

February 11, 2022

Listing Department BSE Limited 25th Floor, PJ Towers, Dalal Street, Mumbai – 400 001.  <b>Scrip Code: 505368</b>	Listing Department National Stock Exchange of India Limited Exchange Plaza, C-1, Block-G Bandra Kurla Complex, Bandra, East Mumbai – 400 051.  <b>Scrip Code: REVATHI</b>
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Dear Sir/ Madam,

**Re: Outcome of the Board Meeting dated February 11, 2022**

Pursuant to Regulations 30(2) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors of the Company took the followings decisions:

1. The Board has approved the Unaudited Financial Results (Standalone & Consolidated) along with Limited Review Report of Auditors on the Financial Statements for the quarter and nine months ended 31<sup>st</sup> December, 2021.
2. The Board has accepted the resignation of Mr. K. Maheswaran (ICSI Membership No. 29730), Company Secretary and Compliance Officer of the Company. The Board further wish to inform that Mr. K. Maheswaran had relieved from his services as Company Secretary and Compliance Officer of the Company with effect from 15<sup>th</sup> December 2021.
3. The Board has approved the appointment of Mr. Nishant Ramakrishnan (ICSI Membership Number - A42279) as the Company Secretary and Compliance Officer of the Company with effect from February 11, 2022, pursuant to the provisions of Section 203 of the Companies Act, 2013 and Regulation 6(1) of the Listing Regulations.

Consequent to the said appointment, Mr.R.Sudhir, Chief Financial Officer has ceased to act as the Compliance Officer of the Company with effect from February 11, 2022.

The details as per Regulation 30 of the Listing Regulations read with SEBI Circular No. CIR/CFD/CMD/4/2015 for the appointment of Company Secretary and Compliance Officer is mentioned below.

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**Revathi Equipment Limited**

331, Pollachi Road, Coimbatore - 641 050. India. Phone : 0422 - 2610851, 0422 - 6655100, Fax :  
0422 - 6655199 CIN No.: L29120TZ1977PLC000780 E-mail: [finance@revathi.in](mailto:finance@revathi.in) Website:

[www.revathi.in](http://www.revathi.in)

S. No	Particulars	Details
1	Reason for change viz. Appointment <del>resignation, removal, death or otherwise;</del>	Mr. Nishant Ramakrishnan (ICSI Membership Number - A42279) has been appointed as the Company Secretary and Compliance Officer of the Company.  Consequent to the said appointment Mr.R.Sudhir has ceased to act as the Compliance Officer of the Company with effect from February 11, 2022.
2	Date of appointment/ <del>cessation</del> (as applicable) <del>and term as appointment</del>	February 11, 2022
3	Brief Profile (in case of appointment)	Mr. Nishant Ramakrishnan is an Associate Member of the Institute of Company Secretaries of India (ICSI Membership Number - A42279).  Qualifications: B.Com, MBA, ACS, ACMA
4	Disclosure of Relationships between Directors (in case of appointment of Director)	Not Applicable

The Board meeting was started at 4.00 PM and concluded at 7.00 PM IST.

You are requested to take the above on record.

**Yours faithfully,**  
**For Revathi Equipment Limited**



**R. Sudhir**  
**Chief Financial Officer**

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### Revathi Equipment Limited

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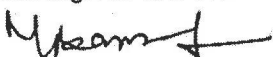
**S S KOTHARI MEHTA  
& COMPANY**  
CHARTERED ACCOUNTANTS

**Independent Auditor's Limited Review Report on Quarter and Nine Months ended Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

Review Report to  
The Board of Directors  
Revathi Equipment Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Revathi Equipment Limited ("the company") for the quarter and nine months ended on December 31, 2021, ("the Statement"), prepared and submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and rules thereunder, requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and other accounting principles generally accepted in India, is the responsibility of the company's management and has been approved by the Board of Directors. 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 Engagements (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 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 of unaudited Standalone financial results prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard (Ind AS) 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, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S S Kothari Mehta and Company  
(Chartered Accountants)  
Firm Reg. No. 000756N

  
(Neeraj Bansal)  
(Partner)

Membership No. 095960  
Place: Delhi

Date: 11.02.2022

UDIN: 22095960 ABKBRW6279





## Revathi Equipment Limited

Registered Office: Pollachi Road, Malumachampatti Post, Coimbatore - 641 050

CIN:L29120TZ1977PLC000780

Phone: +91-4226655116

Rs. In Lakhs except per share data


### STATEMENT OF STANDALONE UNAUDITED RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2021

Sr.No.	Particulars	Quarter ended			Nine months ended		Year ended
		December 31, 2021 Unaudited	September 30, 2021 Unaudited	December 31, 2020 Unaudited	December 31, 2021 Unaudited	December 31, 2020 Unaudited	March 31, 2021 Audited
<b>1</b>	<b>Revenue</b>						
	Revenue from Operations	2,093.25	3,697.35	1,284.11	6,579.78	4,525.40	8,473.60
	Other Income	107.18	153.30	26.20	309.19	107.02	152.55
	<b>Total Revenue</b>	<b>2,200.43</b>	<b>3,850.66</b>	<b>1,310.31</b>	<b>6,888.97</b>	<b>4,632.42</b>	<b>8,626.15</b>
<b>2</b>	<b>Expenses</b>						
	(a) Cost of materials consumed	1,486.51	1,044.04	1,482.01	3,239.34	3,000.74	5,004.11
	(b) Purchases of stock-in-trade	217.26	268.83	238.87	518.62	698.18	876.71
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(599.99)	915.08	(1,321.02)	(158.78)	(1,852.84)	(1,952.94)
	(d) Employee benefits expense	301.32	298.46	316.30	899.36	822.10	1,164.72
	(e) Finance costs	156.09	76.45	64.51	336.23	184.01	250.83
	(f) Depreciation and amortisation expense	22.52	22.89	20.72	66.44	60.88	85.04
	(g) Other expenses	506.18	451.31	289.06	1,275.43	813.36	1,554.54
	<b>Total Expenses</b>	<b>2,089.89</b>	<b>3,077.07</b>	<b>1,090.45</b>	<b>6,176.64</b>	<b>3,726.43</b>	<b>6,983.01</b>
<b>3</b>	<b>Profit/(Loss) before tax (1-2)</b>	<b>110.54</b>	<b>773.59</b>	<b>219.86</b>	<b>712.33</b>	<b>905.99</b>	<b>1,643.14</b>
<b>4</b>	<b>Tax expenses</b>						
	- Current tax	23.65	190.72	54.79	214.37	247.91	555.68
	- Deferred tax	7.36	(18.52)	29.12	15.67	27.97	(79.34)
<b>5</b>	<b>Net Profit/(Loss) after tax (3-4)</b>	<b>79.52</b>	<b>601.39</b>	<b>135.95</b>	<b>482.29</b>	<b>630.11</b>	<b>1,166.80</b>
<b>6</b>	<b>Other Comprehensive Income (OCI)</b>						
	(i) Items that will not be reclassified to profit or loss.	(0.62)	(0.62)	2.70	(1.86)	8.11	(2.48)
	(ii) income tax relating to items that will not be reclassified to profit or loss	0.18	0.18	(0.79)	0.54	(2.36)	0.72
	<b>Other Comprehensive Income for the period</b>	<b>(0.44)</b>	<b>(0.44)</b>	<b>1.91</b>	<b>(1.32)</b>	<b>5.75</b>	<b>(1.76)</b>
<b>7</b>	<b>Total Comprehensive Income for the period(6+7)</b>	<b>79.09</b>	<b>600.95</b>	<b>137.86</b>	<b>480.97</b>	<b>635.86</b>	<b>1,165.04</b>
<b>8</b>	<b>Paid-up equity share capital (Face Value of Rs. 10.00/- each)</b>	<b>306.70</b>	<b>306.70</b>	<b>306.70</b>	<b>306.70</b>	<b>306.70</b>	<b>306.70</b>
<b>9</b>	<b>Other equity</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,962.37</b>
	<b>Earnings Per Share face value Rs.10.00/ each</b>						
	<b>(EPS non annualised except for the year ended results) Basic and</b>						
<b>10</b>	<b>Diluted (Amt in Rs.)</b>	<b>2.59</b>	<b>19.61</b>	<b>4.43</b>	<b>15.73</b>	<b>20.54</b>	<b>38.04</b>

**Note :-**

- The above results was approved in the meeting of the Board of Directors held on 11th February, 2022  
The company operates in a single operating segment of manufacturing of equipments. The financial results for the quarter and nine months ended December 31, 2021 are being published in the newspaper as per the format prescribed under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The
- results of the Company are also available on Stock Exchange websites and on the Companies website www.revathi.in.
- The Company had acquired 7630 shares of Semac Consultants (P) Ltd amounting to Rs. 12.21 lakhs during the month of Oct'21.

Date: 11th February 2022  
Place: New Delhi

  
Abhishek Dalmia  
Executive Chairman  
DIN : 00011958

**S S KOTHARI MEHTA  
& COMPANY**  
CHARTERED ACCOUNTANTS

**Independent Auditor's Limited Review Report on Quarter and Nine Months ended Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

Review Report to  
The Board of Directors  
Revathi Equipment Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of Revathi Equipment Limited ("the Holding Company"), its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") and its share of loss/profit of its associate, for the quarter and nine months ended on December 31, 2021 ("the statement"), prepared and submitted by the Holding Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. This statement is prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, as amended, and rules thereunder, requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and other accounting principles generally accepted in India, is the responsibility of the Company's management and has been approved by the Board of Directors of Company. 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 Engagements (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 Statements 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 No. CIR/CFD/CMD 1/4412019 dated March 29, 2019 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 following entities:
  - i. SEMAC Consultants Private Limited – Subsidiary, India
  - ii. SEMAC and Partners LLC – Subsidiary, Muscat (Oman)
  - iii. SEMAC Construction Technologies India LLP – Associate, India
5. Based on our review conducted and procedures performed as stated above and based on the consideration of financial results furnished to us by the management as referred to in paragraph 6 below, 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 applicable Indian Accounting Standards ('IND AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has

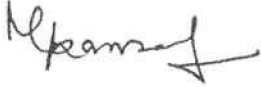


**S S KOTHARI MEHTA  
& COMPANY**  
CHARTERED ACCOUNTANTS

not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The Statement includes financial results of one subsidiary of the Holding Company which has been reviewed by their auditor and furnished to us by the management, whose financial results reflects total assets of Rs.1354.23 lakhs as at December 31, 2021, total revenue of Rs. 491.74 lakhs and of Rs. 1674.86 lakhs, total net loss of Rs. 57.55 lakhs and total net profit of Rs. 40.87 lakhs, total comprehensive loss of Rs. 54.49 lakhs and total comprehensive income of Rs. 54.57 lakhs for the quarter and nine months ended on December 31, 2021 respectively, and net cash outflow of Rs. 215.15 lakhs for the nine months ended on December 31, 2021 as considered in the Statement. Our Conclusion on the consolidated unaudited financial results, and our report in terms of Regulation 33 of the regulation read with SEBI Circular, in so far as it relates to the aforesaid subsidiary, are based solely on such reviewed financial information. Our Conclusion on the statement is not modified in respect of this matter.

For S. S. Kothari Mehta and Company  
(Chartered Accountants)  
Firm Reg. No. 000756N



(Neeraj Bansal)  
(Partner)

Membership No. 095960  
Place: Delhi

Date: 11.02.2022

UDIN: 22095960ABKDKUG200





**Revathi Equipment Limited**  
Registered Office: Pollachi Road, Malumachampatti Post, Coimbatore - 641 050  
CIN: L29120T21977PLC000780  
Phone: +91-4226655116

Rs. In Lakhs except per share data

STATEMENT OF CONSOLIDATED UNAUDITED RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2021							
Sr.No.	Particulars	Quarter ended			Nine months ended		Year ended
		December 31, 2021 Unaudited	September 30, 2021 Unaudited	December 31, 2020 Unaudited	December 31, 2021 Unaudited	December 31, 2020 Unaudited	March 31, 2021 Audited
<b>1</b>	<b>Revenue</b>						
	Revenue from Operations	3,779.41	5,310.59	2,268.58	12,323.06	7,204.59	13,223.52
	Other Income	192.46	220.52	78.16	551.34	393.68	575.29
	<b>Total Revenue</b>	<b>3,971.87</b>	<b>5,531.11</b>	<b>2,346.74</b>	<b>12,874.40</b>	<b>7,598.27</b>	<b>13,798.81</b>
<b>2</b>	<b>Expenses</b>						
	(a) Cost of materials consumed	2,052.18	1,410.97	1,495.15	5,347.67	3,018.88	5,901.35
	(b) Purchases of stock-in-trade	217.26	268.83	238.87	518.62	698.18	876.71
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(599.99)	915.08	(1,321.02)	(158.78)	(1,852.84)	(1,952.94)
	(d) Employee benefits expense	1,094.02	1,081.24	1,112.36	3,308.36	3,102.98	4,188.79
	(e) Finance costs	163.54	79.29	68.36	353.18	203.10	287.31
	(f) Depreciation and amortisation expense	58.71	56.49	55.75	172.51	170.11	234.37
	(g) Other expenses	848.17	843.57	597.40	2,268.60	1,654.46	3,625.66
	<b>Total Expenses</b>	<b>3,833.89</b>	<b>4,655.47</b>	<b>2,246.87</b>	<b>11,810.16</b>	<b>6,994.86</b>	<b>13,161.25</b>
<b>3</b>	<b>Profit/(Loss) before Tax and Share of Profit/(Loss) of Associates (1-2)</b>	<b>137.98</b>	<b>875.64</b>	<b>99.88</b>	<b>1,064.24</b>	<b>603.41</b>	<b>637.56</b>
<b>4</b>	Share of Profit/(Loss) of Associates	(5.58)	23.16	49.76	17.24	93.89	74.80
	<b>Profit/(Loss) before Tax (3+4)</b>	<b>132.40</b>	<b>898.80</b>	<b>149.64</b>	<b>1,081.48</b>	<b>697.30</b>	<b>712.36</b>
<b>5</b>	<b>Tax expenses</b>						
	- Current tax	39.69	210.45	57.21	289.02	257.03	596.51
	- MAT credit entitlement	(14.60)	(18.93)	-	(49.88)	-	(7.53)
	- Deferred tax	46.35	201.14	22.50	230.53	41.91	(147.39)
	- Earlier year tax expenses	-	-	-	-	-	9.97
<b>7</b>	<b>Net Profit/(Loss) after tax from continued operations (5-6)</b>	<b>60.97</b>	<b>506.13</b>	<b>69.92</b>	<b>611.82</b>	<b>398.36</b>	<b>260.80</b>
<b>8</b>	Profit / (loss) from discontinued operations	-	-	-	-	-	-
<b>6</b>	<b>Net Profit/(Loss) after tax (4-5)</b>	<b>60.97</b>	<b>506.13</b>	<b>69.92</b>	<b>611.82</b>	<b>398.36</b>	<b>260.80</b>
<b>7</b>	<b>Other Comprehensive Income (OCI)</b>						
<b>A</b>	(i) Items that will not be reclassified to profit or loss.	(0.62)	0.96	17.81	(2.63)	53.44	(11.89)
	(ii) income tax relating to items that will not be reclassified to profit or loss	0.18	(2.88)	(16.60)	(1.86)	(9.77)	20.15
<b>B</b>	(i) Items that will be reclassified to profit or loss.	3.07	(4.24)	(37.27)	13.70	(40.93)	(30.24)
	(ii) income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	<b>Other Comprehensive Income for the period</b>	<b>2.63</b>	<b>(6.15)</b>	<b>(36.06)</b>	<b>9.20</b>	<b>2.74</b>	<b>(21.98)</b>
<b>8</b>	<b>Total Comprehensive Income for the period(6+7)</b>	<b>63.60</b>	<b>499.98</b>	<b>33.86</b>	<b>621.02</b>	<b>401.10</b>	<b>238.81</b>
<b>9</b>	<b>Profit or Loss attributable for the Period to</b>						
	Equity holders of the company	81.06	514.29	69.17	593.46	413.52	521.68
	Non Controlling Interest	(20.09)	(8.16)	0.75	18.36	(15.16)	(260.89)
<b>10</b>	<b>Other Comprehensive Income</b>						
	Equity holders of the company	1.43	(4.42)	(34.18)	4.17	2.05	(8.87)
	Non Controlling Interest	1.195	(1.732)	(1.88)	5.03	0.69	(13.11)
<b>11</b>	<b>Total Comprehensive Income</b>	<b>82.49</b>	<b>509.87</b>	<b>34.99</b>	<b>597.63</b>	<b>415.57</b>	<b>512.82</b>
	Equity holders of the company	(18.90)	(9.89)	(1.12)	23.39	(14.47)	(274.00)
	Non Controlling Interest						
<b>12</b>	Paid-up equity share capital (Face Value of Rs. 10.00/- each)	306.70	306.70	306.70	306.70	306.70	306.70
<b>13</b>	Other equity	-	-	-	-	-	17,983.43
	<b>Earnings Per Share face value Rs.10.00/ each</b>						
<b>14</b>	<b>(EPS non annualised except for the year ended results) Basic and Diluted (Amt in Rs.)</b>	1.99	16.50	2.28	19.95	12.99	8.50

Note :-

- The above results was approved in the meeting of the Board of Directors held on 11th February, 2022  
The company operates in a Two operating segment namely, manufacturing of equipments and Engineering, Construction and Design Services. The financial results for the quarter and nine months ended December 31, 2021 are being published in the newspaper as per the format prescribed under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The results of the Company are also available on Stock Exchange websites and on the Companies website www.revathi.in.
- Regulations, 2015. The results of the Company are also available on Stock Exchange websites and on the Companies website www.revathi.in.
- The Company had acquired 7630 shares of Semac Consultants (P) Ltd amounting to Rs. 12.21 lakhs during the month of Oct'21.

Abhishek Dalmia  
Executive Chairman  
DIN : 00011958

Date: 11th February 2022  
Place: New Delhi



**Revathi Equipment Limited,**  
Registered Office: Pollachi Road, Malumachampatti Post, Coimbatore - 641 050  
CIN: L29120TZ1977PLC000780  
Phone: +91-4226655116

Segment wise revenue, results, assets and liabilities for the quarter and nine months ended December 31, 2021							
Sr.No.	Particulars	Quarter ended			Nine months ended		(Rs. In Lakhs)
		December 31, 2021	September 30, 2021	December 30, 2020	December 31, 2021	December 30, 2020	March 31, 2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1</b>	<b>Segment Revenue (Gross)</b>						
a)	Manufacturing of Equipments	2,193.46	3,841.28	1,310.31	6,888.97	4,632.42	8,626.15
b)	Engineering Design Services	1,785.38	1,699.22	1,036.43	6,010.85	2,965.85	5,175.10
	<b>Total</b>	<b>3,978.84</b>	<b>5,540.49</b>	<b>2,346.74</b>	<b>12,899.82</b>	<b>7,598.27</b>	<b>13,801.25</b>
	Less: Inter Segment Revenue	6.97	9.38	-	25.42	-	2.44
	<b>Total income from operations (net)</b>	<b>3,971.87</b>	<b>5,531.11</b>	<b>2,346.74</b>	<b>12,874.40</b>	<b>7,598.27</b>	<b>13,798.81</b>
<b>2</b>	<b>Segment Results</b>						
	Profit (+)/Loss(-) before interest and tax from each segment						
a)	Manufacturing of Equipments	266.63	850.04	284.37	1,048.56	1,045.87	1,893.97
b)	Engineering Design Services	34.89	104.89	(116.13)	368.86	(189.60)	(969.10)
	<b>Total</b>	<b>301.52</b>	<b>954.93</b>	<b>168.24</b>	<b>1,417.42</b>	<b>856.27</b>	<b>924.87</b>
	Less: Interest	163.54	79.29	68.36	353.18	203.10	287.31
	Other Un-allocable Expenditure net off unallocable Income	-	-	-	-	-	-
	Profit (+)/Loss(-) before tax & Profit / (Loss) of Associate	137.99	875.64	99.88	1,064.24	653.17	637.56
	Add: Profit / (Loss) of Associate	(5.58)	23.16	49.76	17.24	44.13	74.80
	<b>Total Profit Before Tax</b>	<b>132.41</b>	<b>898.80</b>	<b>149.64</b>	<b>1,081.48</b>	<b>697.30</b>	<b>712.36</b>
<b>3</b>	<b>Segment Assets -</b>						
a)	Manufacturing of Equipments	19,816.42	18,249.78	12,000.89	19,816.42	12,000.89	17,792.72
b)	Engineering Design Services	10,258.05	9,109.86	8,539.35	10,258.05	8,539.35	9,203.74
	<b>Total segment assets</b>	<b>30,074.48</b>	<b>27,359.64</b>	<b>20,540.24</b>	<b>30,074.48</b>	<b>20,540.24</b>	<b>26,996.46</b>
	Less: Inter segment assets	320.42	463.45	-	320.42	-	447.44
	Add: Unallocable assets	4,486.25	4,486.25	4,486.25	4,486.25	4,486.25	4,486.25
	<b>Total assets</b>	<b>34,240.31</b>	<b>31,382.44</b>	<b>25,026.49</b>	<b>34,240.31</b>	<b>25,026.49</b>	<b>31,035.27</b>
	<b>Segment Liabilities -</b>						
a)	Manufacturing of Equipments	10,380.89	8,875.57	6,125.84	10,380.89	6,125.84	8,768.40
b)	Engineering Design Services	4,434.64	3,276.51	2,034.77	4,434.64	2,034.77	3,503.11
	<b>Total Segment Liabilities</b>	<b>14,815.53</b>	<b>12,152.08</b>	<b>8,160.61</b>	<b>14,815.53</b>	<b>8,160.61</b>	<b>12,271.51</b>
	Less: Inter segment liabilities	320.42	463.45	-	320.42	-	447.44
	Add: Unallocable liabilities	-	-	-	-	-	-
	<b>Total Liabilities</b>	<b>14,495.11</b>	<b>11,688.63</b>	<b>8,160.61</b>	<b>14,495.11</b>	<b>8,160.61</b>	<b>11,824.07</b>

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