

**THEJO ENGINEERING LIMITED**
**Statement of Cash Flows for the year ended 31<sup>st</sup> March, 2022**

All amount in ₹ lakhs unless otherwise stated

Particulars	Year ended 31-03-2022	Year ended 31-03-2021
<b>A CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit before exceptional items and tax	3,907.18	2,871.53
<i>Adjustments for:</i>		
Depreciation and amortisation expenses	680.58	607.71
Interest income	(47.60)	(50.96)
Finance Costs	237.76	253.33
Employee stock option cost	36.55	67.95
Unrealised foreign exchange (gain)/loss, net	(52.88)	32.91
Loss/(Profit) on disposal of assets	(4.42)	(2.64)
Cash generated from operations before working capital changes	4,757.17	3,779.83
<i>Adjustments for:</i>		
(Increase)/decrease in trade receivables	(1,176.24)	(200.00)
(Increase)/decrease in other non-current financial assets	(0.83)	(60.60)
(Increase)/decrease in other current financial assets	(30.90)	24.37
(Increase)/decrease in other non-current assets	(153.73)	(15.96)
(Increase)/decrease in other current assets	(196.53)	(157.27)
(Increase)/decrease in inventories	(907.95)	(281.42)
Increase/(decrease) in trade payables	388.78	247.79
Increase/(decrease) in other current financial liabilities	(39.26)	83.28
Increase/(decrease) in other current provisions	32.16	(30.54)
Increase/(decrease) in other current liabilities	292.38	(11.42)
Cash generated from operations	2,965.05	3,378.06
Taxes (paid)/refund received	(1,063.55)	(594.95)
Net cash generated from/(used in) operating activities (A)	1,901.50	2,783.11
<b>B CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of property, plant and equipment	(732.90)	(602.60)
Sale of property, plant and equipment	6.37	3.53
Investments made	0.00	(204.13)
(Investment)/Disposal in bank deposits, Net	(49.79)	(101.15)
Purchase of intangibles	(20.62)	(1.60)
Loans/Advance repaid by subsidiaries	0.00	49.20
Interest received	43.95	43.98
Net cash generated from/(used in) investing activities (B)	(752.99)	(812.77)

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Particulars	Year ended 31-03-2022	Year ended 31-03-2021
<b>C CASH FLOW FROM FINANCING ACTIVITIES</b>		
Increase in Share Capital/Premium on account of issue of shares (incl share application money)	<b>80.75</b>	92.21
Proceeds from long-term borrowing	<b>51.65</b>	95.75
Repayments towards long-term borrowing	<b>(71.30)</b>	(123.20)
Increase/(decrease) in short-term borrowing	<b>(269.75)</b>	(1,189.22)
Lease deposit/Principal payment of lease liability/right-of-use assets	<b>(225.30)</b>	(87.63)
Interest payment for lease liability	<b>(101.01)</b>	(82.70)
Dividend paid	<b>(212.61)</b>	(173.40)
Finance Costs	<b>(136.57)</b>	(171.70)
Net cash generated from/(used in) financing activities (C)	<b>(884.14)</b>	(1,639.89)
Exchange difference on translation of cash and cash equivalents (D)	<b>10.59</b>	64.91
Net increase/(decrease) in cash & cash equivalents (A)+(B)+(C)+(D)	<b>274.96</b>	395.36
Cash and cash equivalents at the beginning of the year	<b>1,042.71</b>	647.35
Cash and cash equivalents at the end of the year	<b>1,317.67</b>	1,042.71

The accompanying notes form an integral part of the financial statements

As per our report of even date

For and on behalf of the Board

For BRAHMAYYA &amp; CO.

 Chartered Accountants  
 Firm Registration No. 000511S

 P. BABU  
 Partner  
 M. No. 203358

 Place : Chennai  
 Date : 26<sup>th</sup> May, 2022

 V A GEORGE  
 Executive Chairman  
 DIN 01493737

 MANOJ JOSEPH  
 Managing Director  
 DIN 00434579

 THOMAS JOHN  
 Vice Chairman  
 DIN 00435035

 M D RAVIKANTH  
 CFO and Secretary