

Independent Auditor's Limited Review Report on Quarter and Six 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 six months ended on September 30, 2021, the standalone statement of assets and liabilities as at September 30, 2021 and the standalone statement of cash flows for the six months ended September 30, 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: 12.11.2021

UDIN: 21095960AAAAAQ5359



STATEMENT OF STANDALONE UNAUDITED RESULTS FOR THE QUARTER AND SIX MONTHS ENDED SEPTEMBER 30, 2021							
Sr.No.	Particulars	Quarter ended			Six months ended		Year ended
		September 30, 2021 Unaudited	June 30, 2021 Unaudited	September 30, 2020 Unaudited	September 30, 2021 Unaudited	September 30, 2020 Unaudited	March 31, 2021 Audited
1	Revenue						
	Revenue from Operations	3,697.35	789.18	1,045.83	4,486.53	3,241.29	8,473.60
	Other Income	153.30	48.71	48.43	202.01	80.82	152.55
	Total Revenue	3,850.66	837.88	1,094.26	4,688.54	3,322.11	8,626.15
2	Expenses						
	(a) Cost of materials consumed	1,044.04	708.79	820.93	1,752.83	1,518.73	5,004.11
	(b) Purchases of stock-in-trade	268.83	32.53	278.11	301.36	459.31	876.71
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	915.08	(473.87)	(703.14)	441.21	(531.82)	(1,952.94)
	(d) Employee benefits expense	298.46	299.58	257.45	598.04	505.80	1,164.72
	(e) Finance costs	76.45	103.68	58.92	180.13	119.50	250.83
	(f) Depreciation and amortisation expense	22.89	21.04	22.53	43.92	40.16	85.04
	(g) Other expenses	451.31	317.94	233.53	769.25	524.30	1,554.54
	Total Expenses	3,077.07	1,009.68	968.33	4,086.75	2,635.98	6,983.01
3	Profit/(Loss) before tax (1-2)	773.59	(171.80)	125.93	601.79	686.13	1,643.14
4	Tax expenses						
	- Current tax	190.72	-	25.58	190.72	193.12	555.68
	- Deferred tax	(18.52)	26.83	(6.51)	8.31	(1.15)	(79.34)
5	Net Profit/(Loss) after tax (3-4)	601.39	(198.63)	106.86	402.76	494.16	1,166.80
6	Other Comprehensive Income (OCI)						
	(i) Items that will not be reclassified to profit or loss.	(0.62)	(0.62)	2.70	(1.24)	5.41	(2.48)
	(ii) income tax relating to items that will not be reclassified to profit or loss	0.18	0.18	(0.78)	0.36	(1.57)	0.72
	Other Comprehensive Income for the period	(0.44)	(0.44)	1.92	(0.88)	3.84	(1.76)
7	Total Comprehensive Income for the period(5+6)	600.95	(199.07)	108.78	401.88	498.00	1,165.04
8	Paid-up equity share capital (Face Value of Rs. 10.00/- each)	306.70	306.70	306.70	306.70	306.70	306.70
9	Other equity	-	-	-	-	-	17,962.37
10	Earnings Per Share face value Rs.10.00/ each (non annualised except for the year ended results) Basic and Diluted (Amt in Rs.)	19.61	(6.48)	3.48	13.13	16.11	38.04

Note :-

- The above results have been reviewed by Audit Committee at its meeting held on 11th November, 2021 and subsequently approved and taken on record by the Board of Directors at its meeting held on 12th November, 2021.
- The company operates in a single operating segment of manufacturing of equipments. The financial results for the quarter and six months ended September 30, 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 among its group of companies, proposed a Scheme of Arrangement and the Board of Directors of the company have approved the said Scheme vide its meeting held on 12th November, 2021

Date: 12th November 2021
Place: New Delhi

Abhishek Dalmia
Executive Chairman
DIN : 00011958



Rs. In Lakhs

STANDALONE STATEMENT OF UNAUDITED ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2021			
Sl.No.	Particulars	As at September 30, 2021 Unaudited	As at March 31, 2021 Audited
	ASSETS		
1	Non-current assets		
	(i) Property, plant and equipment	518.68	512.98
	(ii) Right to use Asset	9.85	15.96
	(iii) Investment Property	1,662.65	1,662.65
	(iv) Other intangible assets	24.10	16.79
	(v) Financial assets		
	(a) Investments	12,940.15	11,839.55
	(b) Other financial asset	80.03	98.80
	(vi) Deferred Tax assets (net)	782.57	790.06
	(vii) Other non-current assets	0.64	-
		16,018.67	14,936.78
2	Current assets		
	(i) Inventories	4,505.40	4,597.05
	(ii) Financial Assets		
	(a) Current investments	1,869.73	720.64
	(b) Trade receivables	3,021.84	4,372.88
	(c) Cash and cash equivalents	3.85	27.09
	(d) Bank balances other than (c)above	177.96	217.02
	(e) Loans	987.32	971.26
	(f) Other financial asset	116.03	81.94
	(iii) Other current assets	845.71	1,112.80
		11,527.84	12,100.68
	TOTAL ASSETS	27,546.51	27,037.46
	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity share capital	306.69	306.69
	(b) Other equity	18,364.25	17,962.37
		18,670.94	18,269.06
2	Non-Current liabilities		
	(i) Financials Liabilities		
	(a) Lease Liabilities	2.73	7.14
	(b) Long-term provisions	82.13	82.13
		84.86	89.27
3	Current Liabilities		
	(i) Financial Liabilities		
	(a) Borrowings	4,770.84	3,310.35
	(b) Lease Liability	7.10	8.42
	(c) Trade payables		
	Total outstanding dues of the MSMEs	118.28	345.94
	Total outstanding dues other than MSMEs	1,978.58	2,868.65
	(d) Other financial liability	465.24	416.25
	(ii) Other current liabilities	630.74	1,008.43
	(iii) Short-term provisions	205.24	212.93
	(iv) Current tax liabilities (net)	614.70	508.16
		8,790.71	8,679.13
	TOTAL-EQUITY AND LIABILITIES	27,546.51	27,037.46



Revathi Equipment Limited

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

CIN:L29120TZ1977PLC000780

Phone: +91-4226655116

Rs. In Lakhs

Standalone Statement of unaudited Cash Flows for the six months ended September 30, 2021

	For the six months ended September 30, 2021 Unaudited	For the six months ended September 30, 2020 Unaudited
A. Cash flow from operating activities		
Net profit before tax	601.79	686.13
Adjustments:		
Depreciation / amortization	43.92	40.16
Divident Income	0.17	-
Finance cost (Including interest on Lease)	180.13	119.50
Interest Income	(76.01)	(34.48)
Share of Profit from SCTILLP	(74.80)	-
(Profit)/Loss on sale of fixed assets and assets written off	(0.83)	-
Operating profit before working capital changes	674.37	811.31
Adjustments for working capital changes :		
Inventories	91.65	(1,206.37)
Trade and other payables	(1,442.98)	267.62
Trade and other receivables	1,586.10	1,068.58
Cash generated from operations	909.15	941
Direct taxes (paid)/refund	(76.69)	(87.88)
Net cash from operating activities	832.46	853.26
B Cash flow from investing activities		
Purchase of fixed assets	(56.43)	(49.22)
Proceeds from sale of fixed assets	3.81	-
Proceeds from maturity of fixed deposits(net)	39.07	565.67
Purchase of non current investments	(1,100.61)	(358.73)
Purchase of current investments	(1,093.28)	(1,088.57)
Interest received	76.01	34.48
Net cash used in investing activities	(2,131.43)	(896.37)
C Cash flow from financing activities		
Proceeds from/(repayment of) short term borrowings(net)	1,460.50	190.44
Repayment of lease liability	(4.63)	6.62
Finance cost	(180.13)	(119.50)
Net cash from / (used in) financing activities	1,275.73	77.56
Net increase in cash and cash equivalents (A+B+C)	(23.24)	34.44
Cash and cash equivalents (Opening Balance)	27.08	32.90
Cash and cash equivalents (Closing Balance)*	3.85	67.34
Change in cash & cash equivalents	(23.24)	34.44
Components of cash & cash equivalents	As at	As at
	September 30, 2021	September 30, 2020
Balances with banks		
- in Current accounts	0.00	66.53
Cash on hand	3.85	0.81
Net cash & cash equivalents	3.85	67.34

Independent Auditor's Limited Review Report on Quarter and Six 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 profit of its associate, for the quarter and six months ended on September 30, 2021, the consolidated statement of assets and liabilities as at September 30, 2021 and the consolidated statement of cash flows for the six months ended September 30, 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

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 have been reviewed by their auditor and have been furnished to us by the management, whose financial results reflects total assets of Rs.1437.38 lakhs as at September 30, 2021, total revenue of Rs. 542.17 lakhs and of Rs. 1183.11 lakhs, total net loss of Rs. 7.86 lakhs and total net profit of Rs. 98.42 lakhs, total comprehensive loss of Rs. 12.10 lakhs and total comprehensive income of Rs.109.05 lakhs for the quarter and six months ended on September 30, 2021 respectively, and net cash outflow of Rs. 164.53 lakhs for the six months ended on September 30, 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: 12.11.2021

UDIN: 21095960AAAALR3998





REVATHI EQUIPMENT LIMITED

Revathi Equipment Limited

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

CIN:L29120TZ1977PLC000780

Phone: +91-4226655116

Rs. In Lakhs

STATEMENT OF CONSOLIDATED UNAUDITED RESULTS FOR THE QUARTER AND SIX MONTHS ENDED SEPTEMBER 30, 2021							
Sr.No.	Particulars	Quarter ended			Six months ended		Year ended
		September 30, 2021	June 30, 2021	September 30, 2020	September 30, 2021	September 30, 2020	March 31, 2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue						
	Revenue from Operations	5,310.59	3,233.06	1,811.24	8,543.65	4,936.01	13,223.52
	Other Income	220.52	138.36	153.99	358.89	315.52	575.29
	Total Revenue	5,531.11	3,371.42	1,965.23	8,902.54	5,251.53	13,798.81
2	Expenses						
	(a) Cost of materials consumed	1,410.97	1,884.52	822.03	3,295.49	1,523.72	5,901.35
	(b) Purchases of stock-in-trade	268.83	32.53	278.11	301.36	459.31	876.71
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	915.08	(473.87)	(703.14)	441.21	(531.82)	(1,952.94)
	(d) Employee benefits expense	1,081.24	1,133.11	998.59	2,214.35	1,990.62	4,188.79
	(e) Finance costs	79.29	110.35	68.81	189.64	134.74	287.31
	(f) Depreciation and amortisation expense	56.49	57.31	59.81	113.80	114.36	234.37
	(g) Other expenses	843.57	576.86	528.55	1,420.43	1,057.06	3,625.66
	Total Expenses	4,655.47	3,320.81	2,052.76	7,976.28	4,747.99	13,161.25
3	Profit/(Loss) before Tax and Share of Profit/(Loss) of Associates (1-2)	875.64	50.62	(87.53)	926.26	503.54	637.56
4	Share of Profit/(Loss) of Associates	23.16	(0.34)	(0.12)	22.82	44.13	74.80
	Profit/(Loss) before Tax (3+4)	898.80	50.27	(87.65)	949.08	547.67	712.36
5	Tax expenses						
	- Current tax	210.45	38.88	24.04	249.33	199.82	596.51
	- MAT credit entitlement	(18.93)	(16.36)	-	(35.28)	-	(7.53)
	- Deferred tax	201.14	(16.96)	13.08	184.18	19.41	(147.39)
	- Earlier year tax expenses	-	-	-	-	-	9.97
6	Net Profit/(Loss) after tax (4-5)	506.13	44.71	(124.77)	550.85	328.44	260.80
7	Other Comprehensive Income (OCI)						
A	(i) Items that will not be reclassified to profit or loss.	0.96	(2.97)	17.81	-2.0	35.63	(11.89)
	(ii) income tax relating to items that will not be reclassified to profit or loss	(2.88)	0.84	(4.99)	(2.04)	6.84	20.15
B	(i) Items that will be reclassified to profit or loss.	(4.24)	14.87	6.32	10.63	(3.66)	(30.24)
	(ii) income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Other Comprehensive Income for the period	(6.15)	12.73	19.14	6.58	38.80	(21.98)
8	Total Comprehensive Income for the period(6+7)	499.98	57.44	(105.62)	557.42	367.24	238.81
9	Profit or Loss attributable for the Period to						
	Equity holders of the company	514.29	(1.90)	(85.51)	512.39	344.35	521.68
	Non Controlling Interest	(8.16)	46.61	(39.26)	38.45	(15.91)	(260.89)
10	Other Comprehensive Income						
	Equity holders of the company	(4.42)	7.16	18.35	2.74	36.23	(8.87)
	Non Controlling Interest	(1.732)	5.57	0.79	3.84	2.57	(13.11)
11	Total Comprehensive Income						
	Equity holders of the company	509.87	5.26	(67.16)	515.13	380.58	512.82
	Non Controlling Interest	(9.89)	52.18	(38.46)	42.29	(13.34)	(274.00)
12	Paid-up equity share capital (Face Value of Rs. 10.00/- each)	306.70	306.70	306.70	306.70	306.70	306.70
13	Other equity	-	-	-	-	-	17,983.43
14	Earnings Per Share face value Rs.10.00/ each (non annualised except for the year ended results) Basic and Diluted (Amt in Rs.)	16.50	1.46	(4.07)	17.96	10.71	8.50

Note :-

- The above results have been reviewed by Audit Committee at its meeting held on 11th November, 2021 and subsequently approved and taken on record by the Board of Directors at its meeting held on 12th November, 2021.
- 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 six months ended September 30, 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 among its group of companies, proposed a Scheme of Arrangement and the Board of Directors of the company have approved the said Scheme vide its meeting held on 12th November, 2021

Date: 12th November 2021
Place: New Delhi

Abhishek Dalmia
Executive Chairman
DIN : 00011958

CONSOLIDATED STATEMENT OF UNAUDITED ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2021

Sl.No.	Particulars	As at September 30, 2021 Unaudited	As at March 31, 2021 Audited
	ASSETS		
1	Non-current assets		
	(i) Property, plant and equipment	634.25	648.93
	(ii) Right to use Asset	86.67	129.31
	(iii) Investment Property	1,662.65	1,662.65
	(iv) Other intangible assets	62.76	63.65
	(v) Good will	4,486.25	4,486.25
	(vi) Financial assets		
	(a) Investments	3,848.95	2,594.80
	(b) Other financial asset	146.72	309.73
	(vii) Non current tax assets (net)	362.35	60.84
	(viii) Deferred Tax assets (net)	1,317.06	1,467.53
	(ix) Other non-current assets	0.64	-
		12,608.29	11,423.69
2	Current assets		
	(i) Inventories	4,505.40	4,597.05
	(ii) Financial Assets		
	(a) Current investments	2,468.00	925.83
	(b) Trade receivables	5,657.81	7,186.60
	(c) Cash and cash equivalents	499.77	824.47
	(d) Bank balances other than (c)above	1,301.85	1,213.16
	(e) Loans	2,163.92	2,206.93
	(f) Other financial asset	676.04	587.52
	(iii) Current Tax Assets (net)	-	181.73
	(iv) Other current assets	1,501.35	1,888.29
		18,774.15	19,611.57
	TOTAL ASSETS	31,382.44	31,035.27
	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity share capital	306.69	306.69
	(b) Other equity	18,423.75	17,983.43
		18,730.44	18,290.12
	Non Controlling Interest	963.36	921.07
2	Non-Current liabilities		
	(i) Financials Liabilities		
	(a) Lease Liabilities	12.60	43.01
	(a) Other financial Liabilities	341.12	293.87
	(ii) Long-term provisions	382.46	350.69
		736.17	687.57
3	Current Liabilities		
	(i) Financial Liabilities		
	(a) Borrowings	4,979.67	3,353.70
	(b) Lease Liabilities	71.53	83.01
	(c) Trade payables		
	Total outstanding dues of the MSMEs	176.37	406.97
	Total outstanding dues other than MSMEs	2,491.59	3,662.14
	(d) Other financial liability	775.21	1,215.07
	(ii) Other current liabilities	1,432.02	1,544.53
	(iii) Short-term provisions	411.37	362.92
	(iv) Current tax liabilities (net)	614.71	508.17
		10,952.47	11,136.51
	TOTAL-EQUITY AND LIABILITIES	31,382.44	31,035.27



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

Rs. In Lakhs

Consolidated Statement of unaudited Cash flows for the six months ended September 30, 2021

	For the six months ended September 30, 2021	For the six months ended September 30, 2020
	Unaudited	Unaudited
A. Cash flow from operating activities		
Net profit before tax	926.26	503.54
Adjustments:		
Depreciation / amortization	113.80	114.36
Dividend Income	0.17	-
Provision for ECL	53.79	18.01
Sundry Balance Written off	0.01	-
Bad debts/ advances written off	13.87	32.96
Liabilities & provision written back	(1.23)	112.28
Finance cost (including interest on Lease)	208.09	(19.24)
Interest Income	(197.04)	(162.61)
Share of profit from SCTILLP	(74.80)	-
Other income	-	(2.90)
Foreign currency fluctuation	(9.86)	(4.10)
Profit on sale of investment	(14.92)	(3.47)
Loss on sale of Investment	7.43	-
(Profit)/ Loss on sale of fixed assets and assets written off	(0.83)	(12.10)
Operating profit before working capital changes	1,024.74	576.73
Adjustments for working capital changes :		
Inventories	91.65	(1,206.37)
Trade and other payables	(1,956.47)	25.82
Trade and other receivables	2,090.84	2,280.64
Cash generated from operations	1,250.76	1,676.81
Direct taxes (paid)/refund	(196.47)	510.68
Net cash from operating activities	1,054.29	2,187.49
B Cash flow from investing activities		
Purchase of fixed assets	(59.74)	(52.24)
Loan given	-	(1,300.00)
Proceeds from sale of fixed assets	4.26	10.86
Proceeds from maturity of fixed deposits(net)	(88.69)	565.67
Purchase of non current investments	(1,100.61)	(358.73)
Purchase of current investments	(1,896.60)	(1,088.57)
Sale of current investments	212.21	-
(Profit) / Loss from sale of Investments	-	309.42
Dividend received	-	-
Interest received	147.66	110.30
Profit of Redemption of Mutual Fund	-	-
Net cash used in investing activities	(2,781.52)	(1,803.30)
C Cash flow from financing activities		
Proceeds from/(repayment of) short term borrowings(net)	1,648.54	190.44
Repayment of principal on lease liability	(40.79)	(27.79)
Proceeds from/(repayment of) long term borrowings	-	(0.24)
Finance cost	(199.35)	(134.74)
Repayment of Interest on lease liabilities	(5.87)	(3.41)
Net cash from / (used in) financing activities	1,402.53	24.26
Net increase in cash and cash equivalents (A+B+C)	(324.69)	408.45
Cash and cash equivalents (Opening Balance)	824.47	1,269.10
Cash and cash equivalents (Closing Balance)*	499.78	1,677.55
	(324.69)	408.45
Change in cash & cash equivalents		
	As at	As at
	September 30, 2021	September 30, 2020
Components of cash & cash equivalents		
Balances with banks		
- in Current accounts	258.12	1,420.99
- Deposits with original maturity of less than 3 months	229.41	250.14
Cash on hand	12.25	6.42
	499.78	1,677.55

Segment wise revenue, results, assets and liabilities for the quarter and six months ended September 30, 2021

		(Rs. In Lakhs)					
Sr.No.	Particulars	Quarter ended			Six months ended		Year ended
		September 30, 2021	June 30, 2021	September 30, 2020	September 30, 2021	September 30, 2020	March 31, 2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Segment Revenue (Gross)						
a)	Manufacturing of Equipments	3,841.28	837.88	1,094.26	4,688.54	3,322.11	8,626.15
b)	Engineering Design Services	1,699.22	2,542.61	870.97	4,232.45	1,929.42	5,175.10
	Total	5,540.49	3,380.49	1,965.23	8,920.99	5,251.53	13,801.25
	Less: Inter Segment Revenue	9.38	9.07	-	18.45	-	2.44
	Total income from operations (net)	5,531.11	3,371.42	1,965.23	8,902.54	5,251.53	13,798.81
2	Segment Results						
	Profit (+)/Loss(-) before interest and tax from each segment						
a)	Manufacturing of Equipments	850.04	(68.12)	184.85	781.92	761.50	1,893.97
b)	Engineering Design Services	104.89	229.08	(203.57)	333.98	(123.22)	(969.10)
	Total	954.93	160.96	(18.72)	1,115.90	638.28	924.87
	Less: Interest	79.29	110.35	68.81	189.64	134.74	287.31
	Other Un-allocable Expenditure net off unallocable	-	-	-	-	-	-
	Profit (+)/Loss(-) before tax & Profit / (Loss) of Associate	875.64	50.61	(87.53)	926.26	503.54	637.56
	Add: Profit / (Loss) of Associate	23.16	(0.34)	(0.12)	22.82	44.13	74.80
	Total Profit Before Tax	898.80	50.26	(87.65)	949.08	547.67	712.36
3	Segment Assets -						
a)	Manufacturing of Equipments	18,249.78	15,552.94	10,771.48	18,249.78	10,771.48	17,792.72
b)	Engineering Design Services	9,109.86	9,435.32	8,667.66	9,109.86	8,667.66	9,203.74
	Total segment assets	27,359.64	24,988.26	19,439.13	27,359.64	19,439.13	26,996.46
	Less: Inter segment assets	463.45	354.07	-	463.45	-	447.44
	Add: Unallocable assets	4,486.25	4,486.25	4,486.25	4,486.25	4,486.25	4,486.25
	Total assets	31,382.44	29,120.44	23,925.38	31,382.44	23,925.38	31,035.27
	Segment Liabilities -						
a)	Manufacturing of Equipments	8,875.57	6,727.62	4,980.44	8,875.57	4,980.44	8,768.40
b)	Engineering Design Services	3,276.51	3,481.33	1,887.35	3,276.51	1,887.35	3,503.11
	Total Segment Liabilities	12,152.08	10,208.95	6,867.80	12,152.08	6,867.80	12,271.51
	Less: Inter segment liabilities	463.45	354.07	-	463.45	-	447.44
	Add: Unallocable liabilities	-	-	-	-	-	-
	Total Liabilities	11,688.63	9,854.88	6,867.80	11,688.63	6,867.80	11,824.07