

एक नवरत्न कम्पनी A Navratna Company

पंजीकृत कार्यालय : इंजीनियर्स इंडिया भवन, 1, भीकाएजी कामा प्लेस, नई दिल्ली-110 066 भारत Regd. Office: Engineers India Bhawan, 1, Bhikaiji Cama Place, New Delhi-110 066 INDIA

ईमेल/e-mail: <u>company.secretary@eil.co.in</u>,दूरभाष /Phone: 011-26762855/2580

कंपनी सचिवालय/ COMPANY SECRETARIAT

सं.सचिव/No. Secy/906/9/10 09.11.2023

The BSE Limited	The National Stock Exchange of India Limited
Phiroze Jeejeebhoy Towers	Exchange Plaza, 5th Floor
Dalal Street, Fort	Bandra Kurla Complex
Mumbai - 400 023	Bandra (East), Mumbai-400051
Scrip Code-532178	Symbol-ENGINERSIN

विषय: बोर्ड की बैठक का परिणाम

Subject: Outcome of Board Meeting

प्रिय महोदय/महोदया, Dear Sir/Madam,

भारतीय प्रतिभृति एवं विनिमय बोर्ड (लिस्टिंग दायित्वों और प्रकटीकरण आवश्यकताओं) विनियम, 2015 के प्रासंगिक प्रावधानों के अनुसार, हम इसके साथ आपको निम्नलिखित सुचित करते है:

Pursuant to the relevant provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform the following:

- 1. The Board of Directors of Engineers India Limited, in its meeting held on Thursday, the 9th November, 2023 at the registered office of the Company at EI Bhawan, 1, Bhikaji Cama Place, New Delhi-110066 has, inter-alia, approved the Un-audited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended on 30th September, 2023, a copy of which is enclosed herewith.
- The Reports on Limited Review of the financial results for the quarter and half year ended on 2. 30th September, 2023 are also enclosed herewith.
- 3. The above said meeting of Board of Directors commenced at 11:00 a.m. and concluded at 06:00 p.m.

कृप्या उपरोक्त आपकी जानकारी एवं रिकोर्ड के लिए है। The above is for your kind information & records please.

धन्यवाद/Thanking you,

भवदीय/Very truly yours,

कर्त इंजीनियर्स इंडिया लिमिटेड For Engineers India Limited

नरेंद्र क्मार/Narendra Kumar अन्पालन अधिकारी/Compliance officer

संलग्नक: यथोक्त/Encl: As above

उत्कृष्टता का आधार - हमारे कर्मी

Delivering Excellence Through People













DATTA SINGLA & CO.

Chartered Accountants 409, 4th Floor, Sethi Bhawan, Rajendra Place, New Delhi-110008 Phone No.: 011-43008642

e-mail: cadatta singla@yahoo.com

ACCOUNTANTS

Independent Auditor's Limited Review Report on Unaudited Standalone Financial Results of Engineers India Limited for the Quarter and half year ended 30th September, 2023 Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To

The Board of Directors. Engineers India Limited New Delhi

- We have reviewed the accompanying statement of unaudited standalone financial results of Engineers India Limited ('The Company') for the quarter and half year ended 30th September, 2023, ("the statement") being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 as amended ("the regulations").
- 2. This statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS-34), prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
- We conducted our review of the statement in accordance with the Standard on Review 3. Engagement (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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion. CHARTERED

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian Accounting Standards specified under section 133 of Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. Other matter:

We draw attention to the following:

The statement includes comparative figures for the quarter ending 30th June 2023 and (i) corresponding quarter and half year ended 30th September 2022 reviewed by predecessor auditor of the company who had expressed an unmodified conclusion vide their report dated 02nd Aug. 2023 and 09Th November 2022 respectively on such Standalone financial results.

The statement also includes figures for the year ended 31st March 2023 audited by predecessor auditor of the company who had expressed an unmodified opinion vide their report dated 26th May 2023 on such Standalone financial results.

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

For DATTA SINGLA & Co.

tered Accountants

Vishakha Harit

Partner

Membership No. 096919

UDIN: 23096919BGY&BA1195

Date: 09th November 2023

Place: New Delhi



CIN: L74899DL1965GOI004352

Regd. Office: Engineers India Bhavan, 1, Bhikaiji Cama Place, New Delhi-110066

Website: www.engineersindia.com; e-mail: eil.mktg@eil.co.in; Telephone: 011- 26762121; Fax: 011- 26178210

STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER 2023

(₹ in lakhs)

S. No.	PARTICULARS	STANDALONE						
		QUARTER ENDED HALF YEAR ENDED					FOR THE YEAR ENDED	
		30-Sep-23	30-Jun-23	30-Sep-22	30-Sep-23	30-Sep-22	31-Mar-23	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
1	Revénue From Operations	77,722.13	80,834.15	78,201.27	1,58,556.28	1,58,699.25	3,28,375.96	
2	Other Income	4,662.52	9,261.69	6,687.43	13,924.21	9,411.60	16,911.69	
3	Total Income (1+2)	82,384.65	90,095.84	84,888.70	1,72,480.49	1,68,110.85	3,45,287.65	
	Expenses				1 9			
	Techincal assistance/sub-contracts	23,887.26	33,190.61	26,607.48	57,077.87	58,220.13	1,18,572.44	
	Construction materials and equipments	12,790.04	12,066.60	16,356.93	24,856.64	29,434.09	64,221.15	
	Employee benefits expenses	23,947.88	23,163.99	. 23,929.63	47,111.87	46,318.00	93,615.95	
	Finance costs	40.53	114.00	45.46	154.53	59.26	144.35	
	Depreciation and amortisation expense	813.85	742.76	656.03	1,556.61	1,166.12	2,521.61	
	Other expenses	7,576.46	5,558.72	7,110.29	13,135.18	15,926.18	22,208.28	
4	Total expenses	69,056.02	74,836.68	74,705.82	1,43,892.70	1,51,123.78	3,01,283.78	
5	Profit/(Loss) before exceptional items and tax (3-4)	13,328.63	15,259.16	10,182.88	28,587.79	16,987.07	44,003.87	
6	Exceptional Items	-	-				1 14	
7	Profit before tax (5 -6)	13,328.63	15,259.16	10,182.88	28,587.79	16,987.07	44,003.87	
8	Tax expense:		,					
	(1) Current tax	-		-			· .	
	- For the period	2,505.45	3,416.59	2,030.75	5,922.04	4,591.77	9,222.73	
	- For earlier years Tax adjustments (net)	2,000.10	5,115.55	11.57	-	11.57	11.57	
	(2) Deferred tax	602.85	480.18	(372.98)	1,083.03	(1,180.72)	554.39	
9	Profit for the period from continuing operations (7-8)	10,220.33	11,362.39	8,513.54	21,582.72	13,564.45	34,215,18	
	Profit/(Loss) from discontinued operations (After Tax)	.0,220.00	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	- 1	2,,002	,	- 1,210,10	
	Profit for the period (9 + 10)	10,220.33	11,362.39	8,513.54	21,582.72	13,564.45	34,215.18	
	Other Comprehensive Income	10,220.00	11,002.00	0,010.01	21,002.72	10,00 11.10	0 1,210110	
12	Items that will not be reclassified to profit and loss		,	: x:				
1	Re-measurement gains (losses) on defined benefit plans	(579.00)	(572.00)	(173.00)	(1,151.00)	(345.00)	. (1,341.08	
	Income tax effect thereon that will not be reclassified to profit and loss	145.72	143.96	43.54	289.68	86.83	337.52	
	Net gain / (loss) on Equity Shares carried at fair value through OCI	140.72	1-10.00	10.01	. 200.00	-	2,191.92	
	Income tax effect thereon that will not be reclassified to profit and loss			4			(551.66)	
	Items that will be reclassified to profit and loss				(4)	1050	(551.55)	
11	Exchange differences on translation of foreign operations	(34.60)	(54.13)	68.30	(88.73)	122.58	94.58	
	Income tax relating to items that will be reclassified to profit and loss	8.71	13.62	(17.19)	22.33	(30.85)	(23.80)	
	Other Comprehensive Income for the period (12)	(459.17)	(468.55)	(78.35)	(927.72)	(166.44)	707.48	
	Outer comprehensive meanic for the period (12)	(400.17)	(400.00)	(10.00)	(027.72)	(100.77)	107.40	
13	Total Comprehensive Income for the period (11 +12)	9,761.16	10,893.84	8,435.19	20,655.00	13,398.01	34,922.66	
14	Paid up Equity Share Capital (Face Value of ₹ 5 per Share)	28,102.13	28,102.13	28,102.13	28,102.13	28,102.13	28,102.13	
	Other Equity				4	A.	1,82,463.92	
100	Earnings per equity share (Face value ₹ 5 per share)		,					
	(for continuing and discontinued operations)				*			
	Basic (₹)	1.82	2.02	1.51	3.84	2.41	6.09	
	Diluted (₹)	1.82	2.02	1.51	3.84	2.41	6.09	

NOTES:

- 1) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 9th November, 2023.
- 2) These financial results have 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 relevant amendment rules thereafter.
- 3) Other Income for the Quarter ended 30th June 2023 and half year ended 30th Sept 2023 includes interest income to the tune of Rs 5561.30 lakhs pursuant to settlement with Client in Consultancy & Engineering Project Segment
- 4) In one of the turnkey project executed by the company, there has been settlement with respect to liquidated damages deducted by the Client and accordingly in the current quarter, revenue & profit from turnkey projects includes an amount of Rs 4489.67 lakhs and Rs 4457.53 lakhs respectively towards above settlement.
- 5) The Auditors of the Company have carried out "Limited Review" of the above financial results for the quarter and half year ended 30th September, 2023.
- 6) The company has paid final dividend of ₹ 1.00/- per share (face value of ₹ 5/- each) for the financial year 2022-23 on 25th September, 2023 pursuant to approval of shareholders in Annual General Meeting held on 15th September, 2023.

Place : New Delhi Dated : 9th November, 2023 CHARTERED ACCOUNTANTS FEM DELTA

By Order of the Board For Engineers India Limited

(Sanjay Jindal)
Director (Finance) & Whole-time Director
DIN: 09223617



CIN: L74899DL1965GOI004352

Regd. Office: Engineers India Bhavan, 1, Bhikaiji Cama Place, New Delhi-110066

Website: www.engineersindia.com; e-mail: eil.mktg@eil.co.in; Telephone: 011- 26762121;

STATEMENT OF STANDALONE UN-AUDITED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER 2023

1			STA	NDALONE		7	
		QUARTER ENDED	, ,	HALF YEA	R ENDED	FOR THE YEAR ENDED	
PARTICULARS	30-Sep-23	30-Jun-23	30-Sep-22	30-Sep-23	30-Sep-22	31-Mar-23	
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
Segment Revenue					1		
Consultancy & Engineering Projects	36,110.16	34,566.96	34,559.65	70,677.12	69,618.63	. 1,41,791.48	
Turnkey Projects	41,611.97	46,267.19	43,641.62	87,879.16	89,080.62	1,86,584.48	
Total	77,722.13	80,834.15	78,201.27	1,58,556.28	1,58,699.25	3,28,375.96	
Segment Profit from operations						1.0 0000000	
Consultancy & Engineering Projects	8,219.93	8,849.97	6,701.41	17,069.90	12,747.78	38,308.60	
Turnkey Projects	4,924.49	945.63	1,364.36	5,870.12	2,280.72	5,211.04	
Total (a)	13,144.42	9,795.60	8,065.77	22,940.02	15,028.50	43,519.64	
Interest	40.53	114.00	45.46	154.53	59.26	144.35	
Other un- allocable expenditure*	4,437.78	3,684.13	4,524.86	.8,121.91	7,393.77	16,283.11	
Total (b)	4,478.31	3,798.13	4,570.32	8,276.44	7,453.03	16,427.46	
Other Income (c)	4,662.52	9,261.69	6,687.43	13,924.21	9,411.60	16,911.69	
Profit Before Tax (a-b+c)	13,328.63	15,259.16	10,182.88	28,587.79	16,987.07	44,003.87	
Capital Employed **	2,25,600.63	2,21,459.89	2,00,282.25	2,25,600.63	2,00,282.25	2,10,566.05	

Includes ₹ 649.78 Lakhs for the half year ended 30 September 2023 (previous year ended 31 March 2023: ₹ 3144.20 Lakhs) towards provident fund liability/provision for impairment on account of Provident Fund Trust investment.

** Property, Plant & Equipment and other assets used in the Company's business or segment liabilities contracted have not been identified to any of the reportable segments, as these assets and support services are used interchangeably between segments. Accordingly, no disclosure relating to total segment assets and liabilities has been made and capital employed has been presented.

In Turnkey Projects of the company, margins do not accrue uniformly during the year. Hence, the financial performance of the segments can be discerned only on the basis of the figures for the full year.

> By Order of the Board For Engineers India Limited

Director (Finance) & Whole-time Director

DIN: 09223617

Place : New Delhi

Dated: 9th November, 2023



Page- 2 of 4



CIN: L74899DL1965GOI004352

Regd. Office: Engineers India Bhavan, 1, Bhikaiji Cama Place, New Delhi-110066

Website: www.engineersindia.com; e-mail: eil.mktg@eil.co.in; Telephone: 011- 26762121; Fax: 011- 26178210

STATEMENT OF STANDALONE ASSETS AND LIABILITIES

(₹ in lakhs)

Capital work-in-progress 2,475.12 2,591 Investment Property 3,760.72 3,851 Other Intangibles Assets 675.71 229 Intangible Assets under development Financial Assets (i) Investments 1,29,331.87 1,25,874 (ii) Loans 8,395.80 7,249 (iii) Other Financial Assets 183.67 3,268 (iii) Other Financial Assets 183.67 3,268 (iii) Other Financial Assets (net) 32,740.52 33,373 (iv) Non-Current Tax Assets (net) 6,287.91 8,373 (iv) Other Non-Current Assets 1,894.92 2,182 (iv) Other Non-Current Assets 1,00.31 109 (iv) Other Sales 11,173.96 14,542 (iv) Other Bank balances 94,064.88 94,756 (v) Other Financial Assets 1,443.99 1,408 (vi) Other Financial Assets 0,0843.35 46,680 (vi) Other Financial Assets 36,568.59 39,753 Assets Held for Sale 1,61 1 Total Current Assets 2,48,756.57 2,40,608 (vi) Other Current Assets 1,61 1 (vi) Other Current Assets 2,48,756.57 2,40,608 (vi) Other Curre	1	STANDA	
Nascts	PARTICULARS	· AS AT	AS AT
Assets Non-Current Assets 21,221,78 20,938 18,96-6-C Use Assets 3,010.68 2,000		30-Sep-2023	31-Mar-2023
Non-Current Assets 21,221,78 22,098 15,001-68 2,601 2,001-69 2,		Unaudited	Audited
Property, Plant and Equipment 21,22,17 & 20,985	I Assets		
Property, Plant and Equipment 21,22,17 & 20,985		,	
Right-of-Use Assets 3,001.68 2,605. 2,60		.1	
Capital work-in-progress 2,475.12 2,599 Investments Property 3,760.72 3,250 Other Intangibles Assets under development			
Investment Property		3,001.68	2,606
Other Intangibles Assets		2,475.12	2,591.
Intemplaie Assets under development		3,760.72	3,851.
Financial Assets		675.71	229
(i) Investments	f) Intangible Assets under development		
Commons	Financial Assets	1	
Gij Other Financial Assets 183.67 3.266 Deferred Tax Assets (net) 32,740.52 33,373 Non-Current Tax Assets (net) 6,287.91 8,373 Other Non-Current Assets 2,09,969.70 2,188 Current Assets 1,894.92 2,188 Current Assets 100.31 100 Financial Assets 11,173.96 14,542 Gij Trade receivables 36,089.94 35,294 Gij Trade receivables 36,089.94 35,294 Gij Trade receivables 36,089.94 35,294 Gij Cash and cash equivalents 8,469.94 6,022 Gij Cash and cash equivalents 94,064.88 96,750 Giv Current Tax Assets (net) 14,43.99 1,408 Giv Other Bank balances 94,064.88 96,750 Other Bank balances 96,783 1,443.99 1,408 Giv Other Bank balances 96,843.35 46,808 Gurrent Tax Assets (net) 1,432.99 1,408 Other Current Assets 10,014 1,409 1,408 Other Current Assets 1,409 1,409 Other Current Assets 1,409 1,409 Other Gurrent Assets 1,409 1,409 Other Gurrent Liabilities 1,432.27 2,40,608 Equity and Liabilities 1,432.27 1,280 Other Equity 1,77,498.50 1,82,463 Current Tax Liabilities 1,432.27 1,280 Other Financial Liabilities 1,432.27 1,280 Other Financial Liabilities 1,417.24 140 Other Financial Liabilities 1,417.24 140 Other Fono-Current Liabilities 1,417.24 140 Other Fono-Current Liabilities 1,417.24 140 Other Financial Liabilities	(i) Investments	1,29,331.87	1,25,874
Deferred Tax Assets (net) 3.2,740.52 33,373	(ii) Loans	8,395.80	7,249
Deferred Tax Assets (net) 3.2,740.52 33,373	(iii) Other Financial Assets	183.67	. 3,268
Non-Current Tax Assets (net)	· ·	32.740.52	
Current Assets			
Current Assets			
Current Assets			
Inventories		2,07,709.70	2,10,361
Financial Assets 11,173-96 14,542	,	100 31	100
(i) Investments (ii) Trade receivables (iii) Cash and cash equivalents (iii) Cash and cash equivalents (iv) Other Bank balances (v) Other Bank balances (vi) Other Financial Assets (vi) Other Financial Assets (vi) Other Financial Assets (vi) Other Financial Assets (vii) Other Financial Assets (viii) Other Financial Assets (viii) Other Financial Assets (viiii) Other Financial Assets (viiii) Other Financial Assets (viiiii) Other Financial Assets (viiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii		100.51	109
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(vii) Other Financial Assets 60,843.35 44,680 Current Tax Assets (net) 36,568.59 39,753 Assets Held for Sale Total Current Assets 2,48,756.57 2,40,608 Total Assets 4,58,726.27 4,51,189 Equity and Liabilities 28,102.13			
Current Tax Assets (net) 36,568.59 33,753 Assets Held for Sale 1.61 1.61 Total Current Assets 2,48,756.57 2,40,608 Total Assets 2,48,756.57 2,40,608 Total Assets 2,48,756.57 2,40,608 Total Assets 2,48,756.27 4,51,189 Equity and Liabilities 2,8,102.13 28,102 Cher Equity 2,25,600.63 2,10,566 Liabilities 1,97,498.50 2,10,566 Liabilities 1,432.27 1,280 Total Equity 2,25,600.63 2,10,566 Liabilities 1,432.27 1,280 Cher Financial Liabilities 1,432.27 1,280 Cher Non-Current Liabilities 1,517.24 140 Cher Non-Current Liabilities 1,617.24 140 Cher Non-Current Liabilities 1,617.24 140 Current Liabilities 3,611.76 1,993 Current Liabilities 848.31 575 Current Liabilities 848.31 575 Current Liabilities 11,122.57 8,584 Cii) Trade payables 37,185.68 39,397 Cother Current Liabilities 37,185.68 39,397 Cother Current Liabilities 70,141.39 90,872 Provisions 70,141.39 90,872 Current Tax Liabilities (net) 129,47 129 Curren			
Other Current Assets		60,843.35	
Assets Held for Sale			
Total Current Assets 2,48,756.57 2,40,608	Service Servic		39,753
Equity and Liabilities			1
Equity and Liabilities Equity	Total Current Asse	ts 2,48,756.57	2,40,608
Equity Equity Share capital Other Equity Total Equity Total Equity Total Equity Liabilities Non-Current Liabilities Financial Liabilities (i) Lease Liabilities Other Non-Current Liabilities Total Non-Current Liabilities Total Non-Current Liabilities (ii) Trade payables Total outstanding dues of Micro Enterprises and Small Enterprises Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises Other Current Liabilities Total Current Liabilities Total Current Liabilities Total Current Liabilities Total Current Liabilities Total Current Liabilities Total Current Liabilities Total Current Liabilities Total Current Liabilities Total Current Liabilities Total Current Liabilities Total Current Liabilities 2,29,513.88 2,38,630.	Total Asse	ts 4,58,726.27	4,51,189
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Liabilities Non-Current Liabilities Financial Liabilities 1,432.27 1,280	Other Equity	1,97,498.50	1,82,463
Non-Current Liabilities Financial Liabilities 1,432.27 1,280	Total Equi	ty 2,25,600.63	2,10,566
Financial Liabilities	Liabilities		
Financial Liabilities	Non-Current Liabilities		
(i) Lease Liabilities 1,432.27 1,280 (ii) Other Financial Liabilities 197.01 230 Provisions 365.24 341 Other Non-Current Liabilities 1,617.24 140 Current Liabilities Financial Liabilities 848.31 575 (ii) Trade payables 848.31 575 Total outstanding dues of Micro Enterprises and Small Enterprises 11,122.57 8,584 Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises 38,542.40 25,716 (iii) Other Financial Liabilities 37,185.68 39,397 Other Current Liabilities 70,141.39 90,872 Provisions 71,544.06 73,354 Current Tax Liabilities (net) 129.47 129.47 Total Current Liabilities 2,29,513.88 2,38,630.			
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Provisions			
Current Liabilities			
Total Non-Current Liabilities 3,611.76 1,993			
Current Liabilities Financial Liabilities (i) Lease Liabilities (ii) Trade payables Total outstanding dues of Micro Enterprises and Small Enterprises 11,122.57 8,584 Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises 38,542.40 25,716 (iii) Other Financial Liabilities 37,185.68 39,397 Other Current Liabilities 70,141.39 90,872 Provisions 71,544.06 73,354 Current Tax Liabilities (net) 129.47 129.47 Total Current Liabilities 2,29,513.88 2,38,630.			
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Total outstanding dues of Micro Enterprises and Small Enterprises 11,122.57 8,584 Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises 38,542.40 25,716 (iii) Other Financial Liabilities 37,185.68 39,397 Other Current Liabilities 70,141.39 90,872 Provisions 71,544.06 73,354 Current Tax Liabilities (net) 129.47 129.47 Total Current Liabilities 2,29,513.88 2,38,630.	17	848.31	5/5
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(iii) Other Financial Liabilities 37,185.68 39,397. Other Current Liabilities 70,141.39 90,872. Provisions 71,544.06 73,354. Current Tax Liabilities (net) 129.47 129.47 Total Current Liabilities 2,29,513.88 2,38,630.			
Other Current Liabilities 70,141.39 90,872 Provisions 71,544.06 73,354 Current Tax Liabilities (net) 129.47 129 Total Current Liabilities 2,29,513.88 2,38,630			
Provisions 71,544.06 73,354 Current Tax Liabilities (net) 129.47 129 Total Current Liabilities 2,29,513.88 2,38,630			
Current Tax Liabilities (net) 129.47 129.47 Total Current Liabilities 2,29,513.88 2,38,630.			
Total Current Liabilities 2,29,513.88 2,38,630.			
	C T L'IT' ()		129.
Total Equity and Liabilities 4,58,726.27 4,51,189.	Current Tax Liabilities (net)		
	le la	2,29,513.88	2,38,630.





CIN: L74899DL1965GOI004352

Regd. Office: Engineers India Bhavan, 1, Bhikaiji Cama Place, New Delhi-110066

Website: www.engineersindia.com; e-mail: eil.mktg@eil.co.in; Telephone: 011- 26762121; Fax: 011- 26178210

Statement of Standalone Cash Flow

(₹ in lakhs)

		Half Yea	(III IAKIIS)
· ·		30-Sep-23	30-Sep-22
		(Unaudited)	(Unaudited)
L CANALTY ON SUCAL ORDER ATTACK		STAND	ALONE
A CASH FLOW FROM OPERATING ACTIVITIES			
Profit before tax		28,587.79	16,987.07
		*	
Adjustments for:		1.5	
Depreciation and amortisation expense		1,556.61	1,166.12
Fixed assets written off		. 11.30	6.29
Deposits written off		0.46	1.40
Bad debts written off		7.87	51.98
Allowance for expected credit losses - trade receivables and advances (net)		(2,435.77)	1,958.11
Provision for Impairment of Exploration Expenditure		0.52	32.60
Provision Employees' post retirement/long-term benefits	1.	(4,264.23)	1,873.37
Provision for corporate social responsibility		· 82.72	34.25
(Reversal of provision)/provision for contractual obligations (net)		1,258.56	2,581.44
(Reversal of provision)/provision for expected losses (net)		(15.16)	(5.53)
Interest expense		154.53	59.26
(Profit)/loss on sale of fixed assets		0.48	(0.06)
Interest income	e e	(9,592.59)	(3,222.58)
Loss/(gain) on modification of employee advances		(829.09)	(80.74)
Amortization of deferred income		(16.49)	(16.31)
Capital gain from investments in mutual funds		(494.35)	(149.78)
Dividend income]	(1,369.70)	(3,770.17)
Operating profit before changes in Assets & Liabilities		12,643.46	17,506.72
Movement in Assets and Liabilities			
(Increase)/decrease in Trade and Other Receivables		(9,325.99)	(27,001.18)
(Increase)/decrease in Inventories		8.72	48.34
Increase/(decrease) in Trade and Other Payables		(4,801.45)	(12,729.64)
Cash flow from operations		(1,475.26)	(22,175.76)
Income tax paid (net)		(3,831.52)	(7,812.57)
Net cash flow from operating activities (A)	. [(5306.78)	(29,988.33)
B CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment, investment property, intangibles assets and intangible assets		(2,096.90)	(1,645.08)
under development (including capital work-in-progress) Sale of fixed assets		4.36	3.29
Interest received	1	8,581.59	2,817.19
Dividend received	i	1,369.70	3,770.17
Investment in liquid plans of mutual funds (net)	ı	3,862.78	5,037.74
		(33,063.15)	× 1
Fixed deposit placed with banks having original maturity of more than three months		38,443.00	(1,02,187.78) 1,21,424.00
Fixed deposit with banks matured having original maturity of more than three months			1,21,424.00
Other Investment (unquoted Equity Shares)	- 1	(3,457.74) 13,643.64	20 210 52
Net cash flows from investing activities (B)	}	13,043.04	29,219.53
C CASH FLOWS FROM FINANCING ACTIVITIES	l		
Dividend paid		(5,466.06)	_
Payment of lease liabilities		(425.25)	(256.17)
Net cash used in financing activities (C)		(5,891.31)	(256.17)
(0)	F	(-)(-)	(200,27)
Increase/(decrease) in cash and cash equivalents (A+B+C)		2,445.55	(1,024.97)
Cash and cash equivalents at the begining of the period		6,024.39	2,665.22
Cash and cash equivalents at the beginning of the period	H	8,469.94	1,640.25
Cash and cash equivalents at the end of the period		0,102.71	1,010.23







DATTA SINGLA & CO.

Chartered Accountants 409, 4th Floor, Sethi Bhawan, Raiendra Place, New Delhi-110008

Phone No. : 011-43008642

INGLA

CHARTERED

e-mail : cadatta_singla@yahoo.com

Independent Auditor's Limited Review Report on Unaudited Consolidated Financial Results of

Engineers India Limited for the Quarter and half year ended 30th September, 2023 Pursuant to

the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations,

2015, as amended

To

The Board of Directors,

Engineers India Limited

New Delhi

1. We have reviewed the accompanying statement of unaudited consolidated financial results of

Engineers India Limited ("the parent") and its subsidiary company (the Parent and its subsidiary

together referred to as "the Group") and its share of the net profit/(loss) after tax and total

comprehensive income/loss of its jointly controlled entities for the quarter and half year ended 30th

September, 2023, ("the statement") being submitted by the company pursuant to the requirement of

Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015

as amended ("the regulations").

2. This statement, which is the responsibility of the Company's Management and approved by

the Board of Directors, has been prepared in accordance with the recognition and measurement

principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS-

34), prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant

rules issued thereunder and other accounting principles generally accepted in India. Our responsibility

is to express a conclusion on the Statement based on our review.

3. We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the entity" 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

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

Parent Company	Engineers India Limited
Subsidiary	Certification Engineers International Limited
Joint Venture	Ramagundam Fertilizers and Chemicals Limited
	TEIL Projects Limited
Associate	Bharat Energy Office LLC

5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian Accounting Standards specified under section 133 of Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



6. Other matter:

We draw attention to the following:

- (i) We did not review the interim financial statements / financial information / financial results of a subsidiary included in the consolidated unaudited financial results, whose financial statements / financial information / financial results reflect total assets Rs. 10934.53 lakhs as at 30th Sept. 2023 and total revenues of Rs.1309.23 lakhs and Rs.2355.32 lakhs and net profit after tax of Rs.309.64 lakhs and Rs.585.29 lakhs, and total comprehensive income of Rs.1.42 lakhs and Rs.2.85 lakhs, for the quarter and six months ended on 30 September 2023, respectively and cash flows (net) Rs.213.64 lakhs for the six months ended on 30 September 2023 as considered in the consolidated unaudited financial results. The consolidated unaudited financial results also include groups share of net profit after tax of Rs. 2600.23 lakhs and Rs. 4849.84 lakhs, and total comprehensive income of Rs. Nil and Rs. Nil, for the quarter and six months ended on 30 September 2023, respectively, as considered in the consolidated unaudited financial results, in respect of 1 (one) joint venture, whose interim financial statements / financial information / financial results have not been reviewed by us. These interim financial statements / financial information / financial results have been reviewed by their auditor whose reports have been furnished to us by the management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of subsidiary and joint venture, is based solely on reports of the other auditors and procedure performed by us as stated in paragraph 3 as above.
- (ii) The consolidated unaudited financial results also include groups share of net profit after tax of Rs.2.71 lakhs and Rs.7.56 lakhs, and total comprehensive income of Rs. Nil and Rs. Nil, for the quarter and six months ended on 30 September 2023, respectively as considered in the consolidated unaudited financial results, in respect of 1 (one) foreign Associates, based on their interim financial statements / financial information / financial results, which has not been reviewed by their auditor. According to the information and explanations given to us by the management, this financial information is not material to the Company.



The consolidated unaudited financial results also include groups share of net profit after tax of

Rs. Nil and Rs. Nil, and total comprehensive income of Rs. Nil and Rs. Nil, for the guarter and year-

to-date period ended on 30 September 2023, respectively as considered in the consolidated unaudited

financial results, in respect of 1 (one) joint venture under liquidation, based on their interim financial

statements / financial information / financial results financial information, which has not been

reviewed by their auditor. According to the information and explanations given to us by the

management, this financial information is not material to the Company.

Our conclusion is not modified in respect of above matter.

The statement includes comparative figures for the quarter ending 30th June 2023 and 7.

corresponding quarter and half year ended 30th September 2022 reviewed by predecessor auditor of

the company who had expressed an unmodified conclusion vide their report dated 02nd Aug. 2023 and

09Th November 2022 respectively on such Consolidated financial results. The statement also includes

figures for the year ended 31st March 2023 audited by predecessor auditor of the company who had

expressed an unmodified opinion vide their report dated 26th May 2023 on such Consolidated financial

results

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

For DATTA SINGLA & Co.

Chartered Accountants

FRN: 006185N

Membership No. 096919

UDIN: 23096919 BGY QBB 3189

SINGL

Date: 09th November 2023

Place: New Delhi



CIN: L74899DL1965GOI004352

Regd. Office: Engineers India Bhavan, 1, Bhikaiji Cama Place, New Delhi-110066

Website: www.engineersindia.com; e-mail: eil.mktg@eil.co.in; Telephone: 011- 26762121; Fax: 011- 26178210

STATEMENT OF CONSOLIDATED UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER 2023

(₹ in lakhs)

-	PARTICULARS			CONSC	LIDATED			
			QUARTER ENDED		HALF YEAF	-	FOR THE YEAR ENDE	
		30-Sep-23	30-Jun-23	30-Sep-22	30-Sep-23	30-Sep-22	31-Mar-23	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
1	Revenue From Operations	78,980.91	. 81,827.26	79,306.37	1,60,808.17	1,60,786.29	3,33,014.03	
2	Other Income	4,380.15	9,372.18	6,515.45	13,752.33	9,309.01	16,435.52	
3	Total Income (1+2)	83,361.06	91,199.44	85,821.82	1,74,560.50	1,70,095.30	3,49,449.55	
	Expenses			I	1		N.	
	Techincal assistance/sub-contracts	23,995.24	33,433.47	26,758.77	57,428.71	58,561.10	1,19,381.75	
	Construction materials and equipments	12,790.04	12,066.60	16,356.93	24,856.64	29,434.09	64,221.15	
	Employee benefits expenses	24,480.04	23,574.08	24,376.26	48,054.12	47,206.44	95,348.82	
	Finance costs	41.90	115.10	46.43	157.00	63.48	150.35	
1	Depreciation and amortisation expense	827.66	753.58	668.06	1,581.24	1,190.17	2,569.88	
	Other expenses	7,863.51	5,651.87	7,331.06	13,515.38	16,417.32	23,226.18	
4	Total expenses	69,998.39	75,594.70	75,537.51	1,45,593.09	1,52,872.60	3,04,898.13	
		4 9 1		· ·	I			
5	Profit/(Loss) before exceptional items and tax (3-4)	13,362.67	15,604.74	10,284.31	28,967.41	17,222.70	44,551.42	
6	Exceptional Items	-		-				
7	Profit before tax (5 -6)	13,362.67	15,604.74	10,284.31	28,967.41	17,222.70	44,551.42	
8	Tax expense:							
- 1	(1) Current tax							
- 1	- For the period	2,636.31	3,491.59	2,134.93	6,127.90	4,752.54	9,618.91	
	- For earlier years Tax adjustments (net)	-		11.73	-	11.73	11.57	
- 1	(2) Deferred tax	583.39	475.11	(390.44)	1,058.50	(1,218.62)	497.48	
9	Profit for the period from continuing operations (7-8)	10,142.97	11,638.04	8,528.09	21,781.01	13,677.05	34,423.46	
10	Profit/(Loss) from discontinued operations (After Tax)	-						
11	Profit after tax (9+10)	10,142.97	11,638.04	8,528.09	21,781.01	13,677.05	34,423.46	
12	Share of Profit/(Loss) in Joint Venture Entities / Associates	2,602.93	2,254.47	- (1,012.09)	4,857.40	320.20	203.20	
13	Profit for the period (11 + 12)	12,745.90	13,892.51	7,516.00	26,638.41	13,997.25	34,626.66	
14	Other Comprehensive Income						7	
	Items that will not be reclassified to profit and loss							
- 1	Re-measurement gains (losses) on defined benefit plans	(577.10)	(570.09)	(174.99)	(1,147.19)	(348.81)	(1,328.42	
.	Income tax effect thereon that will not be reclassified to profit and loss	145.24	143.48	44.04	288.72	87.79	335.61	
- 1	Net gain / (loss) on Equity Shares carried at fair value through OCI	1 -	-		-		2,191.92	
	Income tax effect thereon that will not be reclassified to profit and loss		-		-		(551.66	
- 1	Items that will be reclassified to profit and loss			÷ 2				
- 1	Exchange differences on translation of foreign operations	(34.60)	(54.13)	68.30	(88.73)	122.58	94.58	
1	Income tax relating to items that will be reclassified to profit and loss	8.71	13.62	(17.19)	22.33	(30.85)	(23.80	
	Other Comprehensive Income for the period (14)	(457.75)	(467.12)	(79.84)	(924.87)	(169.29)	- 718.23	
- 1	Total Comprehensive Income for the period (13 + 14)	12,288.15	13,425.39	7,436.16	25,713.54	13,827.96	35,344.89	
	Profit for the period attributable to :							
- 1	Owners of the Parent Company	12,745.90	13,892.51	7,516.00	26,638.41	13,997.25	34,626.66	
	Non Controlling Interest				-			
- 1		12,745.90	13,892.51	7,516.00	26,638.41	13,997.25	34,626.66	
- 1	Other Comprehensive Income for the period attributable to :					* 1		
	Owners of the Parent Company	(457.75)	(467.12)	(79.84)	(924.87)	(169.29)	718.23	
	Non Controlling Interest	-	-					
- 4		(457.75)	(467.12)	(79.84)	(924.87)	(169.29)	718.23	
ľ	Total Comprehensive Income for the period attributable to:							
	Owners of the Parent Company	12,288.15	13,425.39	7,436.16	- 25,713.54	13,827.96	35,344.89	
1	Non Controlling Interest							
- 1		12,288.15	13,425.39	7,436.16	25,713.54	13,827.96	35,344.89	
	Paid up Equity Share Capital (Face Value of ₹ 5 per Share) Other Equity	28,102.13	28,102.13	28,102.13	28,102.13	28,102.13	28,102.13 1,68,049.76	
	Earnings per equity share (Face value ₹ 5 per share)				100	-	1,00,043.76	
	(for continuing and discontinued operations)			_ 1				
1		2.27	. 2.47	1.34	4.74	2.49	6.16	
- 1	Basic (₹) Diluted (₹)	2.27	2.47	1.34	4.74	2.49	6.16	

NOTES

- 1) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 9th November, 2023.
- 2) These financial results have 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 relevant amendment rules thereafter.
- 3) Other Income for the Quarter ended 30th June 2023 and half year ended 30th Sept 2023 includes interest income to the tune of Rs 5561.30 lakhs pursuant to settlement with Client in Consultancy & Engineering Project Segment
- 4) In one of the turnkey project executed by the company, there has been settlement with respect to liquidated damages deducted by the Client and accordingly in the current quarter, revenue & profit from turnkey projects includes an amount of Rs 4489.67 lakhs and Rs 4457.53 lakhs respectively towards above settlement.
- 5) The Auditors of the Company have carried out "Limited Review" of the above financial results for the quarter and half year ended 30th September, 2023.
- 6) The company has paid final dividend of ₹ 1.00/- per share (face value of ₹ 5/- each) for the financial year 2022-23 on 25th September, 2023 pursuant to approval of shareholders in Annual General Meeting held on 15th September, 2023.

CHARTERL. ACCOUNTANTS FRN-006185N

By Order of the Board For Engineers India Limited

(Sanjay Jindal)
Director (Finance) & Whole-time Director
DIN: 09223617



CIN: L74899DL1965GOI004352

Regd. Office: Engineers India Bhavan, 1, Bhikaiji Cama Place, New Delhi-110066

Website: www.engineersindia.com; e-mail: eil.mktg@eil.co.in; Telephone: 011- 26762121; Fax: 011- 26178210

STATEMENT OF CONSOLIDATED UN-AUDITED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER 2023

			CONSOLIE	DATED		
	QI	JARTER ENDED		HALF YEAF	FOR THE YEAR ENDE	
PARTICULARS	· 30-Sep-23	30-Jun-23	30-Sep-22	30-Sep-23	30-Sep-22	31-Mar-23 .
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Segment Revenue						
Consultancy & Engineering Projects	37,368.94	35,560.07	35,664.75	72,929.01	71,705.67	1,46,429.55
Turnkey Projects	41,611.97	46,267.19	43,641.62	87,879.16	89,080.62	1,86,584.48
Total	78,980.91	81,827.26	79,306.37	1,60,808.17	1,60,786.29	3,33,014.03
Segment Profit from operations						
Consultancy & Engineering Projects	8,629.59	9,110.66	7,024.11	17,740.25	13,194.45	39,447.45
Turnkey Projects	4,924.49	945.63	1,364,36	5,870.12	2,280.72	
Total (a)	13,554.08	10,056.29	8,388.47	23,610.37	15,475.17	44,658.49
nterest	41.90	115.10	46.43	157.00	63.48	150.35
Other un- allocable expenditure*	4,529.66	3,708.63	4,573.18	8,238.29	7,498.00	16,392.24
Total (b)	4,571.56	3,823.73	4,619.61	8,395.29	7,561.48	16,542.59
Other Income (c)	4,380.15	9,372.18	6,515.45	13,752.33	9,309.01	16,435.52
Profit Before Tax (a-b+c)	13,362.67	15,604.74	10,284.31	28,967.41	17,222.70	44,551.42
Capital Employed **	2.16,244.76	2,09,577,03	1,85,211.62	2,16,244.76	1,85,211.62	

* Includes ₹ 649.78 Lakhs for the half year ended 30 September 2023 (previous year ended 31 March 2023: ₹ 3144.20 Lakhs) towards provident fund liability/provision for impairment on account of Provident Fund Trust investment:

** Property, Plant & Equipment and other assets used in the Company's business or segment liabilities contracted have not been identified to any of the reportable segments, as these assets and support services are used interchangeably between segments. Accordingly, no disclosure relating to total segment assets and liabilities has been made and capital employed has been presented.

In Turnkey Projects of the company, margins do not accrue uniformly during the year. Hence, the financial performance of the segments can be discerned only on the basis of the figures for the full year.

> By Order of the Board For Engineers India Limited

Place : New Delhi Dated: 9th November, 2023



(Sanjay Jindal) Director (Finance) & Whole-time Director

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CIN: L74899DL1965GOI004352

Regd. Office: Engineers India Bhavan, 1, Bhikaiji Cama Place, New Delhi-110066

Website: www.engineersindia.com; e-mail: eil.mktg@eil.co.in; Telephone: 011- 26762121; Fax: 011- 26178210

STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES

(₹ in lakhs)

DARTICHI ARE	CONSOLI AS AT	AS AT
PARTICULARS	30-Sep-2023	31-Mar-2023
	Unaudited	Audited
I Assets		. *.
	×	
Non-Current Assets		1.2
(a) Property, Plant and Equipment	21,936.69	21,676.0
(b) Right-of-Use Assets	3,332.89	2,941.8
(c) Capital work-in-progress	2,479.30	2,591.
	2,965.46	3,040.
(d) Investment Property	676.20	230.
(e) Other Intangibles Assets	070.20	230.
(f) Intangible Assets under development		24 402
(g) Investments accounted using equity method	31,541.08	26,683.
(h) Financial Assets		
(i) Investments	80,089.66	76,631.
(ii) Loans	8,395.80	7,249.
(iii) Other Financial Assets	188.41	3,271.
(i) Deferred Tax Assets (net)	33,086.06	33,694.
(j) Non-Current Tax Assets (net)	6,455.83	8,517.
(k) Other Non-Current Assets	1,896.02	2,184.
Total Non-Current Assets	1,93,043.40	1,88,713.
	1,75,045.40	1,00,715.
Current Assets	105.70	115.
(a) Inventories .	105.79	113
(b) Financial Assets	190 0 0	
(i) Investments	11,173.96	14,542
(ii) Trade receivables	37,995.17	36,764
(iii) Cash and cash equivalents	8,683.58	6,348
(iv) Other Bank balances	1,00,951.00	1,03,287
(v) Loans	1,443.99	1,408
(vi) Other Financial Assets	61,814.80	47,754
(c) Current Tax Assets (net)		. 44
d) Other Current Assets	36,630.91	39,820
	1.61	37,620
(e) Assets Held for Sale		
Total Current Assets	2,58,800.81	2,50,086
Total Assets	4,51,844.21	4,38,799
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II Equity and Liabilities		* 2
Equity	. 7	. "
a) Equity Share capital	28,102.13	28,102
b) Other equity	1,88,142.63	-1,68,049
Equity attributable to the owners of the parent company	2,16,244.76	1,96,151
Non Controlling Interest		
Total Equity	2,16,244.76	1,96,151
1	2,10,244.70	1,70,131
Liabilities		
,		**
Non-Current Liabilities		
Non-Current Liabilities		
Non-Current Liabilities	1,440.53	. 1,288
Non-Current Liabilities a) Financial Liabilities (i) Lease Liabilities	1,440.53 224.73	
Non-Current Liabilities (a) Financial Liabilities (i) Lease Liabilities (ii) Other Financial Liabilities		230
Non-Current Liabilities (a) Financial Liabilities (i) Lease Liabilities (ii) Other Financial Liabilities (b) Provisions	224.73	230 1,149
Non-Current Liabilities (i) Lease Liabilities (ii) Other Financial Liabilities (b) Provisions (c) Other Non-Current Liabilities	224.73 1,181.40 1,617.24	230 1,149 140
Non-Current Liabilities (i) Lease Liabilities (ii) Other Financial Liabilities (ii) Other Financial Liabilities (b) Provisions (c) Other Non-Current Liabilities Total Non-Current Liabilities	224.73 1,181.40 1,617.24	230 1,149 140
Non-Current Liabilities (i) Lease Liabilities (ii) Other Financial Liabilities (ii) Other Financial Liabilities (b) Provisions (c) Other Non-Current Liabilities Current Liabilities	224.73 1,181.40 1,617.24	230 1,149 140
Non-Current Liabilities (i) Lease Liabilities (ii) Other Financial Liabilities (ii) Other Financial Liabilities (b) Provisions (c) Other Non-Current Liabilities Current Liabilities Financial Liabilities	224.73 1,181.40 1,617.24 4,463.90	230 1,149 140 2,808
Non-Current Liabilities (i) Lease Liabilities (ii) Other Financial Liabilities (ii) Other Financial Liabilities (b) Provisions Other Non-Current Liabilities Current Liabilities Financial Liabilities (i) Lease Liabilities	224.73 1,181.40 1,617.24	1,288 230 1,149 140 2,808
Non-Current Liabilities (i) Lease Liabilities (ii) Other Financial Liabilities (ii) Other Financial Liabilities (b) Provisions Other Non-Current Liabilities Current Liabilities (i) Lease Liabilities (i) Lease Liabilities (ii) Trade payables	224.73 1,181.40 1,617.24 4,463.90	230 1,149 140 2,808
Non-Current Liabilities (i) Lease Liabilities (ii) Other Financial Liabilities (ii) Other Financial Liabilities (b) Provisions (c) Other Non-Current Liabilities (c) Current Liabilities (c) Current Liabilities (i) Lease Liabilities (ii) Trade payables (ii) Trade payables (iv) Total outstanding dues of Micro Enterprises and Small Enterprises	224.73 1,181.40 1,617.24 4,463.90 870.49	230 1,149 140 2,808
Non-Current Liabilities (i) Lease Liabilities (ii) Other Financial Liabilities (ii) Other Financial Liabilities (b) Provisions Other Non-Current Liabilities Current Liabilities (i) Lease Liabilities (i) Lease Liabilities (ii) Trade payables	224.73 1,181.40 1,617.24 4,463.90 870.49 11,113.64 39,109.86	230 1,149 140 2,808 600 8,569 26,092
Non-Current Liabilities (i) Lease Liabilities (ii) Other Financial Liabilities (ii) Other Financial Liabilities (b) Provisions (c) Other Non-Current Liabilities Total Non-Current Liabilities Current Liabilities (a) Financial Liabilities (i) Lease Liabilities (ii) Trade payables Total outstanding dues of Micro Enterprises and Small Enterprises	224.73 1,181.40 1,617.24 4,463.90 870.49	230 1,149 140 2,808 600 8,569 26,092
Non-Current Liabilities (a) Financial Liabilities (i) Clease Liabilities (ii) Other Financial Liabilities (b) Provisions Other Non-Current Liabilities Current Liabilities (i) Lease Liabilities (i) Lease Liabilities (ii) Trade payables Total outstanding dues of Micro Enterprises and Small Enterprises Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises	224.73 1,181.40 1,617.24 4,463.90 870.49 11,113.64 39,109.86	230 1,149 140 2,808
Non-Current Liabilities (i) Lease Liabilities (ii) Other Financial Liabilities (ii) Other Financial Liabilities (b) Provisions (c) Other Non-Current Liabilities Current Liabilities (i) Lease Liabilities (i) Lease Liabilities (ii) Trade payables Total outstanding dues of Micro Enterprises and Small Enterprises Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises (ii) Other Financial Liabilities (ii) Other Financial Liabilities (iii) Other Current Liabilities	224.73 1,181.40 1,617.24 4,463.90 870.49 11,113.64 39,109.86 37,600.00	230 1,149 140 2,808 600 8,569 26,092 39,685 91,244
Non-Current Liabilities (a) Financial Liabilities (i) Cher Financial Liabilities (ii) Other Financial Liabilities (b) Provisions Other Non-Current Liabilities Total Non-Current Liabilities (a) Financial Liabilities (i) Lease Liabilities (ii) Trade payables Total outstanding dues of Micro Enterprises and Small Enterprises Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises (ii) Other Financial Liabilities Other Current Liabilities Other Current Liabilities Provisions	224.73 1,181.40 1,617.24 4,463.90 870.49 11,113.64 39,109.86 37,600.00 70,498.87	230 1,149 140 2,808 600 8,569 26,092 39,685
Non-Current Liabilities (i) Lease Liabilities (ii) Other Financial Liabilities (ii) Other Financial Liabilities (b) Provisions Other Non-Current Liabilities Current Liabilities (i) Lease Liabilities (i) Lease Liabilities (ii) Trade payables Total outstanding dues of Micro Enterprises and Small Enterprises Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises (ii) Other Financial Liabilities (ii) Other Financial Liabilities (iv) Other Current Liabilities (iv) Other Current Liabilities (iv) Other Financial Liabilities (iv)	224.73 1,181.40 1,617.24 4,463.90 870.49 11,113.64 39,109.86 37,600.00 70,498.87 71,717.01 225.68	230 1,149 140 2,808 600 8,569 26,092 39,685 91,244 73,490
Non-Current Liabilities (i) Lease Liabilities (ii) Other Financial Liabilities (ii) Other Financial Liabilities (b) Provisions (c) Other Non-Current Liabilities Total Non-Current Liabilities (i) Lease Liabilities (i) Lease Liabilities (i) Trade payables Total outstanding dues of Micro Enterprises and Small Enterprises Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises (ii) Other Financial Liabilities (ii) Other Current Liabilities (iv) Other Current Liabilities (vi) Other Current Liabilities (vii) Other Current Liabilities (viii) Other Current Liabilities (viii) Other Financial Liabilities (viii) Other Financial Liabilities	224.73 1,181.40 1,617.24 4,463.90 870.49 11,113.64 39,109.86 37,600.00 70,498.87 71,717.01	230 1,149 140 2,808 600 8,569 26,092 39,685 91,244 73,490



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Statement of Consolidated Cash Flow

₹ in lakhs

	10	(₹ in lakhs)
	Half Yea	ır Ended
	30-Sep-23	30-Sep-22
	(Unaudited)	(Unaudited)
	CONSOL	IDATED
A CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax	28,967.41	17,222.70
Adjustments for:		
Depreciation and amortisation expense	1,581.24	1,190.17
Fixed assets written off	11.30	6.29
Deposits written off	0.46	1.40
Bad debts written off	7.87	51.98
Allowance for expected credit losses - trade receivables and advances (net)	(2,348.86)	2,084.51
Provision for Impairment of Exploration Expenditure	0.52	32.60
Provision Employees' post retirement/long-term benefits	(4,215.17)	1,929.65
Provision for corporate social responsibility	82.64	22.43
(Reversal of provision)/provision for contractual obligations (net)	1,258.56	2,581.44
	(15.16)	
(Reversal of provision)/provision for expected losses (net) Interest expense	157.00	(5.53) 63.48
(Profit)/loss on sale of fixed assets	0.25	(0.06)
Interest income	(9,848.33)	(3,393.26)
Loss/(gain) on modification of employee advances	(829.09)	(80.74)
Amortization of deferred income	(16.95)	(17.16)
Capital gain from investments in mutual funds	(494.35)	(149.78)
Dividend income	(982.70)	(3,536.17)
Operating profit before changes in Assets & Liabilities	13,316.64	18,003.95
opening provide oranges in rasses & Zimonites	13,310.04	10,003.73
Movement in Assets and Liabilities		
(Increase)/decrease in Trade and Other Receivables	(9,741.73)	(27,009.25)
(Increase)/decrease in Inventories	9.26	49.14
Increase/(decrease) in Trade and Other Payables	(4,463.98)	(12,653.73)
Cash flow from operations	(879.81)	(21609.89)
Income tax paid (net)	(3,991.47)	(8,016.29)
Net cash flow from operating activities (A)	(4871.28)	(29626.18)
	(,
B CASH FLOWS FROM INVESTING ACTIVITIES		i.
Purchase of property, plant and equipment, investment property, intangibles assets and intangible assets	(2,141.98)	(1,645.14)
under development (including capital work-in-progress)		3.500
Sale of fixed assets	5.82	3.29
Interest received	8,871.76	3,059.65
Dividend received	. 982.70	3,536.17
Investment in liquid plans of mutual funds (net)	3,862.78	5,037.74
Fixed deposit placed with banks having original maturity of more than three months	(38,348.12)	(1,07,243.77)
Fixed deposit with banks matured having original maturity of more than three months	43,342.20	1,25,977.80
Other Investment (unquoted Equity Shares)	(3,457.74)	
Net cash flows from investing activities (B)	13,117.42	28,725.74
C CASH ELOWS EROM EINANCING ACTIVITIES		
C CASH FLOWS FROM FINANCING ACTIVITIES	(F. 466.00)	
Dividend paid Payment of less lightities	(5,466.06)	(275.00)
Payment of lease liabilities Not each used in financing activities (C)	(444.53)	(275.96)
Net cash used in financing activities (C)	(5,910.59)	(275.96)
I (/d) i	2 225 55	(1 177 40)
Increase/(decrease) in cash and cash equivalents (A+B+C)	2,335.55	(1,176.40)
Cash and each equivalents at the begining of the period	6,348.03	2,981.13
Cash and cash equivalents at the end of the period	8,683.58	1,804.73



