

Thejo Engineering Limited

41 Cathedral Road,
Chennai - 600 086.
India

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F +91 44 42221910
thejo@thejo-engg.com
www.thejo-engg.com



09th November, 2024

The Manager,
Listing Department,
National Stock Exchange of India Limited
Exchange Plaza,
Bandra Kurla Complex, Bandra (E),
Mumbai 400051.

Dear Sir/Madam,

Sub: Newspaper advertisement –
Financial Results for the quarter and half-year ended 30th September, 2024
Ref: Reg. 47 of SEBI (LODR) Regulations, 2015
Our Scrip Code: THEJO – EQ

Pursuant to Regulation 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, please find enclosed copies of the newspaper advertisement pertaining to the Financial Results of the Company for the quarter and half-year ended 30th September, 2024, published in the Newspapers [Business Standard (English language) and Makkal Kural (Tamil language)] on 09th November, 2024.

You are requested to kindly take the same on record and disseminate.

Yours truly,
For Thejo Engineering Limited,

M.D. RAVIKANTH
CFO & Secretary
ACS Membership No.: A26596



ADITYA BIRLA RENEWABLES LIMITED

CIN No.: U40300MH2015PLC267263
 Registered Office: A-4, Aditya Birla Centre S. K. Ahire Marg, Worli, Mumbai 400030
 T: +91 22 2499 5000 / 6652 5000 | E: abre@adityabirla.com | W: www.adityabirlarenewables.com

EXTRACT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024

Particulars	Quarter Ended				Half year Ended	
	30-Sept-24		30-Sept-23		31-March-24	
	[Refer note 3]					
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
Total Income from Operations	11,476.40	3,423.18	16,570.56	16,315.64		
Net Profit / (Loss) for the period (before Tax, Exceptional and/ or Extraordinary items)	4,647.07	(363.63)	3,413.27	(3,668.70)		
Net Profit / (Loss) for the period before tax (after Exceptional and/ or Extraordinary item)	4,647.07	(363.63)	3,413.27	(3,668.70)		
Net Profit / (Loss) for the period after tax (after Exceptional and/ or Extraordinary item)	3,997.41	(409.93)	2,731.13	(3,019.68)		
Total Comprehensive Income for the period [Comprising Profit/ (Loss) for the period (after tax) and Other comprehensive Income (after tax)]	3,997.41	(409.93)	2,731.13	(3,010.66)		
Paid up Equity share capital (including pending allotment) (face value of ₹ 10 each)	85,571.95	83,305.15	85,571.95	83,305.15		
Reserves (excluding revaluation reserve)	(1,242.24)	(2,147.99)	(1,242.24)	(3,973.38)		
Securities Premium Account	703.85	703.85	703.85	703.85		
Net worth	85,033.56	81,861.01	85,033.56	80,035.62		
Paid up Debt Capital / Outstanding Debt	4,17,886.37	1,20,428.21	4,17,886.37	1,92,811.19		
Outstanding redeemable preference shares	-	-	-	-		
Earnings Per Share of ₹10/- each (for continuing and discontinued operations) - Basic & Diluted	0.47	(0.05)	0.32	(0.36)		
Capital Redemption Reserve	-	-	-	-		
Debt Redemption Reserve	-	-	-	-		
Debt Equity Ratio	4.91	1.47	4.91	2.41		
Debt Service Coverage Ratio	1.73	1.04	1.31	0.47		
Interest Service Coverage Ratio	1.91	0.85	1.37	0.69		

Notes:

- The above is an extract of the detailed format of the unaudited standalone financial results for the quarter and half year ended September 30, 2024, filed with BSE Limited (the Stock Exchange) under Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"). The full format of the quarterly and half-yearly financial results is available on BSE Limited's website (www.bseindia.com) and on the Company's website (www.adityabirlarenewables.com).
- For other line items referred to in Regulation 52(4) of the Listing Regulations, relevant disclosures have been made to BSE Limited (the Stock Exchange) and can be accessed on www.bseindia.com.
- The Hon'ble National Company Law Tribunal, Mumbai Bench ("NCLT") had approved the Scheme of Arrangement and Amalgamation ("Scheme"), inter alia, involving amalgamation of Aditya Birla Solar Limited - wholly owned subsidiary of Grasim Industries Limited ("the Ultimate Holding Company") ("ABSL") with Aditya Birla Renewables Limited ("the Company"), vide order dated 23 June 2023, effective from Appointed date of the Scheme being 01 April 2019. The said order have been filed with Registrar of Companies on 24 July 2023 and thus the amalgamation is effective from that date. The Company had given accounting effects of said amalgamation as per Ind AS 103, under "Pooling of interest method" under Appendix C (Business Combination of Companies under Common Control) in unaudited standalone financial results for the quarter and half year ended September 30, 2023.
- The above unaudited financial results for the quarter and half year ended September 30, 2024, have been reviewed and approved by the Board of Directors at its meeting held on November 7, 2024.

For and on behalf of the Board of Directors of
Aditya Birla Renewables Limited

Sd/-

Jayant Dua
 Director
 DIN 00629213

Place : Mumbai
 Date : November 7, 2024

An Aditya Birla Group Company



THEJO ENGINEERING LIMITED

CIN: L27209TN1986PLC012833
 Registered Office: 3rd Floor, VDS House, No. 41, Cathedral Road, Chennai-600 086. Ph: 044-42221900 Fax: 044-42221910; Email: investor@thejo-engg.com; Website: www.thejo-engg.com

Extract of the Standalone and Consolidated Financial Results for the quarter and half-year ended 30th September, 2024

(All figures Rs.in lakhs unless stated otherwise)

Particulars	Standalone					
	Quarter ended		Quarter ended		Half-year ended	
	30.09.2024		30.06.2024		30.09.2023	
	Audited	Unaudited	Audited	Audited	Audited	Audited
Total Income from Operations	10161.59	9986.11	9938.09	20147.70	19436.26	39157.26
Net Profit / (Loss) for the period (before tax and exceptional items)	1594.49	1518.33	1458.69	3112.82	2610.67	5125.94
Net Profit / (Loss) for the period before tax (after exceptional items)	1594.49	1518.33	1458.69	3112.82	2610.67	5125.94
Net Profit / (Loss) for the period after tax (after exceptional items)	1182.90	1129.33	1085.38	2312.23	1934.37	3805.04
Total Comprehensive Income for the period (Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax))	1111.59	1184.94	1108.81	2296.53	1928.38	3769.67
Equity Share Capital	1084.27	1084.22	1072.61	1084.27	1072.61	1076.43
Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	-	-	-	-	-	20616.01
Earnings per equity share of Face Value of Rs. 10/- each (for continuing and discontinued operations) (not annualised)						
(a) Basic (in Rs.)	10.91	10.47	10.13	21.38	18.06	35.46
(b) Diluted (in Rs.)	10.90	10.46	10.03	21.36	17.87	35.17

Particulars	Consolidated					
	Quarter ended		Quarter ended		Half-year ended	
	30.09.2024		30.06.2024		30.09.2023	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Total Income from Operations	13343.59	13053.18	13403.18	26396.77	26871.82	55940.49
Net Profit / (Loss) for the period (before tax and exceptional items)	1464.91	1316.34	1696.17	2781.25	3445.04	7662.97
Net Profit / (Loss) for the period before tax (after exceptional items)	1464.91	1316.34	1696.17	2781.25	3445.04	7662.97
Net Profit / (Loss) for the period after tax (after exceptional items)	1228.38	960.73	1352.27	2189.11	2701.91	5938.30
Total Comprehensive Income for the period (Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax))	1374.83	975.24	1302.89	2350.07	2613.25	5840.84
Equity Share Capital	1084.27	1084.22	1072.61	1084.27	1072.61	1076.43
Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	-	-	-	-	-	23952.05
Earnings per equity share of Face Value of Rs. 10/- each (for continuing and discontinued operations) (not annualised)						
(a) Basic (in Rs.)	10.99	8.90	12.25	19.89	24.10	51.86
(b) Diluted (in Rs.)	10.98	8.89	12.14	19.87	23.85	51.43

Notes:

- The above is an extract of the detailed format of financial results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the financial results are available on the websites of the Stock Exchange (www.nseindia.com) and the Company (www.thejo-engg.com).
- The financial results have been approved by the Board of Directors of the Company at their Meeting held on 8th November, 2024, after review by the Audit Committee. The standalone financial results have been audited and the consolidated financial results have been subjected to a limited review by M/s. Brahmayya & Co, Chartered Accountants, the Statutory Auditors of the Company.

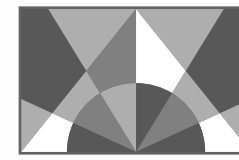
By Order of the Board
 For Thejo Engineering Limited

Sd/-

V A George
 Executive Chairman
 DIN 01493737

Place : Chennai
 Date : 8th November 2024

Aditya Birla Health Insurance Co. Ltd.



ADITYA BIRLA CAPITAL

HEALTH INSURANCE

FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2024

FORM NL-1-B-RA | REVENUE ACCOUNT

(Rs in Lakhs)

Particulars	For the Half Year Ended 30 th September 2024 (Unaudited)			For the Half Year Ended 30 th September 2023 (Unaudited)		
	Fire	Marine	Miscellaneous	Fire	Marine	Miscellaneous
Premiums earned (Net)	-	-	1,43,628	-	-	1,11,327
Profit/(Loss) on sale/redemption of Investments (Net)	-	-	1,188	-	-	971
Interest, Dividend & Rent - Gross	-	-	9,076	-	-	7,267
Others -						
(a) Contribution from the shareholders' account						
(i) towards Excess EOM	-	-	-	-	-	-
(ii) towards remuneration of MD/CEO/WTD/KMP	-	-	185	-	-	194
TOTAL (A)	-	-	1,54,077	-	-	1,19,760
Claims Incurred (Net)	-	-	1,08,299	-	-	84,046
Commission	-	-	17,736	-	-	19,560
Operating Expenses related to Insurance Business	-	-	42,799	-	-	32,929
Premium Deficiency	-	-	-	-	-	-
TOTAL (B)	-	-	1,68,834	-	-	1,36,536
Operating Profit/(Loss) from Fire/Marine/Miscellaneous Business C= (A - B)	-	-	(14,757)	-	-	(16,776)
APPROPRIATIONS						
Transfer to Shareholders' Account	-	-	(14,757)	-	-	(16,776)
Transfer to Catastrophe Reserve	-	-	-	-	-	-
Transfer to Other Reserves	-	-	-	-	-	-
TOTAL (C)	-	-	(14,757)	-	-	(16,776)

FORM NL-20-ANALYTICAL RATIOS SCHEDULE

Sr. No.	Particulars	For the Half Year Ended 30 th September 2024 (Unaudited)	For the Half Year Ended 30 th September 2023 (Unaudited)
1	Gross Direct Premium Growth Rate	39%	23%
2	Gross Direct Premium to Net worth Ratio	1.66	1.40
3	Growth rate of Net Worth	22%	(11%)
4	Net Retention Ratio	75%	78%
5	Net Commission Ratio	11%	16%
6	Expense of Management to Gross Direct Premium Ratio	42%	41%
7	Expense of Management to Net Written Premium Ratio	37%	43%
8	Net Incurred Claims to Net Earned Premium	75%	75%
9	Claims paid to claims provisions	80%	69%
10	Combined Ratio	113%	118%
11	Investment income ratio	4%	4%
12	Technical Reserves to net premium ratio	1.20	1.20
13	Underwriting balance ratio	(0.18)	(0.23)
14	Operating Profit Ratio	(10%)	(15%)
15	Liquid Assets to liabilities ratio	0.22	0.18
16	Net earning ratio	(7%)	(12%)
17	Return on net worth ratio	(9%)	(13%)
18	Available Solvency Margin Ratio to Required Solvency Margin Ratio	1.80	2.13
19	NPA Ratio		
	Gross NPA Ratio	0.00%	0.00%
	Net NPA Ratio	0.00%	0.00%
20	Debt Equity Ratio	NA	NA
21	Debt Service Coverage Ratio	NA	NA
22	Interest Service Coverage Ratio	NA	NA
23	Earnings per share	(2.21)	(2.76)
24	Book value per share	24.48	21.94

Aditya Birla Health Insurance Co. Limited. IRDAI Reg.153. CIN No. U66000MH2015PLC263677.
 Address: 9th Floor, Tower 1, One World Centre, Jupiter Mills Compound, 841, Senapati Bapat Marg, Elphinstone Road, Mumbai 400013. Email: care.healthinsurance@adityabirlacapital.com.
 Website: adityabirlahealthinsurance.com. Telephone: 1800 270 7000. Trademark/Logo Aditya Birla Capital is owned by Aditya Birla Management Corporation Private Limited and Trademark/logo HealthReturns, Healthy Heart Score and Active Dayz are owned by Momentum Metropolitan Life Limited (Formerly known as MMI Group Limited). These trademark/Logos are being used by Aditya Birla Health Insurance Co. Limited under licensed user agreement(s).

FORM NL-2-B-PL | PROFIT AND LOSS ACCOUNT

(Rs in Lakhs)

Particulars	For the Half Year Ended 30 th September 2024 (Unaudited)	For the Half Year Ended 30 th September 2023 (Unaudited)
	OPERATING PROFIT/(LOSS)	
(a) Fire Insurance	-	-
(b) Marine Insurance	-	-
(c) Miscellaneous Insurance	(14,757)	(16,776)
INCOME FROM INVESTMENTS		
(a) Interest, Dividend & Rent - Gross	2,921	2,762
(b) Profit on sale of investments	638	467
(c) Less: Loss on sale of investments	-	-
(d) Amortization of Premium / Discount on Investments	(99)	(186)
OTHER INCOME		
(a) Profit on Sale/Discard of Fixed Assets	13	16
TOTAL (A)	(11,284)	(13,718)
PROVISIONS (Other than taxation)		
(a) For diminution in the value of investments	-	-
(b) For doubtful debts	-	-
(c) Others	-	-
OTHER EXPENSES		
(a) Expenses other than those related to Insurance Business	67	76
(b) Bad debts written off	-	-
(c) Interest on delayed refund/claims	42	23
(d) Contribution to Policyholders A/c	-	-
(i) towards Excess EOM	-	-
(ii) towards remuneration of MD/CEO/WTD/KMP	185	194
(e) Others	-	-
TOTAL (B)	294	293
Loss Before Tax	(11,578)	(14,011)
Provision for Taxation	-	-
Loss After Tax	(11,578)	(14,011)
APPROPRIATIONS		
(a) Interim dividends paid during the year	-	-
(b) Final dividend paid	-	-
(c) Transfer to any Reserves or Other Accounts	-	-
Balance of loss brought forward from last year	(1,69,792)	(1,51,465)
Balance carried forward to Balance Sheet	(1,81,370)	(1,65,476)

FORM NL-3-B-BS | BALANCE SHEET

(Rs in Lakhs)

Particulars	Schedule Ref. Form No.	As at 30 th September 2024 (Unaudited)	As at 30 th September 2023 (Unaudited)
		SOURCES OF FUNDS	
Share Capital	NL-8	53,430	50,758
Share Application Money Pending Allotment	-	-	-
Reserves and Surplus	NL-10	2,58,717	2,26,059
Fair Value Change Account - Shareholders	-	33	19
Fair Value Change Account - Policyholders	-	9	12
Borrowings	NL-11	-	-
TOTAL		3,12,189	2,76,848
APPLICATION OF FUNDS			
Investments - Shareholders	NL-12	93,894	70,877
Investments - Policyholders	NL-12A	2,71,145	2,22,759
Loans	NL-13	-	-
Fixed Assets	NL-14	18,166	16,059
Current Assets			
Cash and Bank Balances	NL-15	9,853	3,620
Advances and Other Assets	NL-16	33,437	19,895
SUB-TOTAL (A)		43,290	23,515
Current Liabilities			
Provisions	NL-17	1,35,244	1,03,244
	NL-18	1,60,432	1,18,593
SUB-TOTAL (B)		2,95,676	2,21,837
NET CURRENT ASSETS (C) = (A - B)		(2,52,386)	(1,98,323)
Miscellaneous Expenditure (to the extent not written off or adjusted)	NL-19	-	-
Debit Balance in Profit and Loss Account	-	1,81,370	1,65,476
TOTAL		3,12,189	2,76,848

Notes:

