

STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS ON SEPTEMBER 30, 2019

Sr.No.	Particulars	As at September 30, 2019 Unaudited	As at March 31, 2019 Audited
	ASSETS		
1	Non-current assets		
	(i) Property, plant and equipment	432.86	407.99
	(ii) Other intangible assets	12.84	7.85
	(iii) Investment Property	1,662.65	1,662.65
	(iv) Right to use Asset	6.67	-
	(v) Intangible assets under development		
	(vi) Financial assets		
	(a) Investments	8,772.71	8,772.71
	(b) Loans	95.95	91.26
	(c) Others	-	49.98
	(vii) Deferred Tax assets (net)	861.83	907.71
	(viii) Other non-current assets	15.98	15.01
		11,861.49	11,915.16
2	Current assets		
	(i) Inventories	2,090.21	1,316.18
	(ii) Financial Assets		
	(a) Trade receivables	2,488.10	3,532.75
	(b) Cash and cash equivalents	1,123.98	659.23
	(c) Bank balances other than above	163.98	126.60
	(d) Loans	20.28	13.15
	(e) Others	75.74	47.21
	(iii) Current Tax Assets (net)	-	-
	(iv) Other current assets	451.29	85.75
		6,413.58	5,780.87
	TOTAL ASSETS	18,275.07	17,696.03
	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity share capital	306.69	306.69
	(b) Other equity	15,911.98	15,575.18
		16,218.67	15,881.87
2	Non-Current liabilities		
	(a) Borrowings	-	-
	(i) Long-term provisions	72.76	72.76
		72.76	72.76
3	Current Liabilities		
	(i) Financial Liabilities		
	(a) Borrowings	-	-
	(b) Trade payables		
	Total outstanding dues of the MSMEs	87.81	62.31
	Total outstanding dues other than MSMEs	1,467.69	1,203.84
	(c) Other financial liability	214.84	216.65
	(d) Lease Liability	6.74	
	(ii) Other current liabilities	96.28	142.16
	(iii) Short-term provisions	44.63	70.20
	(iv) Current tax liabilities (net)	65.65	46.24
		1,983.64	1,741.40
	TOTAL-EQUITY AND LIABILITIES	18,275.07	17,696.03

16





REGD OFFICE: PALLACHI ROAD, MALUMACHAMPATTI POST, COIMBATORE - 641 050

Revathi Equipment Limited

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

CIN:L29120TZ1977PLC000780

Phone: +91-4226655116

Rs. in Lakhs

STATEMENT OF STANDALONE UNAUDITED RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2019

Sr.No.	Particulars	Quarter ended			Half year ended		Year ended
		September 30, 2019 Unaudited	June 30, 2019 Unaudited	September 30, 2018 Unaudited	September 30, 2019 Unaudited	September 30, 2018 Unaudited	March 31, 2019 Audited
1	Revenue						
	Revenue from Operations	1,296.64	1,558.76	720.91	2,855.40	3,454.83	7,556.25
	Other Income	26.35	15.66	11.45	42.01	27.98	94.06
	Total Revenue	1,322.99	1,574.42	732.35	2,897.41	3,482.81	7,650.31
2	Expenses						
	(a) Cost of materials consumed	756.57	845.39	166.27	1,601.96	411.04	1,739.23
	(b) Purchases of stock-in-trade	212.97	241.29	144.00	454.26	249.03	759.98
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(380.50)	(351.23)	(40.83)	(731.73)	1,326.02	1,336.31
	(d) Excise duty on sale of goods	-	-	-	-	-	-
	(e) Employee benefits expense	250.99	260.07	277.88	511.06	587.88	1,029.64
	(f) Finance costs	10.58	10.82	53.38	21.40	133.38	175.64
	(g) Depreciation and amortisation expense	17.56	12.90	14.33	30.46	29.02	54.20
	(h) Other expenses	244.33	274.63	240.39	518.96	564.39	1,572.43
	Total Expenses	1,112.51	1,293.86	855.42	2,406.37	3,300.77	6,663.43
3	Profit/(Loss) before exceptional items and tax (1-2)	210.48	280.56	(123.07)	491.04	182.04	986.88
4	Exceptional Items	-	-	-	-	-	-
	Exceptional income/ expense relating to earlier years (net of taxes)	-	-	-	-	-	-
5	Profit/(Loss) before tax (3-4)	210.48	280.56	(123.07)	491.04	182.04	986.88
6	Tax expenses	77.70	76.55	(89.13)	154.24	(42.78)	54.18
7	Net Profit/(Loss) after tax from continued operations (5-6)	132.79	204.01	(33.94)	336.80	224.83	932.70
8	Profit / (loss) from discontinued operations	-	-	-	-	-	-
9	Net Profit/(Loss) after tax (7-8)	132.79	204.01	(33.94)	336.80	224.83	932.70
10	Other Comprehensive Income (OCI)						
	(i) Items that will not be reclassified to profit or loss.	(0.31)	(0.31)	4.27	(0.62)	8.55	(1.24)
	(ii) income tax relating to items that will not be reclassified to profit or loss	0.08	0.09	(1.41)	0.17	(2.83)	0.34
	Other Comprehensive Income for the period	(0.23)	(0.22)	2.86	(0.45)	5.72	(0.90)
11	Total Comprehensive Income for the period(9+10)	132.56	203.79	(31.08)	336.35	230.54	931.80
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	Earnings Per Share face value Rs.10.00/ each (non annualised) Basic and Diluted (Amt in Rs.)						
	(i) Continued Operations	4.33	6.65	(1.11)	10.98	7.33	30.41
	(ii) Discontinued Operations	-	-	-	-	-	-

Note :-

- The above results was approved in the meeting of the Board of Directors held on 6th November, 2019
- The company operates in a single operating segment of manufacturing of equipments. The financial results for the quarter ended September 30, 2019 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 has adopted Ind AS 116 "Leases" effective from April 1, 2019 and applied the same to lease contracts existing on April 1, 2019 with right of use asset recognised to an amount equal to adjusted lease liability. Accordingly the comparatives for the quarter and half ended September 30, 2018 year ended March 31, 2019 have not been retrospectively adjusted.
- Previous year figures has been regrouped wherever considered necessary.

For and on behalf of the board

Abhishek Dalmia
Executive Chairman
DIN: 00011958

Date: 6th November 2019
Place: Bangalore



REVATHI EQUIPMENT LIMITED

STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2019

Sr. no	Particulars	As at Sep'19 Unaudited	As at Sep'18 Unaudited	As at Mar'19 Audited
A.	Cash flow from operating activities			
	Net profit before tax	491.04	182.04	986.88
	Adjustments:			
	Depreciation / amortization	30.46	29.02	54.20
	Impairment of PPE	-	-	-
	Provision for doubtful debts/ advances	-	-	100.00
	Bad debts/ advances written off	-	-	108.27
	Liabilities & provision written back	-	-	(27.47)
	Finance cost	21.40	133.38	175.64
	Interest Income	(41.58)	(27.98)	(51.63)
	Actuarial Loss on defined benefit plan	-	8.55	-
	(Profit)/Loss on sale of fixed assets and assets written off	-	(11.91)	(13.46)
	Operating profit before working capital changes	501.00	313.00	1,332.44
	Adjustments for working capital changes :			
	(Increase)/Decrease in inventories	(774.03)	1,172.34	1,337.46
	Increase/(Decrease) Trade and other payables	223.18	(405.10)	189.46
	(Increase)/Decrease in Trade and other receivables	638.76	127.95	(852.71)
	Cash generated from operations	588.91	1,208.19	2,006.65
	Direct taxes (paid)/refund	(74.76)	-	(144.81)
	Net cash from operating activities	514.15	1,208.19	1,861.84
B	Cash flow from investing activities			
	Purchase of fixed assets	(82.53)	(91.09)	(169.09)
	Proceeds from sale of fixed assets	-	829.76	842.21
	Proceeds from maturity of fixed deposits	12.60	-	169.73
	(Purchase)/ sale of non current investments (net)	-	21.83	-
	Interest received	41.58	27.98	51.63
	Net cash used in investing activities	(28.00)	788.48	894.48
C	Cash flow from financing activities			
	Proceeds from/(repayment of) short term borrowings	-	(2,006.34)	(2,630.71)
	Proceeds from/(repayment of) long term borrowings	-	-	11.70
	Finance cost	(21.40)	(133.38)	(175.64)
	Net cash from / (used in) financing activities	(21.40)	(2,139.72)	(2,794.65)
	Net increase in cash and cash equivalents (A+B+C)	464.75	(143.05)	(38.34)
	Cash and cash equivalents (Opening Balance)	659.23	697.57	697.57
	Cash and cash equivalents (Closing Balance)	1,123.98	554.52	659.23
	Change in cash & cash equivalents	464.75	(143.05)	(38.34)
	Components of cash & cash equivalents	As at 30 Sep 2019	As at 30 Sep 2018	As at 31 Mar 2019
	Balances with banks			
	- in Current accounts	392.08	40.57	126.66
	- On cash credit accounts	-	-	-
	- Deposits with original maturity of less than 3 months	731.12	512.68	531.12
	Cash on hand	0.78	1.27	1.45
	Net cash & cash equivalents	1,123.98	554.52	659.23



Limited Review Report on Standalone unaudited quarterly and half year ended financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

To
The Board of Directors,
Revathi Equipments Limited

1. We have reviewed the accompanying statement of unaudited Standalone financial results of **Revathi Equipments Limited** (“the company”) for the quarter and half year ended on 30th September, 2019, Standalone statement of assets and liabilities as at 30th September 2019 and statement of cash flows for the period ended 30th September 2019 attached herewith being submitted by the company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (‘the Regulation’) as amended, read with SEBI Circular No. CIR/CFD/CMD1/80/2019 dated 19th July, 2019 (‘the Circular’) and amendment thereto.
2. Attention is drawn to the fact that statement which states the statement of cash flow figures for the corresponding six months ended 30th September 2018 as reported in these standalone financial results have been approved by the company board of directors but have not been subjected to review.
3. This Statement, which is the responsibility of the Company’s Management and approved by the Board of Directors, has been 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, 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. Our responsibility is to express a conclusion on the Statement based on our review.
4. 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 standalone financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
5. 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 read with relevant rules issued



SS KOTHARI MEHTA
& COMPANY
CHARTERED ACCOUNTANTS

thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S.S. Kothari Mehta & Co

Chartered Accountants

Firm Reg. No. 000756N



Neeraj Bansal

Partner

Membership No. 095960



Place: New Delhi

Date: 06.11.2019

UDIN: 19095960 AAAANI3207



Revathi Equipment Limited

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

CIN:L29120TZ1977PLC000780

Phone: +91-4226655116

Rs. In Lakhs

CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS ON SEPTEMBER 30, 2019

Sr.No.	Particulars	As at September 30, 2019 Unaudited	As at March 31, 2019 Audited
	ASSETS		
1	Non-current assets		
	(i) Property, plant and equipment	656.99	588.54
	(ii) Other intangible assets	40.74	29.26
	(iii) Investment Property	1,662.65	1,662.65
	(iv) Right to use Asset	166.65	-
	(v) Good will	4,486.25	4,486.25
	(vi) Financial assets		
	(a) Investments	-	7.06
	(b) Loans	103.01	141.71
	(c) Others	44.05	49.98
	(vii) Deferred Tax assets (net)	1,421.41	1,386.86
	(viii) Other non-current assets	31.21	31.24
		8,612.95	8,383.55
2	Current assets		
	(i) Inventories	2,090.21	1,316.18
	(ii) Financial Assets		
	(a) Trade receivables	5,843.40	4,905.71
	(b) Cash and cash equivalents	3,092.91	2,285.09
	(c) Bank balances other than above	510.16	897.91
	(d) Loans	772.90	450.79
	(e) Other financial asset	564.10	337.13
	(iii) Current Tax Assets (net)	828.59	1,260.73
	(iv) Contract assets	-	3,418.23
	(v) Other current assets	-981.86	703.12
		14,684.13	15,574.89
	TOTAL ASSETS	23,297.09	23,958.44
	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity share capital	306.69	306.69
	(b) Other equity	16,028.02	15,794.82
		16,334.71	16,101.51
	Non Controlling Interest	1,962.61	1,991.72
2	Non-Current liabilities		
	(i) Financials Liabilities		
	(a) Borrowings	-	0.38
	(b) Other financial Liabilities	728.03	603.95
	(c) Lease Liabilities	192.33	-
	(ii) Long-term provisions	499.04	464.77
		1,419.41	1,069.10
3	Current Liabilities		
	(i) Financial Liabilities		
	(a) Borrowings	-	-
	(b) Trade payables		
	Total outstanding dues of the MSMEs	87.81	62.31
	Total outstanding dues other than MSMEs	1,981.63	2,320.18
	(c) Other financial liability	560.63	416.30
	(d) Leased Liability	6.74	-
	(ii) Contract liabilities	3.13	924.69
	(iii) Other current liabilities	658.87	773.09
	(iv) Short-term provisions	215.91	253.30
	(v) Current tax liabilities (net)	65.65	46.24
		3,580.37	4,796.11
	TOTAL-EQUITY AND LIABILITIES	23,297.09	23,958.44

76



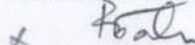
STATEMENT OF CONSOLIDATED UNAUDITED RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2019

Sr.No.	Particulars	Quarter ended			Half year ended		Year ended
		September 30, 2019 Unaudited	June 30, 2019 Unaudited	September 30, 2018 Unaudited	September 30, 2019 Unaudited	September 30, 2018 Unaudited	March 31, 2019 Audited
1	Revenue						
	Revenue from Operations	3,618.42	3,502.48	3,571.36	7,120.90	8,475.24	21,070.49
	Other Income	119.29	80.31	48.12	199.60	88.55	407.10
	Total Revenue	3,737.71	3,582.79	3,619.48	7,320.50	8,563.79	21,477.59
2	Expenses						
	(a) Cost of materials consumed	1,666.05	1,528.29	1,472.49	3,194.34	2,654.34	8,258.67
	(b) Purchases of stock-in-trade	212.97	241.29	144.00	454.26	249.03	755.98
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(380.50)	(351.23)	(40.83)	(731.73)	1,326.02	1,336.31
	(d) Excise duty on sale of goods	-	-	-	-	-	-
	(e) Employee benefits expense	1,249.01	1,164.65	1,241.34	2,413.66	2,588.59	4,998.44
	(f) Finance costs	26.42	18.78	60.80	45.20	147.60	181.76
	(g) Depreciation and amortisation expense	50.49	44.00	35.11	94.49	73.35	161.67
	(h) Other expenses	734.50	770.90	729.95	1,505.40	1,533.45	4,262.18
	Total Expenses	3,558.94	3,416.68	3,642.87	6,975.62	8,572.38	19,955.01
3	Profit/(Loss) before exceptional items and tax (1-2)	178.77	166.11	(23.39)	344.88	(8.59)	1,522.58
4	Exceptional Items						
	Exceptional income/ expense relating to earlier years (net of taxes)	-	-	-	-	-	-
5	Profit/(Loss) before tax (3-4)	178.77	166.11	(23.39)	344.88	(8.59)	1,522.58
6	Tax expenses	19.32	69.09	(93.77)	88.41	(119.13)	204.24
7	Net Profit/(Loss) after tax from continued operations (5-6)	159.45	97.02	70.38	256.47	110.54	1,318.34
8	Profit / (loss) from discontinued operations						
9	Net Profit/(Loss) after tax (7-8)	159.45	97.02	70.38	256.47	110.54	1,318.34
10	Other Comprehensive Income (OCI)						
A	(i) Items that will be reclassified to profit or loss.	(63.56)	(0.98)	75.74	(64.54)	163.18	87.59
	(ii) income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
B	(i) Items that will not be reclassified to profit or loss.	5.70	3.69	14.19	9.39	28.38	18.78
	(ii) income tax relating to items that will not be reclassified to profit or loss	3.73	(0.96)	(4.00)	2.77	(7.99)	4.43
	Other Comprehensive Income for the period	(54.13)	1.75	85.93	(52.38)	183.57	110.80
11	Total Comprehensive Income for the period (9+10)	105.32	98.77	156.31	204.09	294.11	1,429.14
12	Profit or Loss attributable for the Period to						
	Equity holders of the company	124.29	132.36	12.58	256.65	52.74	1,153.47
	Non Controlling Interest	35.16	(35.34)	57.80	(0.18)	57.80	164.87
13	Other Comprehensive Income						
	Equity holders of the company	(26.31)	2.86	24.17	(23.45)	121.81	52.77
	Non Controlling Interest	(27.82)	(1.11)	61.76	(28.93)	61.76	58.03
14	Total Comprehensive Income						
	Equity holders of the company	97.98	135.22	36.75	233.20	174.55	1,206.24
	Non Controlling Interest	7.34	(36.45)	119.56	(29.11)	119.56	222.90
15	Paid-up equity share capital (Face Value of Rs. 10.00/- each)	306.70	306.70	306.70	306.70	306.70	306.70
16	Other equity				16,028.02	14,990.00	15,794.87
17	Earnings Per Share face value Rs.10.00/ each (non annualised) Basic and Diluted (Amt in Rs.)						
	(i) Continued Operations	5.20	3.16	2.29	8.36	3.60	42.98
	(ii) Discontinued Operations	-	-	-	-	-	-

Note :-

- The above results was approved in the meeting of the Board of Directors held on 6th November, 2019
- The company operates in two operating segments viz manufacturing of equipments and Engineering, Construction and Design Services. The financial results for the quarter ended September 30, 2019 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 has adopted Ind AS 116 "Leases" effective from April 1, 2019 and applied the same to lease contracts existing on April 1, 2019 with right of use asset recognised to an amount equal to adjusted lease liability. Accordingly the comparatives for the quarter and half ended September 30, 2018 year ended March 31, 2019 have not been retrospectively adjusted.
- Previous year figures has been regrouped wherever considered necessary.

For and on behalf of the board


Abhishek Dalmia
Executive Chairman
DIN: 00011958

Date: 6th November 2019
Place: Bangalore



REVATHI EQUIPMENT LIMITED

Revathi Equipment Limited

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

CIN:L29120TZ1977PLC000780

Phone: +91-4226655116

Rs. In Lakhs

CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2019

Sr.no	Particulars	As at Sep'19 Unaudited	As at Sep'18 Unaudited	As at Mar'19 Audited
A.	Cash flow from operating activities			
	Net profit before tax	344.88	(8.59)	1,522.58
	Adjustments:			
	Depreciation / amortization	94.49	73.35	161.67
	Impairment of PPE	-	-	-
	Provision for doubtful debts/ advances	-	-	478.98
	Bad debts/ advances written off	-	-	192.69
	Liabilities & provision written back	-	-	(54.33)
	Finance cost	-	147.60	181.76
	Interest Income	(60.75)	(67.66)	(162.00)
	Foreign currency translation	(64.54)	163.18	82.70
	Loss on sale of fixed assets and assets written off	-	-	9.66
	Profit on sale of fixed assets and assets written off	-	(15.73)	(13.46)
	Operating profit before working capital changes	314.00	292.00	2,400.00
	Adjustments for working capital changes :			
	(Increase)/Decrease in inventories	(774.03)	1,173.00	1,337.46
	Increase/(Decrease) Trade and other payables	(885.07)	157.32	1,414.43
	(Increase)/Decrease in Trade and other receivables	1,652.72	(100.00)	(2,350.13)
	Cash generated from operations	307.61	1,522.32	2,801.76
	Direct taxes (paid)/refund	319.20	(411.30)	(792.42)
	Net cash from operating activities	626.82	1,111.02	2,009.34
B.	Cash flow from investing activities			
	Purchase of fixed assets	(319.07)	(162.59)	(286.68)
	Proceeds from sale of fixed assets	-	840.73	863.42
	Proceeds from maturity of fixed deposits	387.75	814.00	-
	Fund received from investment in fixed deposit (net)	51.72	15.09	110.11
	Interest received	60.75	67.66	143.98
	Net cash used in investing activities	181.00	1,575.00	831.00
C.	Cash flow from financing activities			
	Proceeds from/(repayment of) short term borrowings	-	(2,242.00)	(2,630.71)
	Dividend paid	-	-	(180.98)
	Proceeds from/(repayment of) long term borrowings	-	(19.00)	8.81
	Finance cost	-	(147.60)	(181.76)
	Net cash from / (used in) financing activities	-	(2,408.60)	(2,984.64)
	Net increase in cash and cash equivalents (A+B+C)	807.82	277.42	(144.30)
	Cash and cash equivalents (Opening Balance)	2,285.09	2,429.39	2,429.39
	Cash and cash equivalents (Closing Balance)	3,092.91	2,706.81	2,285.09
	Change in cash & cash equivalents	807.82	277.42	(144.30)
	Components of cash & cash equivalents	As at	As at	As at
		30 Sep, 2019	30 Sep, 2018	31 Mar, 2019
	Balances with banks			
	- in Current accounts	1,805.57	1,240.45	1,182.78
	- On cash credit accounts	-	-	-
	- Deposits with original maturity of less than 3 months	1,276.83	1,452.72	1,093.08
	Cash on hand	10.51	13.64	9.23
	Net cash & cash equivalents	3,092.91	2,706.81	2,285.09

76





REVATHI EQUIPMENT LIMITED

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

Rs. In Lakhs

SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE HALF YEAR ENDED SEPTEMBER 30, 2019

Sr.No	Particulars	Quarter ended			Half Year ended		Year ended
		September	June	September	September	September	March
		30, 2019	30, 2019	30, 2018	30, 2019	30, 2018	31, 2019
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Segment Revenue (Gross)						
a)	Manufacturing of Equipments	1,322.99	1,574.42	732.35	2,897.41	3,482.81	7,650.31
b)	Engineering, Construction and Design Services	2,414.72	2,008.37	2,887.13	4,423.09	5,080.98	13,827.28
	Total	3,737.71	3,582.79	3,619.48	7,320.50	8,563.79	21,477.59
	Less: Inter Segment Revenue	-	-	-	-	-	-
	Total income from operations (net)	3,737.71	3,582.79	3,619.48	7,320.50	8,563.79	21,477.59
2	Segment Results						
	Profit (+)/Loss(-) before interest and tax from						
a)	Manufacturing of Equipments	221.06	291.38	(69.69)	512.44	315.42	1,162.52
b)	Engineering, Construction and Design Services	(15.87)	(106.49)	107.10	(122.36)	(176.41)	541.82
	Total	205.19	184.89	37.41	390.08	139.01	1,704.34
	Add: Exceptional Item						
	Less: Interest	26.42	18.78	60.80	45.20	147.60	181.76
	Other Un-allocable Expenditure net off	-	-	-	-	-	-
	Total Profit Before Tax	178.77	166.11	(23.39)	344.88	(8.59)	1,522.58
3	Segment Assets -						
a)	Manufacturing of Equipments	7,839.71	13,573.60	7,217.00	7,839.71	7,217.00	8,923.32
b)	Engineering, Construction and Design Services	9,468.45	8,625.18	9,110.00	9,468.45	9,110.00	10,548.86
	Total segment assets	17,308.16	22,198.78	16,327.00	17,308.16	16,327.00	19,472.18
	Less: Inter segment assets	-	-	-	-	-	-
	Add: Unallocable assets	4,486.25	4,486.25	5,810.25	4,486.25	5,810.25	5,873.11
	Total assets	21,794.41	26,685.03	22,137.25	21,794.41	22,137.25	25,345.29
4	Segment Liabilities -						
a)	Manufacturing of Equipments	2,056.40	2,089.23	1,576.00	2,056.40	1,576.00	1,814.16
b)	Engineering, Construction and Design Services	2,942.99	2,812.66	3,421.00	2,942.99	3,421.00	4,051.06
	Total Segment Liabilities	4,999.39	4,901.89	4,997.00	4,999.39	4,997.00	5,865.22
	Less: Inter segment liabilities	-	-	-	-	-	-
	Add: Unallocable liabilities	-	-	-	-	-	-
	Total Liabilities	4,999.39	4,901.89	4,997.00	4,999.39	4,997.00	5,865.22

P6



Limited Review Report On consolidated unaudited quarterly and half year ended financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

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 Company") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter and half year ended September 30th 2019, Consolidated statement of assets and liabilities as at 30th September 2019 and statement of cash flows for the period ended 30th September 2019 ("the statement") attached herewith being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Regulation") as amended, read with SEBI Circular No. CIR/CFD/CMD1/80/2019 dated 19th July, 2019 ("the Circular").
2. Attention is drawn to the fact that statement which states the cash flow statement figures for the corresponding six months ended 30th September 2018 as reported in these financial results have been approved by the company board of directors but have not been subjected to review.
3. The preparation of the statement in accordance with the recognition and measurement principles laid down in the Accounting standard 34, ('IND AS 34') "Interim Financial Reporting" 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, read with the Circular is the responsibility of the Parent Company's management and has been approved by the Parent's Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.
4. 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 consolidated financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit and 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. We have not performed an audit and accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.



SS KOTHARI MEHTA
& COMPANY
CHARTERED ACCOUNTANTS

5. The Statement includes the results of the following entities:
- a) Semac Consultants Private Limited- Subsidiary incorporated in India
 - b) Semac and Partners LLC (Step down subsidiary incorporated in Muscat, Oman)
6. Based on our review conducted and procedures performed as stated in paragraph 4 as above and based on the consideration of financial results furnished to us by the management as referred to in paragraph 7 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 Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.
7. The Consolidated unaudited financial results includes the interim (quarterly) and half year ended financial results of one step down subsidiary incorporated outside India and Dubai branch of subsidiary company which have not been reviewed by their auditors and have been furnished to us by the management, whose financial results reflects total assets of Rs 2,549.60 Lakhs as at September 30, 2019, total revenue of Rs. 799.16 Lakhs and Rs 1,234.56 Lakhs for the quarter and six months ended September 30, 2019, total Net Profit after tax of Rs. 129.17 Lakhs and total Net Loss after tax of Rs 15.33 Lakhs for the quarter and six months ended September 30, 2019, total comprehensive loss of Rs. 63.56 Lakhs and Rs 64.54 Lakhs for the quarter and six months ended September 30, 2019 and net cash inflow of Rs 98.74 Lakhs for the six month ended on September 30, 2019 as considered in the consolidated unaudited financial results. 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 subsidiaries and Dubai branch of subsidiary company, are based solely on such un-reviewed financial information. According to the information and explanation given to us by the management, these interim financial results are not material to the group. Our Conclusion on the statement is not modified in respect of the above matters.

For S.S. Kothari Mehta & Co.
Chartered Accountants
Firm Registration No. 000756N



Neeraj Bansal
Partner
Membership No. 095960



Place: New Delhi
Dated: 06.11.2019

UDIN: 19095960AAAAAJ6412