

**STATEMENT OF STANDALONE UNAUDITED RESULTS FOR THE QUARTER ENDED 30TH SEPTEMBER, 2017**

(Rs. In Lakhs)

| Sr.No.   | Particulars   | Quarter ended                      |                               |                                    | Half Yearly ended                  |                                    |
|----------|---|------------------------------------|-------------------------------|------------------------------------|------------------------------------|------------------------------------|
|          |   | September<br>30, 2017<br>Unaudited | June<br>30, 2017<br>Unaudited | September<br>30, 2016<br>Unaudited | September<br>30, 2017<br>Unaudited | September<br>30, 2016<br>Unaudited |
| <b>1</b> | <b>Revenue</b>  |                                    |                               |                                    |                                    |                                    |
|          | Revenue from Operations   | 1,080.65                           | 529.20                        | 1,222.40                           | 1,609.85                           | 3,022.70                           |
|          | Other Income  | 39.81                              | 15.23                         | 42.76                              | 55.04                              | 63.79                              |
|          | <b>Total Revenue</b>  | <b>1,120.46</b>                    | <b>544.43</b>                 | <b>1,265.16</b>                    | <b>1,664.89</b>                    | <b>3,086.49</b>                    |
| <b>2</b> | <b>Expenses</b>   |                                    |                               |                                    |                                    |                                    |
|          | (a) Cost of materials consumed  | 590.01                             | 494.10                        | 908.90                             | 1,084.11                           | 1,662.30                           |
|          | (b) Purchases of stock-in-trade   | 57.08                              | 235.75                        | 290.60                             | 292.83                             | 536.30                             |
|          | (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade | (220.80)                           | (512.40)                      | (745.20)                           | (733.20)                           | (827.20)                           |
|          | (d) Excise duty on sale of goods  | -                                  | 33.16                         | 135.90                             | 33.16                              | 309.50                             |
|          | (e) Employee benefits expense   | 293.26                             | 315.59                        | 310.76                             | 608.86                             | 590.73                             |
|          | (f) Finance costs   | 72.65                              | 104.71                        | 175.17                             | 177.37                             | 427.45                             |
|          | (f) Depreciation and amortisation expense   | 16.30                              | 16.16                         | 13.10                              | 32.46                              | 24.10                              |
|          | (g) Other expenses  | 251.98                             | 307.30                        | 294.97                             | 559.28                             | 590.02                             |
|          | <b>Total Expenses</b>   | <b>1,060.49</b>                    | <b>994.38</b>                 | <b>1,384.21</b>                    | <b>2,054.86</b>                    | <b>3,313.19</b>                    |
| <b>3</b> | <b>Profit/(Loss) before exceptional items and tax (1-2)</b>                       | <b>59.98</b>                       | <b>(449.95)</b>               | <b>(119.05)</b>                    | <b>(389.97)</b>                    | <b>(226.69)</b>                    |
| <b>4</b> | <b>Exceptional Items</b>  |                                    |                               |                                    |                                    |                                    |
|          | Exceptional income/ expense relating to earlier years (net of taxes)              |                                    |                               |                                    |                                    |                                    |
| <b>5</b> | <b>Profit/(Loss) before tax (3-4)</b>   | <b>59.98</b>                       | <b>(449.95)</b>               | <b>(119.05)</b>                    | <b>(389.97)</b>                    | <b>(226.69)</b>                    |
| <b>6</b> | <b>Tax expenses</b>   |                                    |                               |                                    |                                    |                                    |
|          | - Current year (Net of MAT credit entitlement)                                    |                                    |                               |                                    |                                    |                                    |
|          | - Previous year   |                                    |                               | (7.90)                             | -                                  | (7.90)                             |
|          | - Deferred tax  | 32.85                              | (153.91)                      | (12.12)                            | (121.07)                           | (8.55)                             |
| <b>7</b> | <b>Net Profit/(Loss) after tax (5-6)</b>  | <b>27.13</b>                       | <b>(296.03)</b>               | <b>(99.03)</b>                     | <b>(268.91)</b>                    | <b>(210.25)</b>                    |
| <b>8</b> | <b>Other Comprehensive Income (OCI)</b>   |                                    |                               |                                    |                                    |                                    |
|          | (i) Items that will not be reclassified to profit or loss.                        | (1.66)                             | (1.66)                        | (1.66)                             | (3.33)                             | (3.33)                             |
|          | (ii) income tax relating to items that will not be reclassified to profit or loss | 0.58                               | 0.58                          | 0.58                               | 1.15                               | 1.15                               |
|          | <b>Other Comprehensive Income for the period</b>                                  | <b>(1.09)</b>                      | <b>(1.09)</b>                 | <b>(1.09)</b>                      | <b>(2.18)</b>                      | <b>(2.18)</b>                      |
| <b>9</b> | <b>Total Comprehensive Income for the period(7+8)</b>                             | <b>26.04</b>                       | <b>(297.12)</b>               | <b>(100.12)</b>                    | <b>(271.08)</b>                    | <b>(212.42)</b>                    |
|          | Paid-up equity share capital (Face Value of Rs. 10.00/- each)                     | 306.70                             | 306.70                        | 306.70                             | 306.70                             | 306.70                             |
|          | <b>Earnings Per Share face value Rs.10.00/ each (non annualised) (Amt in Rs.)</b> |                                    |                               |                                    |                                    |                                    |
|          | (a) Basic   | 0.88                               | (9.65)                        | (3.23)                             | (8.77)                             | (6.86)                             |
|          | (b) Diluted   | 0.88                               | (9.65)                        | (3.23)                             | (8.77)                             | (6.86)                             |

**Notes:-**

- 1 The above unaudited results have been approved and taken on record by the Board of Directors in their meeting held on 23rd November 2017.
- 2 The results of the company have been prepared in accordance with Indian Accounting Standards notified under the companies (Indian Accounting Standard) Rules, 2015 as amended by the companies (Indian Accounting Standard) (Amendment) Rules, 2016. Being a company covered under Phase 2 for IND AS Transition, the company has adopted IND AS from 1st April 2017, with a transition date of 1st April, 2016 and accordingly the last quarter numbers have been restated to comply with the requirements of IND AS and to make them comparable with those of the quarter ended 30th September 2017.
- 3 The Financial results for the quarter ended 30 September 2017, have been prepared in accordance with the recognition and measurement principles laid down in Ind AS-34 "Interim Financial reporting" prescribed under section 133 of Companies Act, 2013. The results for the quarter ended September 2016 have not been subject to limited review or audit as per exemption given through SEBI circular no. CIR/CFD/FAC/62/2016 dated 5 Jul 2016. However the management has exercised necessary due diligence to ensure that the financial results provide a true and fair view.
- 4 Reconciliation of Standalone financial results as previously reported (for the period ended 30.09.2016) under I GAAP and IND AS for the quarter is presented as under:-

| (Rs. In Lakhs)                            |                 |
|---|-----------------|
| <b>Profit As per IGAAP</b>                | <b>(212.40)</b> |
| <b>Less:</b>                              |                 |
| Advance Rent                              | (0.72)          |
| <b>Add:</b>                               |                 |
| Finance Income on Security Deposit        | 0.69            |
| Acturial loss on Grautity transfer to OCI | 2.18            |
| <b>Profit as per IND AS</b>               | <b>(210.25)</b> |

- 5 The financials results for the quarter ended September 30, 2017 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](http://www.revathi.in).
- 6 The Company has only one segment namely Manufacturing of Equipments and accordingly, the disclosure requirements of Indian Accounting Standard (Ind AS-108) " Operating Segments ", are not applicable.

**Date: 23.11.2017****Place: Mumbai****For and on behalf of the board****(S.Hariharan)**  
**Whole-time Director**  
**DIN : 06363724**



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

**Standalone Statement of Assets and Liabilities as on 30.09.2017**

(Rs. In Lakhs)

| Sr.No. | Particulars                              | As at<br>September<br>30, 2017<br>Audited |
|--------|--|---|
|        | <b>ASSETS</b>                            |   |
| 1      | <b>Non-current assets</b>                |   |
|        | (i) Property, plant and equipment        | 1,839.60                                  |
|        | (ii) Other intangible assets             | 9.90                                      |
|        | (iii) Capital work-in-progress           |   |
|        | (iv) Intangible assets under development |   |
|        | (v) Financial assets                     |   |
|        | (a) Investments                          | 10,435.40                                 |
|        | (b) Loans                                | 979.29                                    |
|        | (c) Others                               | -   |
|        | (vi) Deferred Tax assets (net)           | 81.63                                     |
|        | (vii) Other non-current assets           | 37.20                                     |
|        |  | <b>13,383.02</b>                          |
| 2      | <b>Current assets</b>                    |   |
|        | (i) Inventories                          | 2,330.40                                  |
|        | (ii) Financial Assets                    | -   |
|        | (a) Current investments                  | -   |
|        | (b) Trade receivables                    | 2,546.50                                  |
|        | (c) Cash and bank balances               | 739.90                                    |
|        | (d) Short-term loans and advances        | 405.20                                    |
|        | (iii) Other current assets               | 28.40                                     |
|        |  | <b>6,050.40</b>                           |
|        | <b>TOTAL ASSETS</b>                      | <b>19,433.42</b>                          |
|        | <b>EQUITY AND LIABILITIES</b>            |   |
| 1      | <b>Equity</b>                            |   |
|        | (a) Equity share capital                 | 306.70                                    |
|        | (b) Other equity                         | 14,984.12                                 |
|        |  | <b>15,290.82</b>                          |
| 2      | <b>Non-Current liabilities</b>           |   |
|        | (i) Financials Liabilities               | -   |
|        | (a) Borrowings                           | -   |
|        | (ii) Deferred tax liabilities (net)      | -   |
|        | (iii) Long-term provisions               | 81.40                                     |
|        |  | <b>81.40</b>                              |
| 3      | <b>Current Liabilities</b>               |   |
|        | (i) Financial Liabilities                |   |
|        | (a) Borrowings                           | 2,464.00                                  |
|        | (b) Trade payables                       | -   |
|        | Total outstanding dues of the MSMEs      | 96.70                                     |
|        | Total outstanding dues other than MSMEs  | 892.50                                    |
|        | (ii) Other current liabilities           | 484.10                                    |
|        | (iii) Short-term provisions              | 123.90                                    |
|        |  | <b>4,061.20</b>                           |
|        | <b>TOTAL-EQUITY AND LIABILITIES</b>      | <b>19,433.42</b>                          |



## Revathi Equipment Limited,

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

CIN:L29120TZ1977PLC000780

Phone: +91-4226655116

### STATEMENT OF CONSOLIDATED UNAUDITED RESULTS FOR THE QUARTER ENDED 30TH SEPTEMBER, 2017

(Rs. In Lakhs)

| Sr.No.   | Particulars  | Quarter ended                      |                               |                                    | Half Yearly ended                  |                                    |
|----------|--|------------------------------------|-------------------------------|------------------------------------|------------------------------------|------------------------------------|
|          |  | September<br>30, 2017<br>Unaudited | June<br>30, 2017<br>Unaudited | September<br>30, 2016<br>Unaudited | September<br>30, 2017<br>Unaudited | September<br>30, 2016<br>Unaudited |
| <b>1</b> | <b>Revenue</b>   |                                    |                               |                                    |                                    |                                    |
|          | Revenue from operation   | 3,763.49                           | 2,149.63                      | 3,216.83                           | 5,913.11                           | 7,066.07                           |
|          | Other Income   | 108.86                             | 65.84                         | 143.01                             | 174.70                             | 182.15                             |
|          | <b>Total income</b>  | <b>3,872.35</b>                    | <b>2,215.47</b>               | <b>3,359.84</b>                    | <b>6,087.82</b>                    | <b>7,248.22</b>                    |
| <b>2</b> | <b>Expenses</b>  |                                    |                               |                                    |                                    |                                    |
|          | (a) Cost of materials consumed   | 1,384.83                           | 945.50                        | 1,357.73                           | 2,330.33                           | 2,372.45                           |
|          | (b) Purchases of stock-in-trade  | 57.08                              | 235.75                        | 290.60                             | 292.83                             | 536.30                             |
|          | (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade (net of excise duty) | (220.80)                           | (512.40)                      | (745.20)                           | (733.20)                           | (827.20)                           |
|          | (d) Excise duty on sale of goods   | -                                  | 33.16                         | 135.90                             | 33.16                              | 309.50                             |
|          | (e) Employee benefits expense  | 1,572.64                           | 1,516.92                      | 1,717.96                           | 3,089.56                           | 3,191.87                           |
|          | (f) Finance costs  | 85.62                              | 102.48                        | 166.62                             | 188.10                             | 400.24                             |
|          | (f) Depreciation and amortisation expense  | 45.67                              | 47.50                         | 40.11                              | 93.18                              | 85.08                              |
|          | (g) Other expenses   | 913.52                             | 821.08                        | 548.46                             | 1,734.61                           | 1,358.69                           |
|          | <b>Total Expenses</b>  | <b>3,838.56</b>                    | <b>3,190.00</b>               | <b>3,512.18</b>                    | <b>7,028.56</b>                    | <b>7,426.93</b>                    |
| <b>3</b> | <b>Profit/(Loss) before exceptional items and tax (1-2)</b>  | 33.79                              | (974.53)                      | (152.34)                           | (940.74)                           | (178.70)                           |
| <b>4</b> | <b>Exceptional Items</b>   |                                    |                               |                                    |                                    |                                    |
|          | Exceptional income/ expense relating to earlier years (net of taxes)                                   | -                                  | -                             | -                                  | -                                  | -                                  |
| <b>5</b> | <b>Profit/(Loss) before tax (3-4)</b>  | 33.79                              | (974.53)                      | (152.34)                           | (940.74)                           | (178.70)                           |
| <b>6</b> | <b>Tax expenses</b>  |                                    |                               |                                    |                                    |                                    |
|          | - Current year (Net of MAT credit entitlement)   | -                                  | -                             | 12.29                              | -                                  | -                                  |
|          | - Previous year  | 0.01                               | 3.95                          | (7.90)                             | 3.96                               | 22.65                              |
|          | - Deferred tax   | 48.43                              | (148.26)                      | (4.36)                             | (99.82)                            | (0.79)                             |
| <b>7</b> | <b>Net Profit/(Loss) after tax (5-6)</b>   | (14.66)                            | (830.22)                      | (152.36)                           | (844.88)                           | (200.56)                           |
| <b>8</b> | <b>Other Comprehensive Income (OCI)</b>  |                                    |                               |                                    |                                    |                                    |
|          | (i) Items that will not be reclassified to profit or loss.   | 7.95                               | 3.58                          | 5.48                               | 10.96                              | 10.96                              |
|          | (ii) income tax relating to items that will not be reclassified to profit or loss                      | (57.60)                            | 6.59                          | (24.14)                            | (50.43)                            | 11.52                              |
|          | <b>Other Comprehensive Income for the period</b>   | (49.64)                            | 10.18                         | (18.66)                            | (39.47)                            | 22.48                              |
| <b>9</b> | <b>Total Comprehensive Income for the period(7+8)</b>  | (64.30)                            | (820.04)                      | (171.03)                           | (884.35)                           | (178.08)                           |
|          | <b>Profit &amp; Loss for the year attributable to:</b>   |                                    |                               |                                    |                                    |                                    |
|          | - Owners of the Company (76.99%)   | (1.29)                             | (693.81)                      | (222.51)                           | (695.09)                           | (268.45)                           |
|          | - Non-controlling interests  | (13.37)                            | (136.42)                      | 46.13                              | (149.79)                           | 67.89                              |
|          | <b>Other Comprehensive Income for the period attributable to:</b>                                      |                                    |                               |                                    |                                    |                                    |
|          | - Owners of the Company (76.99%)   | (51.70)                            | 8.07                          | (10.08)                            | (43.63)                            | 14.01                              |
|          | - Non-controlling interests  | 2.05                               | 2.11                          | 0.04                               | 4.16                               | 8.47                               |
|          | <b>Total Comprehensive Income for the period attributable to:</b>                                      |                                    |                               |                                    |                                    |                                    |
|          | - Owners of the Company (76.99%)   | (52.98)                            | (685.74)                      | (232.60)                           | (738.72)                           | (254.44)                           |
|          | - Non-controlling interests  | (11.32)                            | (134.30)                      | 46.17                              | (145.62)                           | 76.36                              |
|          | Paid-up equity share capital (Face Value of Rs. 10.00/- each)  | 306.70                             | 306.70                        | 306.70                             | 306.70                             | 306.70                             |
|          | <b>Earnings Per Share face value Rs.10.00/ each</b>  |                                    |                               |                                    |                                    |                                    |
|          | (a) Basic  | (0.48)                             | (27.07)                       | (4.97)                             | (27.55)                            | (6.54)                             |
|          | (b) Diluted  | (0.48)                             | (27.07)                       | (4.97)                             | (27.55)                            | (6.54)                             |

**Notes:-**

- 1 The above unaudited results have been approved and taken on record by the Board of Directors in their meeting held on 23rd November 2017.
- 2 The results of the company have been prepared in accordance with Indian Accounting Standards notified under the companies (Indian Accounting Standard) Rules, 2015 as amended by the companies (Indian Accounting Standard) (Amendment) Rules, 2016. Being a company covered under Phase 2 for IND AS Transition, the company has adopted IND AS from 1st April 2017, with a transition date of 1st April, 2016 and accordingly the last quarter numbers have been restated to comply with the requirements of IND AS and to make them comparable with those of the quarter ended 30th September 2017.
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- 4 Reconciliation of Standalone financial results as previously reported (for the period ended 30.09.2016) under IGAAP and IND AS for the quarter is presented as under:-

(Rs. In Lakhs)

|  |                 |
|--|-----------------|
| <b>Profit As per IGAAP</b>                   | <b>(189.87)</b> |
| <b>Less:</b>                                 |                 |
| Advance Rent                                 | (2.35)          |
| Acturial Gain on gratuity transferred to OCI | (14.29)         |
| <b>Add:</b>                                  |                 |
| Finance Income on Security Deposit           | 2.35            |
| FCTR (Loss)transferred to OCI                | 1.42            |
| Acturial loss on Grauity transfer to OCI     | 2.18            |
| <b>Profit as per IND AS</b>                  | <b>(200.56)</b> |

- 5 The financials results for the quarter ended September 30, 2017 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](http://www.revathi.in).

**Date: 23.11.2017**  
**Place: Mumbai**

**For and on behalf of the board**

**(S.Hariharan)**  
**Whole-time Director**  
**DIN : 06363724**



**Revathi Equipment Limited,**

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

CIN:L29120TZ1977PLC000780

**Consolidated Statement of Assets and Liabilities as on 30.09.2017**

(Rs. In Lakhs)

| Sr.No. | Particulars                              | September<br>30, 2017<br>Unaudited |
|--------|--|------------------------------------|
|        | <b>ASSETS</b>                            |                                    |
| 1      | <b>Non-current assets</b>                |                                    |
|        | Goodwill                                 | 4,486.25                           |
|        | (i) Property, plant and equipment        | 2,069.71                           |
|        | (ii) Other intangible assets             | 9.90                               |
|        | (iii) Capital work-in-progress           | -                                  |
|        | (iv) Intangible assets under development | 35.95                              |
|        | (iv) Financial assets                    | -                                  |
|        | (a) Investments                          | 1,669.75                           |
|        | (b) Loans                                | 979.29                             |
|        | (c) Others                               | -                                  |
|        | (v) Deferred Tax assets (net)            | 178.23                             |
|        | (vi) Other non-current assets            | 429.48                             |
|        |  | <b>9,858.55</b>                    |
| 2      | <b>Current assets</b>                    |                                    |
|        | (i) Inventories                          | 2,330.40                           |
|        | (ii) Financial Assets                    | -                                  |
|        | (a) Current investments                  | -                                  |
|        | (b) Trade receivables                    | 5,435.18                           |
|        | (c) Cash and bank balances               | 2,812.88                           |
|        | (d) Short-term loans and advances        | 1,592.94                           |
|        | (e) Bank Balances                        | 933.22                             |
|        | (f) Others                               | 357.42                             |
|        | Current tax assets (net)                 | 576.88                             |
|        | (iii) Other current assets               | 407.96                             |
|        |  | <b>14,446.88</b>                   |
|        | <b>TOTAL ASSETS</b>                      | <b>24,305.43</b>                   |
|        | <b>EQUITY AND LIABILITIES</b>            |                                    |
| 1      | <b>Equity</b>                            |                                    |
|        | (a) Equity share capital                 | 306.70                             |
|        | (b) Other equity                         | 15,024.55                          |
|        | (c) Minority Interest                    | 1,610.26                           |
|        |  | <b>16,941.51</b>                   |
| 2      | <b>Non-Current liabilities</b>           |                                    |
|        | (i) Financials Liabilities               | 6.33                               |
|        | (a) Borrowings                           | -                                  |
|        | (ii) Deferred tax liabilities (net)      | -                                  |
|        | (iii) Long-term provisions               | 436.55                             |
|        | (iv) Other non-current liabilities       | 74.13                              |
|        |  | <b>517.01</b>                      |
| 3      | <b>Current Liabilities</b>               |                                    |
|        | (i) Financial Liabilities                | -                                  |
|        | (a) Borrowings                           | 2,960.83                           |
|        | (b) Trade payables                       | 1,040.55                           |
|        | Total outstanding dues of the MSMEs      | 96.70                              |
|        | Total outstanding dues other than MSMEs  | 892.50                             |
|        | © Other financial liabilities            | 1.87                               |
|        | (ii) Other current liabilities           | 1,547.67                           |
|        | (iii) Short-term provisions              | 306.80                             |
|        |  | <b>6,846.91</b>                    |
|        | <b>TOTAL-EQUITY AND LIABILITIES</b>      | <b>24,305.43</b>                   |

## 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 ended 30th September 2017 |  |                                    |                                    |
|---|--|------------------------------------|------------------------------------|
| (Rs. In Lakhs )   |  |                                    |                                    |
| Sr.<br>No.  | Particulars  | Quarter ended                      |                                    |
|   |  | September<br>30, 2017<br>Unaudited | September<br>30, 2016<br>Unaudited |
| <b>1</b>  | <b>Segment Revenue (Gross)</b>                               |                                    |                                    |
|   | a) Manufacturing of Equipments                               | 1,631.73                           | 2,776.99                           |
|   | b) Engineering Design Services                               | 4,435.71                           | 4,217.73                           |
|   | <b>Total</b>   | <b>6,067.44</b>                    | <b>6,994.72</b>                    |
|   | Less: Inter Segment Revenue                                  | 12.78                              | 56.00                              |
|   | <b>Total income from operations (net)</b>                    | <b>6,054.66</b>                    | <b>6,938.72</b>                    |
| <b>2</b>  | <b>Segment Results</b>                                       |                                    |                                    |
|   | Profit (+)/Loss(-) before interest and tax from each segment |                                    |                                    |
|   | a) Manufacturing of Equipments                               | (212.61)                           | 200.75                             |
|   | b) Engineering Design Services                               | (527.25)                           | 76.79                              |
|   | <b>Total</b>   | <b>(739.86)</b>                    | <b>277.54</b>                      |
|   | Add: Exceptional Item  |                                    | -                                  |
|   | Less: Interest   | 188.10                             | 400.24                             |
|   | Other Un-allocable Expenditure net off unallocable Income    | -                                  | -                                  |
|   | <b>Total Profit Before Tax</b>                               | <b>(927.96)</b>                    | <b>(122.70)</b>                    |
| <b>3</b>  | <b>Segment Assets -</b>                                      |                                    |                                    |
|   | a) Manufacturing of Equipments                               | 10,579.08                          | 11,599.10                          |
|   | b) Engineering Design Services                               | 9,158.47                           | 9,768.60                           |
|   | <b>Total segment assets</b>                                  | <b>19,737.55</b>                   | <b>21,367.70</b>                   |
|   | Less: Inter segment assets                                   | -                                  | 800.00                             |
|   | Add: Unallocable assets                                      | 4,486.25                           | 4,486.25                           |
|   | <b>Total assets</b>  | <b>24,223.80</b>                   | <b>25,053.95</b>                   |
|   | <b>Segment Liabilities -</b>                                 |                                    |                                    |
|   | a) Manufacturing of Equipments                               | 4,142.60                           | 6,492.50                           |
|   | b) Engineering Design Services                               | 3,221.32                           | 2,677.93                           |
|   | <b>Total Segment Liabilities</b>                             | <b>7,363.92</b>                    | <b>9,170.43</b>                    |
|   | Less: Inter segment liabilities                              | -                                  | 800.00                             |
|   | Add: Unallocable liabilities                                 | -                                  | -                                  |
|   | <b>Total Liabilities</b>                                     | <b>7,363.92</b>                    | <b>8,370.43</b>                    |