



BOMBAY STOCK EXCHANGE LIMITED PHIROZE JEEJEEBHOY TOWERS DALAL STREET MUMBAI - 400001	NATIONAL STOCK EXCHANGE OF INDIA LIMITED "EXCHANGE PLAZA" BANDRA KURLA COMPLEX BANDRA (E) MUMBAI - 400051
Scrip Code: 522074	Scrip Code: ELGIEQUIP

E:SEC: 1010

DATE: 10/02/2017

Dear Sirs

Sub: Submission of Financial Results & Segment Report for the quarter ended 31/12/2016 as per Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulation, 2015.

This to inform that the Board of Directors at their meeting held today has approved the Unaudited Financial Statements for the quarter ended 31/12/2016 and the following documents as approved by the Board are submitted herewith.

01. Unaudited Standalone Financial results for the quarter ended 31/12/2016
02. Unaudited Consolidated Financial results for the quarter ended 31/12/2016
03. Unaudited Consolidated Segment Report for the quarter ended 31/12/2016
04. Limited Review Report of the Auditors

A copy of the Press Release is also enclosed herewith.

Kindly acknowledge the receipt and do the needful to update your records.

Thanking you,

Yours faithfully
For ELGI EQUIPMENTS LIMITED

Encl: As Above.


SHYAM VASUDEVAN
COMPLIANCE OFFICER

ELGI EQUIPMENTS LIMITED



Trichy Road, Singanallur, Coimbatore - 641 005, India. **T**: +91-422-2589555, **F**: +91-422-2573697, **W**: www.elgi.com

Toll-Free No : 1800-425-3544, CIN No : L29120TZ1960PLC000351



Statement of Standalone Unaudited Results for the quarter/ nine - months period ended December 31, 2016

(Rs. in Lakhs, except share and per equity share data)

Sl No.	Particulars	3 months ended	Preceding 3	Corresponding 3	Year to date	Year to date
		December 31, 2016	months ended September 30, 2016	months ended in the previous year December 31, 2015	figures for current period ended December 31, 2016	figures for previous period ended December 31, 2015
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
1	Income from operations					
	(a) Revenue from operations	22,869.46	22,460.17	23,517.68	67,202.20	63,482.27
	(b) Other operating income	372.18	141.10	138.52	696.48	396.63
	Total Income from operations	23,241.64	22,601.27	23,656.20	67,898.68	63,878.90
2	Expenses					
	(a) Cost of materials consumed	10,229.36	10,166.60	10,491.41	30,351.76	28,363.73
	(b) Purchase of stock-in-trade	2,050.58	1,870.10	2,095.09	6,516.98	5,969.51
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	334.35	204.90	275.13	(514.15)	176.21
	(d) Excise duty	1,462.13	1,350.30	1,575.24	4,135.73	3,850.18
	(e) Employee benefits expense	2,959.30	2,945.59	2,614.05	8,886.37	7,891.60
	(f) Depreciation and amortisation expense	916.78	891.20	911.81	2,679.78	2,640.59
	(g) Other expenses	3,719.30	3,385.94	3,185.34	10,771.06	9,474.06
	Total expenses	21,671.80	20,814.63	21,148.07	62,827.53	58,365.88
3	Profit from operations before other income, finance costs and exceptional items (1 - 2)	1,569.84	1,786.64	2,508.13	5,071.15	5,513.02
4	Other Income	188.24	218.10	124.40	1,141.24	1,018.19
5	Profit before finance costs and exceptional items (3 + 4)	1,758.08	2,004.74	2,632.53	6,212.39	6,531.21
6	Finance costs	31.00	35.20	80.03	96.70	295.37
7	Profit before exceptional items (5 - 6)	1,727.08	1,969.54	2,552.50	6,115.69	6,235.84
8	Exceptional items	-	-	-	-	-
9	Profit before tax (7 - 8)	1,727.08	1,969.54	2,552.50	6,115.69	6,235.84
10	Tax expense	397.11	364.00	625.76	1,187.82	1,472.48
11	Net Profit for the period (9 - 10)	1,329.97	1,605.54	1,926.74	4,927.87	4,763.36
12	Other comprehensive income, net of income tax					
	A. Items that will not be reclassified to profit or loss	(56.66)	(39.99)	52.04	42.28	(97.50)
	B. Items that will be reclassified to profit or loss	-	-	-	-	-
	Total other comprehensive income, net of income tax	(56.66)	(39.99)	52.04	42.28	(97.50)
13	Total comprehensive income for the period (11 +/- 12)	1,273.31	1,565.55	1,978.78	4,970.15	4,665.86
14	Paid-up equity share capital (Face value Rs.1/- each)	1,583.41	1,583.41	1,583.41	1,583.41	1,583.41
15	Earnings per share (of Rs 1 /- each) (not annualised):					
	(a) Basic	0.84	1.01	1.22	3.11	3.01
	(b) Diluted	0.84	1.01	1.22	3.11	3.01

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Notes:

1	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. Beginning April 1, 2016, the Company has for the first time adopted Ind AS with a transition date of April 1, 2015.
2	The format for unaudited quarterly results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated 30 November 2015 has been modified to comply with the requirements of SEBI's circular dated 5 July 2016 and 10 August 2016, Ind AS and Schedule III (Division II) to the Companies Act, 2013, which are applicable to companies that are required to comply with Ind AS.
3	The business activities reflected in the above financial results comprise of manufacturing and sale of compressors. Accordingly, there is no other reportable segment as per Ind AS 108 (Operating Segments).
4	The statement does not include Ind AS-compliant results for the previous year ended March 31, 2016 as the same is not mandatory as per SEBI's circular dated 5 July 2016.
5	The reconciliation of net profit or loss reported in accordance with Indian GAAP to total comprehensive income in accordance with Ind AS is given below:

Description	Corresponding 3 months ended in the previous year (December 31, 2015)	Corresponding 9 months ended in the previous year (December 31, 2015)
	(Unaudited)	(Unaudited)
Net profit or loss as per previous GAAP (Indian GAAP)	1,898.16	5,263.91
Add/(Less):		
Actuarial loss reclassified to other comprehensive income (net of taxes)	46.03	138.09
Exchange Differences	(18.53)	(487.63)
Changes in fair valuation of financial instrument	1.08	(4.04)
Impairment of Financial Assets	-	(146.97)
Net profit as per Ind AS	1,926.74	4,763.36
Other comprehensive income		
Actuarial loss on Defined Benefit plans reclassified from statement of profit and loss account (net of taxes)	(46.03)	(138.09)
Changes in fair valuation of financial assets	98.07	40.59
Total comprehensive income for the period	1,978.78	4,665.86

This reconciliation has been provided in accordance with SEBI Circular dated July 05, 2016 on account of implementation of Ind -AS by

6	Previous period's figures have been recast wherever necessary.
7	This statement has been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on February 10, 2017.

For and on behalf of the Board of Directors

Place : Coimbatore
Date: February 10, 2017


Jairam Varadaraj
Managing Director

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Statement of Consolidated Unaudited Results for the quarter/ nine - months period ended December 31, 2016

(Rs. in Lakhs, except share and per equity share data)

Sl No	Particulars	3 months ended	Preceding 3	Corresponding 3	Year to date	Year to date
		December 31, 2016	months ended September 30, 2016	months ended in the previous year December 31, 2015	figures for current period ended December 31, 2016	figures for previous period ended December 31, 2015
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
1	Income from operations					
	(a) Revenue from operations	34,572.27	33,989.35	36,555.12	1,03,880.50	1,03,631.00
	(b) Other operating income	416.08	171.30	154.84	803.18	452.82
	Total Income from operations	34,988.35	34,160.65	36,709.96	1,04,683.68	1,04,083.82
2	Expenses					
	(a) Cost of materials consumed	12,381.10	12,821.70	13,477.64	38,430.60	38,878.12
	(b) Purchase of stock-in-trade	5,663.76	4,411.30	5,185.13	16,340.46	15,069.26
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	390.47	413.90	861.37	(288.13)	861.09
	(d) Excise duty	1,733.85	1,611.10	1,831.05	4,921.15	4,571.29
	(e) Employee benefits expense	6,467.18	6,347.09	6,472.44	19,314.65	19,196.33
	(f) Depreciation and amortisation expense	1,086.77	1,061.30	1,082.59	3,184.87	3,107.74
	(g) Other expenses	5,570.78	5,124.80	5,638.13	15,848.23	17,004.27
	Total expenses	33,293.91	31,791.19	34,548.35	97,751.83	98,688.10
3	Profit from operations before other income, finance costs and exceptional items (1 - 2)	1,694.44	2,369.47	2,161.61	6,931.85	5,395.72
4	Other Income	118.98	260.80	64.45	665.28	542.78
5	Profit before finance costs and exceptional items	1,813.42	2,630.27	2,226.06	7,597.13	5,938.50
6	Finance costs	237.48	216.20	328.05	677.38	967.43
7	Profit before exceptional items (5 - 6)	1,575.94	2,414.07	1,898.01	6,919.75	4,971.07
8	Exceptional items	-	-	-	-	(429.36)
9	Profit before tax (7 - 8)	1,575.94	2,414.07	1,898.01	6,919.75	4,541.71
10	Tax expense	364.36	640.00	650.46	1,722.97	1,628.49
11	Net Profit for the period before share of profit of associates and joint ventures (9 - 10)	1,211.58	1,774.07	1,247.55	5,196.78	2,913.22
12	Share of Profit of joint venture	47.30	31.00	16.90	119.50	91.85
13	Net Profit / (Loss) for the period (11 + 12)	1,258.88	1,805.07	1,264.45	5,316.28	3,005.07
14	Other comprehensive income, net of income tax					
	A. Items that will not be reclassified to profit or loss	(56.66)	(39.99)	47.30	42.28	(111.78)
	B. Items that will be reclassified to profit or loss	274.80	52.90	97.89	496.98	700.49
	Total other comprehensive income, net of income tax	218.14	12.91	145.19	539.26	588.71
15	Total comprehensive income for the period (13 +/- 14)	1,477.02	1,817.98	1,409.64	5,855.54	3,593.78
16	Net Profit attributable to:					
	- Owners	1,258.88	1,805.07	1,264.45	5,316.28	3,005.07
	- Non-controlling interests	-	-	-	-	-
	Total comprehensive income attributable to:					
	- Owners	1,477.02	1,817.98	1,409.64	5,855.54	3,593.78
	- Non-controlling interests	-	-	-	-	-
17	Paid-up equity share capital (Face value Rs.1/- each)	1,583.41	1,583.41	1,583.41	1,583.41	1,583.41
18	Earnings per share (of Rs 1/- each) (not annualised):					
	(a) Basic	0.80	1.14	0.80	3.36	1.90
	(b) Diluted	0.80	1.14	0.80	3.36	1.90

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Notes:

1	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. Beginning April 1, 2016, the Company has for the first time adopted Ind AS with a transition date of April 1, 2015.
2	The format for unaudited quarterly results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated 30 November 2015 has been modified to comply with the requirements of SEBI's circular dated 5 July 2016 and 10 August 2016, Ind AS and Schedule III (Division II) to the Companies Act, 2013, which are applicable to companies that are required to comply with Ind AS.
3	The Company has organised the businesses into three categories viz., Compressors, Automotive equipments and residual segments for 'Others'. This reporting complies with the Ind AS segment reporting principles. Refer Annexure I attached herewith.
4	The statement does not include Ind AS-compliant results for the preceding full year ended March 31, 2016 as the same are not mandatory as per SEBI's circular dated July 5, 2016.
5	The reconciliation of net profit or loss reported in accordance with Indian GAAP to total comprehensive income in accordance with Ind AS is given below:

Description	Corresponding 3 months ended in the previous year (December 31, 2015)	Corresponding 9 months ended in the previous year (December 31, 2015)
	(Unaudited)	(Unaudited)
Net profit or loss as per previous GAAP (Indian GAAP)	1,369.04	3,284.30
Add/(Less):		
Actuarial loss reclassified to other comprehensive income (net of taxes)	50.77	152.31
Deferred tax impact on unrealised profit on stock held with subsidiaries	(2.18)	(31.44)
Exchange Differences	(59.31)	(301.22)
Others	(93.87)	(98.87)
Net profit as per Ind AS	1,264.45	3,005.07
Other comprehensive income:		
Actuarial loss on Defined Benefit plans reclassified from statement of profit and loss account (net of taxes)	(50.77)	(152.31)
Changes in fair valuation of financial assets	98.07	40.53
Exchange Differences	97.89	700.49
Total comprehensive income for the period	1,409.64	3,593.78

This reconciliation has been provided in accordance with SEBI Circular dated July 05, 2016 on account of implementation of Ind -AS by listed companies.

6	Previous period's figures have been recast wherever necessary.
7	This statement has been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on February 10, 2017.

For and on behalf of the Board of Directors



Jairam Varadaraj
Managing Director

Place : Coimbatore
Date: February 10, 2017

ELGI EQUIPMENTS LIMITED

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Segment Revenue, Results and Capital Employed

(Rs. in lakhs)

Sl No.	Particulars	3 months ended	Preceding 3 months	Corresponding 3	Year to date figures for	Year to date figures for
		December 31, 2016	ended September 30, 2016	months ended in the previous year December 31, 2015	current period ended December 31, 2016	previous period ended December 31, 2015
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
1	Segment Revenue					
	a) Air Compressors	29,933.59	29,480.18	31,576.95	90,227.47	89,438.43
	b) Automotive equipments	4,441.32	4,172.09	3,984.33	12,588.88	11,236.67
	c) Others	613.43	508.38	1,148.69	1,867.34	3,408.72
	Total	34,988.35	34,160.65	36,709.96	104,683.68	104,083.82
	Less: Inter segment revenue					
	Income from operations	34,988.35	34,160.65	36,709.96	104,683.68	104,083.82
2	Segment Results					
	[Profit before tax and interest from segment]					
	a) Air Compressors (including exceptional item)	1,503.23	2,156.11	1,923.24	6,355.83	4,264.46
	b) Automotive equipments	191.20	213.36	238.37	576.02	701.90
	Total	1,694.44	2,369.47	2,161.61	6,931.85	4,966.36
	Less:					
	i) Interest expenses	237.48	216.20	328.05	677.39	967.43
	ii) Other income	(118.98)	(260.80)	(64.45)	(665.28)	(542.78)
	Total profit before tax	1,575.94	2,414.07	1,898.01	6,919.75	4,541.71
3	Segment Assets					
	a) Air Compressors	96,314.45	93,845.75	96,276.09	96,314.45	96,276.09
	b) Automotive equipments	10,571.95	10,041.80	9,991.69	10,571.95	9,991.69
	c) Others	1,248.79	1,131.85	1,310.19	1,248.79	1,310.19
	d) Other Unallocable Corporate Assets	3,149.82	2,914.99	3,838.44	3,149.82	3,838.44
	Total Segment Assets	111,285.01	107,934.39	111,416.41	111,285.01	111,416.41
4	Segment Liabilities					
	a) Air Compressors	37,638.45	33,680.69	39,157.29	37,638.45	39,157.29
	b) Automotive equipments	2,853.11	2,522.38	2,541.94	2,853.11	2,541.94
	c) Others	3.14	3.13	2.76	3.14	2.76
	d) Other unallocable Corporate Liabilities	-	-	-	-	-
	Total Segment Liabilities	40,494.70	36,206.20	41,701.99	40,494.70	41,701.99
5	Capital Employed					
	[Segment Assets - Segment Liabilities]					
	a) Air Compressors	58,676.00	60,165.06	57,118.80	58,676.00	57,118.80
	b) Automotive equipments	7,718.84	7,519.42	7,449.75	7,718.84	7,449.75
	c) Others	1,245.65	1,128.72	1,307.43	1,245.65	1,307.43
	d) Other unallocable Corporate Assets	3,149.82	2,914.99	3,838.44	3,149.82	3,838.44
	Total Capital employed	70,790.31	71,728.19	69,714.42	70,790.31	69,714.42

Notes :

1. Previous period figures have been regrouped wherever necessary.
2. Taken on record by the Board of Directors at their meeting held on 10.02.2017

For and on behalf of the Board of Directors

Place: Coimbatore
Date : 10.02.2017


 Jairam Varadaraj
 Managing Director

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RJC ASSOCIATES

Chartered Accountants

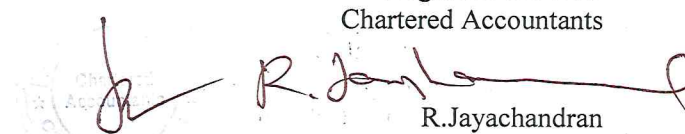
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M. Prabhakar FCA
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E-mail : rjcasso@hotmail.com,
rjayachandranfca@gmail.com

To the Board of Directors
Elgi Equipments Ltd
Coimbatore -05

1. We have reviewed the unaudited financial results of Elgi Equipments Ltd (the "Company") for the quarter ended December 31,2016, which are included in the accompanying "Unaudited Financial Results for the Quarter and nine months ended December 31,2016 together with the notes thereon (the "Statement"). The statement has been prepared by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations,2015 (the "Listing Regulations,2015"), which has been initialled by us for identification purposes. The Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Further, the Management is also responsible to ensure that the accounting policies used in preparation of this statement are consistent with those used in the preparation of the Company's opening unaudited Balance Sheet as at April 1,2015 ("Ind-AS") prescribed under Section 133 of the Companies Act,2013 and other recognised accounting practises and policies. Our responsibility is to issue a report on the Statement based on our review.
2. 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 Statement is free of material misstatement.
3. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than audit. We have not performed an audit and 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 Statement has not been prepared in all material respects in accordance with Ind-AS and other recognised accounting practices and policies, and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. We draw attention to Note 1 to the Statement which states that the Company has adopted Ind-AS for the financial year commencing from April 1, 2016, and accordingly the Statement has been prepared by the Company's Management in compliance with Ind-AS.

For RJC Associates
Regn.No. 003496S
Chartered Accountants



R. Jayachandran
Partner
Membership
No.021848

Coimbatore
February 10, 2017

RJC ASSOCIATES

Chartered Accountants

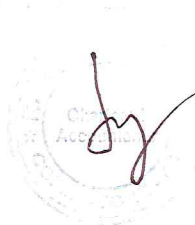
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To the Board of Directors
Elgi Equipments Ltd
Coimbatore -05

1. We have reviewed the Consolidated unaudited financial results of Elgi Equipments Ltd (the "Company") for the quarter ended December 31,2016, which are included in the accompanying "Unaudited Financial Results for the Quarter and nine months ended December 31,2016 together with the notes thereon (the "Statement"). The statement has been prepared by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations,2015 (the "Listing Regulations,2015"), which has been initialled by us for identification purposes. The Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Further, the Management is also responsible to ensure that the accounting policies used in preparation of this statement are consistent with those used in the preparation of the Company's opening unaudited Balance Sheet as at April 1,2015 ("Ind-AS") prescribed under Section 133 of the Companies Act,2013 and other recognised accounting practises and policies. Our responsibility is to issue a report on the Statement based on our review.
2. 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 Statement is free of material misstatement.
3. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than audit. We have not performed an audit and 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 Statement has not been prepared in all material respects in accordance with Ind-AS and other recognised accounting practices and policies, and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. We draw attention to Note 1 to the Statement which states that the Company has adopted Ind-AS for the financial year commencing from April 1, 2016, and accordingly the Statement has been prepared by the Company's Management in compliance with Ind-AS.

Coimbatore
February 10, 2017



For RJC Associates
Regn.No. 003496S
Chartered Accountants

R. Jayachandran

R.Jayachandran
Partner
Membership
No.021848



Press Release – 10/02/2017

Elgi Equipments Limited - Results for the III Quarter 2016-17

Elgi Equipments Ltd, manufacturer of air compressors, announced today its consolidated results for the quarter ended 31st December, 2016, posting a PAT of Rs. 12.6 Crores as compared to Rs. 12.6 Crores during the corresponding period in 2015-2016. Consolidated sales for the group was Rs. 349.8 Crores for the quarter ended 31st December, 2016 compared to Rs. 367.1 Crores in the corresponding quarter in 2015-2016.

The Company's compressor business grew marginally in domestic market in certain segments in spite of the uncertainties of de-monetisation. Growth in the rest of the world was also marginal.

The Company's automotive business grew by 11% for the quarter ended 31st December, 2016 when compared to the corresponding period in 2015-2016.

Outlook for the IV Quarter 2016-17

Industrial activity is expected to gain pace gradually after absorbing the effects of de-monetisation. As a result, compressor business may see muted growth in this quarter. There is no significant change in the global scenario. Growth in automotive business is expected to be in line with the previous quarter.

For **ELGI EQUIPMENTS LIMITED**


JAI RAM VARADARAJ
Managing Director

ELGI EQUIPMENTS LIMITED



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