

13th January 2023

To, Department of Corporate Services **BSE Limited,** P. J. Towers, Dalal Street, Mumbai - 400 001

Security Code: 542460 Security ID: ANUP To, Listing Department **National Stock Exchange of India Limited,** Exchange Plaza, 5th Floor Plot No. C/1, G. Block Bandra - Kurla Complex, Bandra (E), Mumbai - 400 051

Symbol: ANUP

Dear Sir/Madam,

Sub.: Unaudited standalone and consolidated financial results of the Company for the quarter ended on 31st December 2022 and outcome of the Board Meeting held on 13th January 2023

We hereby inform you that the Board of Directors of the Company at its meeting held today, *inter alia*, approved unaudited standalone and consolidated financial results of the Company for the quarter ended on 31st December 2022.

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose the following:

- The unaudited standalone and consolidated financial results of the Company for the quarter ended on 31st December 2022 along with Limited Review Reports thereon issued by M/s. Sorab S. Engineers & Co., Chartered Accountants, Statutory Auditors of the Company;
- 2. A copy of the Press Release; and
- 3. Investor Presentation

The above documents will also be uploaded on company's website.

The Board meeting commenced today at 11:15 a.m. and was concluded at 1:25 Pm.

You are requested to take the above on your records and bring this to the Notice of all concerned.

Thanking you,

Yours faithfully, For, The Anup Engineerin Eimited Chintankumar Patel **Company Secretary** AHMEDA Membership No. A29326 Encl.: As above

Behind 66 KV Elec. Sub-Station, Odhav Road, Ahmedabad-382 415, Gujarat, INDIA F:+91 79 22870642 T:+91 79 22872823, 22870622 E:anup@anupengg.com

SORAB S. ENGINEER & CO. (Regd.) CHARTERED ACCOUNTANTS

TELEPHONE	: +91 79 29700466
FAX	: +91 79 48006782
EMAIL	:sseahm@sseco.in
	sseahm@hotmail.com
WEB	: www.sseco.in



INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF THE ANUP ENGINEERING LIMITED

- We have reviewed the accompanying statement of unaudited standalone financial results of The Anup Engineering Limited ("the Company") for the quarter and nine months ended December 31, 2022 ("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.
- 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 read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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 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 (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Standalone Statements are 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 Standard of Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in 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 of unaudited financial results prepared in accordance with applicable accounting standards 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 Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.



For **Sorab S. Engineer & Co.** Chartered Accountants Firm Registration No. 110417W

CA. Chokshi Shreyas B. Partner Membership No.100892 UDIN: 23100892BCCCRW9885

Place: Ahmedabad Date: January 13, 2023

> Head Office : 902, Raheja Centre, Free Press Journal Marg, Nariman Point, Mumbai-400 021. Telephone : +91 22 2282 4811, 2204 0861 • Email : sorabsengineer@yahoo.com, ssemum@sseco.in

Bengaluru Branch : Purva Sunflower Apartment, Flat No. D-1303, 13th Floor, No. 236/4, Magadi Road, Bengaluru-560023. Telephone : +91 9925879234 • Email : sseblr@sseco.in

Jamnagar Branch : Sagar-8, Kamdar Colony, Nr. Kamdar Colony Jain Derasar, Pethraj Raisi Marg, Jamnagar-361006. Telephone : +91 8980212412

	Statement of Standalone Unaudited Financia	al Results for t	the Quarter an	nd Nine Month			per share data
-	Particulars	(Quarter Ended		Nine Mont		Year Ended
		31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	(a) Revenue from operations	11,442.22	10,095.56	4,720.93	26,716.40	18,826.00	28,824.16
	(b) Other Income	118.17	103.19	62.56	297.85	195.67	454.02
	Total Income	11,560.39	10,198.75	4,783.49	27,014.25	19,021.67	29,278.18
2	Expenses						
~	(a) Cost of materials consumed	5,448.31	5,729.10	3,564.18	15,757.95	10,516.55	16,272.51
	(b) Changes in inventories of finished goods, work-in-	5,440.51	5,725.10	5,504.10	13,737.95	10,510.55	10,272.51
	progress and stock-in-trade	422.71	(22.81)	(1,722.34)	(1,558.48)	(2,006.92)	(2,255.85)
	(c) Employee benefits expense	586.75	491.06	449.92	1,536.14	1,567.11	2,035.48
	(d) Finance costs	42.66	26.43	30.36	102.27	52.59	103.15
	(e) Depreciation and amortisation expense	316.33	293.29	289.83	902.62	868.45	1,159.22
	(f) Other expenses	2,717.70	1,852.17	1,326.85	5,724.75	4,128.12	5,771.65
	Total Expenses	9,534.46	8,369.24	3,938.80	22,465.25	15,125.90	23,086.16
3	Profit before exceptional items and tax (1-2)	2,025.93	1,829.51	844.69	4,549.00	3,895.77	6,192.02
4	Exceptional items		-,	-	-	-	
5	Profit Before Tax (3-4)	2,025.93	1,829.51	844.69	4,549.00	3,895.77	6,192.02
6	Tax Expense						
	Current Tax	555.00	430.00	218.00	1,168.00	931.00	1,545.00
	(Excess)/short provision related to earlier years	-	-	-	-	-	(1,557.37)
	Deferred Tax Charge/(Credit)	3.73	28.72	(1.21)	(13.29)	(62.76)	(80.85)
	Total Tax Expense	558.73	458.72	216.79	1,154.71	868.24	(93.22)
7	Profit after Tax (5-6)	1,467.20	1,370.79	627.90	3,394.29	3,027.53	6,285.24
'		1,407.20	1,570.75	027.50	5,554.25	5,027.55	0,200124
						1.15.2	345.00
8	Other Comprehensive Income/(Loss) (Net of Tax)	and the second s					
	Items that will not be classified to profit and loss	(1.44)	(1 44)	10 661	(4.22)	(1.00)	(5 77)
	Re-measurement of defined benefit plans	(1.44)	(1.44) 0.36	(0.66)	(4.32) 1.09	(1.98) 0.50	(5.77)
	Income Tax impact relating to above Total Other Comprehensive Income/ (Loss) (Net of	0.37	0.36	0.17	1.09	0.50	1.45
	Tax)	(1.07)	(1.08)	(0.49)	(3.23)	(1.48)	(4.32)
9	Total Comprehensive Income for the period (7+8)	1,466.13	1,369.71	627.41	3,391.06	3,026.05	6,280.92
				A. 12 10 10			
10	Paid-up Equity Share Capital (Face Value ₹ 10/- per share)	989.62	988.12	988.12	989.62	988.12	988.12
11	Other Equity	505.02	500.12	500.12	505.02	500.12	38,456.89
12	Earning Per Share in ₹ (Not Annualised)		12.07	C 35	24.24	20.74	(D.C.)
	- Basic	14.84	13.87	6.35	34.34	30.71	63.64
	- Diluted	14.77	13.77	6.29	34.14	30.48	63.25
	(See accompanying notes to the Standalone	1992				1124	
						a disabier	and the second second
	Financial Results)				and the second s		

As per our report of even date For **Sorab S. Engineer & Co.** Chartered Accountants Firm Registration No. 110417W

CA. Chokshi Shreyas B. Partner Membership No. 100892 Place : Ahmedabad Date : January 13, 2023





For The Anup Engineering Limited

Sanjay S. Lalbhai Chairman DIN: 00008329 Place : Ahmedabad Date : January 13, 2023

The Anup Engineering Limited (Formerly Anveshan Heavy Engineering Limited) CIN : L29306GJ2017PLC09985 Behind 66 KV Elec. Sub-Station, Odhav Road, Ahmedabad-382 415, Gujarat, INDIA **F**:+91 79 22870642 **T**:+91 79 22872823, 22870622 **E**:anup@anupengg.com

Notes to the Standalone Financial Results:

- 1 The above standalone financial results have been prepared in accordance with Indian Accounting Standards as prescribed under section 133 of the Companies Act 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time.
- 2 These financial results which have been subjected to review by the Auditors of the Company, were reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at their meeting held on January 13, 2023 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015. The Statutory Auditors have expressed an unqualified opinion.
- 3 The Company's business activity falls within a single operating business segment of Engineering products.
- 4 The Parliament of India has approved the Code on Social Security, 2020 (the Code) which may impact the contributions by the Company towards provident fund, gratuity and ESIC. The Code has been published in the Gazette of India. However, the effective date has not yet been notified. The Company will assess the impact of the Code when it comes into effect and will record related impact, if any, in the period the Code becomes effective.
- 5 The Company has issued 15,000 equity shares (quarter ended September 30, 2022: Nil; quarter ended December 31, 2021: Nil; Nine months ended December 31, 2022: 15,000 equity shares; Nine months ended December 31, 2021 and Year ended March 31, 2022: 50,000 equity shares) under the Employees Stock Option Scheme.
- 6 In the Board meeting held on December 29, 2022, the Board of Directors of the Company has approved Scheme of Amalgamation between the Company and its wholly owned subsidiary company (Anup Heavy Engineering Limited). The Scheme is subject to approval of revelant regulatory authorities. Pending such approvals, the Company has not given effect of the scheme in the financial results for the quarter and nine months ended December 31, 2022.
- 7 Previous period figures have been regrouped/ re-classified, wherever necessary, to confirm to current period's classification.

As per our report of even date For **Sorab S. Engineer & Co.** Chartered Accountants Firm's Registration No. 110417W

CA. Chokshi Shreyas B. Partner Membership No. 100892 Place : Ahmedabad Date : January 13, 2023



For The Anup Engineering Limited

Sanjay S. Lalbhai Chairman DIN: 00008329 Place : Ahmedabad Date : January 13, 2023



The Anup Engineering Limited (Formerly Anveshan Heavy Engineering Limited) CIN : L29306GJ2017PLC09985 Behind 66 KV Elec. Sub-Station, Odhav Road, Ahmedabad-382 415, Gujarat, INDIA F:+91 79 22870642 T:+91 79 22872823, 22870622 E:anup@anupengg.com

SORAB S. ENGINEER & CO. (Regd.) CHARTERED ACCOUNTANTS

TELEPHON	E : +91 79 29700466
FAX	: +91 79 48006782
EMAIL	:sseahm@sseco.in
	sseahm@hotmail.com
WEB	: www.sseco.in



INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF THE ANUP ENGINEERING LIMITED

- We have reviewed the accompanying unaudited consolidated financial results of The Anup Engineering Limited ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group") for the quarter and nine months ended December 31, 2022 ("the Statement") being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 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 read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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 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 (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Consolidated Statements are 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 Standard of Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in 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 Listing Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

Parent Company: The Anup Engineering Limited

Wholly Owned Subsidiary Company: Anup Heavy Engineering Limited



Head Office : 902, Raheja Centre, Free Press Journal Marg, Nariman Point, Mumbai-400 021. Telephone : +91 22 2282 4811, 2204 0861 • Email : sorabsengineer@yahoo.com, ssemum@sseco.in

Bengaluru Branch : Purva Sunflower Apartment, Flat No. D-1303, 13th Floor, No. 236/4, Magadi Road, Bengaluru-560023. Telephone : +91 9925879234 • Email : sseblr@sseco.in

Jamnagar Branch : Sagar-8, Kamdar Colony, Nr. Kamdar Colony Jain Derasar, Pethraj Raisi Marg, Jamnagar-361006. Telephone : +91 8980212412

SORAB S. ENGINEER & CO. (Regd.)

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 recognition and measurement principal laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of regulation 33 of the SEBI(Listing Obligations Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



For **Sorab S. Engineer & Co.** Chartered Accountants Firm Registration No. 110417W

CA. Chokshi Shreyas B. Partner Membership No.100892 UDIN: 23100892 BGQGRX7804

Place: Ahmedabad Date: January 13, 2022

Income (a) Revenue from operations (b) Other income 31.12.2022 30.09.2022 31.12.2021 31.12.2021 31.03.2021 1 Income (a) Revenue from operations (b) Other income 11.42.2021 30.095.2022 31.12.2021 31.02.2021 31.03.2022 2 Revenue from operations (a) Cost of materials consumed (b) Changes in inventories of finished goods, work-in- progress and tock-in-tage (c) Employee benefits expenses (c) Employee benefits expense (c) Employee benefit expense (c) Employee benefit expense (c) Expenses (c) Employee benefit expens (c) Expenses (c) Employee benefit expens (c) Expenses (c) Expe			1					per share data
Income (a) Revenue from operations (b) Charl Income Unaudited (a) Revenue from operations (b) Charl Income Unaudited (a) Revenue from operations (b) Charl Income Unaudited (b) Charl Income Unaudited (c) Expenses (a) Cost of materials consumed (b) Charles in invectories of finished goods, work-in- progress and stock-in-trade (c) Employee benefits expense (c) Employee trat (c)		Particulars						Year Ended
Income (a) Revenue from operations (a) Revenue from operations (b) Other Income 11,442.22 16.25 10,095.60 25.03 4,720.93 4,131 26,716.40 78.07 18,826.00 18,826.00 28,824.11 28,827.00 Total Income 11,458.47 10,120.63 4,720.93 4,720.24 26,794.47 18,826.60 29,200.53 2 Expenses (0) Changes in inventories of finished goods, work-in- progress and stock-in-trade (c) Employee benefits expense (d) Finance costs 5,448.31 5,729.10 3,564.18 15,757.95 10,516.55 16,227.55 3 Profit Before tax (c) Employee benefits expense (d) Finance costs 9,545.65 8,369.36 3,393.95 22,477.04 15,127.66 23,088.71 4 27,70.86 1,875.17 822.69 4,317.43 3,837.98 6,112.22 5 Profit Before tax (3-4) 1,912.82 1,751.27 822.69 4,317.43 3,837.98 6,112.22 6 Current Tax 1,912.82 1,751.27 822.69 4,317.43 3,837.98 6,112.22 7 oft Before Tax (3-4) 1,912.82 1,751.27 822.69 3,196.48 2,969.74 6,205.44			31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
iiii Revenue from operations (b) Other Income 11,442.22 (b) 095.60 (b) 4,720.93 (b) 139.64 (Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
(b) Other Income 16.25 25.03 41.31 78.07 139.64 376.77 Total Income 11,458.47 10,120.63 4,762.24 26,794.47 18,965.64 29,200.93 Expenses (a) Cost of materials consumed (b) Changes in inventories of finished goods, work-in- progress and stock-in-trade (c) Employme benchis expense (c) Other expenses 5,448.31 5,772.10 3,564.18 15,757.95 10,516.55 16,272.55 7 total Expenses 50.65 43.63 29,32.9 288.45 1,522.9 1,237.60 5,728.51 4,129.88 5,774.21 8 7 total Expense 9,555.65 8,369.36 3,939.55 22,477.04 15,127.66 23,088.71 9 7 total Expense 9,545.65 8,369.36 3,939.55 22,477.04 15,127.66 23,088.71 10 1,912.42 1,751.27 822.69 4,317.43 3,837.98 6,112.27 11 1912.42 1,751.27 822.69 3,196.48 2,969.74 6,205.44	1		11 442 22	10.005.00	4 720 02	26 716 40	10.000 00	20.024.46
Total Income I								
2 Expenses (a) Cost of materials consumed (b) Changes in inventories of finished goods, work-in- progress and stock-in-trade (c) Employee benefits expense (d) Finance costs (e) Directed to an anortisation expense (f) Other expenses 5,448.31 5,729.10 3,564.18 15,757.95 10,516.55 16,227.57 10 Direct costs (d) Finance costs (d) Finance costs (d) Finance costs 536.63 293.29 298.93 502.62 686.84 1,129.02 1,536.44 1,557.95 10,516.55 16,227.57 7 total Expenses 9,545.65 8,369.36 3,939.55 22,477.04 15,1227.66 23,088.77 3 Profit before exceptional items for the store max (3-4) 1,912.82 1,751.27 822.69 4,317.43 3,837.98 6,112.27 4 Exceptional items for the store max (3-4) 1,912.82 1,751.27 822.69 4,317.43 3,837.98 6,112.27 5 For the store max (3-4) 1,912.82 1,751.27 822.69 4,317.43 3,837.98 6,112.27 6 Current Tax (Current Tax (Current Tax (Current Tax (Current Tax (Current Tax (Current Tax (1007) 1,800 1,18.00 931.00 1,48.00 931.00 1,48.		(b) other meane	10.25	23.05	41.51	70.07	139.04	370.77
a Cost of materials consumed (b) Changes in inventories of finished goods, work-in- progress and stock-in-trade (c) Employee benefits expense (c) Exceptional items and tax (1-2) (Exceptional items Tax Expense (Exceptional items (c) Exceptional items (c) Exception related to earlier years beferred Tax Charge/(Credit) Total Tax Expense (Exception provison related to earlier years beferred Tax Charge/(Credit) Total Tax Expense (c) Exception provison related to earlier years beferred Tax Charge/(Credit) Total Tax Expense (c) Exception provison related to earlier years beferred Tax Charge/(Credit) Total Tax Expense (c) Exception provison related to earlier years before the Parent Non Controlling Interest Tat Expense (1.07) (1.08) (0.49) (3.23) (1.48) (4.32) (1.448) (4.32) (1.448) (4.32) (1.448) (4.32) (1.449) (4.431) (4.448) (4.32) (1.449) (4.432) (1.448) (4.32) (1.448) (4.3		Total Income	11,458.47	10,120.63	4,762.24	26,794.47	18,965.64	29,200.93
a Cost of materials consumed (b) Changes in invertines of finished goods, work-in- progress and stock-in-trade (c) Employee benefits expense (d) Finance costs (e) Deprotee benefits expense (f) Other expenses 5,448.31 5,729.10 3,564.18 15,757.95 10,516.55 16,222.51 (c) Employee benefits expense (c) Employee benefits expense 566.75 491.06 49.92 1,558.48 (2,066.92) (2,255.81 (c) Employee benefits expense 50.69 264.43 30.36 110.30 557.91 103.11 (e) Depreciation and amortisation expense 53.65 8,369.36 3,939.55 22,477.04 15,122.66 23,088.77 Total Expenses 9,545.65 8,369.36 3,939.55 22,477.04 15,122.76 23,088.77 Tax Expense 1,912.82 1,751.27 822.69 4,317.43 3,837.98 6,112.22 Tax Expense 1,912.82 1,751.27 822.69 4,317.43 3,837.98 6,112.22 Tax Expense 1,912.82 1,751.27 822.69 4,317.43 3,837.98 6,112.22 Tax Expense 1,3193.85 1,292.55 605.90 3,196.48	2	Evnenses						
(b) Changes in inventories of finished goods, work-in- progress and stock-in-trade (c) Employee benefits expense (c) Employee benefits expense (c) Employee benefits expense (c) Employee benefits expense (c) Depreciation and amortisation expense (f) Other expenses 422.71 (22.81) (1,722.34) (1,722.34) (1,558.48) (1,558.48) (2,006.92) (2,005.92) (2,255.81 (2,255.81 (2,255.81) Total Expenses 316.33 (8.32 293.29 (2,720.86 1,327.60 5,728.51 4,129.88 (2,720.86 5,728.51 4,129.88 (2,720.86 5,728.51 4,129.88 (2,720.86 5,728.51 4,129.88 (2,720.86 5,728.51 4,127.66 23,088.72 3 Profit before exceptional items and tax (1-2) 1,912.82 1,751.27 822.69 4,317.43 3,837.98 6,112.22 4 Exceptional items 1,912.82 1,751.27 822.69 4,317.43 3,837.98 6,112.22 6 Tax Expense 1,912.82 1,751.27 822.69 4,317.43 3,837.98 6,112.22 7 Profit after Tax (5-6) 1,387.85 1,292.55 605.90 3,196.48 2,969.74 6,205.44 1,387.85 1,292.55 605.90 3,196.48 2,969.74	-		5,448,31	5,729,10	3,564,18	15,757,95	10.516.55	16,272,51
c) Employee benefits expense (d) Finance costs (e) Depreciation and amortisation expense (f) Other expenses 586.75 50.69 491.06 26.43 30.36 110.30 1,536.14 52.59 1,536.14 10.30 1,556.14 52.69 1,327.60 5,728.51 4,129.88 5,774.21 3 Profit before exceptional items and tax (1-2) 1,912.82 1,751.27 822.69 4,317.43 3,837.98 6,112.22 4 Exceptional items Current Tax (Excess)/short provision related to earlier years Deferred Tax Charge/(Credit) 1,912.82 1,751.27 822.69 4,317.43 3,837.98 6,112.22 7 Profit after Tax (3-4) 1,912.82 1,751.27 822.69 4,317.43 3,837.98 6,112.22 7 Profit after Tax (3-4) 1,387.85 1,292.55 605.90 3,196.48 2,969.74 6,205.44 7 Profit after Tax (5-6) 1,1100 1,387.85 1,292.55 <td></td> <td></td> <td></td> <td>-,</td> <td></td> <td></td> <td>10/010100</td> <td>10,272.02</td>				-,			10/010100	10,272.02
id Finance costs (c) Depreciation and amortisation expense (c) Depreciation and amortisation expense (f) Other expenses 50.69 316.33 293.29 2,720.86 1,852.29 1,327.60 5,728.51 1,852.29 1,327.60 5,728.51 4,129.88 5,774.21 1,159.27 5,728.51 4,129.88 5,774.21 1,159.27 5,728.51 4,129.88 5,774.21 1,159.27 5,728.51 4,129.88 5,774.21 1,159.27 5,728.51 4,129.88 5,774.21 1,159.27 5,728.51 4,129.88 5,774.21 1,159.27 5,728.51 4,129.88 5,774.21 1,159.27 5,728.51 4,129.88 5,774.21 1,159.27 5,728.51 4,129.88 5,774.21 1,159.27 5,728.51 4,129.88 5,774.21 1,159.27 5,728.51 4,129.88 5,774.21 1,159.27 5,728.51 4,129.88 5,774.21 1,159.27 5,728.51 4,129.88 5,774.21 1,159.27 5,728.51 4,129.88 5,774.21 1,159.27 5,728.51 4,129.88 5,774.21 1,159.27 5,728.51 4,129.88 5,774.21 1,159.27 5,728.51 4,129.88 5,774.21 1,159.27 5,728.51 4,129.88 5,774.21 4,129.88 5,774.21 4,129.88 5,774.21 1,159.27 5,728.51 4,129.88 5,774.21 4,129.88 5,774.21 3,837.98 6,112.22 6,003 2,872 (1,21) 4,47.05 5,728.51 4,129.88 1,292.55 6,05.90 3,196.48 2,969,74 6,205.44 (1,279) 4,229.57 6,205.44 (1,279) 4,229.57 6,205.44 (1,279) 4,229.57 6,205.44 (1,279) 4,229.57 6,205.44 (1,29) 4,239 4,249.74 4,240 4,			422.71	(22.81)	(1,722.34)	(1,558.48)	(2,006.92)	(2,255.85)
ic) 29:29:29 299.83 902.62 868.45 1,159.23 ic) Total Expenses 9,545.65 8,369.36 3,939.55 22,477.04 15,127.66 23,088.71 3 Profit before exceptional items and tax (1-2) 1,912.82 1,751.27 822.69 4,317.43 3,837.98 6,112.23 5 Profit before exceptional items 1,912.82 1,751.27 822.69 4,317.43 3,837.98 6,112.23 6 Tax Expense 1,912.82 1,751.27 822.69 4,317.43 3,837.98 6,112.23 0 Tax Expense 1,912.82 1,751.27 822.69 4,317.43 3,837.98 6,112.23 1 Current Tax 1,912.82 1,751.27 822.69 4,317.43 3,837.98 6,112.23 1 Total Expense 1,912.82 1,751.27 822.69 4,317.43 3,837.98 6,112.23 1 Total Tax Expense 1,912.82 1,751.27 822.69 4,317.43 3,837.98 6,122.23 1 Total Tax Expense 1,387.85 1,292.55 605.90 3,196.48 2,969.7								2,035.48
(f) Other expenses 2,720.86 1,327.60 5,728.51 4,129.88 5,774.20 Total Expenses 9,545.65 8,369.36 3,939.55 22,477.04 15,127.66 23,088.73 Profit before exceptional items and tax (1-2) 1,912.82 1,751.27 822.69 4,317.43 3,837.98 6,112.22 Profit before tax (1-4) 1,912.82 1,751.27 822.69 4,317.43 3,837.98 6,112.22 Profit before tax (1-4) 1,912.82 1,751.27 822.69 4,317.43 3,837.98 6,112.22 Current Tax (2-0.5) (30.00) 218.00 1,168.00 931.00 1,545.00 Deferred tax Charge/(Credit) (30.03) 28.72 (1.21) (47.05) (62.27.64 Attributable to: Equity holders of the Parent (30.33) 28.72 216.79 1,120.95 868.24 (93.22 Remeasurement of define benefit plans (1.387.85 1,292.55 605.90 3,196.48 2,969.74 6,205.44 Attributable to: (1.387.85 1,292.55 605.90 3,196.48 2,969.74 6,205.44 Items that will not be cl								103.15
Total Expenses 9,545.65 8,369.36 3,939.55 22,477.04 15,127.66 23,088.77 3 Profit before exceptional items and tax (1-2) 1,912.82 1,751.27 822.69 4,317.43 3,837.98 6,112.22 5 Profit Before Tax (3-4) 1,912.82 1,751.27 822.69 4,317.43 3,837.98 6,112.22 6 Current Tax 1,912.82 1,751.27 822.69 4,317.43 3,837.98 6,112.22 7 Profit Before Tax (3-4) 1,912.82 1,751.27 822.69 4,317.43 3,837.98 6,112.22 6 Current Tax (20.03) 28,72 (1.21) (47.05) (62.76) (1.557.3) 7 Profit after Tax (5-6) (1.387.85 1,292.55 605.90 3,196.48 2,969.74 6,205.44 8 Other Comprehensive Income/(Loss) (Net of Tax) (1.44) (1.44) (0.66) (4.32) (1.98) (5.7) 10 Remeasurement of defined benefit plans 0.37 0.36 0.17 1.09 0.50 1.44 11 Other Comprehensive Income /(Loss) (Net of Tax) (1								1,159.22
3 Profit before exceptional items and tax (1-2) 1,912.82 1,751.27 822.69 4,317.43 3,837.98 6,112.22 5 Profit Before Tax (3-4) 1,912.82 1,751.27 822.69 4,317.43 3,837.98 6,112.22 6 Current Tax 1,912.82 1,751.27 822.69 4,317.43 3,837.98 6,112.22 7 Tax Expense 1,912.82 1,751.27 822.69 4,317.43 3,837.98 6,112.22 1 Current Tax (Excess)/short provision related to earlier years 555.00 430.00 218.00 1,168.00 931.00 1,557.30 7 Pofit after Tax (5-6) 1,387.85 1,292.55 605.90 3,196.48 2,969.74 6,205.44 7 Pofit after Tax with mothe classified to profit and loss 1,387.85 1,292.55 605.90 3,196.48 2,969.74 6,205.44 8 Other Comprehensive Income/(Loss) (Net of Tax) 1,387.85 1,292.55 605.90 3,196.48 2,969.74 6,205.44 7 Total Other Comprehensive Income/(Loss) (Net of Tax) 1,387.85 1,292.55 605.90 3,196.48		(f) Other expenses	2,720.86	1,852.29	1,327.60	5,728.51	4,129.88	5,774.20
4 Exceptional items 1,912.82 1,751.27 822.69 4,317.43 3,837.98 6,112.22 5 Tax Expense 555.00 430.00 218.00 1,168.00 931.00 1,555.00 1,012.82 1,751.27 822.69 4,317.43 3,837.98 6,112.22 Current Tax Current Tax 555.00 430.00 218.00 1,168.00 931.00 1,555.00 Deferred Tax Charge/(Credit) 524.97 458.72 216.79 1,120.95 868.24 (93.22 7 Profit after Tax (5-6) 1,387.85 1,292.55 605.90 3,196.48 2,969.74 6,205.44 Attributable to: 1,387.85 1,292.55 605.90 3,196.48 2,969.74 6,205.44 Non Controlling Interest 1,387.85 1,292.55 605.90 3,196.48 2,969.74 6,205.44 8 Other Comprehensive Income/(Loss) (Net of Tax) 1 1.44 (1.44) (0.66) (4.32) (1.98) (5.7.7) 1tems that will not be classified to profit and loss 0.37 0.36 0.17 1.09 0.50 1.44		Total Expenses	9,545.65	8,369.36	3,939.55	22,477.04	15,127.66	23,088.71
4 Exceptional items 1,912.82 1,751.27 822.69 4,317.43 3,837.98 6,112.22 5 Tax Expense 555.00 430.00 218.00 1,168.00 931.00 1,545.00 Current Tax (Excess)/short provision related to earlier years 555.00 430.00 218.00 1,168.00 931.00 1,545.00 Deferred Tax Charge/(Credit) 525.00 430.00 218.72 (1.21) (47.05) (62.76) (80.8) 7 Profit after Tax (5-6) 1,387.85 1,292.55 605.90 3,196.48 2,969.74 6,205.44 Attributable to: 1,387.85 1,292.55 605.90 3,196.48 2,969.74 6,205.44 Non Controlling Interest 1,387.85 1,292.55 605.90 3,196.48 2,969.74 6,205.44 8 Other Comprehensive Income/(Loss) (Net of Tax) 1 1.44 (1.44) (0.66) (4.32) (1.98) (5.7.7) 10 Total Other Comprehensive Income/ (Loss) (Net of Tax) (1.07) (1.08) (0.49) (3.23) (1.48) (4.33) 10 Total Comprehensive Income	3	Profit before exceptional items and tax (1-2)	1,912.82	1,751.27	822.69	4,317,43	3,837.98	6,112.22
6 Tax Expense Current Tax (Excess)/short provision related to earlier years Deferred Tax Charge/(Credit) 555.00 430.00 218.00 1,168.00 931.00 1,545.01 (1,557.3) 7 Profit after Tax (5-6) Attributable to: Equity holders of the Parent Non Controlling Interest 1,387.85 1,292.55 605.90 3,196.48 2,969.74 6,205.44 8 Other Comprehensive Income/(Loss) (Net of Tax) Items that will not be classified to profit and loss Re-measurement of defined benefit plans Income Tax impact relating to above Total Other Comprehensive Income/ (Loss) (Net of Tax) 11.44) (1.44) (0.66) (4.32) (1.98) (5.77) 9 Total Comprehensive Income / (Loss) (Net of Tax) Non Controlling Interest 1,386.78 1,291.47 605.41 3,193.25 2,968.26 6,201.12 9 Total Comprehensive Income for the period (7+8) Attributable to: Equity holders of the Parent Non Controlling Interest 1,386.78 1,291.47 605.41 3,193.25 2,968.26 6,201.12 9 Total Comprehensive Income for the period (7+8) Attributable to: Equity holders of the Parent Non Controlling Interest 1,386.78 1,291.47 605.41 3,193.25 2,968.26 6,201.12 10 Paid-up Equity Share Capital (Face Value ₹ 10/- per share) 989.62 988.12 <td>4</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td>	4							-
Current Tax (Excess)/short provision related to earlier years Deferred Tax Charge/(Credit) 555.00 430.00 218.00 1,168.00 931.00 1,545.00 Total Tax Expense (1.577.31) (1.577.31) (1.577.31) (47.05) (62.76) (68.8) 7 Profit after Tax (5-6) Attributable to: Equity holders of the Parent Non Controlling Interest 1,387.85 1,292.55 605.90 3,196.48 2,969.74 6,205.44 8 Other Comprehensive Income/(Loss) (Net of Tax) Items that will not be classified to profit and loss Re-measurement of defined benefit plans Income Tax impact relating to above Total Other Comprehensive Income/(Loss) (Net of Tax) Attributable to: Equity holders of the Parent Non Controlling Interest (1.44) (1.44) (0.66) (4.32) (1.98) (5.77) 9 Total Comprehensive Income/(Loss) (Net of Tax) Items that will not be classified to profit and loss (1.44) (1.07) (1.08) (0.49) (3.23) (1.48) (4.32) 9 Total Comprehensive Income for the period (7+8) Attributable to: Equity holders of the Parent Non Controlling Interest 1,386.78 1,291.47 605.41 3,193.25 2,968.26 6,201.12 10 Paid-up Equity Share Capital (Face Value ₹ 10/- per share) <td>5</td> <td>Profit Before Tax (3-4)</td> <td>1,912.82</td> <td>1,751.27</td> <td>822.69</td> <td>4,317.43</td> <td>3,837.98</td> <td>6,112.22</td>	5	Profit Before Tax (3-4)	1,912.82	1,751.27	822.69	4,317.43	3,837.98	6,112.22
(Excess)/short provision related to earlier years (3.0.3) 28.72 (1.21) (47.05) (62.76) (80.83) Deferred Tax Charge/(Credit) (3.0.3) 28.72 (1.21) (47.05) (62.76) (80.83) Total Tax Expense 1,387.85 1,292.55 605.90 3,196.48 2,969.74 6,205.44 Attributable to: 1,387.85 1,292.55 605.90 3,196.48 2,969.74 6,205.44 Non Controlling Interest 1,387.85 1,292.55 605.90 3,196.48 2,969.74 6,205.44 Non Controlling Interest 1,387.85 1,292.55 605.90 3,196.48 2,969.74 6,205.44 Non Controlling Interest 1,387.85 1,292.55 605.90 3,196.48 2,969.74 6,205.44 Non Controlling Interest 1,387.85 1,292.55 605.90 3,196.48 2,969.74 6,205.44 Attributable to: 1,000 1,387.85 1,292.55 605.90 3,196.48 2,969.74 6,205.44 Attributable to: 1,000 1,010 (1.04) (1.44) (0.66) (4.32) (1.48) (4.32) </td <td>6</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	6							
Deferred Tax Charge/(Credit) (30.03) 28.72 (1.21) (47.05) (62.76) (60.8) Total Tax Expense 524.97 458.72 216.79 1,120.95 868.24 (93.22) 7 Profit after Tax (5-6) 1,387.85 1,292.55 605.90 3,196.48 2,969.74 6,205.44 Attributable to: 1,387.85 1,292.55 605.90 3,196.48 2,969.74 6,205.44 Non Controlling Interest 1,387.85 1,292.55 605.90 3,196.48 2,969.74 6,205.44 8 Other Comprehensive Income / (Loss) (Net of Tax) 1 - <td></td> <td></td> <td>555.00</td> <td>430.00</td> <td>218.00</td> <td>1,168.00</td> <td>931.00</td> <td>1,545.00</td>			555.00	430.00	218.00	1,168.00	931.00	1,545.00
Total Tax Expense 524.97 458.72 216.79 1,120.95 868.24 (93.22) 7 Profit after Tax (5-6) Attributable to: Equity holders of the Parent Non Controlling Interest 1,387.85 1,292.55 605.90 3,196.48 2,969.74 6,205.44 8 Other Comprehensive Income/(Loss) (Net of Tax) Items that will not be classified to profit and loss Re-measurement of defined benefit plans Income Tax impact relating to above Total Other Comprehensive Income/ (Loss) (Net of Tax) (1.44) (1.44) (0.66) (4.32) (1.98) (5.77) 7 Total Comprehensive Income/ (Loss) (Net of Tax) (1.07) (1.08) (0.49) (3.23) (1.48) (4.32) 9 Total Comprehensive Income for the period (7+8) Attributable to: Equity holders of the Parent Non Controlling Interest 1,386.78 1,291.47 605.41 3,193.25 2,968.26 6,201.12 10 Paid-up Equity Share Capital (Face Value ₹ 10/- per share) 989.62 988.12 988.12 988.12 988.12 988.12 388.352.9 11 Paid-up Equity Share Capital (Face Value ₹ 10/- per share) 14.56 13.08 6.12 32.46 30.12 62.6			-	-			-	(1,557.37
7 Profit after Tax (5-6) Attributable to: Equity holders of the Parent Non Controlling Interest 1,387.85 1,292.55 605.90 3,196.48 2,969.74 6,205.44 8 Other Comprehensive Income/(Loss) (Net of Tax) Items that will not be classified to profit and loss Re-measurement of defined benefit plans Income Tax impact relating to above Total Other Comprehensive Income/ (Loss) (Net of Tax) Attributable to: Equity holders of the Parent Non Controlling Interest (1.44) (1.44) (0.66) (4.32) (1.98) (5.77) 9 Total Comprehensive Income/ (Loss) (Net of Tax) Income Tax impact relating to above Total Other Comprehensive Income/ (Loss) (Net of Tax) Attributable to: Equity holders of the Parent Non Controlling Interest (1.07) (1.08) (0.49) (3.23) (1.48) (4.33) 9 Total Comprehensive Income for the period (7+8) Attributable to: Equity holders of the Parent Non Controlling Interest 1,386.78 1,291.47 605.41 3,193.25 2,968.26 6,201.12 10 Paid-up Equity Share Capital (Face Value ₹ 10/- per share) 989.62 988.12 989.62 988.12 989.62 988.12 989.62 988.12 988.12 988.12 988.12 988.12 988.12 988.12 988.12 988.12 988.12 988.12 988.12 988.12 988.12<								(80.85
Attributable to: Equity holders of the Parent Non Controlling Interest 1,387.85 1,292.55 605.90 3,196.48 2,969.74 6,205.44 8 Other Comprehensive Income/(Loss) (Net of Tax) Items that will not be classified to profit and loss Re-measurement of defined benefit plans Income Tax impact relating to above 1.44 (1.44) (0.66) (4.32) (1.98) (5.7) 10 ther Comprehensive Income/(Loss) (Net of Tax) Items that will not be classified to profit and loss Re-measurement of defined benefit plans Income Tax impact relating to above (1.07) (1.08) (0.49) (3.23) (1.48) (4.32) 4ttributable to: Equity holders of the Parent Non Controlling Interest (1.07) (1.08) (0.49) (3.23) (1.48) (4.32) 9 Total Comprehensive Income for the period (7+8) Attributable to: Equity holders of the Parent Non Controlling Interest 1,386.78 1,291.47 605.41 3,193.25 2,968.26 6,201.12 10 Paid-up Equity Share Capital (Face Value ₹ 10/- per share) 989.62 988.12 988.12 989.62 988.12 988.12 988.12 988.12 38,352.9 11 Other Equity Face In ₹ (Not Annualised) 14.56 13.08 6.12 32.86 30.12<		Total Tax Expense	524.97	458.72	216.79	1,120.95	868.24	(93.22)
Equity holders of the Parent Non Controlling Interest 1,387.85 1,292.55 605.90 3,196.48 2,969.74 6,205.44 8 Other Comprehensive Income/(Loss) (Net of Tax) Items that will not be classified to profit and loss Re-measurement of defined benefit plans Income Tax impact relating to above (1.44) (1.44) (0.66) (4.32) (1.98) (5.7) 7 Total Other Comprehensive Income/ (Loss) (Net of Tax) Income Tax impact relating to above 0.37 0.36 0.17 1.09 0.50 1.44 7 Total Other Comprehensive Income/ (Loss) (Net of Tax) Attributable to: Equity holders of the Parent Non Controlling Interest (1.07) (1.08) (0.49) (3.23) (1.48) (4.32) 9 Total Comprehensive Income for the period (7+8) Attributable to: Equity holders of the Parent Non Controlling Interest 1,386.78 1,291.47 605.41 3,193.25 2,968.26 6,201.12 10 Paid-up Equity Share Capital (Face Value ₹ 10/- per share) 989.62 988.12 988.12 989.62 988.12 988.12 988.12 988.12 988.12 988.12 988.12 988.12 988.12 988.12 988.12 988.12 988.12 988.12 988.12 30.12 62.6	7	Profit after Tax (5-6)	1,387.85	1,292.55	605.90	3,196.48	2,969.74	6,205.44
Non Controlling Interest -<		Attributable to:						
8 Other Comprehensive Income/(Loss) (Net of Tax) Items that will not be classified to profit and loss Re-measurement of defined benefit plans Income Tax impact relating to above Total Other Comprehensive Income/(Loss) (Net of Tax) Attributable to: Equity holders of the Parent Non Controlling Interest (1.44) (1.44) (0.66) (4.32) (1.98) (5.7) 9 Total Omprehensive Income / (Loss) (Net of Tax) Attributable to: Equity holders of the Parent Non Controlling Interest (1.07) (1.08) (0.49) (3.23) (1.48) (4.32) 9 Total Comprehensive Income for the period (7+8) Attributable to: Equity holders of the Parent Non Controlling Interest 1,386.78 1,291.47 605.41 3,193.25 2,968.26 6,201.12 10 Paid-up Equity Share Capital (Face Value ₹ 10/- per share) 989.62 988.12 988.12 989.62 988.12 989.62 988.12 30.12 62.8 62.8 <t< td=""><td></td><td>Equity holders of the Parent</td><td>1,387.85</td><td>1,292.55</td><td>605.90</td><td>3,196.48</td><td>2,969.74</td><td>6,205.44</td></t<>		Equity holders of the Parent	1,387.85	1,292.55	605.90	3,196.48	2,969.74	6,205.44
Items that will not be classified to profit and loss Re-measurement of defined benefit plans Income Tax impact relating to above Total Other Comprehensive Income / (Loss) (Net of Tax) Attributable to: Equity holders of the Parent Non Controlling Interest (1.44) (1.44) (0.66) (4.32) (1.98) (5.7) 9 Total Comprehensive Income / (Loss) (Net of Tax) Attributable to: Equity holders of the Parent Non Controlling Interest (1.07) (1.08) (0.49) (3.23) (1.48) (4.32) 9 Total Comprehensive Income for the period (7+8) Attributable to: Equity holders of the Parent Non Controlling Interest 1,386.78 1,291.47 605.41 3,193.25 2,968.26 6,201.12 10 Paid-up Equity Share Capital (Face Value ₹ 10/- per share) Other Equity 989.62 988.12 988.12 989.62 988.12 38.352.91 38.352.91 38.352.91 38.352.		Non Controlling Interest	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	70.000	-	-	-	-
Re-measurement of defined benefit plans (1.44) (1.44) (0.66) (4.32) (1.98) (5.7) Income Tax impact relating to above 0.37 0.36 0.17 1.09 0.50 1.44 Total Other Comprehensive Income/ (Loss) (Net of Tax) (1.07) (1.08) (0.49) (3.23) (1.48) (4.32) Attributable to: Equity holders of the Parent (1.07) (1.08) (0.49) (3.23) (1.48) (4.32) Non Controlling Interest -	8	Other Comprehensive Income/(Loss) (Net of Tax)						
Income Tax impact relating to above 0.37 0.36 0.17 1.09 0.50 1.44 Total Other Comprehensive Income/ (Loss) (Net of Tax) (1.07) (1.08) (0.49) (3.23) (1.48) (4.32) Attributable to: Equity holders of the Parent (1.07) (1.08) (0.49) (3.23) (1.48) (4.32) 9 Total Comprehensive Income for the period (7+8) 1,386.78 1,291.47 605.41 3,193.25 2,968.26 6,201.12 Attributable to: Equity holders of the Parent 1,386.78 1,291.47 605.41 3,193.25 2,968.26 6,201.12 Attributable to: Equity holders of the Parent 1,386.78 1,291.47 605.41 3,193.25 2,968.26 6,201.12 Non Controlling Interest -		Items that will not be classified to profit and loss	A COLUMN					
Total Other Comprehensive Income / (Loss) (Net of Tax) (1.07) (1.08) (0.49) (3.23) (1.48) (4.32) Attributable to: Equity holders of the Parent (1.07) (1.08) (0.49) (3.23) (1.48) (4.32) 9 Total Comprehensive Income for the period (7+8) 1,386.78 1,291.47 605.41 3,193.25 2,968.26 6,201.12 Attributable to: Equity holders of the Parent 1,386.78 1,291.47 605.41 3,193.25 2,968.26 6,201.12 Attributable to: Equity holders of the Parent Non Controlling Interest 1,386.78 1,291.47 605.41 3,193.25 2,968.26 6,201.12 10 Paid-up Equity Share Capital (Face Value ₹ 10/- per share) 989.62 988.12 989.62 988.12 989.62 988.12 988.12 988.12 988.12 38,352.9 11 Other Equity Gott Annualised) 14.56 13.08 6.12 32.86 30.12 62.8								
Attributable to: Equity holders of the Parent Non Controlling Interest(1.07)(1.08)(0.49)(3.23)(1.48)(4.33)9Total Comprehensive Income for the period (7+8) Attributable to: Equity holders of the Parent Non Controlling Interest1,386.781,291.47605.413,193.252,968.266,201.1310 Paid-up Equity Share Capital (Face Value ₹ 10/- per share) Other Equity989.62988.12988.12989.62988.12989.62988.12989.62988.12989.62988.12989.62988.12 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
Equity holders of the Parent Non Controlling Interest (1.07) (1.08) (0.49) (3.23) (1.48) (4.32) 9 Total Comprehensive Income for the period (7+8) 1,386.78 1,291.47 605.41 3,193.25 2,968.26 6,201.12 Attributable to: Equity holders of the Parent Non Controlling Interest 1,386.78 1,291.47 605.41 3,193.25 2,968.26 6,201.12 10 Paid-up Equity Share Capital (Face Value ₹ 10/- per share) 989.62 988.12 988.12 989.62 988.12 989.62 988.12 988.12 988.12 38,352.99 12 Earning Per Share in ₹ (Not Annualised) - Basic 14.56 13.08 6.12 32.86 30.12 62.8			(1.07)	(1.08)	(0.49)	(3.23)	(1.48)	(4.32
Non Controlling InterestIIIII9Total Comprehensive Income for the period (7+8)1,386.781,291.47605.413,193.252,968.266,201.12Attributable to: Equity holders of the Parent Non Controlling Interest1,386.781,291.47605.413,193.252,968.266,201.1210 Paid-up Equity Share Capital (Face Value ₹ 10/- per share) Other Equity989.62988.12988.12989.62988.12989.62988.1212 Earning Per Share in ₹ (Not Annualised) - Basic14.5613.086.1232.8630.1262.8			(1 07)	(1.08)	(0.49)	(3 23)	(1.48)	(4.32)
Attributable to: Equity holders of the Parent Non Controlling Interest 1,386.78 1,291.47 605.41 3,193.25 2,968.26 6,201.12 10 Paid-up Equity Share Capital (Face Value ₹ 10/- per share) 989.62 988.12 988.12 989.62 988.12 989.62 988.12 988			-	-	-	-	-	-
Attributable to: Equity holders of the Parent Non Controlling Interest 1,386.78 1,291.47 605.41 3,193.25 2,968.26 6,201.12 10 Paid-up Equity Share Capital (Face Value ₹ 10/- per share) 989.62 988.12 988.12 989.62 988.12 989.62 988.12 988	9	Total Comprehensive Income for the period (7+8)	1.386.78	1.291.47	605.41	3,193.25	2,968,26	6,201.12
Equity holders of the Parent Non Controlling Interest 1,386.78 1,291.47 605.41 3,193.25 2,968.26 6,201.12 10 Paid-up Equity Share Capital (Face Value ₹ 10/- per share) 989.62 988.12 988.12 989.62 988.12 <t< td=""><td>-</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	-							
Non Controlling Interest10 Paid-up Equity Share Capital (Face Value ₹ 10/- per share) Other Equity989.62988.12988.12989.62988.1211 Cher EquityEarning Per Share in ₹ (Not Annualised) - Basic14.5613.086.1232.8630.1262.8			1,386.78	1,291.47	605.41	3,193.25	2,968.26	6,201.12
Paid-up Equity Share Capital (Face Value ₹ 10/- per share) 989.62 988.12 988.12 989.62 988.12 11 Other Equity 989.62 988.12 988.12 989.62 988.12 12 Earning Per Share in ₹ (Not Annualised) - Basic 14.56 13.08 6.12 32.86 30.12 62.8			-	-	-	-	-	-
Paid-up Equity Share Capital (Face Value ₹ 10/- per share) 989.62 988.12 988.12 989.62 988.12 11 Other Equity 989.62 988.12 988.12 989.62 988.12 12 Earning Per Share in ₹ (Not Annualised) - Basic 14.56 13.08 6.12 32.86 30.12 62.8	10		a da maren			걸린 동안 없		201 J. 1910
11 Other Equity 38,352.91 12 Earning Per Share in ₹ (Not Annualised) - Basic 14.56 13.08 6.12 32.86 30.12 62.8		Paid-up Equity Share Capital (Face Value ₹ 10/- per share)	989.62	988.12	988.12	989.62	988.12	988.12
- Basic 14.56 13.08 6.12 32.86 30.12 62.8	11	Other Equity	1-34					38,352.97
- Basic 14.56 13.08 6.12 32.86 30.12 62.8	12	Earning Per Share in ₹ (Not Annualised)	1					
- Diluted 14.49 12.99 6.07 32.67 29.90 62.4			14.56					62.83
			14.49	12.99	6.07	32.67	29.90	62.4

As per our report of even date For **Sorab S. Engineer & Co.** Chartered Accountants Firm Registration No. 110417W

O C der

CA. Chokshi Shreyas B. Partner Membership No. 100892

Place : Ahmedabad Date : January 13, 2023





For The Anup Engineering Limited

Sanjay S. Lalbhai Chairman DIN: 00008329

Place : Ahmedabad Date : January 13, 2023

The Anup Engineering Limited (Formerly Anveshan Heavy Engineering Limited) CIN : L29306GJ2017PLC09985 Behind 66 KV Elec. Sub-Station, Odhav Road, Ahmedabad-382 415, Gujarat, INDIA F:+91 79 22870642 T:+91 79 22872823, 22870622 E:anup@anupengg.com

Notes to the Consolidated Financial Results:

- 1 The above consolidated financial results have been prepared in accordance with Indian Accounting Standards as prescribed under section 133 of the Companies Act 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time.
- 2 The above financial results which have been subjected to review by the Auditors of the Company, were reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at their meeting held on January 13, 2023 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015. The Statutory Auditors have expressed an unqualified audit opinion.
- 3 The Group's business activity falls within a single operating business segment of Engineering products.
- 4 The Parliament of India has approved the Code on Social Security, 2020 (the Code) which may impact the contributions by the Group towards provident fund, gratuity and ESIC. The Code has been published in the Gazette of India. However, the effective date has not yet been notified. The Group will assess the impact of the Code when it comes into effect and will record related impact, if any, in the period the Code becomes effective.
- 5 The Company has issued 15,000 equity shares (quarter ended September 30, 2022: Nil; quarter ended December 31, 2021: Nil; Nine months ended December 31, 2022: 15,000 equity shares; Nine months ended December 31, 2021 and Year ended March 31, 2022: 50,000 equity shares) under the Employees Stock Option Scheme.

6 Standalone information:

	(Quarter Ended Half Year Ended					
	31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022	
Particulars	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
Revenue	11,560.39	10,198.75	4,783.49	27,014.25	19,021.67	29,278.18	
Profit before tax	2,025.93	1,829.51	844.69	4,549.00	3,895.77	6,192.02	
Profit after tax	1,467.20	1,370.79	627.90	3,394.29	3,027.53	6,285.24	
Other Comprehensive Income/(Loss) (net of tax)	(1.07)	(1.08)	(0.49)	(3.23)	(1.48)	(4.32)	
Total Comprehensive Income after tax	1,466.13	1,369.71	627.41	3,391.06	3,026.05	6,280.92	

7 Previous period figures have been regrouped/ re-classified, wherever necessary, to confirm to current period's classification.

As per our report of even date For **Sorab S. Engineer & Co.** Chartered Accountants Firm's Registration No. 110417W

CA. Chokshi Shreyas B. Partner Membership No. 100892 Place : Ahmedabad Date : January 13, 2023



PARTING THE AND A THE AND

For The Anup Engineering Limited

Sanjay S. Lalbhai Chairman DIN: 00008329 Place : Ahmedabad Date : January 13, 2023

The Anup Engineering Limited (Formerly Anveshan Heavy Engineering Limited) CIN : L29306GJ2017PLC09985 Behind 66 KV Elec. Sub-Station, Odhav Road, Ahmedabad-382 415, Gujarat, INDIA **F**:+91 79 22870642 **T**:+91 79 22872823, 22870622 **E**:anup@anupengg.com



PRESS RELEASE

The Anup Engineering's revenue stood at Rs 267 Crores up 42% for the 9M FY23 EBIDTA for the 9M FY23 up 14% at Rs. 52.5 Crores

Ahmedabad, January 13, 2023: The Anup Engineering Limited (ANUP), announced its un-audited financial results for the quarter & nine months ended on December 31, 2022.

- Revenue of Q3 at Rs 114.4 Cr with EBIDTA of Rs 22.6 Cr and PAT of Rs 13.9 Cr
- Revenue of 9M FY23 at Rs 267 Crores up by 42% as compared to corresponding 9M FY22
- EBITDA margin at **19.7%** for **9M FY23**
- Order book stood at **Rs 566 Crores** as on **31st Dec 2022**.

Financial Highlights

Particulars	9M FY22	9M FY23
Revenue from Operations	188.3	267.2
EBIDTA	46.2	52.5
РАТ	29.7	32.0

Outlook

Targeting on consistent higher performance and reducing the skewness of volume between the quarter

Kheda Phase-1 to be commissioned by March end.

Merger of subsidiary (Kheda plant company) initiated. This would support the execution of the existing order book at Kheda plant from next year onwards.

About Anup:

The Anup Engineering Limited caters to wide range of process industries including Oil & Gas, Petrochemicals, LNG, Hydrogen, Fertilizers, Chemicals/ Pharmaceuticals, Power, Water, Paper & Pulp and Aerospace with its extensive product range of Heat Exchangers, Reactors, Pressure Vessels, Columns & Towers, Industrial Centrifuges & Formed Components.

For further information, please visit: <u>www.anupengg.com</u> or contact:

Chintan Kumar Patel Company Secretary The Anup Engineering Ltd. chintankumar.patel@anupengg.comPhone No. +91 79 22872823

THE ANUP ENGINEERING LIMITED CIN: L29306GJ2017PLC099085

Behind 66 KV Elec. Sub Station, Odhav Road, Ahmedabad-382 415, Gujarat, India. F: +91 79 2287 0642 T: +91 79 2287 2823, 2287 0622 E: anup@anupengg.com



The Anup Engineering Limited

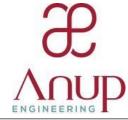
Investor Presentation 9M FY23 13th January 2023

Safe harbour statement



Certain statements contained in this document may be statements of future expectations and other forward looking statements that are based on management's current view and assumptions and involve known and unknown risks and uncertainties that could cause actual results, performance or events to differ materially from those expressed or implied in such statements. None of The Anup Engineering Limited or any of its affiliates, advisors or representatives shall have any liability whatsoever (in negligence or otherwise) for any loss howsoever arising from any use of this document or its content or otherwise arising in connection with this document. This document does not constitute an offer or invitation to purchase or subscribe for any shares and neither it nor any part of it shall form the basis of or be relied upon in connection with any contract or commitment whatsoever.





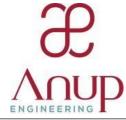
Introduction

Operational Review

Financial Statement Review

Outlook





Introduction

Operational Review

Financial Statement Review

Outlook

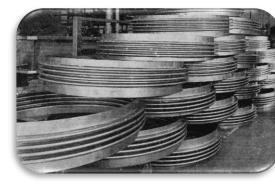
Heat Exchangers

- Shell and Tube; Helical Baffle
- Critical waste heat, RG boilers
- Steam surface condensers



Pressure Vessels

- High Thickness Pressure Vessels (upto 160mm)
- Clad Pressure Vessels



Packed Column

• Tray Column

Columns / Towers

Dished Ends, Expansion Bellows

• Spinning, Point Press and Hot Forming



Reactors

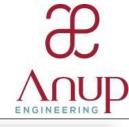
- High Thickness Pressure Vessels (upto 160mm)
- Clad Pressure Vessels



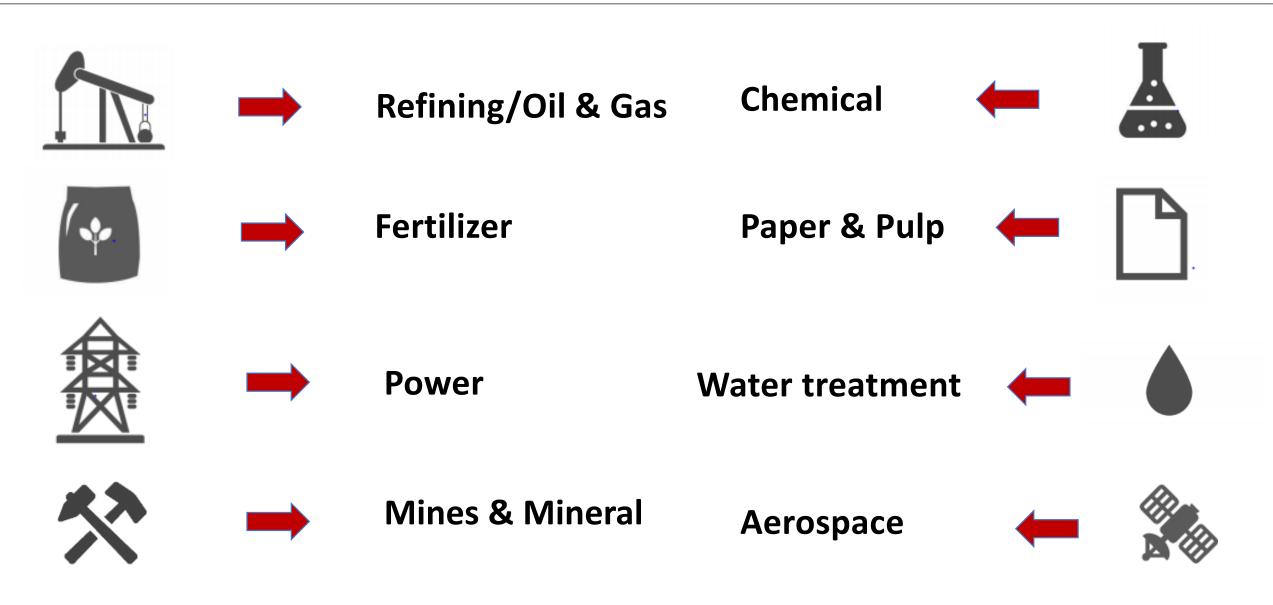
Centrifuge

- For starch and chemical industries
- Sizes upto 1600mm diameter

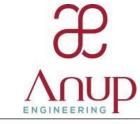




Catering to Wide Spectrum of Industries



Global Footprint

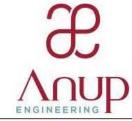


India

- Middle East, South East Asia
- CIS Countries
- Americas (including USA)
- South Africa , Nigeria,
 - Algeria

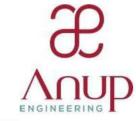




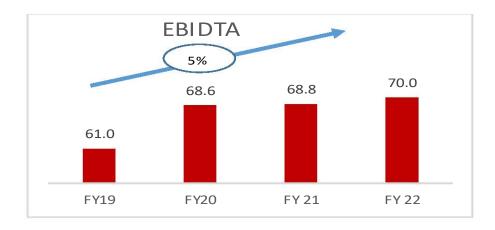


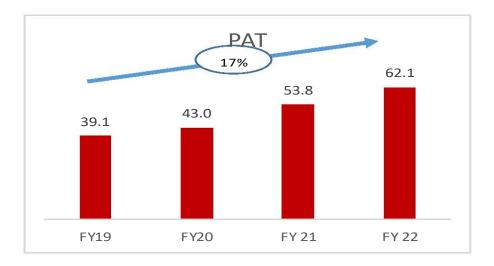


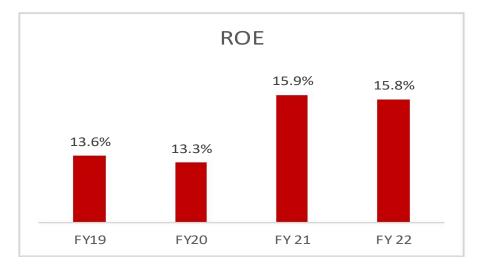
Historical Trend







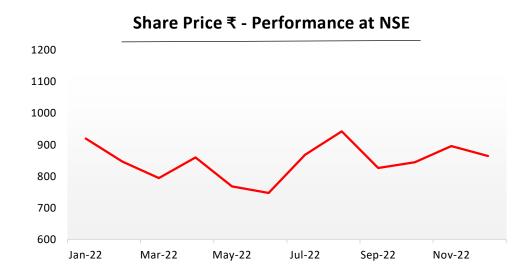




* Excluding Trading Revenue & Profit in FY19

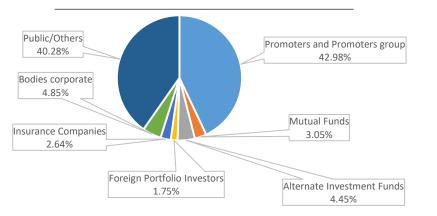
Shareholding Structure





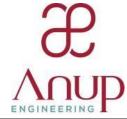
Market data at NSE	As on 31 st Dec 2022
No. of Shares Outstanding (Cr)	0.99
Face Value (₹)	10.00
Price (₹)	864.80
52 week High/Low (₹)	High Price 1028.95 (13-09-22)
	Low Price 615.90 (14-06-22)
Market Capitalisation (₹ Cr)	855.82

Shareholding % As on 31st Dec 2022



Key Institutional Investors as on 31 st Dec 2022	Holding
ABAKKUS EMERGING OPPORTUNITIES FUND-1	4.23%
THE NEW INDIA ASSURANCE COMPANY LIMITED	2.64%
HDFC TRUSTEE CO LTD A/C HDFC RETIREMENT SAVINGS	2.20%
FUND-EQUITY PLAN	
HABROK INDIA MASTER LP	1.72%





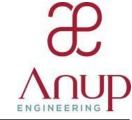
Introduction

Operational Review

Financial Statement Review

Outlook

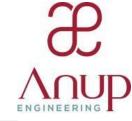
Q3 and 9M FY23 Executive summary



						•	Remarks
		Q3			9M		
	FY22	FY23	%	FY22	FY23	%	
Revenues	47.2	114.4	142%	188.3	267.2	42%	Targeting reduced skewness and better exectuion going forward
EBITDA	11.0	22.6	105%	46.2	52.5	14%	EBDITA margin at 19.7%.
ΡΑΤ	6.1	13.9	129%	29.7	32.0	8%	Bank Balance of Rs 3.5 Cr. Have started availing term loan for balance Kheda Phase-1 capex from current month onwards

• Strong order pipeline of Rs 566 Cr as on Q3 end to provide good execution visibility.

9M FY23 | Revenue Bifurcation

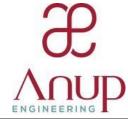


	Rs Cr	%
Heat Exchanger	207.5	78%
Vessels	38.6	14%
Tower/Reactor	12.0	4%
Centrifuge	3.4	1%
Others	5.7	2%
Total	267.2	

	Rs Cr	%
Domestic	200.0	75%
Export*	67.2	25%
Total	267.2	

* Export includes Deemed Export/SEZ





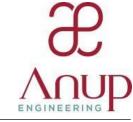
Introduction

Operational Review

Financial Statement Review

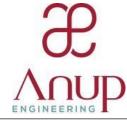
Outlook

Q3 & 9M | FY22 V/s FY23 Profitability



	Q3	FY22	Q3	FY23	9M	FY22	9M FY23	
	Rs Cr	%	Rs Cr	%	Rs Cr	%	Rs Cr	%
Revenue from Operations	47.2		114.4		188.3		267.2	
Raw Material Consumed	35.6	75.5%	54.5	47.6%	105.2	55.9%	157.6	59.0%
(Increase) / Decrease in Stock	-17.2	-36.5%	4.2	3.7%	-20.1	-10.7%	-15.6	-5.8%
Employees' Emoluments	4.5	9.5%	5.9	5.1%	15.7	8.3%	15.4	5.7%
Others Expenses	13.3	28.1%	27.2	23.8%	41.3	21.9%	57.3	21.4%
Operating Expense	36.2	76.7%	91.8	80.2%	142.1	75.5%	214.6	80.3%
EBIDTA	11.0	23.3%	22.6	19.8%	46.2	24.5%	52.5	19.7%
Other Income	0.4	0.9%	0.2	0.1%	1.4	0.7%	0.8	0.3%
Interest & Finance Cost	0.3	0.6%	0.5	0.4%	0.5	0.3%	1.1	0.4%
Cash Accruals	11.1	23.6%	22.3	19.5%	47.1	25.0%	52.2	19.5%
Depreciation	2.9	6.1%	3.2	2.8%	8.7	4.6%	9.0	3.4%
Profit Before Taxes	8.2	17.4%	19.1	16.7%	38.4	20.4%	43.2	16.2%
Tax Expense	2.2	4.6%	5.2	4.6%	8.7	4.6%	11.2	4.2%
Profit After Tax	6.1	12.8%	13.9	12.1%	29.7	15.8%	32.0	12.0%





Introduction

Operational Review

Financial Statement Review

Outlook

Order Book Review



Equipment Type wise	Rs Cr	%
Heat Exchanger	359.1	64%
Vessels	106.7	19%
Tower/Reactor	96.2	17%
Others	0.0	0%
Centrifuge	3.5	1%
Total	565.6	100%

Industry Wise	Rs Cr	%
Refinery	322.6	57%
Petrochemical	156.2	28%
Hydrogen	20.9	4%
Renewable	9.5	2%
Offshore	14.8	3%
Fertilizer	22.4	4%
Others	19.3	3%
Total	565.6	100%

Market	Rs Cr	%
Domestic	425.6	75%
Export/SEZ/DE	140.0	25%
Total	565.6	100%

* Reclassified whereeve required

• Strong Enquiry pipeline in Refining, Petrochemical sector.

Kheda Project





Manufacturing shop

Inside working area with crane installed

Entrance Road

Plan is to start commissioning of machineries and trials in February and kick start manufacturing in March end.





- Strong Order book and Enquiry pipeline
- Targeting strong execution with focus on consistent performance and reducing the skewness of volume between the quarter.
- Organization structure in place for Kheda project
- We have started availing the capex loan for the balance Kheda project Phase-1 from Jan-23 onwards
- Merger of subsidiary (Kheda plant company) initiated. This would support the execution of the existing order book at Kheda plant from next year onwards

Engineering Infinite possibilities The Anup Engineering Limited Behind 66 KV Electric Sub station, Odhav Road, Ahmedabad – 382415, Gujarat India T: +91 79 22872823, 2287 0622 Website: www.anupengg.com

THANK YOU