Lokesh Machines Ltd

St. PARTICULARS QUARTER ENDED HALF YEAR ENDED ENDED (Un Audited) Audited) Audited) Audited Audit	г	Lokesh Machines Ltd							
SI PARTICULARS QUARTER ENDED HALF YEAR ENDED SUBJECT S	UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED SEPTEMBER 30, 2013								
No	ŞI	PARTICIII ADQ	CUA	OHADTED ENDED				Rs.in Lakhs	
1 Income From operations (a) Net Sales / Income from Operations (Net of excise duty) (b) Other Operating Income 2,134.40 2,763.51 4,125.82 4,897.91 6,733.51 13,833.51 (b) Other Operating Income 2,134.40 2,763.51 4,125.82 4,897.91 6,733.51 13,833.51 (b) Other Operating Income 2,134.40 2,763.51 4,125.82 4,897.91 6,733.51 13,833.51 (b) Other Operating Income 2,134.40 2,763.51 4,125.82 4,897.91 6,733.51 13,833.51			QUARTER ENDED			L		ENDED	
Income From operations (a) Net Sales / Income from Operations (b) Other Operating Income (c) Net Sales / Income from Operations (b) Other Operating Income (c) Net Sales / Income from Operations (net) (b) Other Operating Income (c) Net Sales / Income from operations (net) (c) Other Operating Income (c) Net Sales / Income from operations (net) (c) Other Operating Income (c) Net Sales / Income from operations (net) (c) Other Operating Income (c) Net Sales / Income from operations (net) (c) Other Operating Income (c) Net Sales / Income from operations (net) (c) Other Operating Income (c) Net Sales / Income from operations (net) (c) Other Operating Income (c) Net Sales / Income from operations (net) (c) Other Net Sales / Income from operations (net) (c) Other Net Sales / Income from operations on the Sales / Income from operations (net) (c) Other Net Sales / Income from operations (net) (c) Other Net Sales / Income from operations (net) (c) Other Net Sales / Income from operations (net) (c) Other Net Sales / Income from operations (net) (c) Other Net Sales / Income from operations (net) (c) Other Net Sales / Income from operations (net) (c) Other Net Sales / Income from operations (net) (c) Other Net Sales / Income from ordinary activities after finance costs & exceptional items (net) (c) Other Income from ordinary activities (net) (c) Other Income from ordinary (net) (c) Other Income from ordin	1	<u> </u>						31.03.13	
1 Income From operations (a) Net Sales / Income from Operations (b) Other Operating Income (c) Other Operating Income (d) Other Operating Income (e) Other Income Inventories of Inished goods, work-in-progress and stock-in-trade (e) Changes in Inventories of Inished goods, work-in-progress and stock-in-trade (e) Other Operating Income (e) Other Operations (e) Other	1							(Audited)	
(a) Net Sales / Income from Operations (Net of excise duty) (b) Other Operating Income Total Income from operations (net) Expenses a. Cost of materials consumed b. Purchase of stock-in-trade c. Changes in Inventories of finished goods, work-in-progress and stock-in-trade d. Employee benefits expenses f. Other expenses (Any Item exceeding 10% of the total expenses relating to continuing operations to be shown g. Other Manufacturing Expenses h. Less Capative Consumption Total expenses 7 Profit / Ioss from ordinary activities before finance costs and exceptional items (3+4) Finance costs and exceptional items (5+6) Extraordinary items (net of tax expense) (89.97) 2,134.40 2,763.51 4,125.82 4,897.91 6,733.51 13,93.51 13,9	1	Income From operations	- Addited)	, addited)	, waited)	, (duited)	Auditeu)		
(Net of excise duty)		(a) Net Sales / Income from Operations	2,134.40	2,763.51	4,125.82	4,897.91	6,733.51	13,933.57	
Total Income from operations (net) 2,134.40 2,763.51 4,125.82 4,897.91 6,733.51 13,933.51 2 Expenses a. Cost of materials consumed 982.11 893.41 1,958.04 1,876.52 3,514.21 6,560.01 b. Purchase of stock-in-trade c. Changes in inventories of finished goods, work-in-progress and stock-in-trade d. Employee benefits expense 683.78 604.89 594.12 1,188.67 1,207.03 2,457.46 d. Employee benefits expense 683.78 604.89 594.12 1,188.67 1,207.03 2,457.46 d. Employee benefits expense 683.78 604.89 594.12 1,188.67 1,207.03 2,457.46 d. Employee benefits expense 683.78 604.89 594.12 1,188.67 1,207.03 2,457.46 d. Employee benefits expense 258.82 255.28 287.62 514.10 533.53 961.15 f. Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown g. Other Manufacturing Expenses 306.28 308.68 411.45 614.96 826.30 1,823.43 h. Less Capative Consumption (81.00) (81.00) (290.12 1,188.67 1,207.03 1,234.33 Total expenses 1,991.37 2,264.15 3,654.55 4,255.52 5,825.47 11,848.22 Profit from operations before other Income, finance costs & exceptional Items (1 - 2) 9.86 31.31 46.82 41.17 72.31 149.15 Profit from operations before axional exceptional Items (3+4) 1,186.70 1,186.70 1,186.70 1,186.70 Frofit from operations before exceptional Items (3+4) 1,186.70 1,186.	L	(Net of excise duty)		1					
Expenses a. Cost of materials consumed 982.11 893.41 1,958.04 1,875.52 3,514.21 6,560.07	匚			<u> </u>	-		-		
a. Cost of materials consumed b. Purchase of stock-in-trade c. Changes in inventories of finished goods, work-in-progress and stock-in-trade d. Employee benefits expense e. Depreciation and amortisation expense f. Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown g. Other Manufacturing Expenses 306.28 308.68 411.45 614.96 8268.27 291.16 797.70 10% of the total expenses relating to continuing operations to be shown g. Other Manufacturing Expenses 306.28 308.68 411.45 614.96 826.30 1.823.43 h. Less Capative Consumption (81.00) -	بَـا		2,134.40	2,763.51	4,125.82	4,897.91	6,733.51	13,933.57	
D. Purchase of stock-in-trade	2		^^-	900 11	1055			0.500	
c.Changes in inventories of finished goods, work-in-progress and stock-in-trade d Employee benefits expense e. Depreciation and amortisation expense g. Depreciation and amortisation expense f. Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown g. Other Manufacturing Expenses 306.28 308.68 411.45 814.96 826.27 291.16 797.70 g. Other Manufacturing Expenses 306.28 308.68 411.45 814.96 826.30 1.823.43 h. Less Capative Consumption Total expenses 7 Profit from operations before other income. finance costs & exceptional items (1 - 2) 10 Other income 143.03 499.36 471.27 642.39 908.04 2,085.35 finance costs & exceptional items (1 - 2) 10 Other income 15 Profit / loss from ordinary activities before finance costs and exceptional items (3+4) 16 Finance costs but before exceptional items (5+6) 17 Expense (89.97) 21.84 27.39 (68.13) 27.39 44.34 17 Profit / (Loss) from ordinary activities before Tax (7 + 8) 18 Exceptional Items 19 Profit / (Loss) from ordinary activities before Tax (7 + 8) 19 Profit / (Loss) from ordinary activities before Tax (7 + 8) 10 Tax Expense (89.97) 21.84 27.39 (68.13) 27.39 44.34 11 Net Profit / (Loss) from ordinary activities after frax (9 +10) 12 Extraordinary items (net of tax expense) 15 Minority interest* 16 Minority interest* 17 Paid up equity share capital (Face value of Associates* 18 Reserves excluding Revaluation Reserves 18 Reserves excluding Revaluation Reserves	\vdash		982.11	693.41	1,958.04	1,875.52	3,514.21	6,560.07	
work-in-progress and stock-in-trade d. Employee benefits expense 583.78 604.89 594.12 1,188.67 1,207.03 2,457.46 e. Depreciation and amorfisation expense 258.82 255.28 287.62 514.10 533.53 961.15 1,007.03 2,457.46 1,007.03 2,457.46 1,007.03 2,457.46 1,007.03 2,457.46 1,007.03 2,457.46 1,007.03 2,457.46 1,007.03 2,457.46 1,007.03 2,457.46 1,007.03 2,457.46 1,007.03 2,457.46 1,007.03 2,457.46 1,007.03 2,457.46 1,007.03 1,007.76 1,007.03 1,007.76 1,007.03 1,007.76 1,007.03 1,0	\vdash		/494 900	F6 60	250.04	(40F.00)	/EAT 00:	1404 15	
e. Depreciation and amortisation expense 258.82 255.28 287.62 514.10 533.53 961.15 f. Other expenses (Any litem exceeding 10% of the total expenses relating to continuing operations to be shown g. Other Manufacturing Expenses 306.28 308.68 411.45 614.96 826.30 1,823.43 h. Less Capative Consumption (81.00) - (81.00) - (290.12 10.00 1		work-iп-progress and stock-in-trade				` ′		, ,	
10% of the total expenses relating to continuing operations to be shown 9. Other Manufacturing Expenses 306.28 308.68 411.45 614.96 826.30 1,823.43	\vdash					·		2,457.46	
10% of the total expenses relating to continuing operations to be shown g. Other Manufacturing Expenses 306.28 308.68 411.45 614.96 826.30 1,823.43 h. Less Capative Consumption (81.00)	ļ_							961.15	
h. Less Capative Consumption (81.00) - (290.12 Total expenses 1,991.37 2,264.15 3,654.55 4,255.52 5,825.47 11,848.22 3		10% of the total expenses relating to continuing operations to be shown						797.70	
Total expenses 1,991.37 2,264.15 3,654.55 4,255.52 5,825.47 11,848.22 3 Profit from operations before other Income, finance costs & exceptional Items (1 - 2) 9.86 31.31 46.82 41.17 72.31 149.15 9.86 31.31 46.82 41.17 72.31 149.15 15.89 150.67 1518.09 683.56 980.35 2,234.54 16.82 16		<u> </u>			411.45	614.96	826.30	1,823.43	
3 Profit from operations before other Income, finance costs & exceptional Items (1 - 2) 4 Other Income 5 Profit / loss from ordinary activities before finance costs and exceptional items (3+4) 6 Finance costs 4 452.80 6 Finance costs 7 Profit / loss from ordinary activities after finance costs but before exceptional items (5+6) 8 Exceptional Items 9 Profit / (Loss) from ordinary activities before Tax (7 + 8) 10 Tax Expense 10 Tax Expense 11 Net Profit / (Loss) from ordinary activities after Tax (9 +10) 12 Extraordinary items (net of tax expense) 13 Net Profit / (Loss) for the period (11 + (209.94) 50.97 42.94 (158.97) 53.18 106.28 129.94) 16 Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13 + 14 + 15) 129.18		·			-	(81.00)	-	(290.12)	
finance costs & exceptional Items (1 - 2) 4 Other Income 9.86 31.31 46.82 41.17 72.31 149.18 5 Profit / loss from ordinary activities before finance costs and exceptional items (3+4) 6 Finance costs 452.80 457.86 447.76 910.66 899.78 1,804.47 7 Profit / loss from ordinary activities after finance costs but before exceptional items (5+6) 8 Exceptional Items 9 Profit / (Loss) from ordinary activities before Tax (7 + 8) 10 Tax Expense (89.97) 21.84 27.39 (68.13) 27.39 44.34 11 Net Profit / (Loss) from ordinary activities after Tax (9 +10) 12 Extraordinary items (net of tax expense) 13 Net Profit / (Loss) for the period (11 + (209.94) 50.97 42.94 (158.97) 53.18 106.28 14 Share of profit / (loss) of associates* 15 Minority interest* 16 Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13 + 14 + 15)* 17 Paid up equity share capital (Face value of Rs.10 each) 18 Reserves excluding Revaluation Reserves		-					5,825.47	11,848.22	
4 Other Income 9.86 31.31 46.82 41.17 72.31 149.19 5 Profit / loss from ordinary activities before finance costs and exceptional items (3+4) 6 Finance costs 7 Profit / loss from ordinary activities after finance costs but before exceptional items (5+6) 8 Exceptional litems 9 Profit / (Loss) from ordinary activities before Tax (7 + 8) 10 Tax Expense (89.97) 21.84 27.39 (68.13) 27.39 44.34 11 Net Profit / (Loss) from ordinary activities after Tax (9+10) (209.94) 50.97 42.94 (158.97) 53.18 106.28 13 Net Profit / (Loss) for the period (11 + (209.94) 50.97 42.94 (158.97) 53.18 106.28 14 Share of profit / (loss) of associates* 15 Minority interest* 16 Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13 + 14 + 15)* 17 Paid up equity share capital (Face value of Rs.10 each) 18 Reserves excluding Revaluation Reserves		finance costs & exceptional Items (1 - 2)						2,085.35	
before finance costs and exceptional items (3+4) 6 Finance costs 7 Profit / loss from ordinary activities after finance costs but before exceptional items (5+6) 8 Exceptional Items 9 Profit / (Loss) from ordinary activities before Tax (7+8) 10 Tax Expense 11 Net Profit / (Loss) from ordinary activities after form activities after Tax (9+10) 12 Extraordinary items (net of tax expense) 13 Net Profit / (Loss) for the period (11 + (209.94) 50.97 42.94 (158.97) 53.18 106.28 150.28 150.28 150.28 150.28 150.28 150.28 150.28 150.28 150.28 150.28 150.28 150.28 150.28 150.28 150.28 150.29 150.97 42.94 (158.97) 53.18 106.28 150.28 150.28 150.28 150.29 150.97 42.94 (158.97) 53.18 106.28 150.	ш	Other Income		,		41.17	72.31	149.19	
6 Finance costs 452.80 457.86 447.76 910.66 899.78 1,804.47 7 Profit / loss from ordinary activities after finance costs but before exceptional items (5+6) 8 Exceptional Items 9 Profit / (Loss) from ordinary activities (299.91) 72.81 70.33 (227.10) 80.57 150.62 10 Tax Expense (89.97) 21.84 27.39 (68.13) 27.39 44.34 11 Net Profit / (Loss) from ordinary activities after Tax (9 +10) (209.94) 50.97 42.94 (158.97) 53.18 106.28 12 Extraordinary items (net of tax expense)		before finance costs and exceptional items (3+4)		530.67	518.09	683.56	980.35	2,234.54	
7 Profit / loss from ordinary activities after finance costs but before exceptional items (5+6) 8 Exceptional Items 9 Profit / (Loss) from ordinary activities before Tax (7 + 8) 10 Tax Expense (89.97) 21.84 27.39 (68.13) 27.39 44.34 11 Net Profit / (Loss) from ordinary activities after Tax (9 +10) 12 Extraordinary items (net of tax expense) 13 Net Profit / (Loss) for the period (11 + (209.94) 50.97 42.94 (158.97) 53.18 106.28 14 Share of profit / (loss) of associates* 15 Minority interest* 16 Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13 + 14 + 15)* 17 Paid up equity share capital (Face value of Rs.10 each) 18 Reserves excluding Revaluation Reserves	6	Finance costs	452.80	457.86	447.76	910.66	899.78	1,804.47	
9		finance costs but before exceptional items (5+6)	(299.91)		70.33	(227.10)	80.57	430.07	
before Tax (7 + 8) 10 Tax Expense (89.97) 21.84 27.39 (68.13) 27.39 44.34 11 Net Profit / (Loss) from ordinary activities after Tax (9 +10) 12 Extraordinary items (net of tax expense) 13 Net Profit / (Loss) for the period (11 + (209.94) 50.97 42.94 (158.97) 53.18 106.28 14 Share of profit / (loss) of associates* 15 Minority interest* 16 Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13 + 14 + 15) * 17 Paid up equity share capital (Face value of Rs.10 each) 18 Reserves excluding Revaluation Reserves		·	-				-	(279.45)	
11 Net Profit / (Loss) from ordinary activities after Tax (9 +10) 12 Extraordinary items (net of tax expense) 13 Net Profit / (Loss) for the period (11 + (209.94) 50.97 42.94 (158.97) 53.18 106.28 14 Share of profit / (loss) of associates* 15 Minority interest* 16 Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13 + 14 + 15)* 17 Paid up equity share capital (Face value of Rs.10 each) 18 Reserves excluding Revaluation Reserves		before Tax (7 + 8)	(299.91)	72.81	70.33	(227,10)	80.57	150.62	
activities after Tax (9 +10) 12 Extraordinary items (net of tax expense)		·				(68.13)		44.34	
13 Net Profit / (Loss) for the period (11 + (209.94) 50.97 42.94 (158.97) 53.18 106.28 14 Share of profit / (loss) of associates* 15 Minority interest* 16 Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13 + 14 + 15) * 17 Paid up equity share capital (Face value of Rs.10 each) 18 Reserves excluding Revaluation Reserves		activities after Tax (9 +10)	(209.94)	50.97	42.94	(158.97)	53.18	106.28	
14 Share of profit / (loss) of associates* 15 Minority interest* 16 Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13 + 14 + 15) * 17 Paid up equity share capital (Face value of Rs.10 each) 18 Reserves excluding Revaluation Reserves	12	Extraordinary items (net of tax expense)	-	-	-	-	-	-	
15 Minority interest* -			(209.94)	50.97	42.94	(158.97)	53.18	106.28	
16 Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13 + 14 + 15) * 17 Paid up equity share capital (Face value of Rs.10 each) 1,177.74 1								-	
interest and share of profit / (loss) of associates (13 + 14 + 15) * 17 Paid up equity share capital (Face value of Rs.10 each) 18 Reserves excluding Revaluation Reserves						-	-	-	
Rs.10 each) 18 Reserves excluding Revaluation Reserves		interest and share of profit / (loss) of associates (13 + 14 + 15) *				(158.97)	53.18	106.28	
		Rs.10 each)	1,177.74	1,177.74	1,177.74	1,177.74	1,177.74	1,177.74	
CAUSE CATE				-			-		

For LOKESH MACHINES LTD.

Managing Director

19.i	Earnings Per Share (EPS) (before extraordinary items)	(1.78)	0.43	0.36	(1.35)	0.45	0.9
	(of Rs. 10/- each) (not annualised):					 	
	(a) Basic	(1.78)	0.43	0.36	(1.35)	0.45	0.9
	(b) Diluted	(1.78)	0.43	0.36	(1.35)	0.45	0.9
19.ii	Earnings Per Share (EPS) (after extraordinary items)	(1.78)	0.43	0.36	(1.35)	0.45	0.9
	(of Rs. 10/- each) (not annualised):						
	(a) Basic	(1.78)	0.43	0.36	(1.35)	0.45	0.9
	(b) Diluted	(1.78)	0.43	0.36	(1.35)	0.45	0.9
	PARTICULARS OF SHAREHOLDING						-
1	Public Shareholding						
	- Number of Shares	5,138,699	5,208,741	5,246,980	5,138,699	5,246,980	5,234,12
	- Percentage of shareholding	43.63	44.33	44.55	43.63	44.55	44.4
	Promoters and Promoter Group Shareholding					100	
	a) Pledged / Encumbered		İ				
	- Number of shares	4781768	4781768	5019225	4781768	5019225	48912
	Percentage of shares (as a % of the total shareholding of promoter and promoter Group)	72.03	72.03	76.86	72.03	76.86	74.
	Percentage of shares (as a % of the total share capital of the company) Non - encumbered	40.60	40.60	42.62	40.60	42.62	41.5
_	- Number of shares	1,856,933	1,786,891	1,511,195	1,856,933	1 514 405	4 055 05
	- Percentage of shares (as a % of the	27.97	27.20	23.14		1,511,195	1,652,050
_	otal shareholding of promoter and promoter Group)		27.20	23.14	27.97	23.14	25.2
	Percentage of shares (as a % of the otal share capital of the company)	15.76	15.17	12.83	15.76	12.83	14.0

Particulars	6 months ended (30-09-2013)
INVESTOR COMPLAINTS	
Pending at the beginning of the quarter	NIL
Received during the quarter	Two complaints was recerive
Disposed of during the quarter	Two complaints was recerived and resolved during the quarter
Remaining unresolved at the end of the quarter	NIL

FOR LOKESH MAGHINES LTD.

Segment-wise Revenue, Results and Capital employed under Clause 41 of the Listing Agreement

Rs. In Lakhs Particulars QUARTER ENDED HALF YEAR ENDED YEAR **30.09.13** | **30.06.13** | **30.09.12 ENDED** 30.09.13 30.09.12 (Un (Un (Un 31.03.13 (Un (Un Audited) (Audited) Audited) Audited) Audited) Audited) 1 Segment Revenue a) Machinery Division 1,128.64 1.425.80 2,881.47 2.554 44 4,034.31 8,669.41 b) Components Division 1,005.76 1,337.71 1,244.35 2,343.47 5,264.16 2,699.20 c) Unallocated TOTAL 2,134.40 2,763.51 4,125.82 4.897.91 6,733.51 13,933.57 Less : Inter Segment Revenue Net Revenue from Operations 2,134.40 2,763.51 4,125.82 4,897.91 6,733.51 13,933.57 2 Segment Results: Profit before Interest & Tax a) Machinery Division 119 22 370.30 263.15 489.52 599.12 1,451.12 b) Components Division 149.93 275.36 358.35 425.29 618.39 1,504.43 c) Unallocated TOTAL 269.15 645.66 621.50 914 81 1,217.51 2,955.55 Less: Interest 452.80 457.86 447.76 910.66 899.78 2,083.92 Other unallocable Expenses net of Income 116.26 114.99 103.41 231.25 237.16 721.01 TOTAL PROFIT BEFORE TAX (299.91) 72.81 70.33 (227.10) 80.57 150.62 3 Capital Employed a) Machinery Division 5593.80 5690.58 5,785.54 5593.80 5,785.54 5718.26 b) Components Division 4043.08 4156.24 4,060.55 4043.08 4,060.55 4077.59 c) Unallocated TOTAL 9,636.88 9,846.82 9,846.09 9,636.88 9,846.09 9,795.85

- 1. The Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their Meeting held on Nov 14, 2013 and the limited review of the unaudited financial results for the quarter ended Sep 30, 2013 has been carried out by the statutory auditors of the Company.
- 2. There have been no outstanding complaints from the Shareholders'/ Investors' either at the beginning or at the end of the Quarter ended 30-09-2013 Two complaints was received and resolved during the Quarter.

3. Previous period figures have been reclassified / regrouped to conform to the current period figures.

For and on behalf of the Board LOKESH MACHINES LTD.

Hyderabad Nov 14 ,2013

M.Lokeswara Rao MANAGING DIRECTOR

Statement of Assets & Liabilities

	lakhe	

	Rs. in lakhs.					
	30.09.13	31.03.13				
	Un Audited	Audited				
A Equity and Liabilities						
1 Shareholders' Funds		!				
(a) Share Capital	1,177.74	1,177.74				
(b) Reserves and Surplus	8,459.14	8,618.11				
2 Non-Current liabilities						
(a) Long-term borrowings	4,991.30	4,937.96				
(b) Deferred tax liabilities (Net)	783.92	783.92				
(c) Other Long term liabilities	35.03	35.03				
(d) Long term provisions	308.97	293.97				
3 Current liabilities						
(a) Short-term borrowings	5,503.80	5,423.69				
(b) Trade payables	2,513.01	2,533.40				
(c) Other short current liabilities	5,078.82	4,619.15				
(d) Short term provisions	368.55	299.17				
TOTAL	29,220.28	28,722.14				
B Assets		i				
1 Non Current Assets						
(a) Fixed Assets						
Tangible assets	9,999.20	10,494.53				
Intangible assets	30.51	38.30				
Capital Work-in-Progress	3,407.05	2,475.27				
(b) Non Current Investments	800.00	800.00				
(c) Long term loans and advances	1,404.98	1,295.08				
(d) Other non-current assets	1,027.40	1,000.25				
2 Current Assets		ļ				
(a) Inventories	7,478.69	7,098.04				
(b) Trade Receivables	2,455.15	2,782.11				
(c) Cash and cash equivalents	305.24	276.52				
(d) Short term loans and advances	1,352.55	1,663.53				
(e) Other current assets	959.51	798.51				
	29,220.28	28,722.14				
	ľ					

For LOK Managing Director







TO
THE BOARD OF DIRECTORS
LOKESH MACHINES LIMITED
HYDERABAD.

REVIEW REPORT ON FINANCIAL INFORMATION OF LOKESH MACHINES LIMITED FOR THE QUARTER AND HALF-YEAR ENDED 30th SEPTEMBER 2013 TO BE SUBMITTED TO STOCK EXCHANGES

We have reviewed the accompanying statement of unaudited financial results for the Quarter and Half-year ended 30th September 2013 and the Statement of Assets and Liabilities as on that date of **LOKESH MACHINES LIMITED**, B-29, EEIE Stage-II, Balanagar, Hyderabad – 500 037, A.P., except for the disclosures regarding "Public Shareholding and Promoter Group Shareholding" which have been traced from the disclosures made by the management and have not been audited by us. Management is responsible for the preparation and fair presentation of this interim financial information in accordance with the terms of Clause 41 of the Listing Agreement entered into by the said Entity with Stock Exchanges. Our responsibility is to express a conclusion on this interim financial information based on our review.

Scope of Review

We conducted our review in accordance with Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity". 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.

Conclusion

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Interim Financial Information has not been prepared in all material respects, in accordance with and in terms of Clause 41 of the Listing Agreements with the Stock exchanges and has not disclosed the information required to be disclosed, including the manner in which it is to be disclosed, or that it contains any material misstatement.

for BRAHMAYYA & CO. Chartered Accountants

Firms' Regn.No.000543\$

(K.S.RAO) Partner

Membership No.015850

and the manager Special