

FLUIDOMAT LIMITED

Regd. Office: 117, 1st Floor, Navneet Darshan 16/2, Old Palasia

INDORE (M.P.) 452018

CIN : L74210MP1978PLC001452

Website : www.fluidomat.com Email : info@fluidomat.com Tel.no. : 91-731-2564820

**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR
ENDED SEPTEMBER 30, 2019**

(Rupees in Lakhs except EPS)

Sl No.	Particulars	Quarter Ended			Half Year Ended		Year ended 31.03.2019 Audited
		30.09.2019 (Unaudited)	30.06.2019 (Unaudited)	30.09.2018 (Unaudited)	30.09.2019 (Unaudited)	30.09.2018 (Unaudited)	
I	Revenue from Operations (Refer Note -04)	683.30	459.81	633.32	1143.11	1145.91	2677.46
II	Other Income	31.54	31.92	27.99	63.46	52.18	110.44
III	Total Income (I+II)	714.84	491.73	661.31	1206.57	1198.09	2787.90
IV	EXPENSES						
a	Cost of material consumed	256.68	159.92	230.54	416.60	393.73	1039.68
b	Purchase of Stock -in-Trade	0.00	0.00	0.00	0.00	0.00	0.00
c	Change in inventories of finished goods, Stock-in-Trade and work in progress	-16.86	-26.77	-30.22	-43.63	-8.15	45.20
d	Employees benefits expenses	209.02	196.98	198.05	406.00	390.09	809.88
e	Finance costs	0.24	0.00	0.03	0.24	0.10	0.10
f	Depreciation and amortization	16.59	16.57	18.05	33.16	35.84	69.79
g	Other Expenses	113.39	92.63	137.73	206.02	229.45	491.64
	Total Expenses (IV)	579.06	439.33	554.18	1018.39	1041.06	2456.29
V	Profit/(loss) before exceptional items and tax (III-IV)	135.78	52.40	107.13	188.18	157.03	331.61
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit/(loss) before tax (V-VI)	135.78	52.40	107.13	188.18	157.03	331.61
VIII	Tax expense:						
	(1) Current tax	43.62	15.58	30.55	59.20	45.32	89.03
	(2) Deferred tax	-11.80	-0.95	-0.47	-12.75	-1.32	5.14
IX	Profit/(loss) for the period from continuing operations (VII-VIII)	103.96	37.77	77.05	141.73	113.03	237.44
X	Profit (loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XI	Tax expenses for discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XII	Profit/(loss) from discontinuing operations (after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00	0.00
XIII	Profit/(loss) for the period (IX-XII)	103.96	37.77	77.05	141.73	113.03	237.44
XIV	Other Comprehensive Income:						
	A (i) Items that will not be reclassified to Profit & Loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to Profit & Loss	0.00	0.00	0.00	0.00	0.00	0.00
	B (i) Items that will be reclassified to Profit & Loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will be reclassified to Profit & Loss	0.00	0.00	0.00	0.00	0.00	0.00
			0.00				0.00
XV	Total Comprehensive Income for the period (XIII+XIV) (Comprising profit/(loss) and other Comprehensive Income for the period)	103.96	37.77	77.05	141.73	113.03	237.44
	Paid up equity share capital (Face value Rs. 10/-)	492.70	492.70	492.70	492.70	492.70	492.70
	Other Equity (Excluding revaluation Reserve as per balance Sheet of previous accounting year)						2739.51
XVI	Earnings per equity share (of Rs. 10/- each) for continuing operation:						
	(1) Basic	2.11	0.77	1.56	2.88	2.29	4.82
	(2) Diluted	2.11	0.77	1.56	2.88	2.29	4.82
XVII	Earnings per equity share (for discontinued operation):						
	(1) Basic	0.00	0.00	0.00	0.00	0.00	0.00
	(2) Diluted	0.00	0.00	0.00	0.00	0.00	0.00
XVIII	Earnings per equity share of Rs. 10/- each (for discontinued & continuing operations):						
	(1) Basic	2.11	0.77	1.56	2.88	2.29	4.82
	(2) Diluted	2.11	0.77	1.56	2.88	2.29	4.82



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

(Rs. In Lakhs)

Particulars	As at	
	30.09.2019	31.03.2019
	(Unaudited)	(Audited)
ASSETS		
(I) Non-current assets		
(a) Property, Plant and Equipment	680.98	700.55
(b) Capital Work-in-progress	18.15	18.15
(c) Intangible assets	8.80	10.16
(d) Intangible assets under development	0.50	0.00
(e) Financial assets		
(i) Other Financial assets	1179.07	1235.36
(f) Other non-current assets	29.21	29.10
Total Non Current Assets	1916.71	1993.32
(II) Current Assets		
(a) Inventories	492.07	421.12
(b) Financial Assets		
(i) Investment	69.39	73.49
(ii) Trade receivables	1027.61	1017.60
(iii) Cash & Cash equivalents	1.78	10.64
(iv) Bank Balances other than (iii) above	132.10	33.63
(v) Other Financial Assets	510.62	402.14
(c) Other current assets	25.55	16.36
Total Current Assets	2259.12	1974.98
TOTAL ASSETS	4175.83	3968.30
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	492.70	492.70
(b) Other Equity	2881.24	2739.51
Liabilities		
(I) Non-current Liabilities		
(a) Provisions	88.78	82.96
(b) Deferred tax liabilities (net)	18.79	31.54
Total Non-current Liabilities	107.57	114.50
(II) Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	154.92	0.00
(ii) Trade payables		
(a) Total outstanding dues of micro Enterprises & small Enterprises	0.26	0.14
(b) Total outstanding dues of creditors other than micro Enterprises & small Enterprises	178.63	234.29
(iii) Other Financial Liabilities	33.57	33.63
(b) Other current liabilities	266.55	274.49
(c) Provisions	48.89	67.42
Current Tax Liabilities (Net)	11.50	11.62
Total Current Liabilities	694.32	621.59
TOTAL EQUITY AND LIABILITIES	4175.83	3968.30



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

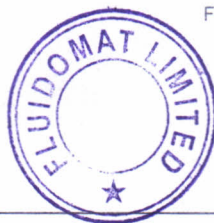
In lakhs

Particulars	Half Year Ended 30th September, 2019	Half Year Ended 30th September, 2018
A. CASH FLOW FROM OPERATING ACTIVITIES :		
NET PROFIT BEFORE TAX	188.18	157.03
Adjustment for :		
Depreciation	33.16	35.84
Loss/ (Profit) on Sale/Discard of Fixed Assets	(0.05)	0.00
Loss /(Profit) on fair valuation of Investment	4.10	(0.68)
Interest (Net)	(60.48)	(48.98)
Lease rental net of lease equalisation	0.10	0.10
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	165.01	143.31
Adjustment for :		
(Increase) / Decrease in trade and other receivable	(19.31)	227.82
(Increase) / Decrease in Inventories	(70.94)	(123.28)
Increase / (Decrease) in Trade Payables & provisions	(76.36)	47.95
CASH GENERATED FROM OPERATIONS	(1.60)	295.80
Interest Paid	(0.24)	(0.10)
Income Tax Paid	(59.20)	(45.32)
NET CASH FROM OPERATING ACTIVITIES	(61.04)	250.38
B. CASH FLOW FROM INVESTING ACTIVITIES :		
Payment towards Capital Expenditure	(13.45)	(6.90)
Investment in Mutual Fund	0.00	0.00
Sale of Fixed Assets (Net)	0.66	0.00
Other Financial Assets	(150.67)	(300.73)
Interest Earned	60.72	49.08
NET CASH (USED IN) FROM INVESTING ACTIVITIES :	(102.74)	(258.55)
C. CASH FLOW FROM FINANCING ACTIVITIES :		
Proceeds from short term borrowings	154.92	6.76
Payment of Dividend	0.00	0.00
Dividend Tax Paid	0.00	0.00
NET CASH (USED IN) / FROM FINANCING ACTIVITIES	154.92	6.76
NET INCREASE / (DECREASE) CASH & BANK BALANCES (A+B+C)	(8.86)	(1.41)
CASH & CASH EQUIVALENT OPENING BALANCE	10.64	12.56
CASH & CASH EQUIVALENT CLOSING BALANCE	1.78	11.15

Notes

- The above financial results were reviewed by the Audit Committee and approved by the Board at their respective Meetings held on 12th November, 2019.
- 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 made thereunder.
- As required under Regulation 33 of SEBI (LODR) Regulations, 2015 the limited review by the statutory auditors have been completed for the quarter ended 30th September 2019. The report does not have any impact on the above results and notes which needs explanation.
- From 1st April, 2019, the company has adopted IND AS 116 " Leases" the application of IND AS 116 did not have any material impact on the Financial Statements of the company.
- The company has incorporated wholly owned subsidiary (WOS) in the country of United Kingdom (UK) on 26th June 2019. However there is no investment in the said WOS as on date. The subsidiary company has not commenced any business activities as such, However Financial Results were prepared as per requirement of SEBI (LODR) regulation 2015 as well as Companies Act 2013.
- Previous period figures have been regrouped wherever necessary to confirm to this period classification.
- The company is exclusively engaged in only one segment.

For Fluidomat Limited
For and on behalf of the Board of Directors



Ashok Jain
(ASHOK JAIN)
Chairman & Managing Director
DIN: 00007813

Place: Indore (M.P.)
Date: 12th November, 2019

Independent Auditor's Review Report on the Quarterly and Half Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

TO,
THE BOARD OF DIRECTORS OF
FLUIDOMAT LIMITED

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **FLUIDOMAT LIMITED** ("the Company"), for the Quarter ended September 30, 2019 and year to date from April 01, 2019 to September 30, 2019 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Listing Regulations'). Attention is drawn to the fact that the Statement of cash flows for the corresponding period from April 01, 2018 to September 30, 2018, as reported in these unaudited standalone financial results have been approved by the Board of Directors of the Company but have not been subjected to review.
2. 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 the Indian Accounting Standard 34 interim financial reporting "IND AS 34" 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. Our responsibility is to issue a report/conclusion 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 of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. 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.
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 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 accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Indore
Date: 12/11/2019

For: **C.P. Rawka & Co.**
(Chartered Accountants)
Firm Reg. No. 000518C

C.P. Rawka
(Proprietor)

M. No. 070060

UDIN: 19070060AAAAHP4578

