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**SM Energy Teknik & Electronics Ltd.**

Regd. Office : SM House. 11 Sahakar Road, Vile Parle (E), Mumbai - 400 057.

Tel. : 022-49145555 Email : got2invest@rediffmail.com

(CIN : L51900MH1982PLC26292)

SMET/2019

14/11/2019

Department of Corporate Services  
The Bombay Stock Exchange Ltd,  
Phiroze Jeejeebhoy Towers  
Dalal Street  
Fort  
MUMBAI 400001

Dear Sir/Madam,

Scrip Code: 522042

Sub: Unaudited Financial Results with Limited Review Report for the Second quarter  
& half year ended September 30, 2019

Pursuant to Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting unaudited financial results of the company for the second quarter & six months ended on September 30, 2019 along with Limited Review Report of the Auditor of the company.


The same have been taken on record by the Board of Directors of the company today at their meeting held at Mumbai and concluded at 5.30 p.m.

Kindly acknowledge and take note of the same on your record.

Thanking you,

Yours faithfully,

**For SM ENERGY TEKNIK & ELECTRONICS LTD**

  
**D.M. GONSALVES**  
**DIRECTOR**  
**DIN 00519566**

Encl: as above



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| SM ENERGY TEKNIK & ELECTRONICS LTD  |  |               |             |             |                 |             |            |
|---|--|---------------|-------------|-------------|-----------------|-------------|------------|
| STATEMENT OF STANDALONE UNAUDITED RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2019 |  |               |             |             |                 |             |            |
| (Rs. In Lacs)   |  |               |             |             |                 |             |            |
| Sr.<br>No.  | Particulars  | Quarter Ended |             |             | Half Year Ended |             | Year Ended |
|   |  | 30.09.2019    | 30.06.2019  | 30.09.2018  | 30.09.2019      | 30.09.2018  | 31.03.2019 |
| PART - I  |  | (Unaudited)   | (Unaudited) | (Unaudited) | (Unaudited)     | (Unaudited) | (Audited)  |
|   | Continuing Operations  |               |             |             |                 |             |            |
| 1   | Revenue  |               |             |             |                 |             |            |
| a   | Income from Operations   | -             | -           | -           | -               | -           | -          |
| b   | Other Income   | -             | -           | -           | -               | -           | -          |
|   | Total Revenue from Operations (a+b)                                    | -             | -           | -           | -               | -           | -          |
| 2   | Expenses   |               |             |             |                 |             |            |
| a   | Employee benefits expenses   | -             | -           | -           | -               | -           | -          |
| b   | Finance Cost   | -             | -           | -           | -               | -           | -          |
| c   | Depreciation and amortization expenses                                 | -             | -           | -           | -               | -           | -          |
| d   | Other expenses   | -             | -           | -           | -               | -           | -          |
|   | Total Expenses (a to d)  | -             | -           | -           | -               | -           | -          |
| 3   | Profit / (Loss) from Operations before exceptional items and Tax (1-2) | -             | -           | -           | -               | -           | -          |
| 4   | Exceptional items - Income (Credit Balance Written Back)               | -             | -           | -           | -               | -           | -          |
| 5   | Profit / (Loss) before tax from continuing operations (3+4)            | -             | -           | -           | -               | -           | -          |
| 6   | Tax Expenses   | -             | -           | -           | -               | -           | -          |
| 7   | Profit / (Loss) after tax from continuing operations (5-6)             | -             | -           | -           | -               | -           | -          |
|   | Discontinued Operations  |               |             |             |                 |             |            |
| 8   | Profit / (Loss) before tax from discontinuing operations               | (0.33)        | (0.74)      | (0.02)      | (1.07)          | (3.55)      | (22.39)    |



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| SM ENERGY TEKNIK & ELECTRONICS LTD  |                                       |                         |                         |
|---|---------------------------------------|-------------------------|-------------------------|
| STANDALONE STATEMENT OF ASSETS AND LIABILITIES FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2019 |                                       |                         |                         |
| (Rs. In Lacs)   |                                       |                         |                         |
| Sr. No.   | Particulars                           | 30.09.2019<br>(Audited) | 31.03.2019<br>(Audited) |
| <b>A</b>  | <b>ASSETS</b>                         |                         |                         |
| 1   | <b>Non Current Assets</b>             |                         |                         |
|   | (i) Other Non Current Assets          | 4.56                    | 4.56                    |
|   | <b>Sub total - Non Current Assets</b> | <b>4.56</b>             | <b>4.56</b>             |
| 2   | <b>Current Assets</b>                 |                         |                         |
|   | (i) Cash and Cash Equivalents         | 2.82                    | 3.05                    |
|   | <b>Sub total - Current Assets</b>     | <b>2.82</b>             | <b>3.05</b>             |
|   | <b>TOTAL - ASSETS</b>                 | <b>7.38</b>             | <b>7.61</b>             |
| <b>A</b>  | <b>EQUITY AND LIABILITIES</b>         |                         |                         |
| 1   | <b>Equity</b>                         |                         |                         |
|   | (i) Equity Share Capital              | 1,231.69                | 1,231.69                |
|   | (ii) Other Equity                     | (1,875.21)              | (1,874.14)              |
|   | <b>Sub total - Equity</b>             | <b>(643.52)</b>         | <b>(642.45)</b>         |
| 2   | <b>Liabilities</b>                    |                         |                         |
|   | <b>(i) Non-current Liabilities</b>    |                         |                         |
|   | (i) Borrowings                        | 6.01                    | 6.01                    |
|   | (ii) Trade Payables                   | 403.73                  | 403.73                  |
|   |                                       | <b>409.74</b>           | <b>409.74</b>           |
|   | <b>(ii) Current Liabilities</b>       |                         |                         |
|   | (i) Trade Payables                    | 8.22                    | 12.27                   |
|   | (ii) Other Financial Liabilities      | 231.83                  | 225.99                  |
|   | (iii) Other Current Liabilities       | 1.11                    | 2.06                    |
|   | <b>Sub total - Liabilities</b>        | <b>241.16</b>           | <b>240.32</b>           |
|   | <b>TOTAL - EQUITY AND LIABILITIES</b> | <b>7.38</b>             | <b>7.61</b>             |

## Notes:

- The above financial results have been reviewed and approved by the Board of Directors at its meeting held on 14th November, 2019 after review and approval by the Audit Committee.
- Figures of previous years / periods have been regrouped / rearranged wherever necessary to make them compatible.
- Since the operations of the company are currently ceased except with reference to administration and maintenance expenditure management has not yet identified the operating segment as required under Ind-AS 108.



**D. K. UPENDRA & CO.**  
CHARTERED ACCOUNTANTS

**D. K. UPENDRA** F.C.A., DISA  
PROPRIETOR

Flat 205, 2nd Floor, Saptagin Residency VII  
Govt. School Road, Off Kathriguppe Main Road  
BSK 3rd Stage, Bangalore - 560 085  
Mobile : 98451 26519  
E-mail : upendra\_1959@yahoo.co.in

Ref. :

Independent Auditor's Review Report on Standalone Unaudited Financial Results of SM ENERGY  
TEKNIK & ELECTRONICS LIMITED pursuant to Regulation 33 of the SEBI (Listing Obligations and  
Disclosure Requirements) Regulations, 2015

Date :

To,

The Board of Directors of  
SM ENERGY TEKNIK & ELECTRONICS LIMITED

1. We have reviewed the unaudited financial results of SM ENERGY TEKNIK & ELECTRONICS LTD ("Company") for the quarter and half year ended September 30, 2019 which are included in the accompanying Statement of Unaudited Financial Results for the quarter and half year ended September 30, 2019 and the statement of assets and liabilities on that date together with the notes thereon (the "Statement"). The statement has been prepared by the company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations, 2015") as modified by Circular No.CIR/CFD/FAC/62/2016 dated July 5, 2016, which has been initiated by us for identification purposes. This statement which 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. Further, the Management is also responsible to ensure that the accounting policies used in the preparation of this statement are consistent with those used in the preparation of the company's opening unaudited Balance Sheet as at April 1, 2018 prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies. Our responsibility is to issue a report on the Statement 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 Independent Auditor of the Entity issued by the Institute of Chartered Accountants of India. The standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatements. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than the audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. The unaudited financial statements result for the quarter & half year ended September 30, 2018 prepared by another firm of chartered accountants who, vide their review report dated \_\_\_\_\_, have expressed their opinion on the aforesaid financial information.

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 standalone financial results prepared in accordance with applicable Indian Accounting Standards (Ind AS) and other recognized accounting policies & practices 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.
5. Without clarifying our review conclusion, attention is invited to :
  - a. Note 2 to the statement which states that the company has adopted Ind AS for the financial year commencing from April 01, 2017, and accordingly, the statement has been prepared by the company's management in compliance with Ind. AS.
  - b. We were neither engaged to review, nor have we reviewed the comparative figures including the reconciliation to the Total Comprehensive Income for the quarter & half year ended on September 30, 2018 and accordingly, we do not express any conclusion on the results in the statement for the quarter & half year ended September 30, 2019. As set out in note 5. to the Statement, these figures have been furnished by the management.
  - c. Note 5 regarding continued preparation of the financial statements on a going concern basis despite inability of the company to meet its financial obligations and the discontinuation of operations of the company.

and we are not qualified in respect of these matters.