

**Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Techno Electric & Engineering Company Limited for the quarter ended June 30, 2022 pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended**

To,  
**The Board of Directors**  
**Techno Electric & Engineering Company Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Techno Electric & Engineering Company Limited (The "Company") for the quarter ended June 30, 2022 (The "Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (The "Regulation") and has been initialled by us for identification purpose.
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 there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial results 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," specified under Section 143 (10) of the Companies Act, 2013. 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 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.
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 Indian Accounting Standard prescribed under section 133 of the Companies Act, 2013 as amended read with relevant rules issued there under and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. Attention is drawn to the fact that the figures for the quarter ended March 31, 2022 as reported in these unaudited standalone financial results are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures upto the third quarter of the previous financial year. The published year to date figures upto the third quarter of the previous financial year had only been reviewed and not subjected to audit.

**For Singhi & Co.**  
Chartered Accountants  
Firm Registration No. 302049E



  
**Navindra Kumar Surana**  
Partner  
Membership No. 053816  
UDIN: 22053816AOWMZK9072

Place: Kolkata  
Date: August 12, 2022

**Independent Auditor's Review Report on the Quarterly Unaudited Consolidated Financial Results of the Techno Electric & Engineering Company Limited for the quarter ended June 30, 2022 pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended**

To,  
The Board of Directors  
Techno Electric & Engineering Company Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of Techno Electric & Engineering Company Limited (Parent Company) and its subsidiaries (the Parent Company and its subsidiaries together referred to as "Group") for the quarter ended June 30, 2022 (The "Statement") being submitted by the Parent Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (The "Regulation") and has been initialled by us for identification purpose.
2. This Statement, which is the responsibility of the Parent Company's Management and approved by the Parent Company's 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 there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial results 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," specified under Section 143 (10) of the Companies Act, 2013. 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 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 SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, as amended, to the extent applicable.

4. The statement includes financial results of the entities given below:  
Subsidiaries - Techno Data Center Limited, Techno Wind Power Private Limited, Techno Digital Infra Private Limited, Techno Green Energy Private Limited, Techno Infra Developers Private Limited and Rajgarh Agro Products Limited.
5. Based on our review conducted and procedure performed as stated in para 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard prescribed under section 133 of the Companies Act, 2013 as amended read with relevant rules issued there under and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.



6. The statement includes the interim financial results/financial information of six domestic subsidiaries which have not been reviewed by their auditors, whose financial results/financial informations reflect total revenue of Rs. 0.21 Lakh, total net profit/(loss) after tax of Rs. (42.34) Lakh and total comprehensive income/(loss) of Rs. (42.34) Lakh for the quarter ended June 30, 2022. These financial informations have been approved and furnished to us by the Parent Company's Management and our conclusion on the Statement, in so far as it relates to the affairs of these subsidiaries, is solely on such unaudited financial results/informations certified by the Parent Company's Management. According to the informations and explanations given to us by the Parent Company's Management, these interim financial results/informations are not material to the Group.

Our conclusion on the statement in respect of matter stated in para 6 above is not modified with respect to our reliance on the financial results/informations certified by the Parent Company's Management.

7. Attention is drawn to the fact that the figures for the quarter ended March 31, 2022 as reported in these unaudited consolidated financial results are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures upto the third quarter of the previous financial year. The published year to date figures upto the third quarter of the previous financial year had only been reviewed and not subjected to audit.

**For Singhi & Co.**  
Chartered Accountants  
Firm Registration No. 302049E



*NKS*

**Navindra Kumar Surana**  
Partner

Membership No. 053816  
UDIN: 22053816AOWNNK8341

Place: Kolkata

Date: August 12, 2022