

J. C. BHALLA & CO.
CHARTERED ACCOUNTANTS

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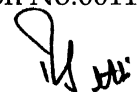
Limited Review Report

Review report to:
The Board of Directors
Eon Electric Limited
B-88, Sector- 83,
Noida - 201305, (U.P)

1. We have reviewed the accompanying Statement of Unaudited Financial Results ("the Statement") of Eon Electric Limited ("the Company") for the quarter ended September 30, 2016 and the year to date Unaudited Financial Results for the period from 1 April 2016 to 30 September 2016. This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
2. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. 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.
3. 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 Regulations 33 of 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 J C Bhalla & Company
Chartered Accountants
Firm Registration No.001111N




(Rajesh Sethi)

Partner

Membership No.085669

Place : New Delhi
Date : November 14, 2016

EON ELECTRIC LIMITED

Regd. Office : 1048, Sector-14, Sonapat, Haryana-131 001.

Corporate Office : B-88, Sector-83, Noida-201305.

Corporate Identification Number (CIN) : L31200HR1989 PLC035580

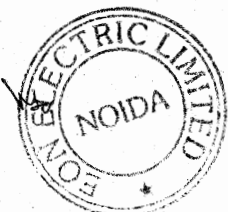
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STATEMENT OF UN-AUDITED FINANCIAL RESULTS (PROVISIONAL) FOR THE QUARTER/HALF YEAR ENDED 30th SEPTEMBER, 2016

Part I

(₹ in Lacs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2016 (Unaudited)	30.06.2016 (Unaudited)	30.09.2015 (Unaudited)	30.09.2016 (Unaudited)	30.09.2015 (Unaudited)	31.03.2016 (Audited)
1.	Income from Operations						
	(a) Sales/Income from Operations (Inclusive of Excise Duty)	4,430.29	4,408.06	4,120.77	8,838.35	7,502.92	17,259.43
	(b) Other Operating Income	74.41	71.09	68.26	145.50	68.26	207.29
	Total Income from Operations (Net)	4,504.70	4,479.15	4,189.03	8,983.85	7,571.18	17,466.72
2.	Expenses						
	(a) Cost of Materials consumed	1,789.39	2,509.38	2,034.84	4,298.77	3,694.02	8,086.22
	(b) Purchases of Stock-in-trade	867.56	643.03	1,159.41	1,510.59	2,140.80	4,074.54
	(c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	243.08	(116.08)	(42.04)	127.00	(247.88)	187.73
	(d) Excise Duty	136.09	-	-	136.09	-	-
	(e) Employee Benefits Expense	514.17	498.04	516.41	1,012.21	1,003.36	1,999.94
	(f) Depreciation and Amortisation Expense	52.92	51.48	53.70	104.40	105.79	214.16
	(g) Other Expenses	800.16	760.47	719.05	1,560.63	1,431.59	3,205.53
	Total Expenses	4,403.37	4,346.32	4,441.37	8,749.69	8,127.68	17,768.12
3.	Profit / (Loss) from operations before other income, finance cost and exceptional items (1 - 2)	101.33	132.83	(252.34)	234.16	(556.50)	(301.40)
4.	Other Income	220.87	187.24	224.94	408.11	399.74	775.85
5.	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)	322.20	320.07	(27.40)	642.27	(156.76)	474.45
6.	Finance Costs	232.80	217.12	224.14	449.92	439.07	919.42
7.	Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 - 6)	89.40	102.95	(251.54)	192.35	(595.83)	(444.97)
8.	Exceptional Items	-	-	-	-	-	30.25
9.	Profit / (Loss) from ordinary activities before tax (7 + 8)	89.40	102.95	(251.54)	192.35	(595.83)	(414.72)
10.	Tax Expense						
	- Current Tax	-	-	-	-	-	-
	- Deferred Tax	(1.12)	(5.12)	(2.36)	(6.24)	(4.73)	(12.82)
	- Deferred Tax charge on Exceptional Items	-	-	-	-	-	-
	- Wealth Tax	-	-	-	-	-	-
	Total	(1.12)	(5.12)	(2.36)	(6.24)	(4.73)	(12.82)
11.	Net Profit / (Loss) from ordinary activities after tax (9 - 10)	90.52	108.07	(249.18)	198.59	(591.10)	(401.90)
12.	Extraordinary Items (net of Tax Expense)	-	-	-	-	-	-
13.	Net Profit / (Loss) for the period (11 + 12)	90.52	108.07	(249.18)	198.59	(591.10)	(401.90)
14.	Paid-up Equity Share Capital (Face Value ₹ 5/-per Equity Share)	802.87	802.87	802.87	802.87	802.87	802.87
15.	Reserves excluding Revaluation Reserves						10,473.12
16.	(i) Earnings per share (EPS) before extraordinary items (Face Value of ₹ 5/- each) (not annualised) :						
	-Basic	0.57	0.67	(1.55)	1.24	(3.68)	(2.50)
	-Diluted	0.57	0.67	(1.55)	1.24	(3.68)	(2.50)
	(ii) Earnings per share (EPS) after extraordinary items (Face Value of ₹ 5/- each) (not annualised) :						
	-Basic	0.57	0.67	(1.55)	1.24	(3.68)	(2.50)
	-Diluted	0.57	0.67	(1.55)	1.24	(3.68)	(2.50)



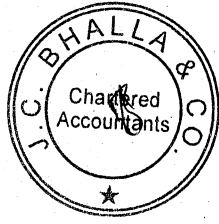
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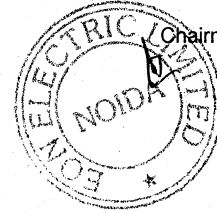
NOTES:

1. The above results were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 14th November, 2016 and have undergone "Limited Review" by the Statutory Auditors of the Company.
2. Figures for the previous periods / year have been regrouped / reclassified, wherever necessary, to make them comparable.



Place: New Delhi
Dated: 14th November, 2016

By Order of the Board of Directors
for Eon Electric Limited



V.P. Mahendru
(V.P. Mahendru)
Chairman - Managing Director

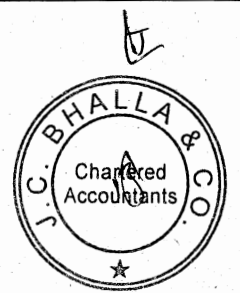
**UN-AUDITED SEGMENTWISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER/ HALF YEAR ENDED 30th
SEPTEMBER, 2016**

(₹ in Lacs)

Sl. No.	Particulars	Quarter Ended			Half Year		Year Ended
		30.09.2016 (Unaudited)	30.06.2016 (Unaudited)	30.09.2015 (Unaudited)	30.09.2016 (Unaudited)	30.09.2015 (Unaudited)	31.03.2016 (Audited)
1	Segment Revenue (Revenue from Operations)						
	a) Cable & Wires	1,456.63	801.10	1,239.60	2,257.73	2,575.14	4,750.87
	b) Lighting	2,301.09	2,825.22	2,281.10	5,126.31	3,504.39	9,578.10
	c) Electrical Consumer Durables	461.92	679.98	392.60	1,141.90	1,006.85	2,141.22
	d) Others	285.06	172.85	275.73	457.91	484.80	996.53
	Total	4,504.70	4,479.15	4,189.03	8,983.85	7,571.18	17,466.72
	Less: Inter segment Revenue	-	-	-	-	-	-
	Income from Operations	4,504.70	4,479.15	4,189.03	8,983.85	7,571.18	17,466.72
2	Segment Results (Profit+)/Loss(-) before Tax & Finance Costs from each Segment)						
	a) Cable & Wires	(256.98)	(272.34)	(317.57)	(529.32)	(557.47)	(1,177.56)
	b) Lighting	521.36	620.11	363.76	1,141.47	509.12	1,905.80
	c) Electrical Consumer Durables	37.11	21.69	(3.74)	58.80	(5.32)	(5.50)
	d) Others	15.26	(22.89)	(74.86)	(7.63)	(85.83)	(215.53)
	Total	316.75	346.57	(32.41)	663.32	(139.50)	507.21
	Less: i) Finance Costs	232.80	217.12	224.14	449.92	439.07	919.42
	ii) Other un-allocable expenditure/(income) net of Un-allocable income	(5.45)	26.50	(5.01)	21.05	17.26	32.76
	Profit before Exceptional Items and Tax	89.40	102.95	(251.54)	192.35	(595.83)	(444.97)
	Exceptional Items (Net)	-	-	-	-	-	30.25
	Profit before Tax	89.40	102.95	(251.54)	192.35	(595.83)	(414.72)
3	Segment Assets						
	a) Cable & Wires	4,442.39	4,312.61	4,909.87	4,442.39	4,909.87	4,718.50
	b) Lighting	7,243.99	6,610.57	4,814.55	7,243.99	4,814.55	6,097.00
	c) Electrical Consumer Durables	2,344.09	2,447.35	2,151.78	2,344.09	2,151.78	2,418.02
	d) Others	1,157.95	1,134.34	1,628.86	1,157.95	1,628.86	1,195.06
	e) Unallocated	7,278.99	8,006.32	7,941.94	7,278.99	7,941.94	7,972.67
	Total	22,467.41	22,511.19	21,447.00	22,467.41	21,447.00	22,401.25
4	Segment Liabilities						
	a) Cable & Wires	1,472.99	1,223.26	1,401.42	1,472.99	1,401.42	1,554.14
	b) Lighting	1,817.06	1,914.85	1,690.78	1,817.06	1,690.78	1,635.18
	c) Electrical Consumer Durables	580.36	519.74	281.05	580.36	281.05	566.79
	d) Others	245.67	178.90	219.24	245.67	219.24	194.80
	e) Unallocated	6,876.75	7,290.38	6,767.71	6,876.75	6,767.71	7,174.35
	Total	10,992.83	11,127.13	10,360.20	10,992.83	10,360.20	11,125.26



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STATEMENT OF ASSETS & LIABILITIES

(₹ in Lacs)

	Particulars	As at 30.09.2016 (Unaudited)	As at 31.03.2016 (Audited)
A	EQUITY AND LIABILITIES		
1	Shareholders' Funds		
	a) Share Capital	802.87	802.87
	b) Reserves and Surplus	10,671.71	10,473.12
	Sub-total - Shareholders' Funds	11,474.58	11,275.99
2	Non-Current Liabilities		
	a) Long Term Borrowings	-	-
	b) Deferred Tax Liabilities (Net)	204.48	210.72
	c) Other Long Term Liabilities	218.66	215.21
	d) Long Term Provisions	148.95	142.69
	Sub-total - Non-Current Liabilities	572.09	568.62
3	Current Liabilities		
	a) Short Term Borrowings	6,374.51	6,689.87
	b) Trade Payables	2,980.85	2,793.33
	c) Other Current Liabilities	1,039.15	1,059.83
	d) Short Term Provisions	26.23	13.61
	Sub-total - Current Liabilities	10,420.74	10,556.64
	TOTAL - EQUITY AND LIABILITIES	22,467.41	22,401.25
B	ASSETS		
1	Non-Current Assets		
	a) Fixed Assets	3,931.27	3,977.98
	b) Non - Current Investments	1,078.59	1,079.26
	c) Long Term Loans and Advances	186.08	183.36
	Sub-total - Non-Current Assets	5,195.94	5,240.60
2	Current Assets		
	a) Current Investments	3,427.21	4,647.56
	b) Inventories	3,276.71	3,785.57
	c) Trade Receivables	7,938.35	6,492.03
	d) Cash and Cash Equivalents	1,779.76	1,488.82
	e) Short Term Loans and Advances	755.39	673.60
	f) Other Current Assets	94.05	73.07
	Sub-total - Current Assets	17,271.47	17,160.65
	TOTAL - ASSETS	22,467.41	22,401.25

