STATEMENT OF CONSOLIDATED CASH FLOWS FOR HALF-YEAR ENDED SEPTEMBER 30, 2024
 (INR in lakh, unless otherwise stated)

Particulars	Half- Year ended September 30, 2024 (Un Audited)	Half- Year ended September 30, 2023 (Un Audited)	Year ended March 31, 2024 (Audited)
Cash flow from operating activities	1,019.08	854.31	1,550.24
Profit before tax	176.33	181.31	371.61
Adjustments for:			
Depreciation expenses	-	3.98	3.98
Finance costs	(0.43)	-	(1.59)
Gain on sale of property, plant and equipments	14.20	-	-
Gain from Investments	-	-	67.97
Provision for doubtful debts / Bad-debts written off	-	-	1.00
Interest expenses on Inter-Corporate Deposit	(22.94)	(20.33)	(27.01)
Interest income	-	-	(3.61)
Other Comprehensive Income on defined benefit plans	1,186.22	1,019.27	1,962.59
Operating profit before working capital changes			
Changes in working capital	80.25	(66.41)	(5.55)
(Decrease) / increase in trade payables, provisions and other liabilities	(5.33)	-	-
Decrease / (increase) in inventories	(163.72)	(21.86)	(247.28)
Decrease / (increase) in trade receivables and other assets	1,097.42	931.00	1,709.76
Cash generated from operations	(172.62)	(183.84)	(304.55)
Income tax (paid) / refund (Net)	924.81	747.16	1,405.21
Net cash flows generated from operating activities (A)			
Cash flow from investing activities	(14.68)	(163.62)	(622.08)
Payment for property, plant and equipment (including capital work-in-progress)	(987.51)	(100.00)	(2,100.00)
Payment for investments in equity shares	0.95	-	1.75
Proceeds from sale/ disposal of property, plant and equipments	22.83	28.47	44.19
Interest received	(978.41)	(235.15)	(2,676.14)
Net cash flows (used in)/generated from investing activities (B)			
Cash flows from financing activities	-	-	28.49
Issue of Equity Share Capital	-	-	1,971.51
Premium on issue of Equity Share Capital	(5.47)	(5.18)	(10.40)
Rent paid	-	-	75.00
Inter-Corporate Deposit taken during the year	-	-	(75.00)
Repayment of current borrowings (Net)	-	(605.66)	(977.85)
Dividend paid	-	(3.98)	(4.98)
Interest paid	(5.47)	(614.82)	1,006.77
Net cash flows used in financing activities (C)			
Net increase/ (decrease) in cash and cash equivalents (A+B+C)	(59.07)	(102.81)	(264.18)
Cash and cash equivalents at the beginning of the year	585.57	849.75	849.75
Cash and cash equivalents at the end of the year	526.50	746.94	585.57
Cash and cash equivalents comprise			
Balances with banks	526.50	296.68	585.57
On current accounts	-	450.00	-
On fixed deposits with maturity of less than 3 months	0.00	0.27	0.00
Cash on hand	526.50	746.94	585.57
Total cash and cash equivalents			

