

# Advance Powerinfra Tech Limited

CIN : L65999WB1994PLC065726

Ref. No: APTL/BSE/0110/16-17

Date: 14.11.2016

The Department of Corporate Services  
The Bombay Stock Exchange Ltd.  
P. J. Towers, Dalal Street  
Mumbai – 400 001.

Scrip Code: 531047

**Sub: Outcome of Board Meeting –Unaudited financial Result (Provisional)  
for the Quarter/ Three months ended 30<sup>th</sup> September 2016.**

Dear Sir,

In compliance of Regulation 30 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015, we are pleased to enclose the Unaudited Financial Results (Provisional) of the Company for the Quarter/three months ended 30<sup>th</sup> September 2016, which have been duly approved by the Board of Directors of the Company in its meeting held today i.e. 14<sup>th</sup> November, 2016.

A copy of Limited Review Report on the said results, in the prescribed format, issued by the Auditors of the company is also enclosed.

In terms of Regulation 47 of SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015, the extract of financial results, in the prescribed format, shall be published by 16.11.2016 in Business Standard (English Edition) and Arthik lipi (Bengali vernacular language daily) . The full format of the Results for the Quarter / three months ended 30<sup>th</sup> September 2016 shall be available on the websites of the Stock Exchanges where equity shares of the Company are listed i.e. at The Bombay Stock Exchange Ltd. ([www.bseindia.com](http://www.bseindia.com)) and on the Company's website at [www.advancepowerinftratech.com](http://www.advancepowerinftratech.com)

Kindly take the same on your records.

Thanking You,

Yours faithfully,

**For Advance Powerinfra Tech Ltd**

  
AkhileshKotia  
Managing Director  
(DIN: 00076777)

Encl: as above



**Khettra Muhan Roy**

Chartered Accountant  
M.Com, FCA, ACMA

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Review Report to the Members of **ADVANCE POWERINFRA TECH LIMITED**, of 4, CHANDNI CHOWK STREET, KOLKATA- 700072 on the Unaudited Quarterly Financial Results (Provisional) for the quarter ended 30<sup>th</sup> September 2016. Date.....

We have reviewed the accompanying statement of unaudited financial results of **ADVANCE POWERINFRA TECH LIMITED** for the quarter ended 30<sup>th</sup> 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.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, *Engagements to Review Financial Statements* issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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.

Place: Kolkata

Dated: 14<sup>th</sup> November, 2016

For K .M. ROY



Chartered Accountant

(Membership No.- 053720)

# ADVANCE POWERINFRA TECH LIMITED

CIN: L65999WB1994PLC065726

REGD OFFICE: 4, CHANDNI CHOWK STREET, KOLKATA- 700072

## Standalone Unaudited Quarterly Financial Results (Provisional) For The Quarter Ended 30th September, 2016

(Figures: Rs. In Lakh)

Particulars	3 months ended (30/09/2016) (Unaudited)	Preceding 3 months ended 30/06/2016 (Unaudited)	Corresponding 3 months ended in the previous year (30/09/2015) (Unaudited)	Year to date figures for current period ended (30/09/2016) (Unaudited)	Year to date figures for previous year ended (30/09/2015) (Unaudited)	Previous Year Ended (31/03/2016) (Audited)
<b>1. Income from Operations</b>						
(a) Net Sales/Income from Operations (Net of excise duty)	839.65	16.97	286.78	856.62	292.20	974.86
(b) Other Operating Income	7.90	8.09	10.26	15.99	46.32	101.03
<b>Total income from Operations (net)</b>	<b>847.55</b>	<b>25.06</b>	<b>297.04</b>	<b>872.61</b>	<b>338.52</b>	<b>1,075.89</b>
<b>2. Expenses</b>						
(a) Cost of Materials consumed	123.41	7.99	175.38	131.40	179.02	396.10
(b) Purchase of stock-in-trade	707.49	-	62.63	707.49	62.63	425.10
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	7.98	-	18.00	24.25
(d) Employee benefits expense	4.09	4.07	9.80	8.16	14.02	24.36
(e) Depreciation and amortisation expense	2.13	2.13	1.53	4.26	3.17	10.77
(f) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	8.12	21.03	36.47	29.15	54.41	123.53
<b>Total Expenses</b>	<b>845.24</b>	<b>35.22</b>	<b>293.79</b>	<b>880.46</b>	<b>331.25</b>	<b>1,004.11</b>
<b>3. Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)</b>	<b>2.31</b>	<b>(10.16)</b>	<b>3.25</b>	<b>(7.85)</b>	<b>7.27</b>	<b>71.78</b>
4. Other Income	-	-	-	-	-	-
<b>5. Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 ± 4)</b>	<b>2.31</b>	<b>(10.16)</b>	<b>3.25</b>	<b>(7.85)</b>	<b>7.27</b>	<b>71.78</b>
6. Finance Costs	0.05	0.05	0.07	0.10	0.07	0.63
<b>7. Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 ± 6)</b>	<b>2.26</b>	<b>(10.21)</b>	<b>3.18</b>	<b>(7.95)</b>	<b>7.20</b>	<b>71.15</b>
8. Exceptional Items	-	-	-	-	-	-
<b>9. Profit / (Loss) from ordinary activities before tax (7 ± 8)</b>	<b>2.26</b>	<b>(10.21)</b>	<b>3.18</b>	<b>(7.95)</b>	<b>7.20</b>	<b>71.15</b>
10. Tax expense	-	-	1.03	-	2.23	33.65
<b>11. Net Profit / (Loss) from ordinary activities after tax (9 ± 10)</b>	<b>2.26</b>	<b>(10.21)</b>	<b>2.15</b>	<b>(7.95)</b>	<b>4.97</b>	<b>37.50</b>
12. Extraordinary items (net of tax expense Lakhs)	-	-	-	-	-	-
<b>13. Net Profit / (Loss) for the period (11 ± 12)</b>	<b>2.26</b>	<b>(10.21)</b>	<b>2.15</b>	<b>(7.95)</b>	<b>4.97</b>	<b>37.50</b>
14. Share of Profit / (loss) of associates	-	-	-	-	-	-
15. Minority Interest	-	-	-	-	-	-
<b>16. Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13 ± 14 ± 15)</b>	<b>2.26</b>	<b>1,163.83</b>	<b>2.15</b>	<b>(7.95)</b>	<b>4.97</b>	<b>37.50</b>
17. Paid-up equity share capital (Face Value of the Share shall be indicated)	1,163.83	1,163.83	1,163.83	1,163.83	1,163.83	1,163.83
18. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	499.32	499.32	461.81	499.32	461.81	499.32
<b>19.i Earnings Per Share (before extraordinary items) (of Rs. 10/- each):</b>						
(a) Basic	0.02	(0.09)	0.01	(0.07)	0.01	0.32
(b) Diluted	0.02	(0.09)	0.01	(0.07)	0.01	0.32
<b>19.ii Earnings Per Share (after extraordinary items) (of Rs. 10/- each):</b>						
(a) Basic	0.02	(0.09)	0.01	(0.07)	0.01	0.32
(b) Diluted	0.02	(0.09)	0.01	(0.07)	0.01	0.32



## Statement Of Assets and Liabilities

(Figures : Rs. in Lakh)

Standalone Statement of assets and liabilities Particulars	As at Half year ended 30.09.2016	As at Previous year ended 30.09.2015
<b>A. EQUITY AND LIABILITIES</b>		
<b>1. Shareholders' Fund</b>		
(a) Share Capital	1163.83	1163.83
(b) Reserve & Surplus	380.74	539.38
(c) Money received against share warrants	0	0
<b>Sub Total- Shareholders' fund</b>	<b>1544.57</b>	<b>1703.21</b>
<b>2. Share application money pending allotment</b>	0	0
<b>3. Minority Interest*</b>	0	0
<b>4. Non- current Liabilities</b>		
(a) Long- term borrowings	31.41	20.5
(b) Deferred tax liabilities (net)	40.24	
(c) Other long - term liabilities	0	
(d) Long- term provisions	0	
<b>Sub Total- Non - current Liabilities</b>	<b>71.65</b>	<b>20.5</b>
<b>5. Current Liabilities</b>		
(a) Short- term borrowings	0	0
(b) Trade Payables	1169.9	985.65
(c) Short - term provisions	7.19	3.2
<b>Sub- total- Current Liabilities</b>	<b>1177.09</b>	<b>988.85</b>
<b>TOTAL- EQUITY AND LIABILITIES</b>	<b>2793.31</b>	<b>2712.56</b>
<b>B. ASSETS</b>		
<b>1. Non- current assets</b>		
(a) Fixed assets	532.3	500.87
(b) Goodwill on consolidation*	0	0
(c) Non- current investments	20	394.84
(d) Deferred tax assets (net)	0	0
(e) Long- term loans and advances	0	204.6
(f) Other non- current assets	0	0
<b>Sub - total- Non- curent assets</b>	<b>552.3</b>	<b>1100.31</b>
<b>2. Current assets</b>		
(a) Current investments	30.23	
(b) Inventories	914.85	955.52
(c) Trade Receivables	946.83	648
(d) Cash and cash Equivalents	16.05	8.73
(e) Short- term loans and advances	315.72	0
(f) Other current assets	17.33	0
<b>Sub- total- Current Assets</b>	<b>2241.01</b>	<b>1612.25</b>
<b>Total Assets</b>	<b>2793.31</b>	<b>2712.56</b>

\* Applicable in the case of consolidated statement of Assets and Liabilities.

Note:

1. The above financial results have been reviewed by the Audit Committee of the Board and approved by the Board of Directors at their meeting held on 14th November, 2016.
2. The above results are duly reviewed by the auditors of the company.
3. Segment Reporting as defined in Accounting Standard, AS17 is not applicable to the company as the company's income comprises of single segment of activity, i.e. Sale of Power & Distribution of Transformers.
4. Previous year figures have been re-arranged/re-grouped wherever necessary.
5. There is no extra-ordinary item.
6. The aforesaid results are also available at the website of the Company at [www.advancepowerinftratech.com](http://www.advancepowerinftratech.com)

On Behalf Of The Board  
For ADVANCE POWERINFRA TECH LIMITED

A K . . . . . K

A. KOTIA

Managing Director

DIN:00076777

Place : Kolkata

Date: 14th Day of November 2016

