

13 February, 2017

The Manager
Listing Department
BSE Limited
Phirozee Jeejeebhoy Tower,
Dalal Street
Mumbai 400 001
BSE Scrip Code: 532395

The Manager
Listing Department
The National Stock Exchange of India Limited
Exchange Plaza, 5 Floor, Plot C/1, G Block
Bandra – Kurla Complex, Bandra(E),
Mumbai 400 051
NSE Symbol: AXISCADES

Dear Sir,

Sub: Unaudited Financial Results for the third quarter and period ended 31st December, 2016

Pursuant to Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 (Listing Regulations), enclosed herewith the Unaudited Standalone Financial Results of the Company and the Consolidated Financial Results for the third quarter and period ended 31st December, 2016.

The Board of Directors at its meeting held today i.e. on 13 February, 2017 has inter alia, approved the unaudited Financial Results of the Company for the third quarter and period ended 31st December, 2016. The meeting of Board of Directors commenced at 12:30 pm and concluded at 6 pm.

We are also enclosing a Limited Review Report of the Statutory Auditors Walker Chandoik & Co LLP on the Standalone Financial Results of the Company and the Consolidated Financial Results for the third quarter and period ended 31st December, 2016 as required under Regulation 33 of the Listing Regulations.

The results are available on Stock Exchange website <http://www.bseindia.com/> and <http://www.nseindia.com/> and on the website of the Company www.axiscades.com.

Kindly take the same on record.

Yours faithfully,
For AXISCADES Engineering Technologies Limited



Shweta Agrawal
Company Secretary

AXISCADES Engineering Technologies Limited
(formerly Axis-IT&T Limited)

CIN No.: L72200KA1990PLC084435

Block C, Second Floor, Kirlskar Business Park, Bengaluru - 560 024 Karnataka INDIA Ph: +91 80 4193 9000 Fax: +91 80 4193 9099

Reg. Office : Block C, Second Floor, Kirlskar Business Park, Bengaluru - 560 024 Karnataka INDIA
Ph: +91 80 4193 9000 Fax: +91 80 4193 9099 | Email: info@axiscades.com | www.axiscades.com

Walker Chandiok & Co LLP

Walker Chandiok & Co LLP
(Formerly Walker, Chandiok & Co)
5th Floor, No. 65/2, Block "A",
Bagmane Tridib, Bagmane Tech Park
C V Raman Nagar, Bengaluru 560093
India

T +91 80 4243 0700
F +91 80 4126 1228

Review Report on Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of AXISCADES Engineering Technologies Limited

1. We have reviewed the accompanying statement of unaudited financial results ("the Statement") of **AXISCADES Engineering Technologies Limited** ("the Company") for the quarter ended 31 December 2016 and the year to date results for the period 1 April 2016 to 31 December 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 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 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 Statement is 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.
3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with applicable accounting standards, as notified under the Companies (Accounting Standards) Rules, 2006 read with Rule 7 of the Companies (Accounts) Rules, 2014 in respect of Section 133 of the Companies Act, 2013 and other recognised 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.

Walker Chandiok & Co LLP

For Walker Chandiok & Co LLP

(Formerly Walker, Chandiok & Co)

Chartered Accountants

Firm Registration No: 001076N/N500013

per Aasheesh Arjun Singh

Partner

Membership No. 210122

Bengaluru

13 February 2017



AXISCADES Engineering Technologies Limited

CIN NO: L72200KA1990PLC084435

Regd. Office: Block C, Second Floor, Kirloskar Business Park, Bengaluru - 560024, Karnataka, India
Website: www.axiscales.com, Email: info@axiscales.com, Tel: +91 80 4193 9000, Fax: +91 80 4193 9099

PART I (₹ in lakhs)

Statement of Standalone Unaudited Financial Results for the quarter and nine months ended 31 December 2016

Particulars	Three months ended			Nine months ended		Year ended
	31 December 2016	(As reported) * 30 September 2016	31 December 2015	31 December 2016	31 December 2015	31 March 2016
(Refer notes below)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Income from operations						
(a) Income from operations	5,667.59	5,906.30	6,167.04	17,929.22	17,118.61	23,503.97
(b) Other operating income	119.85	-	48.64	182.33	161.46	160.40
Total income from operations	5,787.44	5,906.30	6,215.68	18,111.55	17,280.07	23,664.37
2. Expenses						
(a) Employee benefits expense	3,572.78	3,458.21	3,219.38	10,413.32	9,025.72	12,231.42
(b) Depreciation and amortisation expense	250.68	245.59	229.88	730.57	690.69	924.58
(c) Project consultancy charges	345.69	654.78	469.34	1,958.90	1,206.79	1,646.93
(d) Other expenses	1,306.11	1,124.98	1,103.09	3,506.32	3,519.75	4,801.33
Total expenses	5,475.26	5,483.56	5,012.69	16,609.11	14,442.95	19,604.26
3. Profit from operations before other income, finance costs and exceptional items (1-2)	312.18	422.74	1,193.99	1,502.44	2,837.12	4,060.11
4. Other income	74.70	115.07	18.91	258.58	53.01	135.65
5. Profit from ordinary activities before finance costs and exceptional items (3+4)	386.88	537.81	1,212.90	1,761.02	2,890.13	4,195.76
6. Finance costs	34.30	25.99	29.35	95.15	119.19	178.54
7. Profit from ordinary activities after finance costs but before exceptional items (5-6)	352.58	511.82	1,183.55	1,665.87	2,770.94	4,017.22
8. Exceptional items (Refer note 3)	34.33	2.50	-	41.33	54.28	59.28
9. Profit from ordinary activities before tax (7-8)	318.25	509.32	1,183.55	1,624.54	2,716.66	3,957.94
10. Tax expense	102.62	185.26	355.93	568.54	883.87	1,329.94
11. Net profit from ordinary activities after tax (9-10)	215.63	324.06	827.62	1,056.00	1,832.79	2,628.00
12. Extraordinary items (net of tax expense)	-	-	-	-	-	-
13. Net profit for the period (11-12)	215.63	324.06	827.62	1,056.00	1,832.79	2,628.00
14. Minority interest	-	-	-	-	-	-
15. Net profit after taxes and minority interest (13-14)	215.63	324.06	827.62	1,056.00	1,832.79	2,628.00
16. Paid up equity share capital (₹ 5/- each)	1,889.51	1,361.01	1,361.01	1,889.51	1,361.01	1,361.01
17. Reserve (excluding revaluation reserve)	-	-	-	-	-	10,199.16
18. Earnings per share (₹ 5/-each) (not annualised) (refer note 4)						
(a) Basic	0.57	1.19	3.04	2.80	6.74	9.67
(b) Diluted	0.57	1.19	3.04	2.80	6.74	9.67

* Excluding the effect of the merger referred to in Note 1 below.

Notes

1. The Board of Directors of AXISCADES Engineering Technologies Limited ("ACETL") ("the Holding Company") at its meeting held on 14 August 2015, had approved the acquisition of AXISCADES Aerospace & Technologies Private Limited ("ACATL"), an aerospace, defence and homeland security technologies company by way of a Scheme of Amalgamation of India Aviation Training Institute Private Limited ("IAT") with ACETL (the merger). ACATL is a 100% subsidiary of IAT. Consequent to the Scheme of Amalgamation u/s 391 to 394 of the Companies Act, 1956 for amalgamation of IAT with the Holding Company as sanctioned by the Hon'ble High Court of Karnataka on 4 November 2016, and effected on 5 December 2016 (effective date), being the date of filing with the Registrar of Companies. Consequently all the assets, liabilities and reserves of IAT were transferred to and vested in the Company with effect from 1 April 2016, the appointed date. These financial results accordingly have been given effect of the Scheme. On 30 December 2016, in terms of the said Scheme of Amalgamation the Shareholders of IAT (Holding Company of ACATL) have been allotted 10 (ten) shares in ACETL for every 45 (forty five) shares held by them in IAT.

For the purpose of these results, the figures disclosed for the quarter ended 31 December 2016 and the figures for the nine months ended 31 December 2016 have been arrived on the basis of the consolidation of the separate results of the Company and erstwhile IAT from the appointed date i.e. 1 April 2016. Accordingly the results for the quarter and the nine months ended 31 December 2016 include the results of operations of IAT. Consequent to the above, results of operations of the Company include total revenues of ₹ Nil for the quarter and nine months ended 31 December 2016 and net loss after tax of ₹ 7.20 lakhs for the quarter and ₹ 22.36 lakhs for nine months period ended 31 December 2016 respectively, attributable to the operations of erstwhile IAT.

2. During the previous quarter, the Company has incorporated a wholly owned subsidiary on 16 August 2016 in Germany, namely, AXISCADES GmbH, to explore opportunities in the European region.

3. Exceptional items comprise the following:

Particulars	Three months ended			Nine months ended		Year ended
	31 December 2016	(As reported) * 30 September 2016	31 December 2015	31 December 2016	31 December 2015	31 March 2016
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Merger expenses	34.33	2.50	-	41.33	54.28	59.28
	34.33	2.50	-	41.33	54.28	59.28

4. Earnings per share ('EPS') has been computed in accordance with AS-20 'Earnings Per Share', where equity shares issued during the reporting period as part of the consideration for the merger is included in the computation of weighted average number of shares from the beginning of the reporting period i.e. 1 April 2016, which is also the appointed date. This effect is given to the computation of EPS for the quarter and nine months ended 31 December 2016.

5. Figures of the previous periods have been regrouped / reclassified wherever necessary, to conform to current period's classification.

6. The above results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 13 February 2017 and have been reviewed by the Statutory Auditors.



For AXISCADES Engineering Technologies Limited

Vinod Singh
Director

Walker Chandiook & Co LLP

Walker Chandiook & Co LLP
(Formerly Walker, Chandiook & Co)
5th Floor, No. 65/2, Block "A",
Bagmane Tridib, Bagmane Tech Park
C V Raman Nagar, Bengaluru 560093
India

T +91 80 4243 0700
F +91 80 4126 1228

Review Report on Quarterly Consolidated Financial Results and Consolidated Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of AXISCADES Engineering Technologies Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results ("the Statement") of **AXISCADES Engineering Technologies Limited** ("the Company") and its subsidiaries (the Company and its subsidiaries together referred to as "the Group") for the quarter ended 31 December 2016 and the year to date results for the period 1 April 2016 to 31 December 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 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 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 Statement is 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.
3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with applicable accounting standards, as notified under the Companies (Accounting Standards) Rules, 2006 read with Rule 7 of the Companies (Accounts) Rules, 2014 in respect of Section 133 of the Companies Act, 2013 and other recognised 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.



Chartered Accountants

Offices in Bengaluru, Chandigarh, Chennai, Gurgaon, Hyderabad, Kolkata, Mumbai, New Delhi, Noida and Pune

Walker Chandiook & Co LLP is registered with limited liability with identification number AAC-2085 and its registered office at L-41 Connaught Circus, New Delhi, 110001, India

4. We did not review the interim financial results of three subsidiaries, included in the Statement, whose interim financial results reflect total revenues (after eliminating intra-group transactions) of ₹ 1,800.92 lakhs and ₹ 9,138.43 lakhs for the quarter and period ended 31 December 2016, respectively, net profit after tax (after eliminating intra-group transactions) of ₹ 168.68 lakhs and ₹ 583.75 lakhs for the quarter and period ended 31 December 2016 respectively. These interim financial results have been audited by other auditors whose audit reports have been furnished to us and our report in respect thereof is based solely on the audit reports of such other auditors. Our review report is not qualified in respect of this matter.

Walker Chandiok & Co LLP

For Walker Chandiok & Co LLP

(Formerly Walker, Chandiok & Co)

Chartered Accountants

Firm Registration No: 001076N/N500013

[Signature]
per Aasheesh Arjun Singh
Partner
Membership No. 210122

Bengaluru

13 February 2017



AXISCADES Engineering Technologies Limited

CIN NO: L72200KA1990PLC084435

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PART I

(₹ in lakhs)

Statement of Consolidated Unaudited Financial Results for the quarter and nine months ended 31 December 2016

Particulars	Three months ended			Nine months ended		Year ended
	31 December 2016	(As reported) * 30 September 2016	31 December 2015	31 December 2016	31 December 2015	31 March 2016
(Refer notes below)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Income from operations						
(a) Income from operations	10,970.92	9,355.10	9,656.80	37,485.97	27,642.20	37,538.88
(b) Other operating income	55.64	11.98	109.15	166.86	310.41	207.06
Total income from operations	11,026.56	9,367.08	9,765.95	37,652.83	27,952.61	37,745.94
2. Expenses						
(a) Cost of material consumed	682.49	-	-	5,752.86	-	-
(b) Employee benefits expense	6,334.94	6,133.89	5,919.93	19,120.41	17,104.95	22,807.67
(c) Depreciation and amortisation expense	364.14	266.84	251.79	1,059.92	764.43	1,018.66
(d) Project consultancy charges	845.36	917.53	963.81	2,904.64	2,066.64	2,867.17
(e) Other expenses	2,179.70	1,520.28	1,445.36	6,302.04	4,662.68	6,519.53
Total expenses	10,406.63	8,838.54	8,580.89	35,139.87	24,598.70	33,213.03
3. Profit from operations before other income, finance costs and exceptional items (1-2)	619.93	528.54	1,185.06	2,512.96	3,353.91	4,532.91
4. Other income	125.52	132.68	28.31	527.19	87.56	184.77
5. Profit from ordinary activities before finance costs and exceptional items (3+4)	745.45	661.22	1,213.37	3,040.15	3,441.47	4,717.68
6. Finance costs	322.44	28.92	30.57	895.63	122.14	183.68
7. Profit from ordinary activities after finance costs but before exceptional items (5-6)	423.01	632.30	1,182.80	2,144.52	3,319.33	4,534.00
8. Exceptional items (Refer note 3)	34.33	2.50	-	41.33	54.28	59.28
9. Profit from ordinary activities before tax (7-8)	388.68	629.80	1,182.80	2,103.19	3,265.05	4,474.72
10. Tax expense	181.12	270.99	422.38	903.46	1,134.89	1,575.98
11. Net profit from ordinary activities after tax (9-10)	207.56	358.81	760.42	1,199.73	2,130.16	2,898.74
12. Extraordinary items (net of tax expense)	-	-	-	-	-	-
13. Net profit for the period (11-12)	207.56	358.81	760.42	1,199.73	2,130.16	2,898.74
14. Share of profit/(loss) of associates	-	-	-	-	-	-
15. Minority interest	8.52	15.83	9.66	35.17	31.00	40.74
16. Net profit after taxes, minority interest and share of profit/(loss) of associates (13-14-15)	199.04	342.98	750.76	1,164.56	2,099.16	2,858.00
17. Paid up equity share capital (₹ 5/- each)	1,889.51	1,361.01	1,361.01	1,889.51	1,361.01	1,361.01
18. Reserves (excluding revaluation reserve)	-	-	-	-	-	14,408.52
19. Earnings per share (₹ 5/-each) (not annualised) (Refer note 6)						
(a) Basic	0.53	1.26	2.76	3.08	7.72	10.51
(b) Diluted	0.53	1.26	2.76	3.08	7.72	10.51

* Excluding the effect of the merger referred to in Note 1 below.

Notes

1. The Board of Directors of AXISCADES Engineering Technologies Limited ("ACETL") ("the Holding Company") at its meeting held on 14 August 2015, had approved the acquisition of AXISCADES Aerospace & Technologies Private Limited ("ACATL"), an aerospace, defence and homeland security technologies company by way of a Scheme of Amalgamation of India Aviation Training Institute Private Limited ("IAT") with ACETL (the merger). ACATL is a 100% subsidiary of IAT. Consequent to the Scheme of Amalgamation u/s 391 to 394 of the Companies Act, 1956 for amalgamation of IAT with the Holding Company as sanctioned by the Hon'ble High Court of Karnataka on 4 November 2016, and effected on 5 December 2016 (effective date), being the date of filing with the Registrar of Companies. Consequently all the assets, liabilities and reserves of IAT were transferred to and vested in the Company with effect from 1 April 2016, the appointed date. These financial results accordingly have been given effect of the Scheme. On 30 December 2016, in terms of the said Scheme of Amalgamation the Shareholders of IAT (Holding Company of ACATL) have been allotted 10 (ten) shares in ACETL for every 45 (forty five) shares held by them in IAT.

For the purpose of these results, the figures disclosed for the quarter ended 31 December 2016 and the figures for the nine months ended 31 December 2016 have been arrived on the basis of the consolidation of the separate results of the Company and erstwhile IAT and its subsidiaries from the appointed date i.e. 1 April 2016. Accordingly the results for the quarter and nine months ended 31 December 2016 include the results of operations of IAT and its subsidiaries. Consequent to the above, results of operations of the Company include total revenues of ₹ 1,800.92 lakhs and ₹ 9,138.43 lakhs for the quarter and nine months ended 31 December 2016 respectively and net profit after tax of ₹ 161.47 lakhs for the quarter and ₹ 561.39 lakhs for nine months period ended 31 December 2016 respectively, attributable to the operations of the erstwhile IAT and its subsidiaries.

In view of the amalgamation as referred to above, the figures for the quarter and the nine months ended 31 December 2016 are not comparable with the corresponding figures of the quarter ended 30 September 2016 and the quarter and nine months ended 31 December 2015.

2. During the previous quarter, the Company has incorporated a wholly owned subsidiary on 16 August 2016 in Germany, namely, AXISCADES GmbH, to explore opportunities in the European region.

3. Exceptional items comprise the following:

Particulars	Three months ended			Nine months ended		Year ended
	31 December 2016	(As reported) * 30 September 2016	31 December 2015	31 December 2016	31 December 2015	31 March 2016
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Merger expenses	34.33	2.50	-	41.33	54.28	59.28
	34.33	2.50	-	41.33	54.28	59.28



For AXISCADES Engineering Technologies Limited

Vivek H. J. (Signature)
Director

4. The information of the Company on standalone basis is as follows: (₹ in lakhs)						
Particulars	Three months ended			Nine months ended		Year ended
	31 December 2016	(As reported) * 30 September 2016	31 December 2015	31 December 2016	31 December 2015	31 March 2016
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Total income from operations	5,787.44	5,906.30	6,215.68	18,111.55	17,280.07	23,664.37
Net profit before tax	318.25	509.32	1,183.55	1,624.54	2,716.66	3,957.94
Net profit after tax	215.63	324.06	827.62	1,056.00	1,832.79	2,628.00
EPS (Basic)	0.57	1.19	3.04	2.80	6.74	9.67
EPS (Diluted)	0.57	1.19	3.04	2.80	6.74	9.67
5. Previously, the Company had only one business segment, "Engineering Design Services", hence the primary reporting segment was based on the geographical location of the customers. Subsequent to the merger of IAT with the Company, the Company now has two business segments, "Engineering Design Services" and "Strategic Technology Solutions" which are the primary reporting segments of the Company. Accordingly during the quarter and nine months ended 31 December 2016, the Company has presented its segmental results basis these business segments. The comparative figures for the previous periods for segment reporting have been presented to conform to these new segments.						
Segment wise Revenue, Results and Capital Employed (₹ in lakhs)						
Particulars	Three months ended			Nine months ended		Year ended
	31 December 2016	(As reported) * 30 September 2016	31 December 2015	31 December 2016	31 December 2015	31 March 2016
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Segment revenue						
(a) Segment – Engineering design services	9,225.64	9,367.08	9,765.95	28,514.40	27,952.61	37,745.94
(b) Segment – Strategic Technology Solutions	1,800.92	-	-	9,138.43	-	-
Total	11,026.56	9,367.08	9,765.95	37,652.83	27,952.61	37,745.94
Less: inter segment revenue	-	-	-	-	-	-
Net sales/income from operations	11,026.56	9,367.08	9,765.95	37,652.83	27,952.61	37,745.94
2. Segment results (Profit)/Loss before tax and interest from each segment						
(a) Segment – Engineering design services	247.80	528.54	1,185.06	1,389.97	3,353.91	4,532.91
(b) Segment – Strategic Technology Solutions	372.13	-	-	1,122.99	-	-
Total	619.93	528.54	1,185.06	2,512.96	3,353.91	4,532.91
Less: i) Interest expenses	322.44	28.92	30.57	895.63	122.14	183.68
ii) Exceptional items (Refer note 3)	34.33	2.50	-	41.33	54.28	59.28
(iii) Other income	(125.52)	(132.68)	(28.31)	(527.19)	(87.56)	(184.77)
Total profit before tax	388.68	629.80	1,182.80	2,103.19	3,265.05	4,474.72
3. Capital employed (Segment assets – Segment liabilities)						
(a) Segment – Engineering design services	13,735.87	15,338.51	14,391.58	13,735.87	14,391.58	15,728.42
(b) Segment – Strategic Technology Solutions	17,498.91	-	-	17,498.91	-	-
Total	31,234.78	15,338.51	14,391.58	31,234.78	14,391.58	15,728.42
6. Earnings per share (EPS) has been computed in accordance with AS-20 'Earnings Per Share', where equity shares issued during the reporting period as part of the consideration for the merger is included in the computation of weighted average number of shares from the beginning of the reporting period i.e. 1 April 2016, which is also the appointed date. This effect is given to the computation of EPS for the quarter and nine months ended 31 December 2016.						
7. Figures of the previous periods have been regrouped / reclassified wherever necessary, to conform to current period's classification.						
8. The above results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 13 February 2017 and have been reviewed by the Statutory Auditors.						
9. The standalone results of the Company will be available at its website: http://www.axiscades.com .						



For AXISCADERS Engineering Technologies Limited

Vivek Hanu
Director