

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

CIN:L29120TZ1977PLC000780

Phone: +91-4226655116

	STANDALONE STATEMENT OF ASSETS AND LIABILIT	IES AS ON SEPTEMBER 30, 2019	
	STANDALONE STATEMENT OF ASSETS AND EADER	As at	As at
		September	March
Sr.No.	Particulars	30, 2019	31, 2019
		Unaudited	Audited
	ASSETS	Ghaddhed	Audited
1	Non-current assets		
	(i) Property, plant and equipment	432.86	407.9
	(ii) Other intangible assets	12.84	7.8
	(iii) Investment Property	1,662.65	1,662.6
	(iv) Right to use Asset	6.67	
	(v) Intangible assets under development		
	(vi) Financial assets		
	(a) Investments	8,772.71	8,772.7
	(b) Loans	95.95	91.2
	(c) Others	-	49.9
	(vii) Deferred Tax assets (net)	861.83	907.7
	(viii) Other non-current assets	15.98	15.0
		11,861.49	11,915.1
2	Current assets		
	(i) Inventories	2,090.21	1,316.1
	(ii) Financial Assets		
	(a) Trade receivables	2,488.10	3,532.7
	(b) Cash and cash equivalents	1,123.98	659.2
	(c) Bank balances other than above	163.98	126.6
	(d) Loans	20.28	13.1
	(e) Others	75.74	47.2
	(iii) Current Tax Assets (net)		
	(iv) Other current assets	451.29	85.7
		6,413.58	5,780.8
	TOTAL ASSETS	18,275.07	17,696.0
1	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity share capital	306.69	306.6
	(b) Other equity	15,911.98	15,575.1
		16,218.67	15,881.8
2	Non-Current liabilities		
	(a) Borrowings		
	(i) Long-term provisions	72.76	72.76
		72.76	72.7
3	Current Liabilities		
	(i) Financial Liabilities		
	(a) Borrowings		
	(b) Trade payables		
	Total outstanding dues of the MSMEs	87.81	62.3
	Total outstanding dues other than MSMEs	1,467.69	1,203.8
	(c) Other financial liability	214.84	216.6
	(d) Lease Liability	6.74	and the second
	(ii) Other current liabilities	96.28	142.1
	(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	17,696.0





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STATEMENT OF STANDALONE UNAUDITED RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2019 Half year ended Year ended Quarter ended March September September September June September Particulars Sr.No. 30, 2019 30, 2019 30, 2018 30, 2019 30, 2018 31, 2019 Unaudited Unaudited Audited Unaudited Unaudited Unaudited 1 Revenue Revenue from Operations 1,296.64 1,558.76 720.91 2,855.40 3,454.83 1,556.25 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 1.739.23 212.97 241.29 144.00 (b) Purchases of stock-in-trade 454.26 249.03 755.98 (c) Changes in inventories of finished goods, work-in-progress and (380.50)(351.23)stock-in-trade (40.83)(731.73)1,326.07 1.336.31 (d) Excise duty on sale of goods 250.99 260.07 277.88 (e) Employee benefits expense 511.06 587.88 1.029.64 10.82 (f) Finance costs 10.58 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 564.39 244.33 274.63 240.39 518.96 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) 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 0.08 0.09 profit or loss (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 Earnings Per Share face value Rs.10.00/ each 13 (non annualised) Basic and Diluted (Amt in Rs.) (i) Continuted Operations 4.33 6.65 (1.11)10.98 7.33 30.41 (ii) Discontinued Operations

Note :-

-1. The above results was approved in the meeting of the Board of Directors held on 6th November, 2019

2. 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.

3. 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.

4. Previous year figures has been regrouped wherever considered necessary.

For and on behalf of the board

REE

Rs. In Lakhs

Abhishek Dalmia Executive Chairman DIN: 00011958

ph.

Date: 6th November 2019 Place: Bangalore



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

Sr. no Particulars Unaudited Unaudited At   A. Cash flow from operating activities 491.04 182.04 At   Net profit before tax 491.04 182.04 182.04   Adjustments: 30.46 29.02 1   Depreciation / amorization 30.46 29.02 1   Impairment of PPE - - -   Provision for doubtful debts/ advances - - -   Bad debts/ advances written off - - -   Liabilities & provision written back - - -   Finance cost (11.91) - - -   Operating profit before working capital changes : (774.03) 1,172.34 -   (Increase)/Decrease in inventories (774.03) 1,172.34 -   (Increase)/Decrease in rade and other payables 588.91 1,208.19   Direct taxes (paid)/referind (74.76) -   Net cash from operating activities - -   Proceeds from investing activities 22.9.78 -   Proceeds from matorik of fixed deposits 12.60 -   Proceeds from financing activities - -   Proceeds from/(repayment of) font term borrowings -		STANDALONE CASH FLOW STATEMENT FOR THE H	As at Sep'19	As at Sep'18	As at Mar'19
Net profit before tax Adjustments:491.04182.04Adjustments:30.4629.02Impairment of PPE-Provision for doubtful dets/ advances-Bad debt/ advances written off-Liabilities & provision written back-Finance cost21.40Interest Income(21.58)Acturial Loss on defined benefit plan8.55(Profit)/Loss on sale of fixed assets and assets written off(11.91)Operating profit before working capital changes501.00Adjustments for working capital changes223.18(Increase/Decrease in Irrade and other payables223.18(Increase/Decrease in Trade and other receivables658.76(Increase/Decrease in Trade and other receivables514.15(Increase/Decrease in Trade and other receivables223.18(Increase/Decrease in Trade and other receivables514.15(Increase/Decrease in Trade and other receivables223.18(Increase/Decrease in Trade and other receivables514.15(Increase/Decrease in Trade and other receivables223.18(Increase/Decrease in Trade and other receivables514.15(Increase/Decrease in Trade and other receivables223.18(Interest/Decrease in Trade and other receivables223.18(Interest/Decrease in Trade and other receivables514.15(Interest/Decrease in Trade and other receivables223.18(Interest/Decrease in Trade and other receivables22.53(Interest/Decrease in Trade and other receivables22.53(Interest/Decrease in	Sr. no	Particulars			Audited
Adjustments:30.4529.02Depreciation / amortization30.4629.02Impairment of PEProvision for doubtful debts/ advancesBad debts/ advances written offLabilities & provision written backFinance cost21.40133.38Interest Income(41.58)(27.98)Acturial Loss on defined benefit plan(Profit)/Loss on sale of fixed assets and assets written offOperating profit before working capital changes501.00313.00Adjustments for working capital changes(Increase)/Decrease in InventoriesIncrease/Decrease in Trade and other receivables638.76127.95Cash generated from operations588.911,208.19Direct taxes (paid)/refund(74.76)-Net cash from operating activitiesProceeds from minvesting activities-22.83Proceeds from minvesting activitiesProceeds from financing activitiesProceeds from/(repayment of) short term borrowingsProceeds from/(repayment of) short term borrowingsProceeds from/(repayment of) long term borrowingsProceeds from/(repayme	Α.	Cash flow from operating activities			
Depreciation / amortization30.4629.02Impairment of PPEProvision for doubtful debts/ advancesBad debts/ advances written offLiabilities & provision written backFinance cost21.40133.38Interest Income(41.58)(27.98)Acturial Loss on defined benefit planOperating profit before working capital changes501.00313.00Adjustments for working capital changes501.00313.00Adjustments for working capital changes(Increase)/Decrease in Inventories(774.03)1,172.34(Increase)/Decrease in Inventories638.76127.95Cash generated from operations588.911,208.19Direct taxes (paid)/refund(74.76)-Net cash from operating activities-21.83Proceeds from sale of fixed assets-21.83(Purchase)/ sale of non current investments (net)-21.83(Purchase)/ sale of non current investments (net)-21.83(Proceeds from/(repayment of) short term borrowings-(2,006.34)Proceeds from/(repayment of) short term borrowings-(2,006.34)Proceeds from/(repayment of) long term borrowings-(21.40)Proceeds from/(repayment of) long term borrowings-(21.40)Proceeds from/(repayment of) long term borrowingsProceeds from/(repayment of) long term borrowingsProceeds from/(rep		Net profit before tax	491.04	182.04	986.88
Impairment of PPE-Provision for doubtful debts/ advances-Bad debts/ advances written off-Liabilities & provision written back-Finance cost21.40Interest Income(41.58)Acturial Loss on defined benefit plan8.55(Profit)/Loss on sale of fixed assets any late changes501.00Adjustments for working capital changes501.00Adjustments for working capital changes(774.03)Adjustments for working capital changes223.18(Increase)/Decrease in Trade and other payables223.18(Increase)/Decrease in Trade and other receivables638.76Cash generated from operations588.91Direct taxes (paid)/refund(74.76)Net cash from operating activities-Proceeds from sale of fixed assets22.00Proceeds from sale of fixed assets22.00Proceeds from nurveting activities-Proceeds from financing activities-		Adjustments:			
Provision for doubtful debts/ advances-Bad debts/ advances written off-Labilities & provision written back-Finance cost21.40Interest Income(41.58)Acturial Loss on defined benefit plan8.55(Profit)/Loss on sale of fixed assets and assets written off-Operating profit before working capital changes :-(Increase)/Decrease in inventories(774.03)(Increase)/Decrease in Trade and other receivables588.91Cash generated from operations588.91Direct taxes (paid)/refund(74.76)Net cash from operating activities-Purchase of fixed assets(82.53)Purchase of fixed assets-Purchase of fixed assets-Purchase of fixed assets-Purchase of fixed assets-Purchase of fixed assets-Proceeds from maturity of fixed deposits12.60Proceeds from financing activities-Proceeds from financing activities-<		Depreciation / amortization	30.46	29.02	54.20
Bad debts/ advances written off   -		Impairment of PPE			-
Liabilities & provision written back.Finance cost21.40133.38Interest income(41.58)(27.98)Acturial Loss on defined benefit plan(41.58)(27.98)(Profit)/Loss on sale of fixed assets and assets written off.(11.91)Operating profit before working capital changes :(11.91)(Increase)/Decrease in inventories(Increase)/Decrease in Trade and other receivablesCash generated from operationsDirect taxes (paid)/refundNet cash from operating activitiesPurchase of fixed assetsProceeds from sale of fixed assetsProceeds from financing activities<		Provision for doubtful debts/ advances			100.0
Finance cost21.40133.38Interest income(41.58)(27.98)Acturial Loss on defined benefit plan(11.91)Operating profit before working capital changes(11.91)Adjustments for working capital changes :(11.91)Adjustments for working capital changes :(774.03)(Increase/Decrease in inventories(774.03)(Increase/Decrease in Trade and other payables223.18(Adjustments for operations588.91Direct taxes (paid)/refund(74.76)Net cash from operating activities12.60Purchase of fixed assets-Purchase of fixed assets-Proceeds from nurvesting activities21.200Proceeds from nurvesting activities21.200Proceeds from nurvesting activities-Proceeds from financing activities-Proceeds from/(repayment of) short term borrowings-Proceeds from/(repayment of) short term borrowings-Proceeds from /(used in) financing activities(21.40)Proceeds from /(used in) financing activities(21.40)Proceeds from /(used in) financing activities(21.40)Cash and cash equivalents (A+B+C)464.75Cash and cash equivalents45.92.3Cash and cash equivalents30.5ep 2018Balances with banks30.5ep 2018- in current accounts392.08- Orash redit accounts392.08		Bad debts/ advances written off			108.2
Interest Income(41.58)(27.98)Acturial Loss on defined benefit plan8.55(Profit)/Loss on sale of fixed assets and assets written off0.11.91)Operating profit before working capital changes501.00Adjustments for working capital changes :(Increase)/Decrease in inventories(Increase)/Decrease in inventories(774.03)(Increase)/Decrease in Trade and other payables223.18(Adjustments for working capital changes :(774.03)(Increase)/Decrease in Trade and other receivables638.76Cash generated from operations588.91Direct taxes (paid)/refund(74.76)Net cash from operating activities1.208.19Purchase of fixed assets		Liabilities & provision written back			(27.4
Acturial Loss on defined benefit plan8.55(Profit)/Loss on sale of fixed assets and assets written off. (11.91)Operating profit before working capital changes :. (11.91)Adjustments for working capital changes :. (174.03)(Increase)/Decrease in inventories. (774.03)(Increase)/Decrease in Trade and other payables. (233.18(Increase)/Decrease in Trade and other receivables. (238.76Cash generated from operations		Finance cost	21.40	133.38	175.6
(Profit)/Loss on sale of fixed assets and assets written off Operating profit before working capital changes Adjustments for working capital changes : (Increase)/Decrease in inventories (Increase)/Decrease in Trade and other payables Cash generated from operating activities Purchase of fixed assets Purchase of fixed in fixed assets Purchase of fixed in fixed assets Pu		Interest Income	(41.58)	(27.98)	(51.6)
Operating profit before working capital changes501.00313.00Adjustments for working capital changes : (increase//Decrease) Trade and other payables(774.03)1,172.34increase//Decrease) Trade and other payables638.76127.95Cash generated from operations588.911,208.19Direct taxes (paid//refund(74.76)-Net cash from operating activities514.151,208.19BCash flow from investing activities(82.53)(91.09)Proceeds from sale of fixed assets-829.76Proceeds from maurity of fixed deposits12.60-(Purchase)/ sale of non current investments (net)-21.83interest received41.5827.98Net cash from financing activities(2.006.34)Proceeds from /(repayment of) short term borrowingsProceeds from /(repayment of) short term borrowingsFinance cost(21.40)(2.139.72)Net cash and cash equivalents (A+B+C)Cash and cash equivalents (A+B+C)Cash and cash equivalents (Closing Balance)Cash and cash equivalents30 Sep 201930 Sep 201831 NBalances with banks392.0840.57 On cash credit accounts392.0840.57- On cash credit accounts Deposits with original maturity of less than 3 months731.12512.68		Acturial Loss on defined benefit plan		8.55	
Operating profit before working capital changes501.00313.00Adjustments for working capital changes : (Increase//Decrease) Trade and other payables(774.03)1,172.34Increase//Decrease) Trade and other payables638.76127.95Cash generated from operations588.911,208.19Direct taxes (paid)/refund(74.76)-Net cash from operating activities514.151,208.19BCash flow from investing activities(82.53)(91.09)Proceeds from sale of fixed assets-829.76Proceeds from maurity of fixed deposits12.60-(Purchase)/ sale of non current investments (net)-21.83Interest received41.5827.98Net cash from financing activities(2.006.34)Proceeds from /(repayment of) short term borrowingsFinance cost(21.40)(2.133.28)Net cash and cash equivalents (A+B+C)(A+75(143.05)Cash and cash equivalents (Closing Balance)659.23697.57Cash and cash equivalents30 Sep 201930 Sep 201831 NBalances with banks-392.0840.57- On cash credit accounts-392.0840.57- On cash credit accounts-392.0840.57		(Profit)/Loss on sale of fixed assets and assets written off		(11.91)	(13.4)
(Increase)/Decrease in inventories(774.03)1,172.34Increase/(Decrease) Trade and other payables223.18(405.10)(Increase)/Decrease in Trade and other receivables638.76127.95Cash generated from operations588.911,208.19Direct taxes (paid)/refund(74.76)-Net cash from operating activities514.151,208.19Purchase of fixed assets(82.53)(91.09)Proceeds from sale of fixed assets-829.76Proceeds from maturity of fixed deposits12.60-(Purchase)/ sale of non current investments (net)-21.83(Interest received41.5827.98Net cash used in investing activities(22.006.34)Proceeds from/(repayment of) short term borrowings-2(2.006.34)Proceeds from/(repayment of) long term borrowings-(21.40)Proceeds from/(repayment of) long term borrowings-1.133.38)Net cash from / (used in) financing activities(21.40)(21.39.72)Net increase in cash and cash equivalents (A+B+C)464.75(143.05)Cash and cash equivalents (Opening Balance)659.23697.57Cash and cash equivalents464.75(143.05)Cash and cash equivalents-30 Sep 201831 NBalances with banks30 Sep 201831 N<		Operating profit before working capital changes	501.00	313.00	1,332.44
Increase/(Decrease) Trade and other payables223.18(405.10)(Increase)/Decrease in Trade and other receivables638.76127.95Cash generated from operations588.911,208.19Direct taxes (paid)/refund(74.76)-Net cash from operating activities514.151,208.19BCash flow from Investing activities514.151,208.19Purchase of fixed assets(82.53)(91.09)Proceeds from sale of fixed assets-829.76Proceeds from maturity of fixed deposits12.60-(Purchase)/ sale of non current investments (net)-21.83Interest received41.5827.98Net cash used in investing activities(28.00)788.48CCash flow from financing activities(21.40)(133.38)Proceeds from/(repayment of) short term borrowingsProceeds from/(repayment of) long term borrowingsFinance cost(21.40)(2.139.72)Net cash from / (used in) financing activities(21.40)(21.39.72)Net increase in cash and cash equivalents (A+B+C)464.75(143.05)Cash and cash equivalents (Opening Balance)59.23697.57Cash and cash equivalents464.75(143.05)Cash and cash equivalents30 Sep 201930 Sep 2018Balances with banks31 NBalances with banks31 N- On cash credit accounts392.0840.57- On cash credit accounts731.12512.68		Adjustments for working capital changes :			
Increase)/Decrease in Trade and other receivables638.76127.95Cash generated from operations588.911,208.19Direct taxes (paid)/refund(74.76)-Net cash from operating activities514.151,208.19BCash flow from investing activities(82.53)(91.09)Proceeds from sale of fixed assets(82.53)(91.09)Proceeds from maturity of fixed deposits12.60-(Purchase)/ sale of non current investments (net)-21.83Interest received41.5827.98Net cash used in investing activities(28.00)788.48Proceeds from financing activitiesProceeds from/(repayment of) short tern borrowingsProceeds from/(repayment of) long term borrowingsProceeds from / (used in) financing activities(21.40)(133.38)Net cash quivalents (Opening Balance)659.23697.57Cash and cash equivalents464.75(143.05)Components of cash & cash equivalents30 Sep 201930 Sep 2018Balances with banks31 NBalances with banks392.0840.57		(Increase)/Decrease in inventories	(774.03)	1,172.34	1,337.40
Cash generated from operations588.911,208.19Direct taxes (paid)/refund(74.76).Net cash from operating activities514.151,208.19BCash flow from investing activities(82.53)(91.09)Proceeds from sale of fixed assets.829.76Proceeds from naturity of fixed deposits12.60.(Purchase)/ sale of non current investments (net).21.83Interest received41.5827.98Net cash used in investing activities(28.00)788.48CCash flow from financing activities.Proceeds from/(repayment of) short term borrowingsProceeds from/(repayment of) long term borrowingsProceeds from /(repayment of) long term borrowingsProceeds from /(repayment of) long term borrowingsProceeds from /(used in) financing activities(21.40)(2.139.72)Net cash from / (used in) financing activities(21.40)(2.139.72)Net cash and cash equivalents (A+B+C)659.23697.57Cash and cash equivalents (Opening Balance)Components of cash & cash equivalentsBalances with banks <t< td=""><td></td><td>Increase/(Decrease) Trade and other payables</td><td>223.18</td><td>(405.10)</td><td>189.40</td></t<>		Increase/(Decrease) Trade and other payables	223.18	(405.10)	189.40
Direct taxes (paid)/refund(74.76)Net cash from operating activities514.15Purchase of fixed assets(82.53)Purchase of fixed assets.Proceeds from sale of fixed assets.Proceeds from maturity of fixed deposits12.60(Purchase)/ sale of non current investments (net).Interest received41.58Net cash used in investing activitiesProceeds from financing activities(28.00)Proceeds from/(repayment of) short term borrowings.Proceeds from/(repayment of) long term borrowings.Proceeds from/(repayment of) long term borrowings.Finance cost(21.40)Net cash from / (used in) financing activities(21.40)Ret cash from / (used in) financing activities(21.40)Net cash from / (used in) financing activities(21.40)Net cash from / (used in) financing activities(21.40)Net cash and cash equivalents (A+B+C)464.75Cash and cash equivalents (Closing Balance)559.23Cash and cash equivalents464.75Change in cash & cash equivalents464.75Balances with banks305 cep 2018- On cash redit accounts392.08- On cash tredit accounts392.08- On cash toriginal maturity of less than 3 months731.12- Deposits with original maturity of less than 3 months731.12- Deposits with original maturity of less than 3 months731.12- Deposits with original maturity of less than 3 months731.12- Deposits with origin		(Increase)/Decrease in Trade and other receivables	638.76	127.95	(852.7)
Net cash from operating activities514.151,208.19BCash flow from investing activities(82.53)(91.09)Proceeds from sale of fixed assets-829.76Proceeds from maturity of fixed deposits12.60-(Purchase)/ sale of non current investments (net)-21.83Interest received41.5827.98Net cash used in investing activities(28.00)788.48CCash flow from financing activities(28.00)788.48Proceeds from/(repayment of) short term borrowingsProceeds from/(repayment of) long term borrowingsProceeds from / (used in) financing activities(21.40)(133.38)Net cash and cash equivalents (A+B+C)464.75(143.05)Cash and cash equivalents (Opening Balance)659.23697.57Cash and cash equivalents464.75(143.05)Components of cash & cash equivalents30 Sep 201930 Sep 2018Balances with banks-392.0840.57- On cash credit accounts Deposits with original maturity of less than 3 months731.12512.68		Cash generated from operations	588.91	1,208.19	2,006.65
B   Cash flow from investing activities   (82.53)   (91.09)     Proceeds from sale of fixed assets   -   829.76     Proceeds from maturity of fixed deposits   12.60   -     (Purchase)/ sale of non current investments (net)   -   21.83     interest received   41.58   27.98     Net cash used in investing activities   (28.00)   788.48     C   Cash flow from financing activities   -     Proceeds from/(repayment of) short term borrowings   -   -     Proceeds from/(repayment of) long term borrowings   -   -     Finance cost   (21.40)   (133.38)     Net cash ind cash equivalents (A+B+C)   464.75   (143.05)     Cash and cash equivalents (Cosing Balance)   659.23   697.57     Cash and cash equivalents (Closing Balance)   1,123.98   554.52     Change in cash & cash equivalents   30 Sep 2019   30 Sep 2018   31 N     Balances with banks   -   -   -   -     - in Current accounts   392.08   40.57   -   -     - On cash credit accounts   -   -   -   -   - <tr< td=""><td></td><td>Direct taxes (paid)/refund</td><td>(74.76)</td><td></td><td>(144.8</td></tr<>		Direct taxes (paid)/refund	(74.76)		(144.8
Purchase of fixed assets(82.53)(91.09)Proceeds from sale of fixed assets-829.76Proceeds from maturity of fixed deposits12.60-(Purchase)/ sale of non current investments (net)-21.83Interest received41.5827.98Net cash used in investing activities(28.00)788.48Proceeds from/(repayment of) short term borrowingsProceeds from/(repayment of) short term borrowingsFinance cost(21.40)(133.38)Net cash from / (used in) financing activities(21.40)(2,139.72)Net increase in cash and cash equivalents (A+B+C)464.75(143.05)Cash and cash equivalents (Opening Balance)659.23697.57Cash and cash equivalents (Closing Balance)1,123.98554.52Change in cash & cash equivalents464.75(143.05)Components of cash & cash equivalents392.0840.57- in Current accounts392.0840.57- On cash credit accounts392.0840.57- Deposits with original maturity of less than 3 months731.12512.68		Net cash from operating activities	514.15	1,208.19	1,861.84
Proceeds from sale of fixed assets-829.76Proceeds from maturity of fixed deposits12.60-(Purchase)/ sale of non current investments (net)-21.83Interest received41.5827.98Net cash used in investing activities(28.00)788.48Cash flow from financing activities(28.00)788.48Proceeds from/(repayment of) short term borrowingsFinance cost(21.40)(133.38)Net cash from / (used in) financing activities(21.40)(2,139.72)Net increase in cash and cash equivalents (A+B+C)464.75(143.05)Cash and cash equivalents (Opening Balance)659.23697.57Cash and cash equivalents (Closing Balance)1,123.98554.52Change in cash & cash equivalents464.75(143.05)Components of cash & cash equivalents30 Sep 201930 Sep 2018Balances with banks-392.0840.57- On cash credit accounts Deposits with original maturity of less than 3 months731.12512.68	в	Cash flow from investing activities			
Proceeds from maturity of fixed deposits12.60(Purchase)/ sale of non current investments (net)-Interest received41.58Net cash used in investing activities(28.00)Proceeds from/(repayment of) short term borrowings-Proceeds from/(repayment of) long term borrowings-Finance cost(21.40)Net cash and cash equivalents (A+B+C)(21.40)Cash and cash equivalents (A+B+C)464.75Cash and cash equivalents (Opening Balance)659.23Change in cash & cash equivalents464.75Change in cash & cash equivalents464.75Balances with banks in Current accounts30 Sep 2019- On cash credit accounts392.08- On cash credit accounts Deposits with original maturity of less than 3 months731.12512.68-		Purchase of fixed assets	(82.53)	(91.09)	(169.09
(Purchase)/ sale of non current investments (net)-21.83Interest received41.5827.98Net cash used in investing activities(28.00)788.48C Cash flow from financing activities(2.006.34)Proceeds from/(repayment of) short term borrowingsFinance cost(21.40)(133.38)Net cash from / (used in) financing activities(21.40)(2,139.72)Net increase in cash and cash equivalents (A+B+C)464.75(143.05)Cash and cash equivalents (Opening Balance)659.23697.57Cash and cash equivalents(Closing Balance)1,123.98554.52Change in cash & cash equivalents464.75(143.05)Components of cash & cash equivalentsAs at 30 Sep 201930 Sep 201831 NBalances with banks - in Current accounts392.0840.57 On cash credit accounts - Deposits with original maturity of less than 3 months731.12512.68		Proceeds from sale of fixed assets	-	829.76	842.2
Interest received41.5827.98Net cash used in investing activities(28.00)788.48Cash flow from financing activities(2,006.34)Proceeds from/(repayment of) short term borrowings(21.40)(133.38)Proceeds from/(repayment of) long term borrowings(21.40)(2,139.72)Finance cost(21.40)(2,139.72)Net cash from / (used in) financing activities(21.40)(2,139.72)Net cash from / (used in) financing activities(21.40)(2,139.72)Net increase in cash and cash equivalents (A+B+C)464.75(143.05)Cash and cash equivalents (Opening Balance)659.23697.57Cash and cash equivalents (Closing Balance)1,123.98554.52Change in cash & cash equivalents464.75(143.05)Balances with banks30 Sep 201930 Sep 201831 NBalances with banks392.0840.57On cash credit accounts392.0840.57Opposits with original maturity of less than 3 months731.12512.68		Proceeds from maturity of fixed deposits	12.60	-	169.7
Net cash used in investing activities(28.00)788.48C ash flow from financing activities-(2,006.34)Proceeds from/(repayment of) short term borrowings-(2,006.34)Proceeds from/(repayment of) long term borrowings-(21.40)Finance cost(21.40)(133.38)Net cash from / (used in) financing activities(21.40)(2,139.72)Net increase in cash and cash equivalents (A+B+C)464.75(143.05)Cash and cash equivalents (Opening Balance)659.23697.57Cash and cash equivalents (Closing Balance)1,123.98554.52Change in cash & cash equivalents464.75(143.05)Balances with banks-30 Sep 201930 Sep 2018- in Current accounts392.0840.57- On cash credit accounts392.0840.57- Deposits with original maturity of less than 3 months731.12512.68		(Purchase)/ sale of non current investments (net)	-	21.83	
CCash flow from financing activities Proceeds from/(repayment of) short term borrowings Proceeds from/(repayment of) long term borrowings Finance cost(2,006.34)Net cash from / (used in) financing activities Net increase in cash and cash equivalents (A+B+C) Cash and cash equivalents (Opening Balance) Cash and cash equivalents (Closing Balance) Change in cash & cash equivalents(21.40)(2,139.72)Net cash from / (used in) financing activities Net increase in cash and cash equivalents (A+B+C) Cash and cash equivalents (Opening Balance) Change in cash & cash equivalents(21.40)(2,139.72)Net cash rom / (used in) financing activities Components of cash & cash equivalents(1133.38)(21.40)Balances with banks - in Current accounts - On cash credit accounts - Deposits with original maturity of less than 3 monthsAs at 392.08As at 40.57			41.58	27.98	51.6
Proceeds from/(repayment of) short term borrowings Finance cost. (2,006.34)Proceeds from/(repayment of) long term borrowings Finance cost. (21.40)(133.38)Net cash from / (used in) financing activities(21.40)(2,139.72)Net increase in cash and cash equivalents (A+B+C)464.75(143.05)Cash and cash equivalents (Opening Balance)659.23697.57Cash and cash equivalents (Closing Balance)1,123.98554.52Change in cash & cash equivalents464.75(143.05)Components of cash & cash equivalents464.751143.05)Balances with banks - in Current accounts392.0840.57- On cash credit accounts - Deposits with original maturity of less than 3 months731.12512.68			(28.00)	788.48	894.4
Proceeds from/(repayment of) long term borrowings Finance cost.Finance cost(21.40)(133.38)Net cash from / (used in) financing activities Net increase in cash and cash equivalents (A+B+C) Cash and cash equivalents (Opening Balance) Cash and cash equivalents (Closing Balance) Change in cash & cash equivalents(21.40)(2,139.72)Cash and cash equivalents (Opening Balance) Change in cash & cash equivalents659.23697.57Cash and cash equivalents (Closing Balance) Change in cash & cash equivalents1,123.98554.52Components of cash & cash equivalents464.75(143.05)Balances with banks - in Current accounts30 Sep 201930 Sep 201831 NOn cash credit accounts - Deposits with original maturity of less than 3 months731.12512.68	C	and the second se			
Finance cost(21.40)(133.38)Net cash from / (used in) financing activities(21.40)(2,139.72)Net increase in cash and cash equivalents (A+B+C)464.75(143.05)Cash and cash equivalents (Opening Balance)659.23697.57Cash and cash equivalents (Closing Balance)1,123.98554.52Change in cash & cash equivalents464.75(143.05)Components of cash & cash equivalents464.75(143.05)Balances with banks- in Current accounts30 Sep 201930 Sep 2018- On cash credit accounts392.0840.57- Deposits with original maturity of less than 3 months731.12512.68				(2,006.34)	(2,630.7
Net cash from / (used in) financing activities(21.40)(2,139.72)Net increase in cash and cash equivalents (A+B+C)464.75(143.05)Cash and cash equivalents (Opening Balance)659.23697.57Cash and cash equivalents (Closing Balance)1,123.98554.52Change in cash & cash equivalents464.75(143.05)Components of cash & cash equivalents464.75(143.05)Balances with banks- in Current accounts30 Sep 201930 Sep 2018- On cash credit accounts392.0840.57- Deposits with original maturity of less than 3 months731.12512.68			-		11.70
Net increase in cash and cash equivalents (A+B+C)464.75(143.05)Cash and cash equivalents (Opening Balance)659.23697.57Cash and cash equivalents (Closing Balance)1,123.98554.52Change in cash & cash equivalents464.75(143.05)Components of cash & cash equivalents464.75(143.05)Balances with banks- in Current accounts392.0840.57- On cash credit accounts- Deposits with original maturity of less than 3 months731.12512.68		Finance cost	(21.40)	(133.38)	(175.64
Net increase in cash and cash equivalents (A+B+C)464.75(143.05)Cash and cash equivalents (Opening Balance)659.23697.57Cash and cash equivalents (Closing Balance)1,123.98554.52Change in cash & cash equivalents464.75(143.05)Components of cash & cash equivalents464.75(143.05)Balances with banks- in Current accounts392.0840.57- On cash credit accounts- Deposits with original maturity of less than 3 months731.12512.68		Net cash from / (used in) financing activities	(21.40)	(2,139.72)	(2,794.6
Cash and cash equivalents (Opening Balance)659.23697.57Cash and cash equivalents (Closing Balance)1,123.98554.52Change in cash & cash equivalents464.75(143.05)Components of cash & cash equivalentsAs atAs atBalances with banks30 Sep 201930 Sep 201831 MBalances with banks392.0840.57- On cash credit accounts512.68		Net increase in cash and cash equivalents (A+B+C)			(38.34
Cash and cash equivalents (Closing Balance) Change in cash & cash equivalents1,123.98554.52Change in cash & cash equivalents464.75(143.05)Components of cash & cash equivalentsAs at 30 Sep 201930 Sep 2018Balances with banks - in Current accounts - On cash credit accounts - Deposits with original maturity of less than 3 months392.0840.57- Deposits with original maturity of less than 3 months731.12512.68		Cash and cash equivalents (Opening Balance)			697.5
Change in cash & cash equivalents464.75(143.05)Components of cash & cash equivalentsAs atAs at30 Sep 201930 Sep 201831 NBalances with banks - in Current accounts - On cash credit accounts - Deposits with original maturity of less than 3 months392.0840.57			1,123.98	554.52	659.23
Components of cash & cash equivalents 30 Sep 2019 30 Sep 2018 31 N   Balances with banks - in Current accounts 392.08 40.57   - On cash credit accounts - Deposits with original maturity of less than 3 months 731.12 512.68		Change in cash & cash equivalents	464.75	(143.05)	(38.34
Components of cash & cash equivalents 30 Sep 2019 30 Sep 2018 31 N   Balances with banks - in Current accounts 392.08 40.57   - On cash credit accounts - Deposits with original maturity of less than 3 months 731.12 512.68			As at	As at	As at
Balances with banks 392.08   - in Current accounts 392.08   - On cash credit accounts -   - Deposits with original maturity of less than 3 months 731.12		Components of cash & cash equivalents	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	and the second se	31 Mar 2019
- in Current accounts 392.08 40.57 - On cash credit accounts - Deposits with original maturity of less than 3 months 731.12 512.68		Balances with banks			
- On cash credit accounts - Deposits with original maturity of less than 3 months 731.12 512.68			392.08	40.57	126.6
- Deposits with original maturity of less than 3 months 731.12 512.68			002.00	40.37	120.01
	*		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.

S S KOTHARI MEHTA

& COMPANY CHARTERED ACCOUNTANTS

To The Board of Directors, Revathi Equipments Limited

- 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 30<sup>th</sup> September, 2019, Standalone statement of assets and liabilities as at 30<sup>th</sup> September 2019 and statement of cash flows for the period ended 30<sup>th</sup> 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 19<sup>th</sup> July, 2019 ('the Circular') and amendment thereto.
- Attention is drawn to the fact that statement which states the statement of cash flow figures for the corresponding six months ended 30<sup>th</sup> 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



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.

S S KOTHARI MEHTA & COMPANY CHARTERED ACCOUNTANTS

For S.S. Kothari Mehta & Co

Chartered Accountants Firm Reg. No. 000756N

NEW DELH 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

	CONSOLIDATED STATEMENT OF ASSETS AND LIABILIT	IES AS ON SEPTEMBER 30, 2019	
		As at	As at
	Particulars	September	March
ir.No.	Particulars	30, 2019	31, 2019
		Unaudited	Audited
	ASSETS		
1	Non-current assets		
	(i) Property, plant and equipment	656.99	588.5
	(ii) Other intangible assets	40.74	29.2
	(iii) Investment Property	1,662.65	1,662.6
	(iv) Right to use Asset	166.65	
	(v) Good will	4,486.25	4,486.2
	(vi) Financial assets	1,100.123	4,100.2
	(v) manual assets (a) investments		7.0
		103.01	
	(b) Loans		141.7
	(c) Others	44.05	49.9
	(vii) Deferred Tax assets (net)	1,421.41	1,386.8
	(viii) Other non-current assets	31.21	31.2
1221		8,612.95	8,383.5
2	Current assets	2 000 24	
	(i) Inventories	2,090.21	1,316.1
	(ii) Financial Assets		
	(a) Trade receivables	5,843.40	4,905.7
	(b) Cash and cash equivalents	3,092.91	2,285.0
	(c) Bank balances other than above	510.16	897.9
	(d) Loans	772.90	450.7
	(e) Other financial asset	564.10	337.1
	(iii) Current Tax Assets (net)	828.59	1,260.7
	(iv) Contract assets		3,418.2
	(v) Other current assets	-981.86	703.1
		14,684.13	15,574.8
_	TOTAL ASSETS	23,297.09	23,958.4
	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity share capital	306.69	306,€
	(b) Other equity	16,028.02	15,794.8
		16,334.71	16,101.
	Non Controlling Interest	1,962.61	1,991.
2		1,962.61	1,991.1
2	Non-Current liabilities	1,962.61	1,991
2	Non-Current liabilities (i) Financials Liabilities	1,962.61	
2	Non-Current liabilities (i) Financials Liabilities (a) Borrowings		0.3
2	Non-Current liabilities (i) Financials Liabilities (a) Borrowings (b) Other financial Liabilities	728.03	0.3
2	Non-Current liabilities (i) Financials Liabilities (a) Borrowings (b) Other financial Liabilities (c) Lease Liabilities	728.03 192.33	0.3 603.9
2	Non-Current liabilities (i) Financials Liabilities (a) Borrowings (b) Other financial Liabilities	728.03 192.33 499.04	0.3 603.9 464.7
	Non-Current liabilities (i) Financials Liabilities (a) Borrowings (b) Other financial Liabilities (c) Lease Liabilities (ii) Long-term provisions	728.03 192.33	0.3 603.9 464.7
2	Non-Current liabilities (i) Financials Liabilities (a) Borrowings (b) Other financial Liabilities (c) Lease Liabilities (ii) Long-term provisions Current Liabilities	728.03 192.33 499.04	0.3 603.9 464.7
	Non-Current liabilities (i) Financials Liabilities (a) Borrowings (b) Other financial Liabilities (c) Lease Liabilities (ii) Long-term provisions Current Liabilities (i) Financial Liabilities	728.03 192.33 499.04	1,991.7 0.3 603.9 464.7 <b>1,069.</b> 1
	Non-Current liabilities (i) Financials Liabilities (a) Borrowings (b) Other financial Liabilities (c) Lease Liabilities (ii) Long-term provisions Current Liabilities (i) Financial Liabilities (a) Borrowings	728.03 192.33 499.04	0.3 603.9 464.7
	Non-Current liabilities (i) Financials Liabilities (a) Borrowings (b) Other financial Liabilities (c) Lease Liabilities (ii) Long-term provisions Current Liabilities (i) Financial Liabilities	728.03 192.33 499.04	0.3 603.9 464.7
	Non-Current liabilities (i) Financials Liabilities (a) Borrowings (b) Other financial Liabilities (c) Lease Liabilities (ii) Long-term provisions Current Liabilities (i) Financial Liabilities (a) Borrowings	728.03 192.33 499.04	0.3 603.9 464.7 <b>1,069</b> .3
	Non-Current liabilities (i) Financials Liabilities (a) Borrowings (b) Other financial Liabilities (c) Lease Liabilities (ii) Long-term provisions Current Liabilities (i) Financial Liabilities (a) Borrowings (b) Trade payables	728.03 192.33 499.04 <b>1,419.41</b>	0.3 603.9 <u>464.7</u> <b>1,069.</b> 3
	Non-Current liabilities (i) Financials Liabilities (a) Borrowings (b) Other financial Liabilities (c) Lease Liabilities (ii) Long-term provisions Current Liabilities (i) Financial Liabilities (a) Borrowings (b) Trade payables Total outstanding dues of the MSMEs	728.03 192.33 499.04 <b>1,419.41</b> 87.81	0.3 603.9 464.7 <b>1,069.</b> 3 62.3 2,320.1
	Non-Current liabilities (i) Financials Liabilities (a) Borrowings (b) Other financial Liabilities (c) Lease Liabilities (ii) Long-term provisions Current Liabilities (i) Financial Liabilities (a) Borrowings (b) Trade payables Total outstanding dues of the MSMEs Total outstanding dues other than MSMEs	728.03 192.33 499.04 <b>1,419.41</b> 87.81 1,981.63	0.3 603.9 464.7 <b>1,069.</b> 3 62.3 2,320.1
	Non-Current liabilities (i) Financials Liabilities (a) Borrowings (b) Other financial Liabilities (c) Lease Liabilities (ii) Long-term provisions Current Liabilities (i) Financial Liabilities (a) Borrowings (b) Trade payables Total outstanding dues of the MSMEs Total outstanding dues other than MSMEs (c) Other financial liability (d)Leased Liability	728.03 192.33 499.04 <b>1,419.41</b> 87.81 1,981.63 560.63 6.74	0.3 603.9 464.7 <b>1,069.</b> 3 62.3 2,320.1 416.3
	Non-Current liabilities (i) Financials Liabilities (a) Borrowings (b) Other financial Liabilities (c) Lease Liabilities (ii) Long-term provisions Current Liabilities (i) Financial Liabilities (a) Borrowings (b) Trade payables Total outstanding dues of the MSMEs Total outstanding dues other than MSMEs (c) Other financial liability (d)Leased Liability (ii) Contract liabilities	728.03 192.33 499.04 <b>1,419.41</b> 87.81 1,981.63 560.63 6.74 3.13	0.3 603.9 464.7 <b>1,069.</b> 3 62.3 2,320.1 416.3 924.6
	Non-Current liabilities (i) Financials Liabilities (a) Borrowings (b) Other financial Liabilities (c) Lease Liabilities (ii) Long-term provisions Current Liabilities (i) Financial Liabilities (a) Borrowings (b) Trade payables Total outstanding dues of the MSMEs Total outstanding dues other than MSMEs (c) Other financial liability (d)Leased Liability (d)Leased Liabilities (ii) Contract liabilities (iii) Other current liabilities	728.03 192.33 499.04 <b>1,419.41</b> 87.81 1,981.63 560.63 6.74 3.13 658.87	0.3 603.9 464.7 <b>1,069.</b> 3 62.3 2,320.1 416.3 924.6 773.0
	Non-Current liabilities (i) Financials Liabilities (a) Borrowings (b) Other financial Liabilities (c) Lease Liabilities (ii) Long-term provisions Current Liabilities (ii) Financial Liabilities (a) Borrowings (b) Trade payables Total outstanding dues of the MSMEs Total outstanding dues other than MSMEs (c) Other financial liability (d)Leased Liabilities (iii) Contract liabilities (iii) Other current liabilities (iv) Short-term provisions	728.03 192.33 499.04 <b>1,419.41</b> 87.81 1,981.63 560.63 6.74 3.13 658.87 215.91	0.3 603.9 464.7 <b>1,069.1</b> 62.3 2,320.1 416.3 924.6 773.0 253.3
	Non-Current liabilities (i) Financials Liabilities (a) Borrowings (b) Other financial Liabilities (c) Lease Liabilities (ii) Long-term provisions Current Liabilities (i) Financial Liabilities (a) Borrowings (b) Trade payables Total outstanding dues of the MSMEs Total outstanding dues other than MSMEs (c) Other financial liability (d)Leased Liability (d)Leased Liabilities (ii) Contract liabilities (iii) Other current liabilities	728.03 192.33 499.04 <b>1,419.41</b> 87.81 1,981.63 560.63 6.74 3.13 658.87	0.3 603.9 464.7 <b>1,069.</b> 3 62.3 2,320.1 416.3 924.6 773.0





Registered Office: Pollachi Road, Malumachampatti Post,Coimbatore - 641 050 CIN:L29120TZ1977PLC000780

Phone: +91-4226655116

	STATEMENT OF CONSOLIDATED UNAUDITED RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2019						and the second second
	the second se		Quarter ended		Half year	and the second sec	Year ended
Sr.No.	Particulars	Particulars 30, 2019 30, 2019 30, 20 Unaudited Unaudited 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	21,070.4
	Other Income	119.29	80.31	48.12	199.60	88.55	407.1
	Total Revenue	3,737.71	3,582.79	3,619.48	7,320.50	8,563.79	21,477.5
2	Expenses						
	(a) Cost of materials consumed	1,666.05	1,528.29	1,472.49	3,194.34	2,654.34	8,258.6
	(b) Purchases of stock-in-trade	212.97	241.29	144.00	454.26	249.03	755.5
	(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	1,336.3
	(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.
	(f) Finance costs	26.42	18.78	60.80	45.20	147.60	181
	(g) Depreciation and amortisation expense	50.49	44.00	35.11	94.49	73.35	161.6
	(h) Other expenses	734.50	770.90	729.95	1,505.40	1,533.45	4,262.1
	Total Expenses	3,558.94	3,416.68	3,642.87	6,975.62	8,572.38	19,955.0
3	Profit/(Loss) before exceptional items and tax (1-2)	178.77	166.11	(23.39)	344.88	(8.59)	1,522.5
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.
6	Tax expenses	19.32	69.09	(93.77)	88.41	(119.13)	204.
7	Net Profit/(Loss) after tax from continued operations (5-6)	159.45	97.02	70.38	256.47	110.54	1,318.
8	Profit / (loss) from discontinued operations			10.50		110.01	.,
9	Net Profit/(Loss) after tax (7-8)	159.45	97.02	70.38	256.47	110.54	1,318.
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
	(ii) income tax relating to items that will be reclassified to profit or loss		()				
в	(i) Items that will not be reclassified to profit or loss.	5.70	3.69	14.19	9.39	28.38	18.
	(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)	47
	Other Comprehensive Income for the period	(54.13)	1.75	85.93	(52.38)	183.57	110.3
11	Total Comprehensive Income for the period (9+10)	105.32	98.77	156.31	204.09	294.11	1,429.
12	Profit or Loss atttributable for the Period to						
	Equity holders of the company	124.29	132.36	12.58	256.65	52.74	1,153.
	Non Controlling Interest	35.16	(35.34)	57.80	(0.18)	57.80	164.
13	Other Comprehensive Income					1 - 1 - 2	
	Equity holders of the company	(26.31)	2.86	24.17	(23.45)	121.81	52.
	Non Controlling Interest	(27.82)	(1.11)	61.76	(28.93)	61.76	58.
14	Total Comprehensive Income						
	Equity holders of the company	97.98	135.22	36.75	233.20	174.55	1,206.
	Non Controlling Interest	7.34	(36.45)	119.56	(29.11)	119.56	222.
15 .	Paid-up equity share capital (Face Value of Rs. 10.00/- each)	306.70	306.70	306.70	306.70	306.70	306.
16	Other equity				16,028.02	14,990.00	15,794.
17	Earnings Per Share face yalue Rs.10.00/ each				Carlos and	and a second	and the second
17	(non annualised) Basic and Diluted (Amt in Rs.)						
	(i) Continuted Operations	5.20	3.16	2.29	8.36	3.60	42.5
	(ii) Discontinued Operations						

1. The above results was approved in the meeting of the Board of Directors held on 6th November, 2019

2. 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.

3. 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.

4. Previous year figures has been regrouped wherever considered necessary.

For and on behalf of the board

Abhishek Dalmia Executive Chairman DIN: 00011958

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

CIN:L29120TZ1977PLC000780 Phone: +91-4226655116

REVATHI EQUIPMENT LIMITED

CIDAT?	CONSOLIDATED CASH FLOW STATEMENT FOR THE	HALF YEAR ENDED SEPTE	MBER 30, 2019	
Sr.no	Particulars	As at Sep'19 Unaudited	As at Sep'18 Unaudited	As at Mar'19 Audited
Α.	Cash flow from operating activities			
	Net profit before tax	344.88	(8.59)	1,522.58
	Adjustments:	544.00	(0.55)	1,522.50
	Depreciation / amortization	94.49	73.35	161.67
	Impairment of PPE	-		101.07
	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
в.	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)
	2	Acat	Ac =1	A.c. = 1
	Components of cash & cash equivalents	As at 30 Sep, 2019	As at 30 Sep, 2018	As at 31 Mar, 2019
	Balances with banks	50 Sep, 2019	30 Sep, 2018	31 War, 2019
	- in Current accounts	1,805.57	1,240.45	1 102 70
	- On cash credit accounts	1,005.57	1,240.45	1,182.78
	- Deposits with original maturity of less than 3 months	1,276.83	1,452.72	1 002 09
	Cash on hand	1,276.83	1,452.72	1,093.08 9.23
	Net cash & cash equivalents	3,092.91	2,706.81	2,285.09



Rs. In Lakhs



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

Rs. In Lakhs

	SEGMENT WISE REVENUE, RESULTS, ASS	Quarter ended			Half Year ended		Year ended	
	Particulars	September	June	September	September	September	March	
Sr.No	Particulars	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	
1.54	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 a)	Segment Results Profit (+)/Loss(-) before interest and tax from 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	
~1	Total Add: Exceptional Item	205.19	184.89	37.41	390.08	139.01	1,704.34	
	Less: Interest Other Un-allocable Expenditure net off	26.42	18.78	60.80	45.20	147.60	181.76	
	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 Less: Inter segment assets	17,308.16	22,198.78	16,327.00	17,308.16	16,327.00	19,472.18	
	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 a)	Segment Liabilities - 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 Less: Inter segment liabilities	4,999.39	4,901.89	4,997.00	4,999.39	4,997.00	5,865.22	
	Add: Unallocable liabilities	-	-	-	-			
	Total Liabilities	4,999.39	4,901.89	4,997.00	4,999.39	4,997.00	5,865.22	



## 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

S S KOTHARI MEHTA

& COMPANY CHARTERED ACCOUNTANTS

To, The Board of Directors, Revathi Equipment Limited

- 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 30<sup>th</sup> 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.



- 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)

S S KOTHARI MEHTA

& COMPANY CHARTERED ACCOUNTANTS

- 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: 19095960 A AAA NJ6412