

EMCO LIMITED

Registered Office : N-104, MIDC Area, Village - Mehrun, Jalgaon - 425 003, Maharashtra, India.

Tel- 22 4040 4500, Email - emco.corporate@emco.co.in

Head Office : Plot No. F-5, Road No. 28, Wagle Industrial Estate, Thane (W) - 400 604, Maharashtra, India.

**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS
FOR THE QUARTER ENDED AND PERIOD ENDED 31 DECEMBER 2019
CIN:L31102MH1964PLC013011**

(Rs. in Lakhs)

Sr. No.	PARTICULARS	STANDALONE					
		Quarter ended			Nine Months Ended		Year ended
		31-Dec-2019	30-Sep-2019	31-Dec-2018	31-Dec-2019	31-Dec-2018	31-Mar-2019
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Income						
	(a) Gross Sales/ Income from Operations	80.78	791.04	3,727.31	2,332.15	17,110.85	21,300.75
	(b) Other Income	-	-	21.03	-	21.08	5.77
	Total Income (a + b)	80.78	791.04	3,748.34	2,332.15	17,131.93	21,306.52
2	Expenses						
	(a) Cost of materials consumed	5,463.79	1,190.68	4,287.31	7,686.93	13,863.45	20,489.83
	(b) Purchases of Stock in Trade	-	-	-	-	-	-
	(c) Changes in inventories of finished goods and work-in-progress	5.05	(32.34)	(190.96)	(11.17)	1,601.80	3,283.97
	(d) Excise duty recovered	-	-	-	-	-	-
	(e) Employee benefits expense	207.55	288.44	645.32	1,128.59	2,135.76	2,776.84
	(f) Finance costs (Net)	4,646.19	4,664.80	3,573.26	15,194.60	10,081.75	15,695.78
	(g) Depreciation and amortisation expense	304.05	313.15	406.11	952.14	1,226.55	1,621.43
	(h) Other expenses	36,901.72	2,833.99	802.09	46,504.23	2,199.03	25,685.52
	Total Expenses (a) to (h)	47,528.35	9,258.72	9,523.13	71,455.32	31,108.34	69,553.37
3	Profit / (Loss) before exceptional item and tax(1-2)	(47,447.58)	(8,467.68)	(5,774.79)	(69,123.17)	(13,976.39)	(48,246.85)
4	Exceptional Items	-	-	-	1,709.10	-	-
5	Profit / (Loss) before tax	(47,447.58)	(8,467.68)	(5,774.79)	(70,832.27)	(13,976.39)	(48,246.85)
6	Tax Expenses	(0.00)	-	(1,701.66)	26,967.43	(4,180.42)	(14,333.20)
7	Mat Credit Expenses	-	-	-	501.08	-	-
8	Net Profit / (Loss) for the period	(47,447.58)	(8,467.68)	(4,073.12)	(98,300.78)	(9,795.97)	(33,913.65)
9	Other Comprehensive Income (OCI) (Net of tax)	-	-	-	-	-	2.74
10	Total Comprehensive Income (TCI)	(47,447.58)	(8,467.68)	(4,073.12)	(98,300.78)	(9,795.97)	(33,910.91)
11	Paid-up Equity Share Capital (Face value of `2 each)	1,358.19	1,358.19	1,358.19	1,358.19	1,358.19	1,358.19
12	Other Equity	-	-	-	-	-	(7,309.77)
13	Earnings Per Share (EPS)*						
	1. Basic EPS after exceptional items (`/share)	(69.87)	(12.47)	(5.99)	(144.75)	(14.39)	(49.94)
	2. Diluted EPS after exceptional items (`/share)	(69.87)	(12.47)	(5.99)	(144.75)	(14.39)	(49.94)
	(* Not Annualized for the Quarter)						

For JHS Associates LLP

Chartered Accountants

Firm Registration No: 133288W / W100099

Tasnim Tankiwala

Partner

Membership No: 108263

Place :

Date :

For EMCO LIMITED

Ganesh Tawari

Chief Financial Officer

& Company Secretary

ICSI. M.No. A12896

Place :

Date :

SUNDARESH BHAT

Resolution Professional of EMCO Limited (in CIRP)

Communications Email Address: RPEMCO@bdo.in

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IBBI Registration no. IBBI/PA-001/IP-P00077/2017-18/10162

IBBI Registered Email: sundareshbhat@bdo.in

IBBI Registered Address: BDO Restructuring Advisory LLP, Level 9, The Ruby, North West Wing, Senapati Bapat Road, Dadar (W), Mumbai 400028, INDIA

Insolvency Professional Entity: BDO Restructuring Advisory LLP, Level 9, The Ruby, North West Wing, Senapati Bapat Road, Dadar (W), Mumbai 400028, INDIA

Place :

Date :

EMCO LIMITED

NOTES TO THE STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND PERIOD ENDED 31 DECEMBER 2019

1. The above standalone unaudited financial results have been prepared, reviewed, and approved by the CFO and thereafter taken on record by the Insolvency Resolution Professional at their meetings held on 05 August 2020. The Statutory Auditors of the Company have carried out a Limited Review of the results for the quarter and period ended 31 December 2019.
2. The Honourable National Company Law Tribunal, Mumbai ('NCLT') on 22 July 2019 admitted the Corporate Insolvency Resolution Process ('CIRP') application filed against the Company and appointed Mr. Kedarram Ramratan Laddha as the Interim Resolution Professional ('IRP') in terms of the Insolvency and Bankruptcy Code, 2016 ('the Code'). Further, the committee of creditors constituted during the CIRP in its first meeting held on 16 September 2019, has appointed Mr. Sundaresh Bhat as the RP to manage the affairs of the Company. In view, of the pendency of the CIRP, the power and responsibilities of the Board of Directors shall vest with the RP under the provision of the Code.
3. The Company adopted Indian Accounting Standards ('Ind AS') from 01 April 2016 and accordingly these financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34. "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 read with the relevant rules issued there under and other accounting principles generally accepted in India.
4. The Company is in the business of manufacturing Transformers and execution of projects related to power transmission and as such there are no separate reportable operating segments as defined by Ind AS 108- "Operating Segments. For management purposes the Company has only one reportable segment as follows: **Transmission and Distribution Segment within Power Sector**
5. On account of loans being reclassified as Non-Performing Assets (NPA) by all lenders, interest has been provided for in the books of accounts at the rates as used for the previous year 31 March 2019 plus the penal interest as applicable for each facility availed by the company.
6. In view of uncertain nature of projects, complex situations, performance issues, deterioration in client relationship, delays in contracts execution, probability of liquidated damages likely to devolve, unsettled or unaccepted claims, BG invocations, arbitrations, pending legal disputes, non-availability of balance confirmation from customers and vendors, penalties levied by various governmental authorities, outcome of the CIRP. etc., there is a high probability of substantial write down in the amount's receivables and other current assets in the subsequent quarters. The management, will assess the situation at the close of each quarter and will give impact of any further impairment, as may be required.
7. Effective 01 April 2019 the company has adopted Ind AS 116 'Leases' under the modified simplified approach without adjustment of comparatives. The standard is applied to contracts

that remain as at 01 April 2019. The application of the Standard did not have any material impact on the profit for the period ended 31 December 2019.

8. The above Statement of Standalone Unaudited Financial Results for the period ended December 31 2019 ("the Statement") has been reviewed by the Insolvency Resolution Professional Mr. Sundaresh Bhat (IBBI Registration no. IBBI/IPA-001/IP-P00077/2017-18/10162) based on data provided by the Accounts Department and supervised by Mr. Ganesh Tawari (CFO) of EMCO Limited). It is pertinent to note that the Resolution Professional made all practicable and reasonable efforts from time to time to facilitate information/data from the officials of the Company in relation to the preparation of the results of the company and also the information required by the auditors for the purpose of carrying out the review of the financial results of the company. It is to be noted that the results up to the period of 30th September 2019 as well as information provided to the auditors for the purpose of review of the same, pertain majorly to the period prior to the appointment of the Resolution Professional and therefore, while facilitating the collection and dissemination of the said information, the Resolution Professional has relied upon and assumed the accuracy/veracity of the data/information provided by the officials of the company, suspended directors, and the records of the company made available to the Resolution Professional, which the Resolution Professional has assumed are in conformity with the applicable law and present a true and fair view of the position of the company as of the dates and for the period indicated therein. The RP has not personally verified the information provided by the officials of the company and has placed confidence in the data/information provided to him of the previous periods. Accordingly, the Resolution Professional shall be absolved from the accuracy, veracity and sufficiency or completeness of such information. Readers and users of these statements/results are advised to do their due diligence before arriving at any conclusions. The Resolution Professional has signed the Financials results to facilitate the CIRP Process and facilitate the statutory requirements without any liability of the same.
9. In respect of Company's Bank balances & Borrowings from banks and financial institutions balance confirmation as at 31 December 2019 has been received from all the banks except for some Dormant/inactive accounts.
10. As a part of CIRP, creditors of the company were called upon to submit their claims to the RP in terms of the applicable provisions of Insolvency and Bankruptcy Code, 2016. Claims submitted by financial and operational creditors have been verified and admitted by the RP. No accounting impact in the books of account has been made in respect of the excess, short or non-receipt of claims for the financial and operational creditors.

11. Initiation of Corporate Insolvency Resolution Process (CIRP):

Jet Roadlines (India) Pvt. Ltd., in its capacity as the operational creditor of EMCO Limited ('EMCOL' or 'Corporate Debtor'), filed an application under Section 9 of the Insolvency and Bankruptcy Code ('IBC'), 2016 read with Rule 6 of the Insolvency and Bankruptcy (Application to Adjudicating Authority) Rules, 2016 before the Hon'ble Adjudicating Authority, i.e. National Company Law Tribunal, at Mumbai ('Hon'ble NCLT Mumbai') for initiation of Corporate Insolvency Resolution Process ('CIRP') for the Corporate Debtor under the provisions of the Insolvency and Bankruptcy Code 2016. The said Application of Jet Roadlines has since been

admitted by the Hon'ble NCLT Mumbai vide its order dated 22 July 2019 ("Order") and the CIRP has commenced from the date of the order.

The Hon'ble NCLT Mumbai vide its order dated 22 July 2019 ('CIRP Commencement Order') *inter alia* appointed, Mr. Kedarram Ramratan Laddha having registration number IBBI/IPA-001/TPP00586/2017-18/11115 as the Interim Resolution Professional ("IRP") of the Corporate Debtor to conduct the CIRP and to exercise all powers and subject and carry out all duties as envisaged under the provisions of the IBC.

The Committee of Creditors constituted by the IRP, at its first meeting convened on 16 September 2019, resolved with requisite majority to replace the IRP with Mr. Sundaresh Bhat, Insolvency Professional having IBBI registration no. IBBI/IPA-001 /IP-N00077/2017-18/10162 as the Resolution Professional of EMCOL. In accordance with Section 22(b) of IBC, an application for confirmation of Mr. Sundaresh Bhat as the RP of EMCOL was filed with the Hon'ble NCLT Mumbai. The Hon'ble NCLT Mumbai vide its order dated 14 October 2019 (written order made available on 11 November 2019) ('RP Confirmation Order'), confirmed the appointment of Mr. Sundaresh Bhat as the Resolution Professional of EMCOL.

12. Consolidation:

The Company has not prepared and presented Consolidated Ind AS Statement for the period ended 31 December 2019 as required under Section 129 sub-section 3 of the Companies Act, 2013 due to non-availability of financial information of subsidiaries.

13. Assets

The management is in the processes of testing all its assets like, Property Plant & Equipment, Intangibles, Capital Work in Progress, Capital Advances, Other Investments, Loans and Advances, Indirect Tax receivable and all the other assets like Security Deposit etc. for impairment. Provision for impairment, if any, for any item will be created in the subsequent quarters.

14. Inter Corporate Deposit:

Basis the management assessment, intercorporate deposit amounting to INR 984.40 Lakhs is fully provided for as the probability of recovering this amount is remote.

15. Investments in Subsidiaries:

The management has tested all its investments in subsidiaries for impairment and has impaired the following investment basis the indicators like huge accumulated losses, negative net worth, negative operating cash flow, no revenue generating activities, etc.:

S. No	Name of the Subsidiary	Carrying value of investment as at 1 October 2019 (In Lakhs)	Provision of impairment during the quarter (In Lakhs)	Net Carrying Value of investment in subsidiaries as at 31 December 2019 (In Lakhs)
1.	EMCO Power Limited	537.88	537.88	Nil
2.	EMCO Renewable Energy Limited	5.00	5.00	Nil

3.	Shekhawati Transmission Services Company Limited	180.01	180.01	Nil
4.	EMCO Infrastructure Limited	5.00	5.00	Nil
5	EMCO Global DMCC	18.48	18.48	Nil
	Total	746.36	746.36	Nil

16. Expected credit loss (ECL) for trade receivables:

The management has assessed all its trade receivables on quantitative parameters like age of the receivables, past default trends, etc. and on the qualitative parameters like the financial health of the customer, sectoral performance, etc. Based on this analysis management has created a provision of INR 32,408.42 Lakhs towards ECL on trade receivables which represents the management estimates of amount receivables:

Particulars	Amount INR in Lakhs
Trade Receivables	36,475.13
Less: Expected Credit Loss (ECL)	(32,408.42)
Net Receivables	4,066.71

Loss allowance for trade receivables with no significant financing component is measured at an amount equal to lifetime ECL

17. Deferred tax assets:

Deferred tax assets amounting to INR 26,967.43 Lakhs is written off during the period in the absence of reasonable certainty that future taxable profits will be available against which this asset can be used.

18. MAT credit entitlement:

MAT credit entitlement of INR 501.08 Lakhs is written off during the period as it is not probable that taxable profit will be available during the specified period against which the credit can be utilized.

19. Write off of unbilled revenue (contract asset):

Basis its assessment of unbilled revenue and Lakhs of certainty on collectability of this amount, unbilled revenue to the extent of INR 5,419.85 Lakhs is written off by the management.

20. Solar Plant Sale

For the purpose of setting up the Solar Power plant, Company obtained ECB facility of USD 6.50 million from Axis Bank in 2011. The terms and conditions were reviewed/modified/renewed from time to time. Axis Bank had created charge on assets of Project (Power Plant), whose yearly revenue was in the range of INR 6-8 Crs, to secure due repayment of outstanding dues. Charge was created on all movable fixed assets installed and lying at the power plant and immovable property (Land).

Company committed default in payment of amount and as a result Company was classified as Non- Performing Asset (NPA) in the books of Bank from April 2018.

Owing to continuous defaults, bank initiated legal action for recovery of its dues against Company and issued demand notice dated 15 January 2019 under SARFAESI Act calling upon the borrower to repay outstanding amount of INR 1,462.45 Lakhs as on 31st December 2018 within a period of 60 days.

Company could not repay the amount within 60 days of notice and hence Bank proceeded with the provisions of the act and put the secured assets for sale through E-Auction Notice dated 28 March 2019 at Reserve price of INR 1,710.00 Lakhs. It was based on the valuation report submitted by BKC Advisors Pvt Ltd. dated 22nd March 2019 which gave the Fair Value of the entire plant at INR 1,962.17 Lakhs, Realisable value at INR 1,710.14 Lakhs and Distress Value at 1,534.11 Lakhs. E-Auction date of assets was kept at 30 April 2019.

E-Auction was conducted on the said date and assets were successfully sold at price of INR 1,715.00 Lakhs as against the book value of INR 3,424.10 Lakhs (Net of Creditors).

Since all assets and liabilities has been transferred in relation to Solar Power Plant, the sale is treated as Slump Sale as per provisions of Income Tax Act, 1961.

As per Ind AS 105, 'Non-current assets held for sale and discontinued operations'

A discontinued operation is a component of an entity that can be distinguished operationally and financially for financial reporting purposes from the rest of the entity and:

- *Represents a separate major line of business or geographical area of operation*
- *Is part of a single coordinated plan to dispose of a separate major line of business or major geographical area of operation*
- *Is a subsidiary acquired exclusively with a view for resale*

Though the plant is a component which can be distinguished separately for operation and financial purposes, the Solar Power Plant cannot be classified as major line of business because it is not a substantial component of the Profit and Loss statement of the Company. This can be further substantiated as the turnover from the Solar Power Plant for the year March 31, 2019 is INR 684.01 Lakhs which is less than 10% of the total turnover (INR 21,300.76 Lakhs) of the Company.

Since Solar Power Plant is not considered as discontinuing operation, disclosures pertaining to Ind AS 105 are not required.

The loss on sale of the Asset INR 1709.10 Lakhs has been shown as an exceptional item on the face of Profit and Loss statement.

21. Employee Provisions:

Employee/workmen dues recorded in the books of accounts are based on the company policy and after considering their attendance and leave records. The accuracy of the amount has not been authenticated and thus it is to be noted that the amount provided might be restated while finalizing books of accounts as on 31 March 2020.

22. Non-Payment of Statutory Dues

The company has not fully paid Statutory dues pertaining to provident fund, ESIC & other material statutory dues relating to employees and workmen who have not been paid their salary and wages up to the reporting period and the impact for such non-compliance in the form of interest and penalty is currently not quantified by the management in the financial results.

23. Inventory:

Stock of Raw Materials & Components, Work-in-progress and Store, Spares and Packing Material as per books of accounts, as on 31 December 2019 was INR 9,808.34 Lakhs. On physical verification of stock conducted by the management during the quarter, stock worth INR 3,463.73 Lakhs was physically present and hence the balance stock of INR 6,344.61 Lakhs is written off in the books of accounts during the quarter ended 31 December 2019. The management is in the process of assessing the net realizable value of inventory physically present and necessary impact of decrease in the value of inventory, if any, will be provided for at the year-end i.e. 31 March 2020.

The management did not conduct physical verification of stock for few locations. The value of stock present at these locations as per the books of accounts is INR 424.70 Lakhs. This stock is currently carried at book value and necessary adjustments in relation to both quantity and valuation will be made at the year-end 31 March 2020, after conducting physical verification of the stock at respective locations.

24. Gratuity and Leave Encashment:

Provisions for post-employment benefits – Gratuity, leave encashment made in the books of account are not in line with Ind AS 19.

Provisions for employee benefits such as Leave Encashment and Gratuity has been provided as per policy of the company i.e. on a proportionate basis of the previous year provision adjusted for movement in head count and increments in salary and the actuarial valuation will be done at the year-end i.e. 31 March 2020.

The management intends to conduct actuarial valuation for the Gratuity and Leave Encashment as on 31 March 2020 in line with the IND AS requirements.

25. Contract Liabilities

Contract liabilities amounting to INR 89.16 Lakhs pertains to the provision created in the earlier years for certain ongoing sub-station projects. Management after assessing has decided to write-back the same.

26. Bank Guarantees

Advance Bank Guarantee invoked during the period is INR 6,321.50 Lakhs. Out of this, INR 311.16 Lakhs is charged to Statement of Profit and Loss, amount of INR 4,693.62 Lakhs has been adjusted against the customer advances and balance amount of INR 1,260.39 Lakhs is retained as receivable based on management assessment of these amounts.

Performance Bank Guarantee invoked during the period is INR 8,137.78 Lakhs. Out of this INR 4,979.76 Lakhs is charged to statement of profit and loss, INR 2,999.38 Lakhs is retained as receivable based on management assessment of these amounts and balance amount of INR 158.64 Lakhs is recovered from the customer.

27. Write off of Trade Receivable pertaining to Bank Guarantee

Basis the assessment of management and lack of certainty on collectability of this amount, trade receivables pertaining to Bank guarantee invoked of INR 499.93 Lakhs have been written off during the period.

28. Employee Stock Option Plan (ESOP)

The Company had granted stock options under the following employee stock option scheme:

30,00,000 Equity Shares are reserved for allotment of equity shares under Employee Stock Option Scheme 2011. During the year Nil Equity Shares have been issued and allotted to the eligible employees against exercise of Options under ESOS 2011.

30,00,000 Equity Shares are reserved for allotment of equity shares under Employee Stock Option Scheme 2015. During the year NIL Equity Shares have been issued and allotted to the eligible employees against exercise of Options under ESOS 2015.

Each option when exercised would be converted into one fully paid-up equity share of ` 2 each of the Company. The options granted under ESOP 2011 and options granted under the ESOP 2015 scheme carry no rights to dividends and no voting rights till the date of exercise.

As of the period end there is no information on the outstanding options remaining to be vested, vested but not exercised and vested and lapsed. The stock option of INR 55.97 Lakhs will be evaluated at the year-end i.e. 31 March 2020.

29. Going Concern:

All the manufacturing activities of all the plants of the Company have been discontinued due to Non availability of funds. Also, since there has been no improvement in the position of the funds it casts material uncertainty about the functionality of all the plants soon.

The Company has accumulated losses of INR 141,397.16 Lakhs and the Company has registered total comprehensive loss of INR 98,300.78 Lakhs during the period ended 31 December 2019 and of INR 33,910.91 Lakhs for the previous year (FY 2018-19) (including provision for finance cost and depreciation).

All the above-mentioned conditions indicate the existence of material uncertainty that may cast significant doubt about the Company's ability to continue as a going concern. However, the Statement of the Company have been prepared on a going concern basis on the below mentioned grounds

- a) The RP is working towards a workable resolution plan to resolve financial position with the lenders within the prescribed time limit and to continue its certain projects on sub-contract basis to keep its PQ's, capabilities and brand intact.
- b) The Company has made every endeavour to protect and preserve the value of the property and initiate a resolution process by inviting prospective Resolution applicants without much loss of time which will further enable the investors to start the company without major value deterioration.

30. Contingent Liability

I)	Contingent Liabilities	31-Dec-19	30-Sep-19	30-Jun-19	31-Mar-19
	(to the extent not provided for)				
a)	Bank Guarantees outstanding as at the year-end (gross) – (Secured)	9,556.91	9,556.91	9,556.91	28,787.98
b)	Guarantee for Subsidiary Company*	-	-	-	8,990.15
c)	TDS Defaults**	128.26	128.26	128.26	-
II)	Legal Disputes				
a)	Disputed amount of Sales Tax.	2,304.74	2,304.74	2,304.74	1,710.08
b)	Claim made by workmen for re-instatement. Matter Sub-judice.	Amount not ascertainable	Amount not ascertainable	Amount not ascertainable	Amount not ascertainable
c)	Disputed amount of Income Tax.	19.43	19.43	19.43	19.43
d)	Disputed amount of Excise duty	1,493.91	1,493.91	1,493.91	2,506.77
e)	Disputed amount of Service tax.	193.92	193.92	193.92	193.92
f)	Claims against Company not acknowledged as debt	547.63	547.63	547.63	933.96
	Total	14,244.80	14,244.80	14,244.80	43,142.27

*Corporate guarantee provided for EMCO Overseas Pte Ltd has been invoked due to non-payment of dues by subsidiary and outstanding amount USD 89.24 Lakhs has been claimed by PNB International at the time of submission of claims to Resolution Professional and the same has been accepted by RP. Hence, provision to the extent of USD 89.24 Lakhs has been created in the books, however subsequent interest has not been provided.

**TDS Prosecution notices has been served on the Company u/s 276B/276BB of Income Tax Act, 1961, during the financial year 2019-20 after the Company went in to CIRP (Corporate Insolvency Resolution Process) on account of failure to pay TDS to the Central Government as required under

the provisions of Chapter XVII B within stipulated period as prescribed under Income Tax Act, 1961 and IT Act Rules, 1962 for various previous Assessment years.

31. Figures of the previous period have been regrouped and reclassified, wherever required.

For **JHS Associates LLP**

Chartered Accountants

Firm Reg. No: 133288W/W100099

For **EMCO Limited**

Tasnim Tankiwala

Partner

Membership No: 108263

Ganesh Tawari

Chief Financial Officer & Company Secretary

ICSI. M. No. A12896

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Date:

Place: