

**ROLCON ENGINEERING COMPANY LIMITED**  
Reg. Office Address: Anand Sojitra Road, Vitthal Udyognagar - 388121, Gujarat-India.  
CIN : L29259GJ1961PLC001439

Statement of Unaudited Financial Results for the Quarter / Nine Month Ended 31st December, 2018.

Sr. No	Particulars	( Amt. in Lakh)					
		Quarter Ended			Nine Month Ended		Year Ended
		31-12-2018	30-09-2018	31-12-2017	31-12-2018	31-12-2017	31-03-2018
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1</b>	<b>Income</b>						
	(a) Revenue from operations	949.55	966.11	882.85	2815.53	2427.64	3372.00
	(b) Other Income	6.40	13.61	5.87	29.42	39.07	41.40
	Total Income	<b>955.95</b>	<b>979.72</b>	<b>888.72</b>	<b>2844.95</b>	<b>2466.71</b>	<b>3413.40</b>
<b>2</b>	<b>Expenses</b>						
	(a) Cost of materials consumed	463.12	485.29	417.56	1373.02	1103.97	1545.76
	(b) Purchase of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Change in inventories of finished goods, work-in-progress and stock-in-trade	(7.52)	(49.87)	(1.72)	(36.15)	(23.12)	9.95
	(d) Excise Duty Expenses	0.00	0.00	0.00	0.00	80.67	80.68
	(e) Employee benefits expense	147.19	154.15	170.88	447.87	496.11	641.11
	(f) Finance Costs	0.93	1.78	1.50	3.96	4.65	6.04
	(g) Depreciation and amortization expense	21.49	19.51	23.21	61.65	65.84	88.17
	(h) Other Expenditure	293.34	330.91	279.22	902.02	736.74	1015.87
	Total Expenses	<b>918.55</b>	<b>941.77</b>	<b>890.65</b>	<b>2752.37</b>	<b>2464.85</b>	<b>3387.59</b>
<b>3</b>	<b>Profit before Exceptional Items &amp; tax (1-2)</b>	<b>37.40</b>	<b>37.95</b>	<b>(1.93)</b>	<b>92.58</b>	<b>1.86</b>	<b>25.81</b>
<b>4</b>	<b>Add/Less:Exceptional Items</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>5</b>	<b>Profit before Tax ( 3 + 4 )</b>	<b>37.40</b>	<b>37.95</b>	<b>(1.93)</b>	<b>92.58</b>	<b>1.86</b>	<b>25.81</b>
<b>6</b>	<b>Tax Expense :</b>						
	Current Tax	9.00	8.64	0.00	17.64	0.00	0.00
	Mat Credit Entitlement	(17.64)	-	-	(17.64)	-	-
	Adjustment of tax relating to earlier periods	(0.42)	0.00	0.00	(0.42)	0.00	0.00
	Deferred tax	11.44	(4.48)	(0.58)	7.86	(0.58)	(6.08)
<b>7</b>	<b>Net Profit for the period after Tax (5 - 6)</b>	<b>17.38</b>	<b>33.79</b>	<b>(1.35)</b>	<b>85.14</b>	<b>2.44</b>	<b>19.73</b>
<b>8</b>	<b>Other Comprehensive Income (Net of tax)</b>						
	Items will not be classified to Profit & Loss	0.00	0.00	0.00	0.00	0.00	0.00
<b>9</b>	<b>Total Comprehensive Income for the period (Net of Tax)(7+8)</b>	<b>17.38</b>	<b>33.79</b>	<b>(1.35)</b>	<b>85.14</b>	<b>2.44</b>	<b>19.73</b>
<b>10</b>	<b>Paid up Equity Share Capital (Face value of Rs.10/- Each )</b>	<b>75.60</b>	<b>75.60</b>	<b>75.60</b>	<b>75.60</b>	<b>75.60</b>	<b>75.60</b>
<b>11</b>	<b>Other Equity / Reseve &amp; Surplus</b>						<b>844.39</b>
<b>12</b>	<b>Earning Per Share</b>						
i	Basic & Diluted EPS before Extraordinary Item	2.30	4.47	(0.18)	11.26	0.32	2.61
ii	Basic & Diluted EPS after Extraordinary Item	2.30	4.47	(0.18)	11.26	0.32	2.61

**Notes :**

- The above financial results for quarter and nine month ended on 31st December, 2018 have been reviewed by Audit Committee and approved by the Board of Directors at their meeting held on 09th February, 2019. The Limited Review of the results of the quarter ended on December 31, 2018 as required under regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been completed by the Auditors and issued an unqualified report.
- The company has identified its bussiness of Manufacturing of Industrial chain and sprocket as its only primary reportable segement in accordance with the requirement of IND AS 108 "Operating Segments". Accordingly no separate segement information has been provided.
- There was no exceptional/extraordinary item during the quarter ended December 31, 2018.
- The Figures of the previous quarter/year have been regrouped / reclassified wherever necessary.

Place : Vitthal Udyognagar.

Date : February 09, 2019



For Rolcon Engineering Company Limited

*A. S. Amin*

Ashish S. Amin (Managing Director)

DIN: 01130354



**Independent Auditor's Limited Review Report on Unaudited Quarterly and Nine Months ended on 31<sup>st</sup> December, 2018 of Standalone Financial Results of Rolcon Engineering Company Limited.**

To Board of Directors of  
**Rolcon Engineering Company Limited**

We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **Rolcon Engineering Company Limited** ('the company') for the quarter and nine month ended on **December 31, 2018** (the "statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No.CIR/CFD/FAC/62/2016 dated July 5, 2016.

This Statement is the responsibility of the Company's management and has been approved by the Board of Directors in their meeting held on 9th February, 2019 and prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 34 "Interim Financial Reporting" ('Ind As 34'), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there-under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

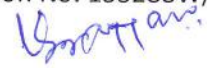
We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial results are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide 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 and based on the consideration of report of the other auditor and management certified accounts, nothing has comes to our attention that causes us to believe that the accompanying statement of unaudited financial results, prepared in accordance with the applicable accounting standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **JHS & ASSOCIATES LLP.**

Chartered Accountants

Firm's Registration No: 133288W/W100099



**Virendra Nayyar**

Partner

Membership No: 048136



Place : Vallabh Vidyanagar  
Date: **09<sup>th</sup> February, 2019**

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