S&S POWER SWITCHGEAR LIMITED

| REF: SSPSL BM 06 2019-2020 | ÷ |
|----------------------------|---------------------------------------|
| DATE: NOVEMBER 20, 2019 | |
| | |
| BSE SCRIP CODE: 517273 | NSE SCRIP NAME: S&SPOWER |
| | |
| то, | TO, |
| THE LISTING DEPARTMENT, | THE MANAGER – LISTING |
| BSE LIMITED, | NATIONAL STOCK EXCHANGE OF INDIA LTD, |
| P.J.TOWERS, DALAL STREET, | EXCHANGE PLAZA, BANDRA – KURLA |
| FORT, MUMBAI – 400 001 | COMPLEX, BANDRA(EAST), MUMBAI – 400 |
| MAHARASHTRA | 051, MAHARASHTRA |

Dear Sir / Madam,

Sub: Outcome of the Board Meeting - Unaudited Standalone and Consolidated Financial Results for the quarter and half year ended 30th September, 2019.

Ref: Submission of information pursuant to Regulation 33 and 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

With reference to the above, please find the enclosed unaudited Standalone and Consolidated financial results for the quarter and half year ended 30th September, 2019 which was approved by the Board of Directors at their meeting held on Wednesday, 20th November, 2019 along with the Limited Review report issued by the Statutory auditors of the Company.

The Board meeting commenced at 12.00 P.M. and concluded at <u>07:15</u> P.M.

This is for your information and records. Kindly acknowledge the receipt of the same.

Thanking you,

Yours faithfully,

For S & S POWER SWITCHGEAR LIMITED

Saly-

GOKULANANDA SAHU COMPANY SECRETARY & COMPLIANCE OFFICER M.No: A43068



Independent Auditor's Review Report on Standalone Unaudited Quarterly and year to date 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 S&S Power Switchgear Limited

- 1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of S&S Power Switchgear Limited ("the Company") for the quarter ended 30th September, 2019 and year to date from 1st April 2019, to 30th September, 2019 (the "Statement") together with the notes thereon attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time ('Listing Regulations').
- 2. This Statement, which is the responsibility of the Company's Management and approved by the Company's 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 ('the Act') read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of the 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.



4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable IndianAccounting Standards (Ind AS), prescribed under Section 133 of the Companies Act, 2013 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 Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For CNK & Associates LLP Chartered Accountants Firm Registration No. 101961W/W-100036

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V Subramanian Partner Membership No. 212075 UDIN: 19212075AAAABZ5784 REF: REF/CERT/CHN/050/19-20 Place: Chennai Date: 20/11/2019

S & S POWER SWITCHGEAR LIMITED

Reg Office : Plot No. 14, CMDA Industrial Area Chithamanur Village, Maraimalai Nagar - 603209 Kanchipuram District Tamilnadu Website: www.sspower.com CIN : L31200TN1975PLC006966

| ASSETS Assets 272 274 (1) Non-current assets 19 13 (2) Viter Intangible assets 1,874 1,874 (1) Investments in Subsidiaries 1,874 1,874 (1) Loans and Deposits 1,149 1,190 (1) Deferred tax assets (net) 63 66 (2) Current assets 20 33 (3) Other non-current assets 20 33 (4) Investments in Subsidiaries 1,33 123 (1) Deferred tax assets (net) 33 44 (2) Current assets 20 33 (3) Inventories 123 123 (1) Tade receivables 133 11 (1) Cash and cash equivalents 30 3 (1) Cash and cash equivalents 33 11 (1) Cash and cash equivalents 33 11 (1) U Loans 133 11 (2) U Loans 133 11 (2) U Loans 133 11 (3) Current Tax Assets (Net) 620 620 (4) Other current assets 38 - (5) O | r. No | Particulars | As at 30.9.2019 (Unaudited) | As at 31.3.2019 (Audited) |
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| & Small Enterprises477(ii) Borrowings1,358(b) Provisions1(c) Other current liabilities231(c) Other current liabilities277 | | Total Outstanding Dues of Creditors other than Micro, Medium | | |
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| (c) Other current liabilities 231 1 | (h) | | - | |
| | | | 231 | 1. |
| | | | | 0.5/ |

UNAUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 30 SEPTEMBER 2019



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For S&S Power Switchgear Limted

Ashok kumar Vishwakarma Managing Director

S & S POWER SWITCHGEAR LIMITED Reg Office : Plot No. 14, CMDA Industrial Area Chithamanur Village, Maraimalai Nagar - 603209 Kanchipuram District Tamilnadu Website: www.sspower.com CIN : L31200TN1975PLC006966

STATEMENT OF UNAUDITED STANDALONE FINANCIALS FOR THE QUARTER AND SIX MONTHS ENDED 30 SEPTEMBER 2019

| | STATEMENT OF UNAUDITED STANDALONE FINA | | the Quarter end | | For the Six m | | Rs. in Lakhs For the Year ended |
|----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|----------------------|----------------------------|--------------------------------|-------------------------------|---------------------------------------|
| Sr. | Particulars | 30,9.2019 | 30.06.2019 | 30.09.2018 | 30.09.2019 | 30.09.2018 | 31.03.2019 |
| No. | | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| a) | Income Revenue From Contracts with Customers (Net of Discounts & Rebates) Other Operating Revenues Total Revenue from Operations Other Income | 65 54 119 61 | - 54 54 61 | - 54 54 62 | 65 108 173 122 | 4 108 112 122 234 | 51 216 267 351 618 |
| ш | Total Income (I+II) | 180 | 115 | 116 | 295 | 234 | 010 |
| a) b) c) d) | EXPENSES Cost of materials consumed Employee benefits expense Finance costs Depreciation and Amortization expense Other expenses | 74 52 30 11 45 | 53 30 11 36 | 1 52 27 3 41 | 74 104 60 23 81 | 3 101 56 7 74 | 27 192 112 16 191 |
| | Total expenses | 212 | 130 | 124 | 342 | 241 | 538 |
| | | (0.0) | (15) | (8) | (47) | (7) | 80 |
| v | Profit/(loss) before tax (III-IV) | (32) | (15) | | | | |
| VI | Tax expense: (1) Current tax (2) Deferred tax | 1 (31) | 1 (14) | 1 | 2 (45) | 1 | <u>(1</u> 79 |
| VII | Profit/(loss) for the period (V-VI) | (31) | (i) | | | | |
| VIII | Λ (i) Items that will not be reclassified to profit or loss Remeasurement of Defined benefit plans Λ (ii) Income tax relating to items that will not be reclassified | (1) | (2) | 3 | (3) | 5 | (7 |
| | to profit or loss | <u></u> | 1 | (1) | 1 | (1 | |
| | Remeasurement of Defined benefit plans Total other comprehensive income (A (i - ii) | (1) | | | (2) | 4 | (5 |
| IX X | Total comprehensive income for the period (VII + IX) | (32 |) (15) | | | | 620 |
| XI | Paid up Equity Share Capital | 620 | 620 | 620 | 620 | 620 | 620 |
| XII XIII | (Face Value of Rs. 10 each) Other Equity | (0.50 |) (0.23) |) (0.11) |) (0.73 |) (0.10 | 1,374) 1.27 |

| Note | S: |
|------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | s : The above unaudited standalone financial results have been reviewed by the Audit committee and approved by the Board of Directors of the company at their meeting held on November 20, 2019. These standalone results have been subjected to "limited review" by the statutory auditors. |
| 2 | This statement has been prepared in accordance with the companies (Indian Accounting standard) Rules 2015, (IND AS) prescribed under section |
| | 133 of the companies Act, 2013. The company has adopted Ind AS 116 "Leases" with effect from Apr1 2019, using modified restropective approach. The adoption of the new |
| 1 | a security a standard did not have any material impact on the profit ([Loss] of the Company. |
| | and a segment as a segment namely Manufacture of electricity equipments for transmission and distribution of power. |
| 5 | Previous period / year figures have been regrouped / reclassified to make them comparable with those of current period. |

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wer Switchgear Limited Ashok Kumar Vishwakarma Managing Director

| | S&S Power Switchgear Limit Reg Office : Plot No. 14, CMDA Industrial Area Cl Maraimalai Nagar - 603209 Kanchipuram Di Website: www.sspower.com CIN : L31200TN | hithamanur Village, strict Tamilnadu 1975PLC006966 | |
|-------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|-------------------------|
| | Unaudited Standalone Cash Flow Statement for the Six M | onths ended 30th Sep, 201 | 9 (Rs in Lakhs) |
| _ | | | Year ended |
| 8 | Particulars | Six Months ended 30.09.2019 (Unaudited) | 31,03.2019 (Audited) |
| S.No. | Cash flow from operating activities | | |
| A | Profit for the year | (45) | 80 |
| | Adjustments for: | | 112 |
| | Finance costs | 60 23 | 11. |
| | Depreciation and amortisation expense | (3) | (|
| | Provisions(Benefit) for Deferred Taxes | 7 | |
| | Provisions - Others Interest income | (57) | (11) |
| | Fair valuation of Lease rental deposit | 1 | (|
| | Remeasurement of defined benefit plan (net of tax) | (3) | (|
| | | (17) | 9 |
| _ | Operating profit before working capital changes | | |
| | Movements in working capital: | | (4 |
| | (Increase)/decrease in inventories | 11 | (1 10 |
| | (Increase)/decrease in trade receivables | 6 (24) | (3 |
| | (Increase)/decrease in other assets | 3 | (10 |
| | Increase /(decrease) in trade payables | 74 | |
| | Increase /(decrease) in other liabilities | | |
| | Cash generated from operations | 53 | 4 |
| _ | Net cash from operating activities (A) | 53 | 4 |
| | Net cash from operating activities (if) | | |
| в | Cash flows from investing activities | | |
| | a second to Dischard Fasiament | (7) | |
| | Payment for Property, Plant and Equipment Payment for intangible assets | (8) | - |
| | Loan to Subsidiaries | | |
| | Repayment of Loans | 40 | - |
| | Interest received | 57 | 1 |
| | Investment in Bank Deposit | (10) | - |
| | Repayment of Lease Liabilities | (10) | |
| | Net cash (used in) investing activities (B) | 72 | 1 |
| | Cash flow from financing activities | <i>I</i> . | |
| C | Cash new from mancing accivities | | |
| | Interest paid | (60) | (1 |
| | Re-payment of Borrowings | (37) | |
| | Net cash (used in) financing activities (C) | (97) | (1 |
| | | 28 | |
| Å | NET INCREASE IN CASH AND CASH EQUIVALENTS [(A) + (B) + (C)] | | |
| | CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD | | |
| | Balances with banks in current accounts and deposit accounts | 1 | |
| | Cash on hand | 1 | |
| - | CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD | | |
| | CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD | | |
| | Balances with banks in current accounts and deposit accounts | 30 | , |
| | Cash on hand | | |
| | CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD | 30 | |
| _ | | | |
| Note | 5 | t aut in Indian Accounting St | andards (IND AS 7)- |
| | The Cash Flow statement has been prepared under the indirect method as | set out in Indian Accounting of | 21102103 (1110 113 1) |
| | mt. El anno in the alcose represente cash outflow | | |
| | The Figures in brackets represents cash outlow. Previous period figures have been regrouped / reclassified , whereever n | ecessary to confirm to current y | ear presentation. |
| | | | |
| | Switcho | For S&S power Switchge | ar Limited |
| | Ser Per | K. A | |
| | 6/Manuta his | 1 m | |
| 1 | [C. [| Ashok Kumar Vishwaka | rma |
| | | Managing Director | |

Independent Auditor's Review Report On Consolidated Unaudited Quarterly and year to date 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 S&S Power Switchgear Limited

- We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of S&S Power Switchgear Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter ended 30th September, 2019 and the Consolidated year to date results from 1st April 2019 to 30th September, 2019 ("the statement"), together with the notes thereon attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time ('Listing Regulations').
- 2. This Statement which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013, ('the Act') read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial information performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information is limited primarily to inquiries of Parent's persons responsible for financial and accounting matters, and applying analytical and other review procedures to financial data. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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

- 4. The Statement includes the results of the subsidiaries as mentioned in Annexure to the Report.
- 5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable Indian Accounting Standards (Ind AS), prescribed under Section 133



of the Companies Act, 2013 read with relevant rules issued there under and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. Emphasis of Matter:

Attention is also invited to the remark of the Auditors of Overseas subsidiaries where they have mentioned that the pension deficit figure as at 30thSeptember, 2019 and 30thSeptember, 2018 are the figures as at 31st March, 2019 and 31st March, 2018 respectively and no further provision has been made for the period under review.

Our review report is not modified in respect to these matters.

Other matters:

7. We did not review the interim financial results of 2 subsidiaries, included in the statement whose interim financial results reflect total revenues of Rs.1,446 lakhs and Rs.2,902 Lakhs for the quarter and period ended 30thSeptember, 2019 respectively, net loss of Rs.55 Lakhs and Rs.56 Lakhs for the quarter and period ended 30thSeptember, 2019 respectively, total assets of Rs.5,168 lakhsand net assets of Rs.944 lakhs as at 30th September 2019. These interim financial results have been reviewed by other auditors whose review report has been furnished to us by the management and our report in respect thereof is based solely on the review report of such other auditors.

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For CNK & Associates LLP Chartered Accountants Firm Registration No. 101961W/W-100036

V Subramanian Partner Membership No. 212075 UDIN: 19212075 AAAACA 3235 REF: REF/CERTICHN/051/19-20 Place: Chennai Date: 20/11/2019

Annexure to the Limited Review Report:

1. Subsidiaries (held directly)

- a. Acrastyle Power (India) Limited
- b. Acrastyle EPS Technologies Limited
- c. S & S Power Switchgear Equipment Limited

2. Subsidiaries (held indirectly)

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- a. Acrastyle Switchgear Limited (United Kingdom)
- b. Acrastyle Limited (United Kingdom)



S & S POWER SWITCHGEAR LIMITED

Reg Office : Plot No. 14, CMDA Industrial Area Chithamanur Village, Maraimalai Nagar - 603209 Kanchipuram District Tamilnadu Website: www.sspower.com CIN : L31200TN1975PLC006966

| | UNAUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES | | (Rs.in Lakhs) |
|-------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------|
| | | As at 30.9.2019 | As at 31.3.2019 |
| r. No | Particulars | (Unaudited) | (Audited) |
| | ASSETS | | |
| | Non-current assets | 1.110 | 1,196 |
| (a) | Property, Plant and Equipment | 1,140 | 3.149 |
| (b) | Goodwill on Consolidation | 3,031 | 53 |
| (c) | Other Intangible assets | 54 | 00 |
| (d) | Right to use property | 489 | • |
| (e) | Financial Assets | | 66 |
| (c) | (i) Loans and Deposits | 68 | 00 |
| | | 45 | 27 |
| (f) | Deferred tax assets (net) | 9 | 14 |
| (g) | Other non-current assets | | |
| (2) | Current assets | | 1,179 |
| (2) | Inventories | 1,160 | 1,179 |
| (b) | Financial Assets | | 3.019 |
| (D) | (i) Trade receivables | 2,508 | 3,019 |
| | (ii) Cash and cash equivalents | 57 | 158 |
| | (iii) Bank balances other than (ii) above | 242 | |
| | | 24 - C | 1 |
| | (iv) Loans Current Tax Assets (Net) | 145 | 118 |
| (c) | Current Tax Assets (Net) | 878 | 698 |
| (d) | Other current assets | | 0.772 |
| | Total Assets | 9,826 | 9,772 |
| | | | |
| | EQUITY AND LIABILITIES | | |
| (1) | Equity | 620 | 620 |
| (a) | Equity Share capital | 66 | 627 |
| (b) | Other Equity | 686 | 1,247 |
| | Equity attributable to Owners | 11 | 102 |
| (c) | Non-Controlling Interest | 697 | 1,349 |
| | Total Equity | | |
| | LIABILITIES | | |
| (2) | | | |
| (2) | Provisions | 2,413 | 2,48 |
| (a) | 3. A Care State of the second se Second second sec second second sec | 416 | - |
| (b) | Lease Liability | | |
| (3) | Current liabilities | | |
| (a) | Financial Liabilities | | |
| | (i) Trade payables | 6 | 5 |
| | Total Outstanding Dues of Micro, Medium & Small Enterprises | ľ | |
| | Total Outstanding Dues of Creditors other than Micro, Medium & | | |
| | | 2,244 | 2,61 |
| | Small Enterprises | 87 | |
| | (ii) Lease Liability | 3,248 | |
| | (iii) Other financial liabilities | 3,240 | , <u>,</u> ,,, |
| | | 12 | |
| (b | Provisions | 703 | · |
| (0) | | /03 | |
| l (°. | | 9,820 | 9,75 |
| - | Total Equity and Liabilities | 9,820 | 511 |

UNAUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 30 SEPTEMBER 2019



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For S&S Power Switchgear Limited

Ashok Kumar Vishwakarma Managing Director

S&S POWER SWITCHGEAR LIMITED REGD OFFICE : PLOT NO 14, CMDA INDUSTRIAL AREA PART-II, CHITHAMANUR VILLAGE, MARAIMALAI NAGAR - 603 209. Kancheepuram District. Website: www.sspower.com CINiL31200TN1975PLC006966 STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30.09.2019.

| | | | the Quarter ended | | For the Six mo | onths ended | (Rs. in Lakhs) For the Year Ended |
|--------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-------------------|-------------|----------------|-------------|-----------------------------------------|
| Sr. No | Particulars | 30,09,2019 | 30.06.2019 | 30,09.2018 | 30.09.2019 | 30.09.2018 | 31,03.2019 |
| 11. NU | 1 al ticular 5 | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Áudited) |
| | | (unauditeu) | Tonandited) | (onautieu) | (onumer) | | - A |
| | Gross Sales/Income | | | | | | |
| | Income Revenue from Contracts with Customers (Net of Discounts and Rebates) | 2,254 | 2,024 | 2,620 | 4,278 | 4,424 | 10,345 |
| b) | Other Operating Revenues | 2,254 | 2,024 | 2,620 | 4,278 | 4,424 | 10,34 |
| | Total revenue from operations Other Income | 2,234 | 27 | 35 | 49 | 53 | 24 |
| п | | | | | 1007 | 4,477 | 10,59 |
| m | Total Income (a+b) | 2,276 | 2,051 | 2,655 | 4,327 | 9,977 | 10,59 |
| ſV | EXPENSES Cost of materials consumed Changes in Inventories of Finished goods, Stock-in-Trade | 1,423 | 1,272 | 1,545 | 2,695 | 2,784 | 6,27 |
| | and work-in-progress | 53 | - | 58 | 53 | (114) | 15 |
| | Employee benefits expense | 695 | 666 | 780 | 1,361 | 1,492 | 2,93 2! |
| | Finance costs | 123 | 56 | 62 | 179 143 | 125 46 | 4 |
| | Depreciation and amortization expense | 78 | 65 | 23 231 | 486 | 475 | 1.2 |
| | Other expenses | 238 | 248 | 251 | | | |
| | Total expenses | 2,611 | 2,306 | 2,699 | 4,917 | 4,808 | 10,9 |
| v | Profit/(loss) before tax (III-IV+V) | (335) | (255) | (44) | (590) | (331) | (3 |
| Vĩ | Tax expense: (1) Current tax (2) Short/(Excess) provision for tax- Previous years (3) Deferred tax | 13 | 1 | 3 | 14 | 5 (326) | (3 |
| VII | Profit/(loss) for the period (V+VI+VII) | (322) | (254) | (41) | (370) | [320] | |
| VIII | Other Comprehensive Income A (i) Items that will not be reclassified to profit or loss - Remeasurement of Defined benefit plans - Remeasurement of Defined benefit plans AL UK - Fair value adjustment on business combination - Equity accounted investees - Share of OCI | (8) - - 1 | (1) - | 2 | (9) 1 | 5 | (2 |
| | A (ii) Income tax relating to items that will not be reclassified to profit or loss | (1) | 1 | | | (1 | |
| | B (i) Items that will be reclassified to profit or loss Exchange differences in translating the financial statement of foreign subsidiaries B (ii) Income tax relating to items that will be reclassified to profit or loss | (5) | (35) | 45 | (40) | 45 | |
| IX | Total other comprehensive income (A (i - ii) + B(i - iii)) | (13) | (35) | 47 | (48) | 49 | 6 |
| x | Total comprehensive income for the period (VIII + X) | (335) | (289) | 6 | [624] | (277 | |
| XI | Profit / (Loss) Attributable to : Owners of the Company Non- Controlling Interest | (285 (37 | | | | | |
| XII | Total comprehensive income attributable to Owners of the Company Non- Controlling Interest | (295 (40 | | | | | |
| хш | Paid up Equity Share Capital (Face value per share of Rs. 10 each) | 620 | 620 | 620 | 620 | 620 | |
| xv | Earnings per equity share of face value of Rs. 10 each (1) Basic and Diluted | (5.19 | (4.10 |) (0.66 |) (9.29 |) (5.20 | |

 Notes:

 1
 The above Unaudited consolidated financial results have been reviewed by the Audit committee and approved by the Board of Directors of the company at their meetingheld on November 20, 2019. The consolidated results have been subjected to "limited review" by the statutory auditors of the Holding Company.

 2
 The Consolidated financial results are prepared in accordance with Indian Accounting Standards ("Ind AS"), the provisions of the Companies Act 2013 ("the Companies Act"), as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI"). The Ind AS are prescribed under Section 133 of the Act read with Rules 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.

 3
 The company has adopted Ind AS 116 "Leases" with effect from Apr1 2019, using modified restropective approach. The adoption of the new accounting standard did not have any material impact on the profit/(Loss) of the Company.

 4
 Previous period / year figures have been regrouped / reclassified to make them comparable with those of current period.

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or S&S Power Switchgear Limited Ashok Kumar Vishwakarma Managing Director

Segment Reporting:

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The Group has operations in India and UK which can be classified as separate geographical segments as provided in Ind AS 108. Details of Geographical segments are provided below:

| | | Quarter ended | | Halfyear | ended | Year Ended |
|----------------------------------------|-------------|---------------|-------------|-------------|-------------|------------|
| Particulars | 30.09.2019 | 30.06.2019 | 30.09.2018 | 30.09.2019 | 30.09.2018 | 31.03.2019 |
| | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| Segment Revenue: | | | | | | |
| India Segment | 1,257 | 699 | 1,408 | 1,956 | 1,863 | 6,56 |
| UK Segment | 1,446 | 1,456 | 1,447 | 2,902 | 2,847 | 5,37 |
| Subtotal | 2,703 | 2,155 | 2,855 | 4,858 | 4,710 | 11,939 |
| Less: Inter segment revenue | (427) | (104) | (200) | (531) | (286) | (1,347 |
| Total Revenue | 2,276 | 2,051 | 2,655 | 4,327 | 4,477 | 10,592 |
| Results: | _ | | | | | |
| ndia | (281) | (254) | 21 | (535) | (212) | |
| UK | (54) | (1) | (65) | (55) | (119) | (41 |
| Unallocable | | | | | | |
| Profit/(Loss) before tax | (335) | (255) | [44] | (590) | (331) | (37 |
| Capital Employed: | | | | | | |
| (Segment assets - Segment liabilities) | | | | | | |
| India | (246) | 37 | 99 | (246) | 99 | 31 |
| UK | 944 | 1,004 | 1,593 | 944 | 1,593 | 1,03 |
| Total | 698 | 1,041 | 1,692 | 698 | 1,692 | 1,34 |

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For S&S Power Switchgear Limited

Ashok Kumar Vishwakarma Managing Director

| Adjustments for: 179 2 Prevelation and amortisation expense 143 Provision (Benchi for Deferred Taxes (16) Provision (Control for Deferred Taxes (17) Provision (Control for Deferred Taxes (18) Provision (Control for Deferred Taxes (19) Pair vulnation of Lease rental deposit (18) Other Non-Cash Adjustment (18) Movements in Working capital changes (222) (Increase) (Accrease in Inventories 19 (Increase) (Accrease in Inventories (200) (Increase) (Accrease in Inventories (18) Increase (Accrease in Other Assets (209) (Increase) (Accrease in Other Assets (209) Increase (Accrease in Other Assets (200) Increase (Accrease in Other Assets (200) Increase (Accrease in Other Assets (200) Proceed from operating activities (A) (18) B Cash flows from Innexting activities (A) (19) Proceeds from Sal | | Unaudited Consolidated Cash Flow Statement for the Six | Six Months ended | {Rs in Lakhs} Year ended 31.03.2019 |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|-------------------------------------------|
| Profit for the year (576) (3) Adjustment for 179 2) Provision (Benefit) for Deferred Taxes (19) Observation - Others (67) Difference (7) Other Non-Cash Adjustment (11) Movement in FOTRS (40) Operating profit before working capital changes (222) Movement in Norking capital: (11) (Increase)/decrease in Investories (19) (Increase)/decrease in total relevibles (11) (Increase)/decrease in other stasts (220) (Increase)/decrease in other stasts (220) (Increase)/decrease in other stasts (220) (Increase)/decrease in other stasts (20) (Increase)/decrease in other stasts (20) (Increase)/decrease in other stasts (21) (Increase)/decrease in other stasts (22) (Increase)/de | | | 30.09.2019 (Unaudited) | (Audited) |
| Pinance costs 179 Dependition an anotiliation expense 143 Provisions (Benefit) for Deferred Taxes (16) Provisions - Others (67) Interest income (9) Pair valuation of Lease rental deposit 5 Remeasurement of defined benefit plan (act of tax) (8) Other Non-Cash Adjustment 118 Movements in VTRS (40) Operating profit before working capital 19 (Increase)/decrease in rule receivables 511 (Increase)/decrease in other assets (200) (Increase)/decrease) in order provibles (421) (Increase)/decrease) in order provibles (421) (Increase)/decrease) in order provibles (421) Direct taxes Paid (Net) - Payment for Property, Plant and Equipment (Including Capital Workein- Proceed from operating activities 9 Payment for Property, Plant and Equipment (Including Capital Workein- Proceed in On algo all PPE 9 Payment for Subjusties (2) Repayment of Clanas - Interest received 9 Proceed in Out Spaid of Urret 9 Proceed from dispoal of PPE <t< td=""><td></td><td>A SECOND STATE AND A SEC</td><td>(576)</td><td>(36</td></t<> | | A SECOND STATE AND A SEC | (576) | (36 |
| Depreciation and amortization expense 148 Provisions (Benefit) for Deferred Taxes (67) Interest income (67) Pair valuation of Lease rental deposit 5 Remeasurement of defined benefit plan (pet of tax) (7) Ober Non-Gash Adjustment 118 Movement in PCTRS (40) Operating profit before working capital changes (272) (10) (10) Operating profit before working capital changes (272) (10) (10) (10) (10) (10) (10) (10) (10) (10) (10) (10) (10) (10) (11) (11) (11) (12) (11) (13) (12) (14) (12) (16) (11) (16) (11) (17) (11) (18) (11) (19) (11) (10) (11) (11) (11) (12) (12) (13) (11) | | | | |
| Provisions (Benefit) for Deferred Taxes (16) Provisions (Benefit) for Deferred Taxes (67) Internation (Case rental deposit (5) Remeasurement of defined benefit plan (net of tax) (8) Other Non-Cash Adjustment 118 Movement in PCRNS (40) Operating profit before working capital: (17) (Increase)/decrease in Inventories 19 (Increase)/decrease in Inventories 19 (Increase)/decrease in other assets (200) (Increase)/decrease in other basets (201) Cash generated from operations (18) Direct taxes Paid (Net) - Payment for Property, Plant and Equipment (Including Capital Work-in- Proceeds from operating activities 9 Payment for Property, Plant and Equipment (Including Capital Work-in- Proceeds from disposal of PPE 9 Payment for Property, Plant and Equipment (Including Capital Work-in- Proceeds from disposal of PPE 9 Payment for Inspite 21 Repayment of Corn Sale of Current Investment - Interest reached 9 Proceeds from Sole of Current Investment - Interest reached 9 Proceeds from Sole of Current Investment - Interest reached 9 Proceeds from Sole of Current Investment - <td></td> <td></td> <td></td> <td>25</td> | | | | 25 |
| Provisions Others (67) (1) Interest income (9) Pair valuation of Lease renal deposit (9) Remeasurement of defined benefit plan (net of tax) (10) Other Non-Cash Adjustment 118 Movement in PCTRS (40) Operating profit before working capital: (11) (Increase)/decrease in Inventories 19 (Increase)/decrease in Internations (272) (Increase)/decrease in other activities (273) (Increase)/decrease in other activities (272) (Increase)/decrease in other activities (282) (Increase)/decrease in other activities (A) (18) Direct taxes Paid (Net) - B Cash flow flow operating activities (A) (18) B Cash flow flow operating activities (9) Payment for Property, Plant and Equipment (Including Capital Workin-Property) (9) Payment for Society Deposits (2) Repayment of Lease Liabilities (9) | | | | t |
| Pair valuation of Lease rental deposit 5 Renewavement to defined benfit plan (net of lax) (8) Ober Non-Cash Adjustment 118 Movement in FCTKS (49) Operating profit before working capital changes (272) Movements in working capital: 1 (Increase)/decrease in transference 19 (Increase)/decrease in transference 19 (Increase)/decrease in transference (421) (Increase)/decrease in transference (18) Direct taxes Paid (Net) - Payment for Property, Plant and Equipment (Including Capital Working- Proceeds from dipsical of PFP Payment for Intangible assets (19) Proceeds from Sale of Current Investment - Investment in | | | | (14 |
| Remeasurement of defined benefit plan (net of tax) (8) Other Non-Sach Adjustment 113 Movement in PCTRS (9) Operating profit before working capital changes (222) Movements in working capital: 1 (Increase)/decrease in have necessation to the cervivables 511 (Increase)/decrease in trade receivables (242) (Increase)/decrease in other leadures (421) (Increase)/decrease in other leadures (421) Increase /(decrease) in other liabilities 435 Cash generated from operations (18) Direct taxes Paid (Net) - Net cash from operating activities (A) (19) Payment for Innyceting activities (2) Repayment for Innyceting activities (2) Repayment for Innyceting activities (2) Proceeds from disposal of PPE (2) Payment for Reportly Deposita - Interest received 9 Proceeds from Sile of Current investment - Investment In Bank Deposit - Repayment of Borrowings - Interest received 9 Proceeds from Sile of C | | Interest income | (9) | |
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| The Figures in brackets represents cash outflow. Previous period figures have been regrouped / reclassified , whereever necessary to confirm to current year presentation | | | Edit F.C. Downer Outble sons | Imited |
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