

November 14, 2019



The BSE Ltd.

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The National Stock Exchange of India Ltd.

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Mumbai - 400051
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cmist@nse.co.in
Security Code No.: EON

SUB: OUTCOME OF BOARD MEETING HELD ON 14TH NOVEMBER, 2019

Time of Commencement: 11:00 A.M.

Time of Conclusion: 3:00 P.M.

Dear Sir(s),

In terms of Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 [SEBI (LODR) Regulations, 2015]; we wish to inform you that the Board of Directors of the Company has, at its meeting held today, inter-alia, considered and approved the Un-audited Financial Results of the Company for the 2nd Quarter and Half Year ended on September 30, 2019 of the Financial Year 2019-20, both on Standalone and Consolidated basis, in accordance with the provisions of Regulation 33 of the SEBI (LODR) Regulations, 2015, along with the Limited Review Report, duly reviewed by the Audit Committee and M/s Bansal & Co. LLP, Chartered Accountants, Statutory Auditors of the Company.

A copy of the aforesaid Financial Results together with Limited Review Report of the Auditors is enclosed herewith.

Kindly host the same on your website and acknowledge the receipt of the same.

Thanking You

Yours Faithfully

For Eon Electric Ltd

(K B Satija) 14/11/19
Chief Financial Officer



Encl. A/a

EON ELECTRIC LTD.

Corporate Off. : C-81, 2nd Floor, Hosiery Complex, Phase-2, Noida-201305, Uttar Pradesh, India
E: customer@eonelectric.com Toll Free No. : 180030007808, 8800123473 CIN : L31200HR1989PL035580
Registered Office : 1048, Sector 14, Sonapat, Haryana-131 001, India

EON LUXTRA
SOLUTIONS

WIRES & CABLES | LIGHTING | SWITCHES | FANS | WATER HEATERS | LITHIUM ION BATTERIES

LIMITED REVIEW REPORT

To,
The Board of Directors
EON Electric Limited

1. We have reviewed the accompanying Statement of Un-audited Standalone Financial results of EON Electric Limited ("the Company") for the quarter ended September 30th, 2019 ("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 ("the Regulation") as amended read with SEBI Circular No. CIR/FD/CMDI/44/2019 dated March 29, 2019 ("the Circular").
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS) 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015, as amended, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the 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.
4. 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 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 recognized accounting practices and policies has not disclosed the



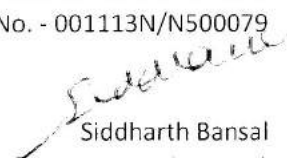
BRANCHES

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information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place of Signature: New Delhi
Date: 14th November, 2019



For Bansal & Co LLP
Chartered Accountants
Reg. No. - 001113N/N500079

Siddharth Bansal
(Partner)
(Membership No. 518004)
UDIN: 19518004AAAACD9339

EON ELECTRIC LIMITED

Regd. Office : 1048, Sector-14, Sonapat-131 001 (Haryana)

Corporate Office : C-81, 2nd Floor, Hosiery Complex, Phase-II, Noida-201305 (Uttar Pradesh)

Corporate Identification Number (CIN) : L31200HR1989 PLC035580

Tel : +91-11-41008454 E-mail : investors@eonelectric.com Website : www.eonelectric.com

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2019

(₹ in Lacs)

Sr. No.	Particulars	Standalone					
		Quarter Ended			Half Year Ended		Year Ended
		30-Sep-19 (Unaudited)	30-Jun-19 (Unaudited)	30-Sep-18 (Unaudited)	30-Sep-19 (Unaudited)	30-Sep-18 (Unaudited)	31-Mar-19 (Audited)
1.	INCOME						
	(a) Revenue from Operations	108.15	528.78	1,728.97	636.93	3,181.24	7,732.21
	(b) Other Income	17.77	22.24	430.79	40.01	512.71	666.62
	Total Income	125.92	551.02	2,159.76	676.94	3,693.95	8,398.83
2.	EXPENSES						
	(a) Cost of Materials consumed	79.44	101.70	1,091.83	181.14	1,733.53	3,472.91
	(b) Purchases of Stock-in-trade	37.51	158.22	518.10	195.73	856.98	2,647.06
	(c) Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	398.70	247.57	(132.92)	646.27	(50.31)	(302.81)
	(d) Employee Benefits Expense	278.45	309.26	446.74	587.71	933.01	1,677.50
	(e) Finance Costs	155.50	194.06	294.56	349.56	613.88	1,030.69
	(f) Depreciation and Amortisation Expense	45.35	43.19	51.78	88.54	104.24	199.27
	(g) Other Expenses	875.93	343.51	446.17	1,219.44	903.46	2,212.48
	Total Expenses	1,870.88	1,397.51	2,716.26	3,268.39	5,094.79	10,937.10
3.	Profit/(Loss) before exceptional items and tax (1 - 2)	(1,744.96)	(846.49)	(556.50)	(2,591.45)	(1,400.84)	(2,538.27)
4.	Exceptional Items	-	-	-	-	-	-
5.	Profit/(Loss) before tax (3 - 4)	(1,744.96)	(846.49)	(556.50)	(2,591.45)	(1,400.84)	(2,538.27)
6.	Tax Expense						
	- Current Tax	-	-	-	-	(2.74)	(2.72)
	- Deferred Tax	(113.24)	(7.14)	10.09	(120.38)	(23.24)	(136.28)
7.	Profit/(Loss) for the period after tax (5 - 6)	(1,631.72)	(839.35)	(566.59)	(2,471.07)	(1,374.86)	(2,399.27)
8.	Other Comprehensive Income						
	A. Items that will not be reclassified to Profit/(Loss) and Loss in subsequent periods						
	(i) Remeasurement gains / (loss) on defined benefit plans recognised in OCI	4.59	6.68	1.74	11.27	12.70	18.29
	(ii) Income Tax related to above	-	-	-	-	-	-
	B. Items that will be reclassified to Profit/(Loss) and Loss in subsequent periods						
	(i) Fair Value changes on Financial Assets through OCI	(17.79)	7.86	(35.03)	(9.93)	(57.22)	(9.78)
	(ii) Income Tax related to above	(5.00)	(0.77)	(7.28)	(5.77)	(11.69)	(12.00)
	Total Other Comprehensive Income for period, net of tax	(8.20)	15.31	(26.01)	7.11	(32.83)	20.51
9.	Total Comprehensive Income for period, net of tax (7 + 8)	(1,639.92)	(824.04)	(592.60)	(2,463.96)	(1,407.69)	(2,378.76)
10.	Paid-up Equity Share Capital (Face Value ₹ 5/- per Equity Share)	845.12	845.12	845.12	845.12	845.12	845.12
11.	Other Equity (excluding Revaluation Reserve)	-	-	-	-	-	9,251.40
12.	Earnings per share (EPS) (Face Value of ₹ 5/- each) (not annualised) :						
	-Basic	(9.65)	(4.97)	(3.35)	(14.62)	(8.13)	(14.19)
	-Diluted	(9.65)	(4.97)	(3.35)	(14.62)	(8.13)	(14.19)



NOTES:

1. These financial results have been prepared in accordance with Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of Companies Act 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and relevant amendment thereafter.
2. The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on November 14, 2019. The Statutory Auditors of the company have conducted limited review of these financial results, pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015..
3. The Company has adopted Ind AS 116 "Leases" effective April 1, 2019 and applied the standard to the Leases using the modified retrospective approach. Accordingly, previous period information has not been restated. The effect of adoption is not material on Profit/(Loss) and earning per share for the quarter and six months ended September, 2019.
4. Previous quarter/year figures have been regrouped/restated wherever necessary.



By Order of the Board of Directors
for Eon Electric Limited

A handwritten signature in black ink.

(V.P. Mahendru)
Chairman - Managing Director
DIN 00005338

Place: New Delhi
Dated: November 14, 2019

**UNAUDITED STANDALONE SEGMENTWISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER AND HALF YEAR
ENDED SEPTEMBER 30, 2019**

(₹ in Lacs)

Sl. No.	Particulars	Standalone					
		Quarter Ended			Half Year Ended		Year Ended
		30-Sep-19 (Unaudited)	30-Jun-19 (Unaudited)	30-Sep-18 (Unaudited)	30-Sep-19 (Unaudited)	30-Sep-18 (Unaudited)	31-Mar-19 (Audited)
1	Segment Revenue (Revenue from Operations)						
	Cable & Wires	51.09	97.70	944.63	148.79	1,382.64	3,269.80
	Lighting	39.80	393.05	691.25	432.85	1,535.59	4,073.28
	Electrical Consumer Durables	17.23	37.63	66.15	54.86	229.21	325.98
	Others	0.03	0.40	26.94	0.43	33.80	63.15
	Total	108.15	528.78	1,728.97	636.93	3,181.24	7,732.21
2	Segment Results (Profit+)/Loss(-) before Tax & Finance Costs from each Segment						
	Cable & Wires	(440.50)	(93.04)	(100.49)	(533.54)	(205.42)	(399.44)
	Lighting	(771.30)	(339.31)	(253.38)	(1,110.61)	(371.13)	(476.26)
	Electrical Consumer Durables	(207.57)	(21.85)	259.17	(229.42)	181.37	96.40
	Others	(27.67)	(27.99)	(19.52)	(55.66)	(59.93)	(101.54)
	Total	(1,447.04)	(482.19)	(114.22)	(1,929.23)	(455.11)	(880.84)
	Less: i) Finance Costs	155.50	194.06	294.56	349.56	613.88	1,030.69
	ii) Other un-allocable expenditure net of Un-allocable income	142.42	170.24	147.72	312.66	331.85	626.74
	Profit/(Loss) before Exceptional Items and Tax	(1,744.96)	(846.49)	(556.50)	(2,591.45)	(1,400.84)	(2,538.27)
	Exceptional Items	-	-	-	-	-	-
	Total Profit/(Loss) before Tax	(1,744.96)	(846.49)	(556.50)	(2,591.45)	(1,400.84)	(2,538.27)
3	Segment Assets						
	Cable & Wires	2,668.33	3,040.99	3,587.51	2,668.33	3,587.51	3,309.10
	Lighting	7,892.28	9,584.33	10,374.96	7,892.28	10,374.96	10,817.23
	Electrical Consumer Durables	728.03	909.66	1,064.62	728.03	1,064.62	970.78
	Others	853.98	868.37	949.21	853.98	949.21	933.53
	Unallocated	2,509.01	3,225.43	7,696.94	2,509.01	7,696.94	3,882.63
	Total Segment Assets	14,651.63	17,628.78	23,673.24	14,651.63	23,673.24	19,913.27
4	Segment Liabilities						
	Cable & Wires	576.01	484.27	792.21	576.01	792.21	545.99
	Lighting	1,924.28	2,400.49	2,037.13	1,924.28	2,037.13	3,006.00
	Electrical Consumer Durables	190.57	183.40	303.75	190.57	303.75	248.30
	Others	73.86	70.30	115.08	73.86	115.08	96.41
	Unallocated	4,254.35	5,217.84	9,357.48	4,254.35	9,357.48	5,920.05
	Total Segment Liabilities	7,019.07	8,356.30	12,605.65	7,019.07	12,605.65	9,816.75



Eon Electric Limited
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Corporate Identification Number (CIN) : L31200HR1989 PLC035580
Tel : +91-11-41008454 E-mail : investors@eonelectric.com Website : www.eonelectric.com
Unaudited Standalone Statement of Assets & Liabilities as at September 30,2019

		(₹ in Lacs)	
Particulars	30-Sep-19 (Unaudited)	31-Mar-19 (Audited)	
Assets			
Non-current Assets			
Property, plant and equipment	2,845.97	2,940.04	
Intangible Assets	37.57	-	
Investment in Joint Venture	96.92	96.92	
Financial Assets			
Investments	400.65	634.85	
Loans	1.93	15.37	
Other Financial Assets	99.86	495.26	
Other Non-Current Assets	54.33	142.24	
Total Non-current Assets	3,537.23	4,324.68	
Current Assets			
Inventories	3,607.22	4,434.91	
Financial Assets			
Investments	68.88	756.32	
Trade Receivables	6,185.38	9,090.80	
Cash and Cash equivalents	20.46	169.64	
Other Bank Balances	367.77	352.22	
Other Financial Assets	24.35	21.36	
Current Tax Assets (Net)	78.67	73.38	
Other Current Assets	761.67	689.96	
Total Current assets	11,114.40	15,588.59	
Total Assets	14,651.63	19,913.27	
Equity and Liabilities			
Equity			
Equity Share Capital	845.12	845.12	
Other Equity	6,787.44	9,251.40	
Total Equity	7,632.56	10,096.52	
Liabilities			
Non-current Liabilities			
Financial Liabilities			
Borrowings	322.69	352.29	
Other Financial Liabilities	172.77	142.44	
Provisions	148.99	171.28	
Deferred Tax Liabilities (Net)	3.59	129.73	
Other Non - Current Liabilities	155.45	163.12	
Total Non-current liabilities	803.49	958.86	
Current Liabilities			
Financial liabilities			
Borrowings	2,942.47	4,564.02	
Trade Payables			
a) Total outstanding dues of Micro Enterprises and Small Enterprises	2.58	15.39	
b) Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises	1,707.40	2,950.94	
Other Financial Liabilities	1,133.31	964.85	
Other Current Liabilities	398.55	333.52	
Provisions	31.27	29.17	
Total Current Liabilities	6,215.58	8,857.89	
Total Liabilities	7,019.07	9,816.75	
Total Equity and Liabilities	14,651.63	19,913.27	



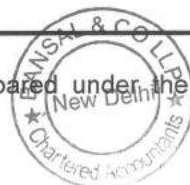
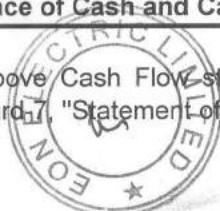
EON ELECTRIC LIMITED

Unaudited Standalone Statement of Cash Flows for the Half year ended 30th September, 2019

(₹ in Lacs)

Particulars	Half Year Ended	
	30-Sep-19 Unaudited	30-Sep-18 Unaudited
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit/(Loss) before Tax	(2,591.45)	(1,400.84)
Adjustments for :		
Depreciation and Amortisation Expense	88.54	104.24
Impairment Allowance for Trade Receivables	702.72	25.51
Interest Income	(31.13)	(73.94)
Finance Cost	326.21	586.29
Actuarial Gains/(Loss) on measurement of Employee Benefits	11.28	12.70
Loss/(Profit) on Sale of Property, plant and Equipment(Net)	5.25	(334.86)
Loss/(Profit) on Sale of Investments	9.45	-
Fair Value Loss/(Gain) on Financial Assets	6.52	(76.80)
Operating Profit/(Loss) before Working Capital Changes	(1,472.61)	(1,157.70)
Movements in Working Capital :		
(Increase)/Decrease in Loans	13.44	7.72
(Increase) / Decrease in Other Non Current Financial Assets	395.40	604.83
(Increase) / Decrease in Other Non Current Assets	87.91	0.88
(Increase) / Decrease in Inventories	827.69	48.28
(Increase) / Decrease in Trade Receivables	2,202.71	1,865.06
(Increase) / Decrease in Other Bank Balances	(15.56)	2.24
(Increase) / Decrease in Other Current Assets	(71.71)	(152.03)
Increase /(Decrease) in Other Non Current Financial Liabilities	30.33	(4.53)
Increase /(Decrease) in Long Term Provisions	(22.28)	(17.01)
Increase /(Decrease) in Other Non Current Liabilities	(7.67)	(70.02)
Increase /(Decrease) in Trade Payables	(1,256.35)	(1,218.17)
Increase /(Decrease) in Other Current Financial Liabilities	222.23	146.72
Increase /(Decrease) in Other Current Liabilities	65.03	(41.73)
Increase /(Decrease) in Short Term Provisions	2.11	6.00
Cash generated from / (used in) Operations	1,000.67	20.54
Direct Taxes Paid	5.29	(22.86)
NET CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES	995.38	43.40
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, plant and Equipment including Capital Work-in-progress	(45.30)	(1.33)
Proceeds from sale of Property, plant and Equipment	8.00	1,183.00
Proceeds from sale of Current Investments	680.92	-
Proceeds from sale of Non - Current Investments	214.82	-
Interest Received	28.14	75.26
NET CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES	886.58	1,256.93
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Long Term Borrowings	-	300.00
Repayment of Long Term Borrowings	(88.88)	(47.84)
Proceeds from Short Term Borrowings	-	42.87
Repayment of Short Term Borrowings	(1,621.56)	(1,277.61)
Interest Paid	(320.70)	(586.29)
NET CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES	(2,031.14)	(1,568.87)
Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)	(149.18)	(268.54)
Opening Balance of Cash and Cash Equivalents	169.64	475.99
Closing Balance of Cash and Cash Equivalents	20.46	207.45

Note : The above Cash Flow statement has been prepared under the "Indirect Method" as set out in Accounting Standard 7, "Statement of Cash Flows"



LIMITED REVIEW REPORT

To,
The Board of Directors
EON Electric Limited

1. We have reviewed the accompanying Statement of Un-audited Consolidated Financial results of EON Electric Limited ("the Company") and its joint venture for the quarter ended September 30th, 2019 ("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 ("the Regulation") as amended read with SEBI Circular No. CIR/FD/CMDI/44/2019 dated March 29, 2019 ("the Circular"). Attention is drawn to the fact that the consolidated figures for the corresponding half year ended September 30th, 2018 and quarter ended September 30th, 2018, as reported in these unaudited consolidated financial results have been approved by the Company's Board of Directors, but have not been subjected to review.
2. The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India read with the Circular. Our responsibility is to express a conclusion on the statement based on our review.
3. We conducted our review in accordance with 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 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.

We also performed procedures in accordance with the Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.



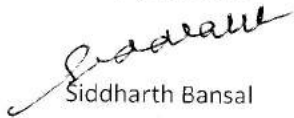
BRANCHES

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Bhopal : 114, Shree Tower, 2nd Floor, Zone-II, Bhopal (MP) Ph. : 0755-4076725, 2769224, 2769225, Mob.: +91 9425393729
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4. The Statement includes the results of Luxtra Lighting Private Limited (Joint Venture Company).
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying statement, 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 there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We did not review the interim financial results of the joint venture, included in the consolidated unaudited financial results. These interim financial results are subject to review by other auditors and have been furnished to us by the management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of this joint venture is based solely on the report of the other auditors and procedures performed by us as stated in paragraph 3 above. Our conclusion on the statement is not modified in respect of the above matter.

Place of Signature: New Delhi
Date: 14th November, 2019



For Bansal & Co LLP
Chartered Accountants
Firm Reg. No. - 001113N/N500079

Siddharth Bansal
(Partner)
(Membership No. 518004)
UDIN: 19518004AAAAACE1634

EON ELECTRIC LIMITED

Regd. Office : 1048, Sector-14, Sonapat-131 001 (Haryana)

Corporate Office : C-81, 2nd Floor, Hosiery Complex, Phase-II, Noida-201305 (Uttar Pradesh)

Corporate Identification Number (CIN) : L31200HR1989 PLC035580

Tel : +91-11-41008454 E-mail : investors@eonelectric.com Website : www.eonelectric.com

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2019

Sr. No.	Particulars	Consolidated						(in Lacs)
		Quarter Ended			Half Year Ended		Year Ended	
		30-Sep-19 (Unaudited)	30-Jun-19 (Unaudited)	30-Sep-18 (Unaudited)	30-Sep-19 (Unaudited)	30-Sep-18 (Unaudited)	31-Mar-19 (Audited)	
1.	INCOME							
	(a) Revenue from Operations	108.15	528.78	1,728.97	636.93	3,181.24	7,732.21	
	(b) Other Income	17.77	22.24	430.79	40.01	512.71	666.62	
	Total Income	125.92	551.02	2,159.76	676.94	3,693.95	8,398.83	
2.	EXPENSES							
	(a) Cost of Materials consumed	79.44	101.70	1,091.83	181.14	1,733.53	3,472.91	
	(b) Purchases of Stock-in-trade	37.51	158.22	518.10	195.73	856.98	2,647.06	
	(c) Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress							
	(d) Employee Benefits Expense	398.70	247.57	(132.92)	646.27	(50.31)	(302.81)	
	(e) Finance Costs	278.45	309.26	446.74	587.71	933.01	1,677.50	
	(f) Depreciation and Amortisation Expense	155.50	194.06	294.56	349.56	613.88	1,030.69	
	(g) Other Expenses	45.35	43.19	51.78	88.54	104.24	199.27	
	Total Expenses	875.93	343.51	446.17	1,219.44	903.46	2,212.48	
		1,870.88	1,397.51	2,716.26	3,268.39	5,094.79	10,937.10	
3.	Profit/(Loss) before exceptional items and tax (1 - 2)	(1,744.96)	(846.49)	(556.50)	(2,591.45)	(1,400.84)	(2,538.27)	
4.	Exceptional Items	-	-	-	-	-	-	
5.	Profit/(Loss) before tax (3 - 4)	(1,744.96)	(846.49)	(556.50)	(2,591.45)	(1,400.84)	(2,538.27)	
6.	Tax Expense							
	- Current Tax	-	-	-	-	-	-	
	- Deferred Tax	(113.24)	(7.14)	10.09	(120.38)	(2.74)	(2.72)	
7.	Profit/(Loss) for the period after tax (5 - 6)	(1,631.72)	(839.35)	(566.59)	(2,471.07)	(1,374.86)	(2,399.27)	
8.	Other Comprehensive Income							
	A. Items that will not be reclassified to Profit/(Loss) and Loss in subsequent periods							
	(i) Remeasurement gains / (loss) on defined benefit plans recognised in OCI	4.59	6.68	1.74	11.27	12.70	18.29	
	(ii) Income Tax related to above	-	-	-	-	-	-	
	B. Items that will be reclassified to Profit/(Loss) and Loss in subsequent periods							
	(i) Fair Value changes on Financial Assets through OCI	(17.79)	7.86	(35.03)	(9.93)	(57.22)	(9.78)	
	(ii) Income Tax related to above	(5.00)	(0.77)	(7.28)	(5.77)	(11.69)	(12.00)	
	Total Other Comprehensive Income for period, net of tax	(8.20)	15.31	(26.01)	7.11	(32.83)	20.51	
	Total Comprehensive Income for period, net of tax (7 + 8)	(1,639.92)	(824.04)	(592.60)	(2,463.96)	(1,407.69)	(2,378.76)	
9.	Paid-up Equity Share Capital (Face Value ₹ 5/- per Equity Share)	845.12	845.12	845.12	845.12	845.12	845.12	
10.	Other Equity (excluding Revaluation Reserve)	-	-	-	-	-	-	
11.	Earnings per share (EPS) (Face Value of ₹ 5/- each) (not annualised) :						9,154.48	
	-Basic	(9.65)	(4.97)	(3.35)	(14.62)	(8.13)	(14.19)	
	-Diluted	(9.65)	(4.97)	(3.35)	(14.62)	(8.13)	(14.19)	



NOTES:

1. These financial results have been prepared in accordance with Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of Companies Act 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and relevant amendment thereafter.
2. The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on November 14, 2019. The Statutory Auditors of the company have conducted limited review of these financial results, pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015..
3. The consolidated financial results have been prepared in accordance with the provisions of Section 129 (3) of the Companies Act, 2013 and Ind AS 28 on "Investments in Associates and Joint Ventures" and include the results of Company's Joint Venture namely Luxtra Lighting Private Limited.
4. The Group is submitting the quarterly Consolidated Results for the first time in accordance with SEBI(Listing Obligations and Disclosure Requirements) Regulations 2015 as amended read with Circular No. CIR/CFB/CMD1/44/2019 dated March 29,2019 and accordingly the consolidated reported figures for the quarter and half year ended September 30,2018 are not subjected to limited review by the Auditors.
5. Previous quarter/year figures have been regrouped/restated wherever necessary.




By Order of the Board of Directors
for Eon Electric Limited


(V.P. Mahendru)
Chairman - Managing Director
DIN 00005338

**UNAUDITED CONSOLIDATED SEGMENTWISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER AND HALF YEAR
ENDED SEPTEMBER 30, 2019**

(' in Lacs)

Sl. No.	Particulars	Consolidated					
		Quarter Ended			Half Year Ended		Year Ended
		30-Sep-19 (Unaudited)	30-Jun-19 (Unaudited)	30-Sep-18 (Unaudited)	30-Sep-19 (Unaudited)	30-Sep-18 (Unaudited)	31-Mar-19 (Audited)
1	Segment Revenue						
	(Revenue from Operations)						
	Cable & Wires	51.09	97.70	944.63	148.79	1,382.64	3,269.80
	Lighting	39.80	393.05	691.25	432.85	1,535.59	4,073.28
	Electrical Consumer Durables	17.23	37.63	66.15	54.86	229.21	325.98
	Others	0.03	0.40	26.94	0.43	33.80	63.15
	Total	108.15	528.78	1,728.97	636.93	3,181.24	7,732.21
2	Segment Results						
	(Profit+)/Loss(-) before Tax & Finance Costs from each Segment)						
	Cable & Wires	(440.50)	(93.04)	(100.49)	(533.54)	(205.42)	(399.44)
	Lighting	(771.30)	(339.31)	(253.38)	(1,110.61)	(371.13)	(476.26)
	Electrical Consumer Durables	(207.57)	(21.85)	259.17	(229.42)	181.37	96.40
	Others	(27.67)	(27.99)	(19.52)	(55.66)	(59.93)	(101.54)
	Total	(1,447.04)	(482.19)	(114.22)	(1,929.23)	(455.11)	(880.84)
	Less: i) Finance Costs	155.50	194.06	294.56	349.56	613.88	1,030.69
	ii) Other un-allocable expenditure net of Un-allocable income	142.42	170.24	147.72	312.66	331.85	626.74
	Profit/(Loss) before Exceptional Items and Tax	(1,744.96)	(846.49)	(556.50)	(2,591.45)	(1,400.84)	(2,538.27)
	Exceptional Items	-	-	-	-	-	-
	Total Profit/(Loss) before Tax	(1,744.96)	(846.49)	(556.50)	(2,591.45)	(1,400.84)	(2,538.27)
3	Segment Assets						
	Cable & Wires	2,668.33	3,040.99	3,587.51	2,668.33	3,587.51	3,309.10
	Lighting	7,892.28	9,584.33	10,374.96	7,892.28	10,374.96	10,817.23
	Electrical Consumer Durables	728.03	909.66	1,064.62	728.03	1,064.62	970.78
	Others	853.98	868.37	949.21	853.98	949.21	933.53
	Unallocated	2,412.09	3,128.51	7,600.02	2,412.09	7,600.02	3,785.71
	Total Segment Assets	14,554.71	17,531.86	23,576.32	14,554.71	23,576.32	19,816.35
4	Segment Liabilities						
	Cable & Wires	576.01	484.27	792.21	576.01	792.21	545.99
	Lighting	1,924.28	2,400.49	2,037.13	1,924.28	2,037.13	3,006.00
	Electrical Consumer Durables	190.57	183.40	303.75	190.57	303.75	248.30
	Others	73.86	70.30	115.08	73.86	115.08	96.41
	Unallocated	4,254.35	5,217.84	9,357.48	4,254.35	9,357.48	5,920.05
	Total Segment Liabilities	7,019.07	8,356.30	12,605.65	7,019.07	12,605.65	9,816.75



Eon Electric Limited

Regd. Office : 1048, Sector-14, Sonapat-131 001 (Haryana)

Corporate Office : C-81, 2nd Floor, Hosiery Complex, Phase-II, Noida-201305 (Uttar Pradesh)

Corporate Identification Number (CIN) : L31200HR1989 PLC035580

Tel : +91-11-41008454 E-mail : investors@eonelectric.com Website : www.eonelectric.com

Unaudited Consolidated Statement of Assets & Liabilities as at September 30, 2019

(₹ in Lacs)

Particulars	30-Sep-19 (Unaudited)	31-Mar-19 (Audited)
Assets		
Non-current Assets		
Property, plant and equipment	2,845.97	2,940.04
Intangible Assets	37.57	-
Financial Assets		
Investments	400.65	634.85
Loans	1.93	15.37
Other Financial Assets	99.86	495.26
Other Non-Current Assets	54.33	142.24
Total Non-current Assets	3,440.31	4,227.76
Current Assets		
Inventories	3,607.22	4,434.91
Financial Assets		
Investments	68.88	756.32
Trade Receivables	6,185.38	9,090.80
Cash and Cash equivalents	20.46	169.64
Other Bank Balances	367.77	352.22
Other Financial Assets	24.35	21.36
Current Tax Assets (Net)	78.67	73.38
Other Current Assets	761.67	689.96
Total Current assets	11,114.40	15,588.59
Total Assets	14,554.71	19,816.35
Equity and Liabilities		
Equity		
Equity Share Capital	845.12	845.12
Other Equity	6,690.52	9,154.48
Total Equity	7,535.64	9,999.60
Liabilities		
Non-current Liabilities		
Financial Liabilities		
Borrowings	322.69	352.29
Other Financial Liabilities	172.77	142.44
Provisions	148.99	171.28
Deferred Tax Liabilities (Net)	3.59	129.73
Other Non - Current Liabilities	155.45	163.12
Total Non-current liabilities	803.49	958.86
Current Liabilities		
Financial liabilities		
Borrowings	2,942.47	4,564.02
Trade Payables		
a) Total outstanding dues of Micro Enterprises and Small Enterprises	2.58	15.39
b) Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises	1,707.40	2,950.94
Other Financial Liabilities	1,133.31	964.85
Other Current Liabilities	398.55	333.52
Provisions	31.27	29.17
Total Current Liabilities	6,215.58	8,857.89
Total Liabilities	7,019.07	9,816.75
Total Equity and Liabilities	14,554.71	19,816.35



EON ELECTRIC LIMITED

Unaudited Consolidated Statement of Cash Flows for the Half year ended 30th September, 2019

(₹ in Lacs)

Particulars	Half Year Ended	
	30-Sep-19 Unaudited	30-Sep-18 Unaudited
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit/(Loss) before Tax	(2,591.45)	(1,400.84)
Adjustments for :		
Depreciation and Amortisation Expense	88.54	104.24
Impairment Allowance for Trade Receivables	702.72	25.51
Interest Income	(31.13)	(73.94)
Finance Cost	326.21	586.29
Actuarial Gains/(Loss) on measurement of Employee Benefits	11.28	12.70
Loss/(Profit) on Sale of Property, plant and Equipment(Net)	5.25	(334.86)
Loss/(Profit) on Sale of Investments	9.45	-
Fair Value Loss/(Gain) on Financial Assets	6.52	(76.80)
Operating Profit/(Loss) before Working Capital Changes	(1,472.61)	(1,157.70)
Movements in Working Capital :		
(Increase)/Decrease in Loans	13.44	7.72
(Increase) / Decrease in Other Non Current Financial Assets	395.40	604.83
(Increase) / Decrease in Other Non Current Assets	87.91	0.88
(Increase) / Decrease in Inventories	827.69	48.28
(Increase) / Decrease in Trade Receivables	2,202.71	1,865.06
(Increase) / Decrease in Other Bank Balances	(15.56)	2.24
(Increase) / Decrease in Other Current Assets	(71.71)	(152.03)
Increase /(Decrease) in Other Non Current Financial Liabilities	30.33	(4.53)
Increase /(Decrease) in Long Term Provisions	(22.28)	(17.01)
Increase /(Decrease) in Other Non Current Liabilities	(7.67)	(70.02)
Increase /(Decrease) in Trade Payables	(1,256.35)	(1,218.17)
Increase /(Decrease) in Other Current Financial Liabilities	222.23	146.72
Increase /(Decrease) in Other Current Liabilities	65.03	(41.73)
Increase /(Decrease) in Short Term Provisions	2.11	6.00
Cash generated from / (used in) Operations	1,000.67	20.54
Direct Taxes Paid	5.29	(22.86)
NET CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES	995.38	43.40
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, plant and Equipment including Capital Work-in-progress	(45.30)	(1.33)
Proceeds from sale of Property, plant and Equipment	8.00	1,183.00
Proceeds from sale of Current Investments	680.92	-
Proceeds from sale of Non - Current Investments	214.82	-
Interest Received	28.14	75.26
NET CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES	886.58	1,256.93
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Long Term Borrowings	-	300.00
Repayment of Long Term Borrowings	(88.88)	(47.84)
Proceeds from Short Term Borrowings	-	42.87
Repayment of Short Term Borrowings	(1,621.56)	(1,277.61)
Interest Paid	(320.70)	(586.29)
NET CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES	(2,031.14)	(1,568.87)
Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)	(149.18)	(268.54)
Opening Balance of Cash and Cash Equivalents	169.64	475.99
Closing Balance of Cash and Cash Equivalents	20.46	207.45

Note : The above Cash Flow statement has been prepared under the "Indirect Method" as set out in Accounting Standard 7 "Statement of Cash Flows"

