



Regd, Office:

B-29, EEIE Stage II, Balanagar, Hyderabad - 500 037.T.S. INDIA.

Phones: +91-40-23079310, 11, 12, 13

Fax : +91-40-23078274

e-mail : info@lokeshmachines.com URL : www.lokeshmachines.com CIN : L29219TG1983PLC004319

Date: 16/06/2021

To,

Bombay Stock Exchange Limited Department of Corporate Services Floor 25, PJ Towers,

Dalal Street

Mumbai- 400001

Scrip Code: 532740

To,

National Stock Exchange of India Limited Listing Department

Plot No. C/1, G Block, Exchange Plaza,

Bandra Kurla Complex,

Bandra(E), Mumbai- 400051

Company Code: LOKESHMACH

Dear Sir/Madam,

Sub: Outcome of Board Meeting held on June 16, 2021 and submission of Audited financial results for the quarter and Year ended on 31st March, 2021

With reference to the Board Meeting held on today i.e. June 16, 2021, we hereby inform you that the Board of Directors of the Company has transacted the following business:

- Mr. Gurprit Singh (ACS 44849) has appointed as Company Secretary and Compliance Officer of the Company with effect from June 16, 2021 pursuant to Section 203 of the Companies Act, 2013 and Regulation 6(1) of the SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015 as amended by 2018.
- 2) The Statement of Audited financial results along with the Audit report for the quarter and year ended on 31st March, 2021 was considered and approved. Copy of the results is enclosed along with the Audit Report provided by the Statutory Auditor.

In Compliance with Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we are hereby submitting the Audited financial results, Segment wise result of the Company along with Statement of Assets and Liabilities, Cash flow Statement as at the year ended on 31st March, 2021.

Also attached here a declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 with respect to Audit Report with Unmodified opinion.

- 3) Re-appointment of M/S M V Narayana Reddy & Co. Chartered Accountants (FRN: 002370S) as Internal Auditor of the Company for the Financial Year 2021-22.
- Re-appointment of M/S DZR & Co. Cost Accountants (FRN: 000173) as Cost Auditor of the Company for the Financial Year 2021-22.

For LOKESH MACHINES LTD.

5) Re-appointment of M/S L.D. Reddy & Co. Company Secretaries as Secretarial Auditor of the Company for the Financial Year 2021-22.

The meeting commenced at 11.30 A.M. and concluded at 01.30 P.M.

Thanking You,

For Lokesh Machines Limited

M. Lokeswara Rao Managing Director

Brief Profile

1. M/S M V Narayana Reddy & Co. Chartered Accountants

Firm Name- M V Narayana Reddy & Co

Appointed as: Internal Auditor

Firm Reg No- 002370S

Name & Address of the Firm: M/s. M V NARAYANA REDDY &Co.,

CHARTERED ACCOUNTANTS
D. No.: 8-3-941, Flat No. 504
Vijayasree Apartments, Ameerpet

HYDERABAD - 500 073 Phones: 040 - 2374 3975

E-Mail: reddymv_ca@yahoo.com

The firm consist of Partners named CA. M V NARAYANA REDDY, B.Com, F.C.A, CA. Y SUBBA RAMI REDDYY, M Com, FCA, CA. C BALA VENKATA SUBBA REDDY, B Com, ACA, CA. M LAKSHMI BHAVANA, ACA

The firm has an experience of around 33 years in various fields. The firm has advised and assisted many Companies in preparation of Detailed Project Reports and sourcing of funds from financial institutions, Banks and other Institutions for Project Setups, Project Expansion and diversification.

For LOKESH MACHINES LTD.

Managing Director

Managing Director

The firm has conducted several stocks and receivables Audits as a Panel Auditor on behalf of State Bank of India, IDBI, Union Bank of India and Canara Bank. The firm also conducted Concurrent audit for Central Bank of India and Andhra Bank.

The firm is providing advisory services to various Companies on Tax Planning, Tax Strategies from the standpoint of Income Tax and Double Taxation Avoidance Treaties, Excise Implication in respect of Contract Manufacturing and Loan Licensee Manufacturing and also Handled Search and Seizure cases.

The Firm has in depth experience in all facets pertaining to Non Governmental Organisations. The Firm is instrumental in advising in conceiving the structure of Non Governmental Organisations, related Accounting and Internal Audit Controls, Audit of the said Organisations. The Firm is also instrumental in piloting applications seeking tax relief from the Central Board of Direct Taxes / Government of India. The Firm is the Auditors for various Non Governmental Organisations (NGOs) ranging from Charitable Trusts, which run various Educational Institutions, Hospitals and other programmes.

2. M/S DZR & Co. Cost Accountants Cost Accountants

Firm Name- DZR & Co.

Appointed as: Cost Auditor

Firm Reg No- 000173

Name & Address of the Firm: 104, Praveen Residency,

H.No.2-2-14/2/104, DD Colony

Hyderabad - 500 007

Tel: 040-27427055: E-Mail: dzrandco@gmail.com

Individual Credentials:

CMA Zitendra Rao – a fellow member of the Institute is the founder partner and an ALI. India 33rd Rank holder in the final examination of Cost Accountancy held in December 1988. He is also a Chartered Accountant. During the tenure of employment associated with the organizations such as Allwyn, Hindustan Fluorocarbons, NRB Bearings and C&K Management. He has been into Cost Management Practice for the last 15 years. He also delivered more than 100 lectures on varied topics in varied forums.

CMA KSN Sarma – is an FCMA and had long Innings of Employment in Public Sector Undertakings of HMT Group and is a Guiding Force to the firm. His area of expertise is Systems and Practices.

For LOKESH MACHINES LTD.

The firm has identified Cost Management as its core area besides the routines such as Internal Audit. For the last 15 years Involved in Cost Audits, Cost Records Maintenance, Internal Audits and Stock Audits of Listed, Unlisted Corporates including PSUs/Banks. Also Involved in Internal Audit, Gap Analysis, Direct and Indirect Taxation matters, Secretarial compliances, Management Consultancy, Corporate Training, and Project Report preparation activities.

3. M/S L.D. Reddy & Co. Company Secretaries

Firm Name- L.D. Reddy & Co.

Appointed as: Secretarial Auditor

Name & Address of the Firm: Plot No.6-2-1/2, Flat No. 504,

Afzal Commercial Complex, Besides MMTS Rly Station

Lakdi-ka-Pool

Hyderabad - 500 004

Tel: 040-23315262: E-Mail: ldreddy2016@gmail.com

L. Dhanamjaya Reddy is a Practising Company Secretary (Membership No- 13104, C.P. No- 3752) having expertise in matters pertaining to Corporate Laws, SEBI Regulations, Labour Laws etc.

For LOKESH MACHINES LTD.



K.S. RAO & Co

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

To the Board of Directors of Lokesh Machines Limited.

Opinion

We have audited the accompanying statement of quarterly and year to date financial results ('the Statement') of Lokesh Machines Limited ('the Company') for the quarter and the year ended March 31, 2021, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us the statement:

 i. presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter and year ended March 31, 2021.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the statement section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Managements and Board of Directors Responsibilities for the Statement

These financial results have been prepared on the basis of the annual audited financial statements, and has been approved by the Company's Board of Directors. The Company's Board of Directors are responsible for the preparation and presentation of the statement that give a true and fair view of the net profit and other comprehensive income, and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities;

Locations: Hyderabad | Vijayawada | Chennai | Bengaluru



K.S. RAO & Co

CHARTEBED ACCOUNTANTS

selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design. implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the statement, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to
 fraud or error, design and perform audit procedures responsive to those risks, and obtain
 audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk
 of not detecting a material misstatement resulting from fraud is higher than for one
 resulting from error, as fraud may involve collusion, forgery, intentional omissions,
 misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit
 procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act,
 we are also responsible for expressing our opinion on whether the company has adequate
 internal financial controls with reference to financial statements in place and the operating
 effectiveness of such controls
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis
 of accounting and, based on the audit evidence obtained, whether a material uncertainty
 exists related to events or conditions that may cast significant doubt on the Company's
 ability to continue as a going concern. If we conclude that a material uncertainty exists, we
 are required to draw attention in our auditor report to the related disclosures in the

Locations: Hyderabad | Vijayawada| Chennai | Bengaluru



K.S. RAO & Co

HARTERED ACCOUNTANTS

Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

Evaluate the overall presentation, structure, and content of the Statement, including the
disclosures, and whether the Statement represent the underlying transactions and events in
a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them

all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Statement includes the results for the quarter ended March 31, 2021, being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2021, and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us.

for K.S Rao & CO. Chartered Accountants Firm's Regn No. 003109S

Place : Hyderabad

Date : 16.06.2021

Membership No. 231388

Partner

UDIN:21231388AAAABE3521





Read, Office:

B-29, EEIE Stage II, Balanagar, Hyderabad - 500 037. T.S. INDIA.

Phones: +91-40-23079310, 11, 12, 13

Fax :+91-40-23078274

e-mail: info@lokeshmachines.com URL: www.lokeshmachines.com CIN: L29219TG1983PLC004319

Date: 16/06/2021

To,

Bombay Stock Exchange Limited Department of Corporate Services

Floor 25, PJ Towers,

Dalal Street

Mumbai- 400001

Scrip Code: 532740

To,

National Stock Exchange of India Limited Listing Department

Plot No. C/1, G Block, Exchange Plaza,

Bandra Kurla Complex,

Bandra(E), Mumbai- 400051

Company Code: LOKESHMACH

Dear Sir/Madam,

Sub: Declaration pursuant to Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and vide SEBI Circular No. CIR/CFD/CMD/56/2016 dated 27th May, 2016.

Dear Sir/Madam,

In accordance of the aforesaid SEBI Circular and Regulations, We hereby declare that the Statutory Auditor of the Company M/s K.S. Rao & Co. Chartered Accountants (Firm Registration No. 003109S) have issued an Audit Report with Unmodified opinion on the Audited Financial results of the Company for the year ended on 31st March, 2021

You are requested to take the same on record.

Thanking You,

For Lokesh Machines Limited

M. Lokeswara Rao Managing Director

				A STATE OF THE STA	Rs.in Lakh	s
SI.	PARTICULARS	Q	UARTER ENDE	ED	YEAR ENDED	
No		31.03.21 31.12.20		31.03.20	31.03.21	31.03.20
		(Audited)	(Un Audited)	(Audited)	(Audited)	(Audited)
1	Income From operations					
	a)Revenue from Operations (Net of GST)	5,653.65	4,073.47	2,750.98	15,021.45	12,584.07
	(b) Other Income	100.06	9.80	16.63	132.17	42.89
	Total Income (net) (a+b)	5,753.71	4,083.27	2,767.61	15,153.62	12,626.96
2	Expenses					
	a. Cost of materials consumed	2,618.16	2,360.95	1,726.52	7,247.50	6,260.25
	b. Purchase of stock-in-trade			-		
	c.Changes in inventories of finished goods, work-in- progress and stock-in-trade	278.46	(492.01)	133.50	3.32	(250.67
	d. Employee benefits expense	976.06	817.40	856.14	2,873.21	3,144.23
	e.Finance Costs	351.48	304.87	302.44	1,246,95	1,174.71
	f. Depreciation and amortisation expense	210.66	208.04	223.14	834.05	890.00
	g. Other Manufacturing Expenses	1,036.50	670.78	700.59	2,437.23	2,432.09
	h. Less : Capative consumption	(30.70)	-	(210.90)	(30.70)	(210.90
	Total expenses	5,440.62	3,870.03	3,731.43	14,611.56	13,439.71
3	Profit before Tax (1-2)	313.09	213.24	(963.82)	542.06	(812.75
4	Tax Expense					
	Current Tax	26.39	59.71	(42.30)	90.50	
	Deferred Tax	55.41	*	(344.33)	55.41	(344.33
5	Net Profit for the Period (3-4)	231.29	153.53	-577.19	396.15	(468.42
6	Other Comprehensive Income					
	A)i) Items that will be reclassified to Profit or loss		*:	70	-	
	ii) Income tax on items that will be reclassified to profit or loss	•		-	•	
	B)i) Items that will not be reclassified to profit or loss			-	-	
	a) Remeasurement of Defined Employee benefit plans	40.97	- 28	(77.43)	40.97	(77.43
	ii) Income tax on items that will not be reclassified to profit or loss	(11.40)	*	20.13	(11.40)	20.13
	Total Other Comprehensive Income (net of taxes)	29.57	-	(57.30)	29.57	(57.30
	Total Comrehensive Income for the Period	260.86	153.53	(634.49)	425.72	(525.72
	Paid-up Equity Share Capital	1,789.68	1,789.68	1,789.68	1,789.68	1,789.68
	Earnings Per Share (EPS) Face Value of Rs. 10 per		100.00			
	(a) Basic	1.29	0.86	(3.23)	2.21	(2.62
	(b) Diluted	1.29	0.86	(3.23)	2.21	(2.62

Notes:

- 1 The above Audited results for the quarter and Year ended on 31st March, 2021 have been reviewed and approved by the Audit Committee and Board of Directors at their respective meeting held on 16th June, 2021.
- 2 The Financial results have been in accordance with the principles and procedures of Indian Accounting Standards ("Ind As") as

notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified under Section 133 of Companies Act, 2013.

- 3 Previous year /period figures have been regrouped/rearranged whereever necessary, to make them comparable with current period.
- 4 The figures for the quarter ended on 31st March, 2021 and 31st March, 2020 are the balancing figures between Audited figures in respect full Financial year and the published figures for the three quarters prior to the respective quarter.
- 5 The results of the Company are available on www.lokeshmachines.com, BSE and NSE exchange websites.

Place: Hyderabad Date: 16/06/2021

> M. LOKESWARA RAO Managing Director

For and on behalf of Board of Direc

Lokesh Machines Limited Segment-wise Revenue, Results and Capital employed under Regulation 33 of the SEBI (LODR) 2015

Rs. In Lakhs

Particulars	Q	UARTER EN	DED	YEAR E	NDED
	31.03.21	31.12.20	31.03.20	31.03.21	31.03.20
	(Audited)	(Un Audited)	(Audited)	(Audited)	(Audited)
1 Segment Revenue					
a) Machinery Division	3,970.93	2,412.90	1,586.17	9,785.55	7,449.39
b) Components Division	1,682.72	1,660.57	1,164.81	5,235.90	5,134.68
c) Unallocated		-	2	3	(4)
TOTAL	5,653.65	4,073.47	2,750.98	15,021.45	12,584.07
Less : Inter Segment Revenue					
Net Revenue from Operations	5,653.65	4,073.47	2,750.98	15,021.45	12,584.07
2 Segment Results: Profit before Interest & Tax					
a) Machinery Division	710.48	478.58	(338.22)	1,775.27	524.98
b) Components Division	188.43	155.72	(96.91)	543.70	479.49
c) Unallocated		3	8		- 2
TOTAL	898.91	634.30	(435.13)	2,318.97	1,004.47
Less: Interest	351.48	304.87	302.44	1,246.95	1,174.71
Other unallocable Expenses net of Income	234.34	116.19	226.25	529.96	642.51
TOTAL PROFIT BEFORE TAX	313.09	213.24	(963.82)	542.06	(812.75)
3 Segment Assets					
a) Machinery Division	19,329.44	20,746.37	20,112.11	19,329.44	20,112.11
b) Components Division	9,339.67	7,743.94	7,664.63	9,339.67	7,664.63
c) Unallocated		-		-	
	28,669.11	28,490.31	27,776.74	28,669.11	27,776.74
4 Segment Liabilities					
a) Machinery Division	10,066.60	10,656.47	10,374.10	10,066.60	10,374.10
b) Components Division	4,288.52	3,780.71	3,514.38	4,288.52	3,514.38
c) Unallocated					-
	14,355.12	14,437.18	13,888.48	14,355.12	13,888.48
Capital Employed					
a) Machinery Division	9,262.84	10,089.90	9,738.01	9,262.84	9,738.01
b) Components Division	5,051.15	3,963.23	4,150.25	5,051.15	4,150.25
c) Unallocated				-	-
TOTAL	14,313.99	14,053.13	13,888.26	14,313.99	13,888.26

For LOKESH MACHINES LTD.

Lokesh Machines Limited

Regd.Office:B-29,EEIE,Stage-II,Balanagar,Hyderabad, TS-500 037

CIN No.:- L29219TG1983PLC004319 Statement of Assets and Liabilities

Rs in Lakhs

	<u> </u>	Rs in Lakhs
PARTICULARS	As at 31.03.21 (Audited)	As at 31.03.20 (Audited)
I ASSETS		
1 Non-Current Assets.	0.0000000000000000000000000000000000000	
(a) Propety, Plant and Equipment	11,190.89	9,512.42
(b) Right of Use Assets	410.08	417.09
© Intangible assets	21.65	30.78
(d) Capital Work-in-Progress	450.03	2,577:47
(e) Financial Assets		
(i) Investments	150.00	150.00
(ii) Other Financial assets	155.38	153.12
(f) Other Non Current Assets	440.80	704.75
(g) Income Tax Asset (net)	291.28	316.37
	13,110.11	13,862.00
2 Current Assets	0.004.70	0.040.00
(a) Inventories	9,924.76	9,919.39
(b) Financial Assets	4 000 40	
(i) Trade Receivables	4,003.13	2,881.15
(ii) Cash and cash equivalents	58.14	83.40
(iii) Other Bank balances	573.17	209.57
(iv) Other financial assets	102.56	67.29
Other Current Assets	897.24	753.94
	15,559.00	13,914.74
Total Assets	28,669.11	27,776.74
II EQUITY AND LIABILITIES		
1 Equity		
(a) Equity Share capital	1,789.68	1,789.68
(b) Other Equity	12,524.31	12,098.59
	14,313.99	13,888.27
2 Liabilities		
Non-Current liabilities		
Financial liabilities		
(a) Borrowings	2,333.02	1,388.71
(b) Deferred tax liabilities (Net)	620.73	553.93
(c) Provisions	375.18	392.38
	3,328.93	2,335.02
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	5,716.84	6,154.60
(ii) Trade payables		
a) Total outstanding dues to MSME	-	
 b) Total outstanding dues of other than MSME 	2,741.28	2,774.51
(iii) Other Financial liabilities	897.37	678.22
(b) Other current liabilities	1,670.70	1,946.12
	11,026.19	11,553.45
	28,669.11	27,776.74

For LOKESH MACHINES LTD.

Lokesh Machines Limited

Regd.Office:B-29,EEIE,Stage-II,Balanagar,Hyderabad, TS-500 037

CIN No .:- L29219TG1983PLC004319

Cash Flow Statement

Particulars	As at 31.03.21 (Audited)	As at 31.03.20 (Audited)
CASH FLOW FROM OPERATING ACTIVITIES	(Addited)	(Addited)
Profit before taxes	542.06	(812.75
Adjusted for	200000000000000000000000000000000000000	03.50 8020 9030 (6
Depreciation	834.05	890.00
Financial charges	1,246.95	1,174.71
Profit/loss on sale of asset	9.90	(0.19
Interest Income	(65.14)	(20.50
Other Comprehensive Income	40.97	(77.43
Operating profit before working capital changes	2,608.79	1,153.84
Adjustment for changes in		
Decrease/(Increase) in Receivables & Other advances	(1,293.67)	1,014.82
Decrease/(Increase) in Inventories	(5.36)	(348.64
Decrease/(Increase) in Trade and other payables	(311.09)	(401.43
Cash generated from operations	998.67	1,418.59
Direct taxes paid	(65.41)	(279.88
Net Cash Flow from Operating Activity (A)	933.26	1,138.71
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of fixed assets including CWIP and capital advances	(295.93)	
Sale of Asset	185.03	0.35
Interest received	52.01	16.28
Movement in other bank balances	(363.61)	85.68
Net Cash Flow from Investing Activity (B)	(422.50)	(242.25
CASH FLOW FROM FINANCING ACTIVITIES		
Increase/(Decrease) in Bank Borrowings	760.67	216,10
Dividend paid (Earlier Issued DD's now return back by bank)	(0.93)	(0.70)
Interest paid	(1,295.76)	(1,131.16)
Net Cash Flow from Financing Activity (C)	(536.02)	(915.76)
Net Increase/(Decrease) in Cash/Cash equivalents (A+B+C)	(25.26)	(19.30)
Add: Cash/Cash equivalents at the beginning of the year	83.40	102.70
Cash/Cash equivalents at the end of the year	58.14	83.40

For LOKESH MACHINES LTD.