



Monnet Ispat & Energy Limited

Corporate Office : MONNET HOUSE, 11 Masjid Moth, Greater Kailash Part II, New Delhi-110 048 (INDIA)

Ph. : 011-2921 8542/43/44/45/46, Fax : 011-2921 8541

E-mail : monnet@monnetgroup.com

CIN No. : L02710CT1990PLC009826

E-mail / Online Upload Copy

MIEL/CS/2016-17/MH/

February 14, 2017

DGM-Deptt. of Corporate Services
BSE Limited

Phiroze Jeejeebhoy Towers, Dalal Street,
MUMBAI-400001

Listing Department

National Stock Exchange of India

'Exchange Plaza', Bandra Kurla Complex,
MUMBAI-400051

Listing Department

Calcutta Stock Exchange Limited

"7, Lyons Range,
KOLKATA-700001

BSE Scrip Code: 513446 / NSE Scrip Code: MONNETISPA

SUB : Outcome of the Board Meeting held on 14th February, 2017 in accordance with SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir,

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, we wish to inform you that the Board of Directors of the Company at their meeting held today i.e. 14th February, 2017, has, inter alia approved the following:-

- 1) Un-audited Financial Results for the quarter and nine months ended 31st December, 2016. A certified copy of the results along with the limited review report is enclosed herewith as **Annexure 1**.
- 2) Appointment of Mr. Sanjay Kumar Garodia as Chief Financial Officer of the Company.
- 3) Appointment of Mr. Kunal Sharma (DIN: 07731660) as Independent Director on the Board of the Company.

The Board Meeting was commenced at 11:00 A.M. and concluded at 02:40 P.M. Besides, all the aforementioned information has also been duly hosted on the website of the Company: www.monnetgroup.com

You are requested to take the above information on record.

Thanking you,

Yours faithfully,

For **MONNET ISPAT & ENERGY LIMITED**


(HARDEEP SINGH)
COMPANY SECRETARY



Regd. Office & Works : Monnet Marg, Mandir Hasaud, Raipur-492 101 (Chhattisgarh)
Ph. : 0771-2471 334 to 339, Fax : 0771-2471 250, E-mail : monnetraipur@monnetgroup.com

Website : www.monnetgroup.com



MONNET ISPAT & ENERGY LTD.
20001947 ISO 9001 : 2008

MONNET ISPAT & ENERGY LIMITED

Corporate Office : MONNET HOUSE, 11 Masjid Moth, Greater Kailash Part II, New Delhi - 110048

Regd. Office : Monnet Marg, Mandir Hasaud, Raipur - 492 101 (Chhattisgarh)

Tel. No. 011-29218542-46; Fax : 011-29218541 E-mail- lac_mlel@monnetgroup.com

www.monnetgroup.com CIN No. L02710CT1990PLC009826

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER, 2016

Part - I

		Quarter Ended			Nine Months Ended	
Particulars		31.12.2016	30.09.2016	31.12.2015	31.12.2016	31.12.2015
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
1	Income from Operations					
	(a) Net Sales/Income from Operations	267.57	300.48	366.30	988.20	1617.85
	(b) Other Operating Income	1.27	0.68	2.69	2.42	4.47
	Total Income from operations	268.84	301.16	368.99	990.62	1622.32
2	Expenses					
	(a) Cost of Materials consumed	194.77	205.71	265.93	696.46	1179.24
	(b) Purchase of stock-in-trade	0.00	(0.01)	0.00	0.00	0.00
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	6.66	42.35	94.61	83.69	161.73
	(d) Employee benefits expense	30.91	25.66	34.85	82.48	116.85
	(e) Depreciation and amortization expense	91.26	87.35	89.76	285.55	269.14
	(f) Excise duty expenses	28.00	29.43	32.81	100.72	167.65
	(g) Other expenses	31.48	36.60	66.84	117.14	292.87
	Total Expenses	383.08	427.09	584.80	1346.04	2187.48
3.	Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)	(114.24)	(125.93)	(215.81)	(355.42)	(565.16)
4	Other Income	5.70	7.45	24.85	28.81	68.63
5	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)	(108.54)	(118.48)	(191.16)	(326.61)	(496.53)
6	Finance Costs	277.13	290.47	283.81	817.36	762.08
7	Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 + 6)	(385.67)	(408.95)	(484.97)	(1143.97)	(1258.61)
8	Exceptional Items	120.97	0.00	0.00	130.37	7.63
9	Profit / (Loss) from ordinary activities before tax (7 + 8)	(506.64)	(408.95)	(484.97)	(1274.34)	(1266.24)
10	Tax expense	0.00	0.00	(0.15)	0.00	(0.15)
11	Net Profit / (Loss) from ordinary activities after tax (9 + 10)	(506.64)	(408.95)	(484.82)	(1274.34)	(1266.09)
12	Extraordinary items (net of tax ₹ expenses ___ Lakhs)	0.00	0.00	0.00	0.00	0.00
13	Net Profit / (Loss) for the period (11 + 12)	(506.64)	(408.95)	(484.82)	(1274.34)	(1266.09)
14	Other comprehensive income / (loss) (Net of tax)	(0.05)	0.01	0.07	0.09	0.12
15	Total comprehensive income / (loss) (13 + 14)	(506.69)	(408.94)	(484.75)	(1274.25)	(1265.97)
16	Paid-up equity share capital (Face Value Rs.10/- per Share fully paid-up)	200.77	200.77	200.77	200.77	200.77
17	Reserve excluding Revaluation Reserve as per balance sheet of previous accounting year					
18	Earnings Per Share (EPS) (being same before and after extraordinary items) of Rs. 10/- each (not Annualized)					
	(a) Basic	₹ (24.89)	₹ (17.87)	₹ (70.47)	₹ (63.47)	₹ (190.23)
	(b) Diluted	₹ (24.89)	₹ (17.87)	₹ (70.47)	₹ (63.47)	₹ (190.23)

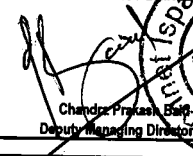
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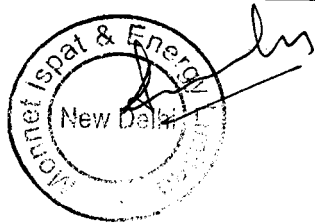
- The above financial statements have been reviewed by the Audit Committee in its meeting held on 14th February, 2017 and then approved by the Board of Directors in its meeting held on 14th February, 2017.
- The company has adopted Indian Accounting Standards ("Ind AS") from 1st April 2016 (transition date being 1st April 2015) and accordingly the financial results of all the periods presented have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.
- The Ind AS compliant financial results for the previous year ended 31st March 2016 have not been provided, as per the exemption given in para 2.6.2 (i) of the SEBI circular no. CIR/CFD/FAC/62/2016 dated 05.07.2016.
- Revenue from operations have been presented in accordance with Ind AS 18. Excise duty has been presented as an expense.
- Reconciliation of profit after tax for the quarter and half year ended 31st December 2015 between Ind AS compliant results as reported above with the results as per Indian GAAP are given below:

		(Rs. In crores)	
Ind AS adjustments	Note ref.	Quarter ended	Nine months ended
		31st Dec, 2015	31st Dec, 2015
Net profit/ (loss) as per Indian GAAP		(479.17)	(1,249.23)
Measurement of certain financial liabilities at amortised cost	5.1	(5.72)	(17.05)
Other Ind AS adjustments	5.2	0.06	0.19
Net profit/ (loss) for the period under Ind AS (A)		(484.83)	(1,266.09)
Other Comprehensive Income (OCI)			
Measurement of investments in equity instruments at fair value through OCI	5.3	0.08	0.12
Total other comprehensive income (B)		0.08	0.12
Total comprehensive income under Ind AS (A+B)		(484.75)	(1,265.97)

- Redeemable Preference shares have been considered as long term borrowings and market rate of interest is applied to measure the finance cost. Further, other long term borrowings have been recorded using amortised cost method and effective rate of interest is applied to measure the finance cost.
- Other Ind AS adjustments mainly comprise of reversal of amortisation of leasehold land and measurement of certain financial assets at amortised cost.
- The company has opted to value certain investments in equity instruments (other than investments in subsidiaries, associates and joint ventures) at fair value through other comprehensive income.
- The figures for the corresponding previous periods have been restated / regrouped wherever necessary to make them comparable.
- Exceptional items for the period ended 31st December 2016 includes :
 - Write down of non moving raw material inventory to net realisable value amounting to Rs. 61.06 crores.
 - Reversal of interest income pertaining to previous years on loan given to a wholly owned subsidiary, amounting to Rs. 59.90 crores, based on accumulated losses and current financial position of the subsidiary company.
 - Loss on disposal of non-current investment in a subsidiary company amounting to Rs. 9.40 crores.

for MONNET ISPAT & ENERGY LIMITED


 Chandan Prakash Bhat
 Deputy Managing Director

 Place : New Delhi
 Date : 14th February, 2017


MONNET ISPAT & ENERGY LIMITED

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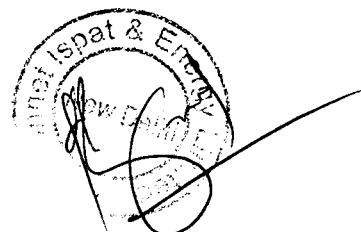
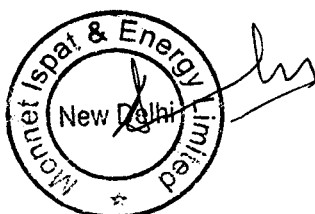
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CIN : L02710CT1990PLC009826

SEGMENTWISE REVENUE, RESULTS & CAPITAL EMPLOYED ALONG WITH THE QUARTERLY RESULTS

(₹ in Crores)

Sl. No.	Particulars	Quarter Ended			Nine Months Ended	
		31.12.2016 Unaudited	30.09.2016 Unaudited	31.12.2015 Unaudited	31.12.2016 Unaudited	31.12.2015 Unaudited
1	Segment Revenue (Net Sales / Income from each segment should be disclosed under this head)					
	(a) Power	45.16	44.34	57.38	156.15	218.36
	(b) Steel	268.80	300.04	358.96	986.91	1,602.07
	(c) Unallocated	-	-	-	-	-
	Gross Turnover (Turnover and Inter Segment Transfer)	313.96	344.38	416.34	1,143.06	1,820.43
	Less : Inter Segment Revenue	45.12	43.22	47.35	152.44	198.11
	Turnover	268.84	301.16	368.99	990.62	1,622.32
	Less : Excise Duty/Service Tax Recovered	28.00	29.43	32.81	100.72	167.65
	Net Sales / Income From Operations	240.84	271.73	336.18	889.90	1,454.67
2	Segment Results (Profit) (+) / Loss (-) before tax and interest from each segment)	-	-	-	-	-
	(a) Power	0.14	(2.46)	0.86	(4.59)	(3.15)
	(b) Steel	(216.40)	(112.52)	(198.02)	(440.62)	(506.00)
	(c) Unallocated	-	-	-	-	-
	Total	(216.26)	(114.98)	(197.16)	(445.21)	(509.15)
	Less :	277.13	290.47	293.81	817.36	762.08
	i) Financial Charges					
	ii) Un-allocable Income / Expenses	(13.30)	(3.49)	6.22	(11.68)	5.26
	Total Profit Before Tax	(506.69)	(408.94)	(484.75)	(1,274.25)	(1,265.97)
		-	-	-	-	-
3	Segment Assets					
	(a) Power	796.90	803.19	811.42	796.90	811.42
	(b) Steel	8,587.21	8,853.36	9,729.68	8,587.21	9,729.68
	(c) Unallocated	-	-	-	-	-
	Total Segment Assets	9,384.11	9,656.55	10,541.10	9,384.11	10,541.10
4	Segment Liabilities					
	(a) Power	427.51	423.81	370.39	427.51	370.39
	(b) Steel	9,647.58	9,417.03	9,147.89	9,647.58	9,147.89
	(c) Unallocated	-	-	-	-	-
	Total Segment Liabilities	10,075.09	9,840.84	9,518.28	10,075.09	9,518.28





O. P. BAGLA & CO.
CHARTERED ACCOUNTANTS

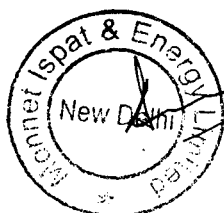
Phone : 2 6 4 3 6 1 9 0
2 6 4 1 2 9 3 9
2 6 2 3 9 9 1 3
Fax : 011-26239912
E-mail : admin@opbco.in
Website : www.opbco.in

8/12, KALKAJI EXTENSION

INDEPENDENT AUDITOR'S REVIEW REPORT NEW DELHI - 110019

TO THE BOARD OF DIRECTORS OF MONNET ISPAT & ENERGY LIMITED

1. We have reviewed the accompanying statement of un-audited Standalone Financial Results of **M/s Monnet Ispat & Energy Limited** ("the company") for the quarter and nine months ended 31st December, 2016 ("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, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016. This statement is the responsibility of the Company's Management and 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 of the statement 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 Indian Accounting Standards and other accounting practices and 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 read with SEBI Circular No. CIR/CFD/CMD/15/2015 dated 30th November, 2015 and SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.
4. a) We report that the Company has not made any adjustment in the net carrying value of mining assets of Rs.109.44 crores as on 31st December, 2016 related to deallocated mines, pending finalization of compensation claim filed by the Company with the government authorities.





O. P. BAGLA & CO.
CHARTERED ACCOUNTANTS

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Website : www.opbco.in

8/12, KALKAJI EXTENSION
NEW DELHI - 110019

b) The company has accumulated losses resulting in erosion of net worth and has incurred net cash losses in the current and immediately preceding financial year. The current liabilities of the company exceeded its current assets as at the balance sheet date. These conditions may cast doubt about the Company's ability to continue as a going concern. However, in view of the ongoing SDR invoked by the lenders of the Company, the financial statements of the Company have been prepared on a going concern basis.

Our conclusion is not qualified in respect of the above matter.

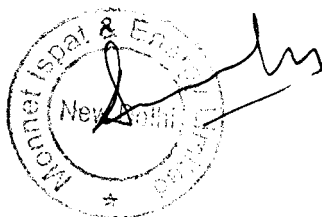
For O.P. BAGLA & CO.
CHARTERED ACCOUNTANTS

(ATUL BAGLA)
PARTNER

M.No. 091885

Firm Regn. No. 000018N

PLACE : NEW DELHI
DATED : 14-02-2017



MONNET ISPAT & ENERGY LIMITED

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 Tel. No. 011-28218542-46; Fax : 011-28218541 E-mail- lac_mile@monnetgroup.com
 www.monnetgroup.com CIN No. L02710CT1980PLC000826

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER, 2016

Part - I	Particulars	(₹ In Crores)				
		Quarter Ended		Nine Months Ended		
		31.12.2016	30.09.2016	31.12.2015	31.12.2015	31.12.2015
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
1	Income from Operations					
	(a) Net Sales/Income from Operations	267.57	300.48	386.30	988.20	1617.85
	(b) Other Operating Income	1.27	0.68	2.68	2.42	4.47
	Total Income from operations	268.84	301.16	388.98	990.62	1622.32
2	Expenses					
	(a) Cost of Materials consumed	184.77	205.71	265.93	686.46	1179.24
	(b) Purchase of stock-in-trade	0.00	(0.01)	0.00	0.00	0.00
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	6.66	42.35	94.61	83.69	161.73
	(d) Employee benefits expense	30.91	25.66	34.85	82.48	116.85
	(e) Depreciation and amortization expense	91.26	87.35	88.78	265.55	269.14
	(f) Excise duty expense	28.00	29.43	32.81	100.72	167.65
	(g) Other expenses	31.48	36.80	66.84	117.14	292.87
	Total Expenses	383.08	427.09	584.80	1346.04	2187.48
3.	Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)	(114.24)	(125.93)	(215.81)	(355.42)	(565.15)
4	Other Income	5.70	7.45	24.85	26.81	68.83
5	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 ± 4)	(108.54)	(118.48)	(191.16)	(328.61)	(496.33)
6	Finance Costs	277.13	290.47	293.81	817.36	762.08
7	Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 ± 6)	(385.67)	(408.95)	(484.97)	(1143.97)	(1258.61)
8	Exceptional Items	120.97	0.00	0.00	130.37	7.63
9	Profit / (Loss) from ordinary activities before tax (7 ± 8)	(264.70)	(408.95)	(484.97)	(1274.34)	(1266.24)
10	Tax expense	0.00	0.00	(0.15)	0.00	(0.15)
11	Net Profit / (Loss) from ordinary activities after tax (9 ± 10)	(264.70)	(408.95)	(484.82)	(1274.34)	(1266.09)
12	Extraordinary Items (net of tax ₹ expenses Lakhs)	0.00	0.00	0.00	0.00	0.00
13	Net Profit / (Loss) for the period (11 ± 12)	(264.70)	(408.95)	(484.82)	(1274.34)	(1266.09)
14	Other comprehensive income / (loss) (Net of tax)	(0.05)	0.01	0.07	0.09	0.12
15	Total comprehensive income / (loss) (13 ± 14)	(264.75)	(408.94)	(484.75)	(1274.25)	(1265.97)
16	Paid-up equity share capital (Face Value Rs.10/- per Share fully paid-up)	200.77	200.77	200.77	200.77	200.77
17	Reserve excluding Revaluation Reserve as per balance sheet of previous accounting year					
18	Earnings Per Share (EPS) (being same before and after extraordinary items) of Rs. 10/- each (not Annualized)					
	(a) Basic	₹ (24.89)	₹ (17.87)	₹ (70.47)	₹ (63.47)	₹ (190.23)
	(b) Diluted	₹ (24.89)	₹ (17.87)	₹ (70.47)	₹ (63.47)	₹ (190.23)

Notes :

- The above financial statements have been reviewed by the Audit Committee in its meeting held on 14th February, 2017 and then approved by the Board of Directors in its meeting held on 14th February, 2017.
- The company has adopted Indian Accounting Standards ("Ind AS") from 1st April 2016 (transition date being 1st April 2016) and accordingly the financial results of all the periods presented have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.
- The Ind AS compliant financial results for the previous year ended 31st March 2016 have not been provided, as per the exemption given in para 2.6.2 (f) of the SEBI circular no. CIR/CFD/FAC/62/2016 dated 05.07.2016.
- Revenue from operations have been presented in accordance with Ind AS 18. Excise duty has been presented as an expense.
- Reconciliation of profit after tax for the quarter and half year ended 31st December 2016 between Ind AS compliant results as reported above with the results as per Indian GAAP are given below:

Ind AS adjustments	Note ref.	(Rs. In crores)	
		Quarter ended 31st Dec, 2016	Nine months ended 31st Dec, 2016
Net profit (loss) as per Indian GAAP		(479.17)	(1,246.23)
Measurement of certain financial liabilities at amortised cost	5.1	(6.72)	(17.05)
Other Ind AS adjustments	5.2	0.06	0.19
Net profit (loss) for the period under Ind AS (A)		(484.83)	(1,263.09)
Other Comprehensive Income (OCI)			
Measurement of investments in equity instruments at fair value through OCI	6.3	0.08	0.12
Total other comprehensive income (B)		0.08	0.12
Total comprehensive income under Ind AS (A+B)		(484.75)	(1,265.97)

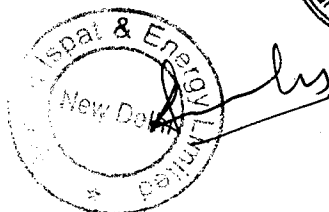
- Redeemable Preference shares have been considered as long term borrowings and market rate of interest is applied to measure the finance cost. Further, other long term borrowings have been recorded using amortised cost method and effective rate of interest is applied to measure the finance cost.
- Other Ind AS adjustments mainly comprise of reversal of amortisation of leasehold land and measurement of certain financial assets at amortised cost.
- The company has opted to value certain investments in equity instruments (other than investments in subsidiaries, associates and joint ventures) at fair value through other comprehensive income.
- The figures for the corresponding previous periods have been restated / regrouped wherever necessary to make them comparable.
- Exceptional items for the period ended 31st December 2016 includes :
 - Write down of non moving raw material inventory to net realisable value amounting to Rs. 61.08 crores.
 - Reversal of interest income pertaining to previous years on loan given to a wholly owned subsidiary, amounting to Rs. 59.90 crores, based on accumulated losses and current financial position of the subsidiary company.
 - Loss on disposal of non-current investment in a subsidiary company amounting to Rs. 9.40 crores.

for MONNET ISPAT & ENERGY LIMITED

Place : New Delhi
 Date : 14th February, 2017



Chandra Prakash Bald
 Deputy Managing Director



MONNET ISPAT & ENERGY LIMITED

Corporate Office : MONNET HOUSE, 11 Masjid Moth, Greater Kallash Part II, New Delhi - 110048
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 Tel. No. 011-29218542-46; Fax : 011-29218541 www.lsc_mlel@monnetgroup.com
 www.monnet@monnetgroup.com CIN : L02710CT1990PLC009826

SEGMENTWISE REVENUE, RESULTS & CAPITAL EMPLOYED ALONG WITH THE QUARTERLY RESULTS

(₹ In Crores)

Sl. No.	Particulars	Quarter Ended			Nine Months Ended	
		31.12.2016 Unaudited	30.09.2016 Unaudited	31.12.2015 Unaudited	31.12.2016 Unaudited	31.12.2015 Unaudited
1	Segment Revenue (Net Sales / Income from each segment should be disclosed under this head)					
	(a) Power	45.16	44.34	57.38	156.15	218.36
	(b) Steel	268.80	300.04	358.96	986.91	1,602.07
	(c) Unallocated	-	-	-	-	-
	Gross Turnover (Turnover and Inter Segment Transfer)	313.96	344.38	416.34	1,143.06	1,820.43
	Less : Inter Segment Revenue	45.12	43.22	47.35	152.44	198.11
	Turnover	268.84	301.16	368.99	990.62	1,622.32
	Less : Excise Duty/Service Tax Recovered	28.00	29.43	32.81	100.72	167.65
	Net Sales / Income From Operations	240.84	271.73	336.18	889.90	1,454.67
2	Segment Results (Profit) (+) / Loss (-) before tax and interest from each segment)	-	-	-	-	-
	(a) Power	0.14	(2.46)	0.86	(4.59)	(3.15)
	(b) Steel	(216.40)	(112.52)	(198.02)	(440.62)	(506.00)
	(c) Unallocated	-	-	-	-	-
	Total	(216.26)	(114.98)	(197.16)	(445.21)	(509.15)
	Less :	277.13	290.47	293.81	817.36	762.08
	i) Financial Charges					
	ii) Un-allocable Income / Expenses	(13.30)	(3.49)	6.22	(11.68)	5.26
	Total Profit Before Tax	(506.69)	(408.94)	(484.75)	(1,274.25)	(1,265.97)
3	Segment Assets	-	-	-	-	-
	(a) Power	796.90	803.19	811.42	796.90	811.42
	(b) Steel	8,587.21	8,853.36	9,729.68	8,587.21	9,729.68
	(c) Unallocated	-	-	-	-	-
	Total Segment Assets	9,384.11	9,656.55	10,541.10	9,384.11	10,541.10
4	Segment Liabilities	-	-	-	-	-
	(a) Power	427.51	423.81	370.39	427.51	370.39
	(b) Steel	9,647.58	9,417.03	9,147.89	9,647.58	9,147.89
	(c) Unallocated	-	-	-	-	-
	Total Segment Liabilities	10,075.09	9,840.84	9,518.28	10,075.09	9,518.28

