

Date: 29th January, 2019

BSE Ltd.

Phiroze Jeejeebhoy Towers,

25th Floor,

Dalal Street.

Bombay - 400 001

National Stock Exchange of India Limited

Capital Market (Listing),

Exchange Plaza, 5th floor,

Plot No. C/1, G Block,

Bandra-Kurla Complex,

Bandra (E),

Mumbai - 400 051

Company Code 523708

Symbol EIMCOELECO - Series EQ

Subject:-Unaudited Financial Results (Both Standalone & Consolidated) for the Quarter ended and Nine months ended on 31st December, 2018.

Dear Sir(s),

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith a copy of the Unaudited Financial Results (Both Standalone & Consolidated) alongwith the Limited Review Report of the Statutory Auditors of the Company for the Quarter ended and Nine months ended on 31st December, 2018.

These results are considered and approved by the Board of Directors at its meeting held today i.e. 29th January, 2019, which is commenced at 12.30 p.m. and concluded at 3.25 p.m.

Please acknowledge and take the same on your record.

Thanking you,

Yours faithfully,

For Eimco Elecon (India) Limited

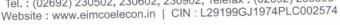
M. G. Rao

Wholetime Director

Encl: As above

Regd. Office & Works:

EIMCO ELECON (INDIA) LTD., Anand Sojitra Road, Vallabh Vidyanagar - 388 120. Gujarat, India. Tel.: (02692) 230502, 230602, 230902, Telefax: (02692) 236506



















ISO 9001:2008

EIMCO ELECON (INDIA) LTD

	STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESU	TO TOK THE	VOAILIEIC AILD	Marke Fronting	S ENDED ON S	T DECEMBER	
			Quarter ended	4	Nine Mon	the anded	(Rs. in Lakh Year ended
Sr.	Particulars	31.12.2018	30.09.2018	31.12.2017	Nine Months ended 31.12.2018 31.12.2017		31.03.2018
No.		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1		2 762 14	E E72 27	2 520 60	12 607 24	7 571 00	14 216 55
	(a) Revenue from Operations (Refer Note 3)	3,762.14	5,572.27	3,528.60	12,697.34	7,571.88	14,216.55
	(b) Other Income	378.35	184.64	132.63	691.97	699.22	960.38
-	Total Income	4,140.49	5,756.91	3,661.23	13,389.31	8,271.10	15,176.93
2	Expenses	1 222 12	0.070.00	1 010 55	4 576 00	2 256 24	F F00 64
	(a) Cost of materials consumed	1,339.10	2,373.92	1,319.55	4,576.09	2,356.81	5,589.64
	(b) Purchase of stock-in-trade	809.17	658.47	604.83	1,866.62	1,491.42	2,142.77
	(c) Changes in inventories of finished goods, work-in-progress and	(388.81)	311.81	(413.65)	385.44	(568.15)	(531.33
	stock-in-trade (d) Excise Duty (Refer Note 3)					208.53	208.53
		202.27	472.10	115 10	1 121 67	1,199.57	1,536.54
	(e) Employee benefit expense	303.27	473.18	445.49	1,121.67 32.63		53.99
	(f) Finance Cost	4.70	12.56	17.06		30.30	
	(g) Depreciation and amortisation expense	127.48	124.46	127.39	373.28	372.38	499.13
	(h) Compensation to Distributors	450.07	666.78	411.61	1,516.57	817.45	1,655.91
	(i) Other Expenses	498.44	567.00	521.92	1,535.24	1,446.21	2,078.11
	Total Expenses	3,143.42	5,188.18	3,034.20	11,407.54	7,354.52	13,233.29
3	Profit/(Loss) before Exceptional Items & Tax (1-2)	997.07	568.73	627.03	1,981.77	916.58	1,943.64
4	Add/(Less): Exceptional Item		-	-			-
5	Profit/(Loss) before tax (3+4)	997.07	568.73	627.03	1,981.77	916.58	1,943.64
6	Tax Expense :						
	- Current Tax	183.25	100.75	110.00	400.00	200.00	375.16
	- Adjustment of tax relating to earlier period	E - 1	(6.46)	23.54	(6.39)	23.54	(9.13
	- Deferred Tax	81.02	28.69	(87.27)	56.12	(80.08)	(66.83
	Total Tax Expense	264.27	122.98	46.27	449.73	143.46	299.20
7	Net Profit/(Loss) for the period after tax (5-6)	732.80	445.75	580.76	1,532.04	773.12	1,644.44
8	Other Comprehensive Income (net of tax)						
	Items that will not be classified to profit & Loss						
	(i) Remeasurement of defined benefit plan			-			25.22
	(ii) income tax related to items no (i) above			-	0.000		(8.73
	Other Comprehensive Income for the period (net of tax)		-	-			16.49
9	Total Comprehensive Income for the period (net of tax)(7+8)	732.80	445.75	580.76	1,532.04	773.12	1,660.93
10	Paid-up Equity Share Capital (Face Value ` 10/- per share)	576.84	576.84	576.84	576.84	576.84	576.84
11	Other Equity Reserves		-	-			28,583.27
	EPS Rs(Not Annualised)						
	- Basic	12.70	7.73	10.07	26.56	13.40	28.51
	- Diluted	12.70	7.73	10.07	26.56	13.40	28.51
	(See accompanying notes to the Financial Results)	12,70	,5	20.07	20.00	25.10	20.01

Notes:

Place: Vallabh Vidyanagar Date: 29th January, 2019

- 1 The above results were reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 29th January, 2019.
- 2 This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- 3 Revenue from operations for period up to 30th June, 2017 included excise duty, which was discontinued from 1st July, 2017 on implementation of Goods and Service Tax (GST) in India. In accordance with 'Ind AS 18, Revenue' GST is not included in Revenue from operations. In view of the aforesaid restructuring of indirect taxes, revenue from operations for the period ended on 31st December, 2018 is not comparable with previous period.
- 4 Effective from 1st April, 2018 the Company adopted Ind AS 115 "Revenue from Contract with Customer" using the cumulative catch-up transition method and accordingly, comparatives for the quarter and period ended on 31st December, 2018 have not been retrospectively adjusted. The effect on adoption of Ind AS 115 was insignificant.
- 5 The Company has only one reportable business segment i.e. Machinery and Spares which is applicable to standalone results.
- 6 Figures of the previous quarters/period have been regrouped/restated wherever necessary.

For and on behalf of the Board of Directors

M. G. Rao

Wholetime Director

EIMCO ELECON (INDIA) LTD STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED ON 31 DECEMBER, 2018

No Particulars						(Rs. in La		
No Particulars 13.12.2018 30.09.2018 31.12.2017 31.12.2018 31.12.2018 31.12.2017 31.03.2018 31.12.2018 31.03.2018 31.12.2018 31.12.2018 31.03.2018	Sr.	Particulars	Quarter ended			Nine Months ended		Year ended
Name								
a) Revenue from Operations (Refer Note 3) 3,762,14 5,572,77 3,528,60 12,697,34 7,571,88 14,216,55 (b) Other Income 378,35 184,46 122,63 691,97 699,22 990,32 751,81 7,571,88 14,216,55 7,571,81 7,571,88 7,571,89 7			Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Dis Order Income 1,140,49 5,756,91 3,161,28 3,189,13 3,271,10 15,176,93 2,256,81 3,189,13 3,271,10 15,176,93 3,271,10 15,176,93 3,271,10 15,176,93 3,271,10 15,176,93 3,271,10 15,176,93 3,271,10 15,176,93 3,271,10 15,176,93 3,271,10 15,176,93 3,271,10 15,176,93 3,271,10 15,176,93 3,271,10 15,176,93 3,271,10 15,176,93 3,271,10 15,176,93 3,271,10 15,176,93 3,271,10 15,176,93 3,271,10 15,176,93 3,271,10 15,176,93 3,271,10 15,176,93 3,271,10 15,176,93 3,271,20 15,176,93 3,271,20 15,176,93 3,271,20 15,176,93 3,271,20 15,176,93 3,271,20 15,176,93 3,271,20 15,176,93 3,271,20 15,176,93 3,271,20 3,271,2	1							
Total Income 4,140.49 5,756.91 3,661.23 13,89,31 8,271.10 15,176.39								
2 Expenses (a) Cost of materials consumed (b) Purchase of stock-in-trade (c) Change in inventories of finished goods, work-in-progress and stock-in-trade (c) Change in inventories of finished goods, work-in-progress and stock-in-trade (d) Expenses (d) Expenses (e) Expense in inventories of finished goods, work-in-progress and stock-in-trade (d) Expenses (e) Expense in inventories of finished goods, work-in-progress and stock-in-trade (d) Expenses (e) Expense in inventories of finished goods, work-in-progress and stock-in-trade (d) Expenses (e) Expense in inventories of finished goods, work-in-progress and stock-in-trade (d) Expenses (e) Expense in inventories of finished goods, work-in-progress and stock-in-trade (d) Expenses (e) Expense in inventories of finished goods, work-in-progress and stock-in-trade (d) Expenses (e) Expenses (f) Expenses (g) Expenses (h) Ex								
Compensation to Distributors		Total Income	4,140.49	5,756.91	3,661.23	13,389.31	8,271.10	15,176.93
Dispuribase of stock-in-trade 600.17 658.47 604.83 1,866.62 1,491.42 2,142.77 (2) Changes in inventiores of finished goods, work-in-progress and stock-in-trade 31.81 41.55 335.45 (566.15 (531.33 436.15 60.15 (531.33 436.15 60.15 (531.33 436.15 60.15 (531.33 436.15 60.15 (531.33 436.15 60.15 (531.33 436.15 60.15 (60.15 60.15 60.15 (60.15 60.15 60.15 60.15 60.15 60.15 (60.15 60.1	2	Expenses						
C) Changes in inventories of finished goods, work-in-progress and stock-in-trade (d) Excise Duty (Refer Note 3) (588.81) 311.81 (413.65) 385.44 (588.15) (531.33) (30.85) (20.85) (20.85) (20.85) (20.85) (20.85) (20.85) (20.85) (20.85) (20.85) (20.85) (20.85) (20.85) (20.85) (20.85) (20.85) (20.85) (20.85) (20.85) (20.85) (20.85) (20.85) (20.85) (20.85) (20.85) (20.85) (20.85) (20.85) (20.85) (20.85) (20.85) (20.85) (20.85) (20.85) (20.85) (20.85) (20.85) (20.85) (20.85) (20.85) (20.85) (20.85) (20.85) (20.85) (20.85) (20.85) (20.85) (20.85) (20.85) (20.85) (20.85) (20.85) (20.85) (20.85) (20.85) (20.85) (20.85) (20.85) (20.85) (20.85) (20.85) (20.85) (20.85) (20.85) (20.85) (20.85) (20.85) (20.85) (20.85) (20.85) (20.85) (20.85) (20.85) (20.85)		(a) Cost of materials consumed	1,339.10	2,373.92	1,319.55	4,576.09	2,356.81	5,589.64
trade (d) Excise Duty (Refer Note 3) (e) Employee benefit expense (d) Excise Duty (Refer Note 3) (e) Employee benefit expense (f) Finance Cost (g) Depreciation and amortisation expense (g) Depreciation and amortisation and amort		(b) Purchase of stock-in-trade	809.17	658.47	604.83	1,866.62	1,491.42	2,142.77
(d) Excise Duty (Refer Note 3) 208.53 208.53 (e) Employee benefit expenses 4.70 12.56 17.06 32.63 30.30 53.99 (f) Finance Cost 4.70 12.56 17.06 32.63 30.30 53.99 (g) Depreciation and mortisation expense 127.48 124.46 127.39 372.88 373.2		(c) Changes in inventories of finished goods, work-in-progress and stock-in-	(388.81)	311.81	(413.65)	385.44	(568.15)	(531.33)
c c Employee benefit expense		trade						
(f) Finance Cost 4,70 12.56 17.06 32.63 30.30 53.99			-	-	-	THE RESERVE		
(g) Degreciation and amortisation expense (127.48 124.46 127.39 373.28 372.38 499.13 (b) Compensation to Distributors (150.50 66.58 411.61 1516.57 817.45 1,655.91 (b) Compensation to Distributors (150.50 67.00 67.19 1,535.24 1,466.21 2,078.11 1,655.91 1,407.54 1,407.5		(e) Employee benefit expense	303.27	473.18	445.49	1,121.67		
(ii) Compensation to Distributors (i) Compensation to Distributors (ii) Other Expenses (iii) Other Expenses (iii) Other Expenses (iii) Other Expenses (iii) Other Comprehensive Income (net of tax) (iii) Distributor (iv) Other Comprehensive Income (net of tax) (iii) Distributor (iv) Distributor ((f) Finance Cost	4.70	12.56	17.06	32.63	30.30	53.99
(i) Other Expenses 498.44 567.00 521.92 1,535.74 1,446.21 2,078.11 Table Expenses 70 70 70 70 70 70 70 7		(g) Depreciation and amortisation expense	127.48	124.46	127.39	373.28	372.38	499.13
Total Expenses 97.07		(h) Compensation to Distributors	450.07	666.78	411.61	1,516.57	817.45	1,655.91
Total Expenses 97.07		(i) Other Expenses	498.44	567.00	521.92	1,535.24	1,446.21	2,078.11
Profit / (Loss) before Share of profit / (loss) in associates, 997.07 568.73 627.03 1,981.77 916.58 1,943.64			3,143.42	5,188.18	3,034.20	11,407.54	7,354.52	13,233.29
Exceptional Items and Tax (1-2) Share of profit/(loss) before Exceptional Items and Tax (3+4) 993.81 566.38 624.82 1,981.76 899.83 1,926.27	3		997.07	568.73	627.03	1,981.77	916.58	1,943.64
Sarar of profit/(loss) of Associates (3.26) (2.35) (2.21) (0.01) (16.75) (17.37)								
Porfit/(Loss) before Exceptional items and Tax (3+4)	4		(3.26)	(2.35)	(2.21)	(0.01)	(16.75)	(17.37)
6 Add/(Less): Exceptional Item 7 Profit/(Loss) before tax (5+6) 8 7 Profit/(Loss) before tax (5+6) 8 7 Ex Expense: - Current Tax - Adjustment of tax relating to earlier periods - Deferred Tax - Adjustment of tax relating to earlier periods - Deferred Tax - Adjustment of tax relating to earlier periods - Deferred Tax - Adjustment of tax relating to earlier periods - Deferred Tax - Adjustment of tax relating to earlier periods - Deferred Tax - Expense - Profit/(Loss) for the period (7-8) - Deferred Tax - 264.27 - 729.54 - 443.40 - 578.55 - 1,532.03 - 756.37 - 1,627.07 - 16.49 - 17 Total Tax Expense - Profit/(Loss) for the period (7-8) - Deferred Tax - Adjustment of tax relating to earlier periods - Deferred Tax - Expense - 264.27 - 729.54 - 443.40 - 578.55 - 1,532.03 - 756.37 - 1,627.07 - 16.49 - 17 Total Comprehensive Income (net of tax) - Deferred Tax - Adjustment of tax relating to earlier periods - Relating tax for the period (8-7) - Relating tax for the period (8-7) - Profit/(Loss) for the period - Attributable to: - Equityholders of the Parent - Non Controlling Interest - Total Comprehensive Income for the period, net of tax - Adjustment of tax relating to earlier period (9-8) - Profit/(Loss) for the period (9-8) - Profit/(Loss) for the period - Attributable to: - Equityholders of the Parent - Non Controlling Interest - Total Comprehensive Income for the period, net of tax - Additibutable to: - Equityholders of the Parent - Non Controlling Interest - Total Comprehensive Income for the period, net of tax - Additibutable to: - Equityholders of the Parent - Non Controlling Interest - Total Comprehensive Income for the period, net of tax - Additibutable to: - Equityholders of the Parent - Non Controlling Interest - Total Comprehensive Income for the period, net of tax - Additibutable to: - Equityholders of the Parent - Non Controlling Interest - Total Comprehensive Income for the period, net of tax - Additibutable to: - Equityholders of the Parent - Non Controlling Interest - Total Comprehensive Income for the						LUACIO DE MINISTERIO DE CONTRE	899.83	1,926.27
Profit Class Defore tax (5+6) 993.81 566.38 624.82 1,981.76 899.83 1,926.27 Tax Expense :					-		-	-
8 Tax Expense :			993.81	566.38	624.82	1.981.76	899.83	1,926.27
- Current Tax - Adjustment of tax relating to earlier periods - Deferred Tax - Defered Tax - Deferred Tax - Def								
- Adjustment of tax relating to earlier periods	0		183 25	100.75	110.00	400.00	200.00	375.16
Deferred Tax S1.02 28.69 (87.27) 56.12 (80.08) (66.83) (66.83) (70.15) (12.98) (12.9			103.23			A CONTRACTOR OF THE PARTY OF TH	The state of the s	
Total Tax Expense Profit/(Loss) for the period (7-8) 729.54 443.40 578.55 1,532.03 756.37 1,627.07 100 (10 cComprehensive Income (net of tax) 1 cms that will not be classified to profit & Loss (1) Remeasurement of defined benefit plan (1) Income tax related to items no (i) above (1) Income			01.02				The second second	
Profit/(Loss) for the period (7-8) 729.54 443.40 578.55 1,532.03 756.37 1,627.07		[20] 그렇게 그 그 그 그 그 그 그 그 그 그 그 그 그 그 그 그 그 그				THE RESERVE OF THE PARTY OF THE		
10 Other Comprehensive Income (net of tax) Items that will not be classified to profit & Loss (i) Remeasurement of defined benefit plan (ii) Income tax related to items no (i) above Other Comprehensive Income (net of tax) 11 Total Comprehensive Income after tax (10+11) Profit/(Loss) for the period Attributable to: Equityholders of the Parent Non Controlling Interest Other Comprehensive Income for the period, net of tax Attributable to: Equityholders of the Parent Non Controlling Interest Total Comprehensive Income for the period, net of tax Attributable to: Equityholders of the Parent Non Controlling Interest Total Comprehensive Income for the period, net of tax Attributable to: Equityholders of the Parent Non Controlling Interest Total Comprehensive Income for the period, net of tax Attributable to: Equityholders of the Parent Non Controlling Interest Total Comprehensive Income for the period, net of tax Attributable to: Equityholders of the Parent Non Controlling Interest 22 Paid-up Equity Share Capital (Face Value ` 10/- per share) 23 Other Equity Reserves 24 EPS Rs. (Not Annualised) EPS Rs. (Not Annual			AND RESIDENCE OF THE PARTY OF T			The state of the s		
Remes that will not be classified to profit & Loss (1) Remeasurement of defined benefit plan (25.22 (ii) Income tax related to items no (i) above (25.22 (ii) Income tax related to items no (i) above (25.22 (ii) Income tax related to items no (i) above (25.22 (ii) Income tax related to items no (i) above (25.22 (ii) above (25.22 (ii) Income tax related to items no (i) above (25.22 (ii) above (25.22 (ii) Income tax related to items no (i) above (25.22 (ii) a			729.54	443.40	5/8.55	1,532.03	/50.3/	1,027.07
(i) Remeasurement of defined benefit plan (ii) Income tax related to items no (i) above Other Comprehensive Income (net of tax) 729.54 At 3.40 Profit/(Loss) for the period Attributable to: Equityholders of the Parent Non Controlling Interest Other Comprehensive Income for the period Attributable to: Equityholders of the Parent Non Controlling Interest Total Comprehensive Income for the period Attributable to: Equityholders of the Parent Non Controlling Interest Total Comprehensive Income for the period Attributable to: Equityholders of the Parent Non Controlling Interest Total Comprehensive Income for the period, net of tax Attributable to: Equityholders of the Parent Non Controlling Interest Total Comprehensive Income for the period, net of tax Attributable to: Equityholders of the Parent Non Controlling Interest Total Comprehensive Income for the period, net of tax Attributable to: Equityholders of the Parent Non Controlling Interest Total Comprehensive Income for the period, net of tax Attributable to: Equityholders of the Parent Non Controlling Interest 12. Paid-up Equity Share Capital (Face Value ` 10/- per share) Diversity Share Capital (Face Value ` 10/- per share) EPS Rs(Not Annualised) EPS Rs(Not Annualised) - Basic - Diluted (See accompanying notes to the Financial Results)	10							
(ii) Income tax related to items no (i) above Other Comprehensive Income (net of tax) 16.49 Total Comprehensive Income after tax (10+11) 729.54 443.40 578.55 1,532.03 756.37 1,643.56 Profit/(Loss) for the period Attributable to: Equityholders of the Parent Non Controlling Interest Other Comprehensive Income for the period Attributable to: Equityholders of the Parent Non Controlling Interest 16.49 Total Comprehensive Income for the period Attributable to: Equityholders of the Parent Non Controlling Interest 16.49 Attributable to: Equityholders of the Parent Non Controlling Interest 16.49 Total Comprehensive Income for the period, net of tax Attributable to: Equityholders of the Parent Non Controlling Interest 17.532.03 756.37 1,643.56 Profit/(Loss) for the period Non Controlling Interest 16.49 Total Comprehensive Income for the period Non Controlling Interest 16.49 Total Comprehensive Income for the period, net of tax Attributable to: Equityholders of the Parent Non Controlling Interest 17.532.03 756.37 1,643.56 Total Comprehensive Income for the period Non Controlling Interest 17.532.03 756.37 1,643.56 Equityholders of the Parent Non Controlling Interest 17.532.03 756.37 1,643.56 Total Comprehensive Income for the period Non Controlling Interest 17.532.03 756.37 1,643.56 Equityholders of the Parent Non Controlling Interest 17.532.03 756.37 1,643.56 Total Comprehensive Income for the period Non Controlling Interest 16.49 Total Comprehensive Income for the period Non Controlling Interest 16.49 Total Comprehensive Income for the period Non Controlling Interest 16.49 Total Comprehensive Income for the period Non Controlling Interest 16.49 Total Comprehensive Income for the period Non Controlling Interest 16.49 Total Comprehensive Income for the period Non Controlling Interest 16.49 Total Comprehensive Income for the period Non Controlling Interest 16.49 Total Comprehensive Income for the period Non Controlling Interest 16.49 Total Comprehensive Income for the period Non Controlling Interest 16.								25.22
Other Comprehensive Income (net of tax) Total Comprehensive Income after tax (10+11) Profit/(Loss) for the period Attributable to:					200			
Total Comprehensive Income after tax (10+11) 729.54 443.40 578.55 1,532.03 756.37 1,643.56								
Profit/(Loss) for the period Attributable to:				-	-			
Attributable to:	11	Total Comprehensive Income after tax (10+11)	729.54	443.40	578.55	1,532.03	756.37	1,643.56
Attributable to:								
Equityholders of the Parent Non Controlling Interest Other Comprehensive Income for the period Attributable to:		Profit/(Loss) for the period					A. 18. 7. 5	
Non Controlling Interest		Attributable to:				A WAR STATE		
Other Comprehensive Income for the period Attributable to: Equityholders of the Parent - - - 16.49 Total Comprehensive Income for the period, net of tax Attributable to: Equityholders of the Parent 729.54 443.40 578.55 1,532.03 756.37 1,643.56 Non Controlling Interest 729.54 443.40 576.84 576.8		Equityholders of the Parent	729.54	443.40	578.55	1,532.03	756.37	1,627.07
Attributable to:		Non Controlling Interest		-	-		-	
Equityholders of the Parent Non Controlling Interest Total Comprehensive Income for the period, net of tax		Other Comprehensive Income for the period						
Non Controlling Interest Total Comprehensive Income for the period, net of tax		Attributable to:						
Total Comprehensive Income for the period, net of tax		Equityholders of the Parent		-	-			16.49
Attributable to: Equityholders of the Parent Non Controlling Interest Paid-up Equity Share Capital (Face Value ` 10/- per share) Other Equity Reserves EPS Rs(Not Annualised) - Basic - Diluted (See accompanying notes to the Financial Results) 729.54 443.40 578.55 1,532.03 756.37 1,643.56 756.84 576.84 576.84 576.84 576.84 576.84 576.84 28,882.48		Non Controlling Interest		-	-			* 1
Equityholders of the Parent Non Controlling Interest 729.54 443.40 578.55 1,532.03 756.37 1,643.56 Paid-up Equity Share Capital (Face Value ` 10/- per share) 576.84 576.84 576.84 576.84 576.84 576.84 28,882.48 Paid-up Equity Reserves 76.84 576.84 576.84 576.84 576.84 576.84 28,882.48 EPS Rs(Not Annualised) 76.9 10.03 26.56 13.11 28.21 76.9 10.03 26.56 13.11 28.21 (See accompanying notes to the Financial Results)		Total Comprehensive Income for the period, net of tax					160 630 73	
Equityholders of the Parent Non Controlling Interest 729.54 443.40 578.55 1,532.03 756.37 1,643.56 Paid-up Equity Share Capital (Face Value ` 10/- per share) 576.84 576.84 576.84 576.84 576.84 576.84 28,882.48 Paid-up Equity Reserves 76.84 576.84 576.84 576.84 576.84 576.84 28,882.48 EPS Rs(Not Annualised) 76.9 10.03 26.56 13.11 28.21 76.9 10.03 26.56 13.11 28.21 (See accompanying notes to the Financial Results)		Attributable to:						
Non Controlling Interest Paid-up Equity Share Capital (Face Value ` 10/- per share) Other Equity Reserves EPS Rs(Not Annualised) - Basic - Diluted (See accompanying notes to the Financial Results) - Controlling Interest			729.54	443.40	578.55	1,532.03	756.37	1,643.56
Paid-up Equity Share Capital (Face Value ` 10/- per share) Other Equity Reserves EPS Rs(Not Annualised) - Basic - Diluted (See accompanying notes to the Financial Results) 576.84 576				-			-	2
13 Other Equity Reserves 28,882.48 14 EPS Rs(Not Annualised) - Basic - Diluted (See accompanying notes to the Financial Results) 28,882.48 28,882.48 12.65 7.69 10.03 26.56 13.11 28.21 12.65 7.69 10.03 26.56 13.11 28.21		The state of the s						
13 Other Equity Reserves 28,882.48 14 EPS Rs(Not Annualised) - Basic - Diluted (See accompanying notes to the Financial Results) 28,882.48 28,882.48 12.65 7.69 10.03 26.56 13.11 28.21 12.65 7.69 10.03 26.56 13.11 28.21	12	Paid-up Equity Share Capital (Face Value 10/- per share)	576.84	576.84	576.84	576.84	576.84	576.84
14 EPS Rs(Not Annualised) - Basic - Diluted (See accompanying notes to the Financial Results) - In the property of the second sec			370.64	370.04	370.64	370.04	370.04	
- Basic 12.65 7.69 10.03 26.56 13.11 28.21 - Diluted 12.65 7.69 10.03 26.56 13.11 28.21 (See accompanying notes to the Financial Results)								20,002.40
- Diluted 12.65 7.69 10.03 26.56 13.11 28.21 (See accompanying notes to the Financial Results)	14		10.05	7.00	10.00	30.50	12.11	20.24
(See accompanying notes to the Financial Results)			Committee of the Commit					
			12.65	7.69	10.03	26.56	13.11	28.21
	0.00							

Notes:

- 1 The above results were reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 29th January, 2019.
- 2 This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- 3 Revenue from operation for periods up to 30th June, 2017 included excise duty, which was discontinued from 1st July, 2017 on implementation of Goods and Service Tax (GST) in India. In accordance with 'Ind AS 18, Revenue' GST is not included in Revenue from operations. In view of the aforesaid restructuring of indirect taxes, revenue from operations for the period ended on 31st December, 2018 is not comparable with previous period.
- 4 Effective from 1st April, 2018 the Company adopted Ind AS 115 "Revenue from Contract with Customer" using the cumulative catch-up transition method and accordingly, comparatives for the quarter and period ended on 31st December, 2018 have not been retrospectively adjusted. The effect on adoption of Ind AS 115 was insignificant.
- 5 Consolidated statement includes share in associates: Eimco Elecon Electricals Ltd.
- 6 The Company has only one reportable business segment i.e. Machinery and Spares which is applicable to standalone results.
- 7 Figures of the previous quarters/period have been regrouped/restated wherever necessary.

For and on behalf of the Board of Directors

M. G. Rao Wholetime Director

Place: Vallabh Vidyanagar Date: 29th January, 2019 Phone: (O) 257207,

(R): 258616

Fax : O. (02637) 242802

Ref. No. NVS/

Date :

Thacker Butala Desai

CHARTERED ACCOUNTANTS

G-21/22, Tanariri Apartment, Ashabaug Society, Navsari - 396 445

Limited Review Report on Unaudited Quarterly and nine months ended Standalone Financial Results of Eimco Elecon (India) Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To Board of Directors of Eimco Elecon (India) Limited

We have reviewed the accompanying statement of unaudited standalone financial results of **Eimco Elecon (India) Limited** ('the Company') for the for the quarter and nine months ended on **December 31, 2018** ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors in their meeting held on 29th January, 2019 and prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 34 "Interim Financial Reporting" (Ind As 34"), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there-under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review 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 results 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.

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 applicable accounting standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirement) Regulation, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Chartered Chartered Accountants 2.

For Thacker Butala Desai

Chartered Accountants
Firm's Registration No: 110864W

Mary -

Yatin N. Patel

Partner

Membership No: 122676

Vallabh Vidyanagar Date: **29 January**, **2019** Phone: (O) 257207,

(R): 258616

Fax: O. (02637) 242802

Date:

Ref. No. NVS/

Thacker Butala Desai

CHARTERED ACCOUNTANTS

G-21/22, Tanariri Apartment, Ashabaug Society, Navsari - 396 445

Limited Review Report on Unaudited Quarterly and nine months ended Consolidated Financial Results of Eimco Elecon (India) Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To Board of Directors of Eimco Elecon (India) Limited

We have reviewed the accompanying statement of unaudited consolidated financial results of Eimco Elecon (India) Limited ('the Company') and its associate (collectively 'the Group') for the quarter and nine months ended on December 31, 2018 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

This Statement is the responsibility of the Company's management and has been approved by the Board of Directors in their meeting held on 29th January, 2019 and prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 34 "Interim Financial Reporting" (Ind As 34"), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there-under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review 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 results 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.

The consolidated financial results includes the Group's share of net profit/(loss) for the quarter and nine months ended on December 31, 2018 of Rs. (3.26) Lakhs & Rs. (0.01) Lakhs respectively, as considered in the consolidated financial results, in respect of an associate, whose financial result have been taken as certified by the Management. Our opinion on the consolidated financial results, in so far it relates to the amounts and disclosures included in respect of the associate, is based solely on such financial result. Our conclusion is not modified in respect of this matter.

Based on our review conducted as above and based on the consideration of report of the other auditor and management certified accounts, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited consolidated financial results, prepared in accordance with the applicable accounting standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirement) Regulation, 2015, and SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.



For Thacker Butala Desai Chartered Accountants

Firm's Registration No: 110864W

Yatin N. Patel

Partner Membership No: 122676

Vallabh Vidyanagar Date: 29 January, 2019