

Ref No. : AAL/BSE/NSE/2019

Date: August 14, 2019

The Manager  
 Listing Department  
**BSE Limited,**  
 Phiroze Jee Jee Bhoy Towers,  
 Dalal Street, Mumbai – 400001

**BSE SECURITY CODE: 520077**

The Secretary  
**The National Stock Exchange of India Limited**  
 “Exchange Plaza”,  
 5th Floor, Plot No. C/1, G-Block,  
 Bandra – Kurla Complex,  
 Bandra (E), Mumbai-400051  
**NSE TRADING SYMBOL: AMTEKAUTO**

**Sub.:-** Approval of Un-Audited Standalone Financial Results for the Quarter ended June 30, 2019 along with Limited Review Report.

Dear Sir/Ma'am,

Pursuant to Regulation 30 read with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, we wish to inform you that a meeting held today i.e. **Wednesday, August 14, 2019.**

1. Pursuant to Regulation 33 of Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Standalone Un-Audited Financial Results of the Company for the quarter ended 30<sup>th</sup> June, 2019.
2. Limited Review Report on the Standalone Un-Audited Financial Results of the Company for the quarter ended 30<sup>th</sup> June, 2019.

In view of above, please find enclosed herewith the Standalone Un-Audited Financial Results of the Company for the Quarter ended June 30, 2019 along with Limited Review Report thereon.

The aforesaid results are also available on the website of the Company i.e. [www.amtek.com](http://www.amtek.com) and also being published in newspapers in the prescribed format.

The meeting commenced at **6:00** p.m. and concluded at **9:15** p.m.

You are requested to take the same on records and oblige.

Thanking You  
 Yours Faithfully,

For **Amtek Auto Limited**

**(Rajeev Raj Kumar)**

Company Secretary & Compliance Officer

Issued with Approval of Mr. Dinkar T. Venkatasubramanian (Resolution Professional)

IP Registration No. IBBI/IPA-001/IP-P00003/2016-17/10011

(Amtek Auto Limited is under Corporate Insolvency Resolution Process of the Insolvency and Bankruptcy Code 2016. Its affairs, business and assets are being managed by the Resolution Professional, Mr. Dinkar T. Vekatasubaramanian, appointed by the National Company Law Tribunal by order dated 27 July 2017 and continued as Resolution Professional by the Committee of Creditors in its meeting held on 22nd August, 2017 under the provisions of the Code.)

**INDEPENDENT AUDITOR'S REVIEW REPORT**

**on Quarterly Unaudited Standalone Financial Results, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations")**

**For the Quarter Ended June 30, 2019**

**AMTEK AUTO LIMITED**

To,  
**THE INSOLVENCY PROFESSIONAL,  
AMTEK AUTO LIMITED**

**Introduction**

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Amtek Auto Limited** ("the Company"), for the quarter ended June 30, 2019 ("the Statement"), 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.

As the 'Corporate Insolvency Resolution Process' ("CIRP") has been initiated in respect of the Company under the provisions of "The Insolvency and Bankruptcy Code, 2016" ("IBC" / 'the Code') by the National Company Law Tribunal ("NCLT"), Chandigarh bench, vide its order dated July 24, 2017, the powers of the Board of Directors stand suspended as per Section 17 of the Code and such powers are being exercised by the Resolution Professional appointed by the National Company Law Tribunal by the said order under the provisions of the Code.

2. This Statement, which is the responsibility of the Company's Management and have been endorsed by Chief Financial Officer, confirming that financial results do not contain any material misstatements and thereafter provided to the Resolution Professional for his signing on August 14, 2019 and for further filing with stock exchanges; has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

**Scope of Review**

3. We conducted our review of the Statement 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. 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.

**Basis of qualified conclusion**

4. Attention is invited to:
  - a. Note No. 4(i) of the accompanying Statement of Unaudited Standalone Financial Results, stating therein that the provision for impairment has currently been worked out on the basis of value of assets referred to in the Valuation reports [of approved valuers, who valued Company's entire assets pursuant to the requirements of Corporate Insolvency Resolution Process ("CIRP")]; without any reference to determination of 'value-in-use'. This is contrary to the requirements of Ind AS 36 'Impairment of Assets'. The monetary impact of the same has not been ascertained.

**Other Offices**

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**INDEPENDENT AUDITOR'S REVIEW REPORT**

**on Quarterly Unaudited Standalone Financial Results, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations")**

**For the Quarter Ended June 30, 2019**

**AMTEK AUTO LIMITED**

- b. Note No. 4(ii) of the accompanying Statement of Unaudited Standalone Financial Results, stating therein that the Company has reassessed the fair value of investment made by the Company in 'Amtek Global Technologies Pte. Ltd.' at Rs. 64707.59 Lakhs (as against its book value of Rs. 0.07 Lakhs as at June 30, 2019) on the basis of (i) valuation reports of two approved valuers and (ii) the resolution plan approved in NCLT Order dated July 25, 2018 (as pass-through to the existing financial creditors of the Company, with no guarantee). In the absence of latest financial statements and other financial information of the subject entity being available with the Company, we are unable to comment upon the correctness or otherwise of the value ascribed to such investment and also to its realizability.
- c. Note No. 9 of the accompanying Statement of Unaudited Standalone Financial Results, relating to excess managerial remuneration under Companies Act 2013, aggregating to Rs. 3.31 Lakhs of the Vice-Chairman and the Managing Director of the Company, for the period April 1, 2017 to June 23, 2017. The Vice-Chairman and the Managing Director of the Company has resigned during the earlier year (2017-18) and the Company will seek approval for non recovery of excess remuneration paid / charged to the statement of profit and loss from the Ministry of Corporate Affairs (MCA) with consequential penalty, if any and compounding fees as per provision of Companies Act 2013. Pending the same, no adjustments have been made for the amount of Rs. 3.31 Lakhs and consequential penalty, if any and compounding fees. In the absence of the decision of the MCA pursuant to the application to be made by the Company, we are unable to ascertain the impact on loss on this account for the quarter ended June 30, 2019.

**Qualified Conclusion**

5. Based on our review conducted as stated in paragraph 3 above, *except for possible effects of the matters specified in Paragraph 4 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 the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**Material uncertainty related to going concern**

6. We draw attention to Note No. 1 of the accompanying Statement of Unaudited Standalone Financial Results, stating therein that the resolution plan, which was voted upon between April 4, 2018 and April 5, 2018 & duly approved by the Committee of Creditors and was further approved by NCLT vide their order dated July 25, 2018.
- As stated in the said note, the resolution plan has not been implemented within the timelines as prescribed in the approved resolution plan and the said note further describes the uncertainties related to the legal outcome in the stated matter. Presently, the stated matter is pending with NCLAT, which instructed the 'Resolution Professional' to ensure that the company remains a going concern.

These events or conditions, alongwith other matters as set forth in the said note, indicate that a material uncertainty exists that may cast a significant doubt on the Company's ability to continue as a going concern. Our conclusion is not modified in respect of this matter.

Place: New Delhi  
Date: August 14, 2019  
UDIN: 19087010AAAAAX2707



For SCV & Co. LLP  
Chartered Accountants  
Firm Regn No.000235N/N500089.

*Abhinav Khosla*

(Abhinav Khosla)  
Partner  
Membership No. 087010

**AMTEK AUTO LIMITED**

Financial Results For the Quarter Ended 30th June, 2019

| Annual Report for the Quarter Ended 30th June, 2019 |                                                                                                |                |            |            |         |            |
|-----------------------------------------------------|------------------------------------------------------------------------------------------------|----------------|------------|------------|---------|------------|
| Particulars                                         |                                                                                                | (Rs. In Lakhs) |            |            |         |            |
|                                                     |                                                                                                | Standalone     |            |            |         | Year Ended |
|                                                     |                                                                                                | Quarter Ended  |            | Un-audited | Audited |            |
|                                                     |                                                                                                | 30.06.2019     | 31.03.2019 |            |         |            |
| 1                                                   | Revenue                                                                                        | Un-audited     | Audited    |            |         | 31.03.2019 |
|                                                     | Revenue From Operations                                                                        | 21,277         | 27,368     | 31,082     |         | 1,13,568   |
|                                                     | Other Income                                                                                   | 306            | 216        | 442        |         | 1,926      |
|                                                     | Total Revenue                                                                                  | 21,583         | 27,584     | 31,524     |         | 1,15,494   |
| 2                                                   | Expenses                                                                                       |                |            |            |         |            |
| (a)                                                 | Cost of raw material Consumed                                                                  | 9,836          | 9,701      | 11,248     |         | 45,772     |
| (b)                                                 | Purchase of Stock-in-Trade                                                                     | 5,099          | 6,410      | 9,903      |         | 34,846     |
| (c)                                                 | Changes in inventories of finished goods, work-in- progress and stock -in-trade                | 767            | 3,204      | 325        |         | (1,324)    |
| (d)                                                 | Employee benefits expense                                                                      | 2,083          | 2,181      | 2,419      |         | 9,403      |
| (e)                                                 | Finance costs                                                                                  | 268            | 265        | 262        |         | 1,067      |
| (f)                                                 | Depreciation and amortisation expense                                                          | 8,221          | 8,182      | 8,410      |         | 33,409     |
| (g)                                                 | Impairment losses                                                                              | (764)          | 4          | -          |         | 4          |
| (h)                                                 | Other expenses                                                                                 | 3,915          | 3,941      | 6,527      |         | 21,486     |
|                                                     | Total expenses                                                                                 | 29,425         | 33,888     | 39,094     |         | 1,44,663   |
| 3                                                   | Profit / (loss) before exceptional items and tax (1-2)                                         | (7,842)        | (6,304)    | (7,570)    |         | (29,169)   |
| 4                                                   | Exceptional Items [(income)/expenses]                                                          | -              | 5,044      | 1,447      |         | 6,491      |
| 5                                                   | Profit / (loss) before tax (3-4)                                                               | (7,842)        | (11,348)   | (9,017)    |         | (35,660)   |
| 6                                                   | Tax expense                                                                                    | -              | -          | -          |         | -          |
| 7                                                   | Profit / (loss) for the year (5-6)                                                             | (7,842)        | (11,348)   | (9,017)    |         | (35,660)   |
| 8                                                   | Other Comprehensive Income                                                                     |                |            |            |         |            |
|                                                     | A (i) Items that will not be reclassified subsequently to Profit or Loss                       |                |            |            |         |            |
|                                                     | (ii) Income Tax relating to Items that will not be reclassified subsequently to Profit or Loss | 26             | 31         | 25         |         | 105        |
|                                                     | B (i) Items that will be reclassified subsequently to Profit or Loss                           | -              | -          | -          |         | -          |
|                                                     | (ii) Income Tax relating to Items that will be reclassified subsequently to Profit or Loss     | -              | -          | -          |         | -          |
|                                                     | Total of Other Comprehensive Income for the year (net of tax)                                  | 26             | 31         | 25         |         | 105        |
| 9                                                   | Total Comprehensive Income for the year (7+8)                                                  |                |            |            |         |            |
|                                                     | (Comprising Profit/(loss) and Other Comprehensive Income for the year)                         | (7,816)        | (11,317)   | (8,992)    |         | (35,555)   |
| 10                                                  | Paid up equity share capital (Face Value ₹ 2/-each)                                            | 4,965          | 4,965      | 4,965      |         | 4,965      |
| 11                                                  | Other Equity excluding Revaluation Reserves                                                    |                |            |            |         |            |
| 12                                                  | Earnings Per Equity Share (EPS) (Face Value Rs. 2/- each)                                      |                |            |            |         |            |
|                                                     | (a) Basic                                                                                      | #              | #          | #          |         | #          |
|                                                     | (b) Diluted                                                                                    | (3.16)         | (4.57)     | (3.63)     |         | (14.36)    |
|                                                     |                                                                                                | (3.16)         | (4.57)     | (3.63)     |         | (14.36)    |

# Not Annualised



Date: 14th August, 2019  
Place : New Delhi

For Amtek Auto Limited

  
(Vinod Uppal)  
Chief Financial Officer

  
(Dinkar T. Venkatasubramanian)  
Resolution Professional

AMTEK AUTO LIMITED

Notes to the Statement of Standalone Unaudited Financial Results  
for the Quarter ended June 30, 2019

Background

1. The 'Corporate Insolvency Resolution Process' (CIRP) was initiated, on a petition filed by Corporation Bank, against the Company, which was admitted vide an Order of the National Company Law Tribunal (NCLT), Chandigarh dated July 24, 2017 under the provisions of the Insolvency and Bankruptcy Code 2016 ("Code / IBC").

That pursuant thereto, on July 27, 2017, Hon'ble NCLT appointed Mr. Dinkar T. Venkatasubramanian as Interim Resolution Professional (IRP) in terms of IBC, who was subsequently confirmed as Resolution Professional (RP) by Committee of Creditors (CoC), constituted under IBC. Mr. Dinkar T. Venkatasubramanian, in his capacity as RP, has taken control and custody of the management and operations of the company with effect from August 22, 2017.

As per the Code, the RP has to receive, collate and admit all the claims submitted by the creditors of the company. Such claims can be submitted to the RP during the CIRP, till the approval of a resolution plan by the CoC.

The 'Resolution Plan' submitted by Liberty House Group Pte. Limited (LHG) was voted upon (between April 4, 2018 and April 5, 2018) & duly approved by the CoC and was further approved by NCLT vide Order dated July 25, 2018.

As per Resolution Plan approved by the NCLT, the Resolution Applicant and Resolution Professional shall jointly supervise the implementation of the Resolution Plan until closing date. The Resolution Professional shall act as Insolvency Professional (IP) and will be a member on the Monitoring committee till such closing date.

However, LHG failed to implement the Resolution Plan. The Financial creditors of the Company sought directions from the Hon'ble NCLT for reinstatement of the CIRP by excluding the time spent, in calculating the 270 days under IBC.

The Hon'ble NCLT vide Order dated February 13, 2019 reinstated the CIRP while observing that LHG has failed to implement the Resolution Plan. The NCLT excluded a 45 days period and an additional 10 days period to negotiate with Deccan Value Investors (DVI), the Resolution Applicant whose offer was second highest, while calculating the period of 270 days permitted for completion of the insolvency resolution process.

The Financial Creditors filed an appeal with Hon'ble NCLAT to seek permission to restart the CIRP by inviting fresh resolution plans from interested resolution applicants for an effective resolution of the corporate debtor; and to grant adequate time (i.e. Minimum of 90 days) to the CoC and the RP to attempt a fresh process and resolution rather than forcing a resolution with Deccan Value Investors (DVI). The said appeal was listed before the Hon'ble National Company Law Appellate Tribunal (NCLAT) on May 27, 2019. During the hearing the Hon'ble NCLAT was apprised about the unsolicited communications received from some investors expressing their interest in participating in the CIRP of the Company. The matter was heard last on July 18, 2019 and was reserved for orders.

The Hon'ble NCLAT vide their order dated May 3, 2019 instructed the 'Resolution Professional' to ensure that the company remains a going concern and the manufacturing and production of the company do not suffer, payment of wages to the employees/workmen are made on time and if any material is supplied during corporate resolution process, the payment must be paid to the supplier/creditor.

Accordingly, by virtue of latest directions from Hon'ble NCLAT (the details of which mentioned in preceding paragraph); the Statement of Standalone unaudited Financial Results for the Quarter ended June 30, 2019 have been continued to be prepared on a going concern basis.



**AMTEK AUTO LIMITED**

**Notes to the Statement of Standalone Unaudited Financial Results  
for the Quarter ended June 30, 2019**

2. The above the Statement of Standalone unaudited Financial Results for the Quarter ended June 30, 2019 have been prepared in terms of Regulation 33(2) of SEBI (Listing Obligation & Disclosure Requirements) Regulation 2015, read with SEBI Circular dated July 5, 2016. Since the powers of the Board of Directors stand suspended after commencement of CIRP, the above unaudited results for the Quarter June 30, 2019 have been endorsed by Chief Financial Officer, confirming that financial results do not contain any material misstatements and thereafter provided to the Resolution Professional for his signing on August 14, 2019 and for further filing with stock exchanges.
3. During the preceding financial year 2017-18, the company had availed interim finance of Rs. 6,000 Lakhs (out of the sanction of Rs. 10,000 Lakhs) from ECL Finance Limited at the interest rate of 15.90% p.a. ECL Finance Limited has assigned this loan to Edelweiss Asset Reconstruction Limited on September 15, 2018 together with all rights, title and interest. The entire loan has become overdue since November 29, 2018 and has not been paid till the date of approval of these results.

**Exceptional items and impairment losses**

4. (i) During the preceding financial year 2017-18, under the CIRP, the Resolution Professional and the lenders obtained valuation(s) of its entire assets from approved valuers. Based on such valuations obtained, the Company assessed the need to carry out an impairment / diminution in the carrying value of all its assets (i.e. Property, Plant and Equipment, Capital work-in-progress, Investments, Inventories, Trade Receivables, and Other Financial Assets). The impact of impairment / diminution was recorded as 'exceptional items' in the financial statements of 2017-18. The company had recorded further impairment / diminution in its books of account during the financial year 2018-19, owing to there being no operations in few of its plants.

The provision for impairment has been worked out on the basis of valuation referred to in valuation reports and the Resolution Plan as approved by NCLT vide Order dated July 25, 2018; without any reference to determination of 'value-in-use'. The company is in the process of determining the 'value-in-use'.

(ii) The fair value of company's investment in Amtek Global Technologies Pte. Ltd. ("AGT") has been worked out on the basis of company assessment, which has been derived from:

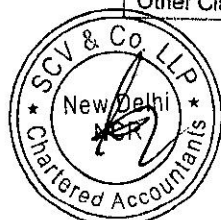
- value from approved valuers, as obtained under the CIRP during the financial year 2017-18 and/or
- value assigned in the resolution plan [approved by NCLT dated July 25, 2018] (as pass-through to the existing financial creditors of the company, with no guarantee).

However, owing to continuing Receivership in AGT, thereby continuing non-availability of latest financial statements and other financial information of the subject entity with the Company, the latest fair value could not be assessed and hence considered same as considered in previous quarter(s)/previous year (s).

**5. Creditors' Claims**

- (i) As a part of CIRP, creditors of the company were called to submit their claims to the Resolution Professional\*. The summary position of the same is reproduced hereunder:

| Rs. in Lakhs        |                            |                                                      |                                                    |
|---------------------|----------------------------|------------------------------------------------------|----------------------------------------------------|
| Particulars         | Amount of Claims submitted | Amount of Claims admitted by Resolution Professional | Excess of claims submitted over claims admitted ** |
| Financial Creditors | 12,85,383                  | 12,60,460                                            | 24,923                                             |
| Other Claims        | 45,320                     | 0.00                                                 | 45,320                                             |



# AMTEK AUTO LIMITED

## Notes to the Statement of Standalone Unaudited Financial Results for the Quarter ended June 30, 2019

|                                                                                                                                           |          |        |          |
|-------------------------------------------------------------------------------------------------------------------------------------------|----------|--------|----------|
| Operational Creditors                                                                                                                     | 49,609   | 20,650 | 28,959   |
| Claims w.r.t. invocation of 'Corporate guarantee / Letter of comfort' given by AAL for credit facilities availed by other group companies | 1,95,000 | 0.00   | 1,95,000 |

\*\* In light of the approval of resolution plan by CoC& its further approval by NCLT vide Order dated July 25, 2018, no provision is considered necessary for the differential claims. The party-wise reconciliation of liability appearing in books of account vis-à-vis their claims admitted is pending.

- (ii) The Company has not provided liability towards interest, penal interest charges and any foreign exchange fluctuation on claims by financial creditors for the period post July 24, 2017, since as part of the CIRP, the claims for interest, penal interest charges and foreign exchange fluctuation can impact their claims in Form C only till the date of commencement of CIRP in the Corporate Debtor i.e. July 24, 2017. Accordingly, no provision has been considered for the same.

### Other Matters

- The Ministry of Corporate Affairs (MCA), on March 30, 2019, notified Ind AS 116 "Leases" as part of the Companies (Indian Accounting Standards) Amendment Rules, 2018. The new standard is effective from April 1, 2019. The company, as per the provisions of Ind AS 116, has considered all its lease obligations as "short-term leases", since the 'lease rent (for present period as well as future periods)' and the 'lease duration' is under negotiation with the lessor.
- The Company is engaged in the manufacturing and sale of Auto Components for the transportation industry and considering the company's nature of business and operations and the information reviewed by the Chief Operating Decision Maker (CODM) to allocate resources and assess performance, the company has only one reportable business segment as per the requirements of Ind AS 108 "Operating Segment" namely Auto components for transportation industry.
- Asset-held-for-sale:** Company's investment in its joint venture company "SMI Amtek Crankshaft Private Limited" had been classified as "Asset-held-for-sale" since March 31, 2018 by virtue of Business Transfer Agreement dated 16.04.2018. The transfer could not be completed till the date of approval of these results for the reasons beyond the control of the management and it is expected to be completed within next 12 months. Nippon Steel and Sumitomo Metal Corporation ("NSSMC", the counterparty), has moved an application in NCLAT and sought specific instructions from the Hon'ble Bench to proceed, given that the LHG Resolution Plan has been set aside by the Hon'ble NCLT. The matter is pending with Hon'ble NCLAT.



AMTEK AUTO LIMITED

Notes to the Statement of Standalone Unaudited Financial Results  
for the Quarter ended June 30, 2019

9. The Vice Chairman and Managing Director of the Company was reappointed by the shareholders in the extra ordinary meeting held on March 25, 2017 for a period of two years effective from August 14, 2016. The Company based upon the legal opinion is of the view that for the purpose of the calculation of the minimum remuneration effective capital of the Company prescribed as per provisions of Schedule V of the Companies Act, 2013 would be based on the latest available audited financial statements at the date of meeting which was March 31, 2016 and same would be applicable for calculation of the minimum remuneration as per provisions of Schedule V of the Companies Act, 2013 for the year ended March 31, 2018. The Company has accordingly calculated excess remuneration of Vice Chairman and Managing Director of the Company during the period from April 1, 2017 to June 23, 2017 as Rs.3.31 Lakhs. The Vice Chairman and Managing Director of the Company has resigned during the previous financial year and therefore the excess remuneration paid/ charged to the statement of profit and loss account for the above mentioned period could not be recovered from him, the Company will accordingly seek approval of writing off the same from the Ministry of Corporate Affairs with consequential penalty, if any and compounding fees as per provisions of Companies Act, 2013. In view of the above facts, in the absence of exact quantum of penalty and compounding fees, no adjustments for excess remuneration paid and provision for penalty and compounding fees have been made in the financials of previous year(s) as well as these financials which shall be accounted in the year when the same is determined by the Ministry of Corporate Affairs.
10. The figures for the quarter ended March 31, 2019 are the balancing figures between the audited figures in respect of full financial year 2018-19 and published year to date figures upto third quarter of the financial year 2018-19 which were subject to limited review by the statutory auditors.
11. Previous period figures have been regrouped/ reclassified , wherever considered necessary to conform to the current period presentation.

For AMTEK AUTO LIMITED

Date: August 14, 2019  
Place: New Delhi

  
Vinod Uppal  
Chief Financial Officer

  
Dinkar T. Venkatasubramanian  
Resolution Professional

