



EMKAY TOOLS

EMKAY TAPS AND CUTTING TOOLS LTD.

Registered Office & factory Address: B-27 & B-27/1, M.I.D.C. Industrial Area, Hingna Road, Nagpur-440016 (India)
CIN: L29220MH1995PLC091091

November 14, 2017

To,
Mr. Kautuk Upadhyay
The Manager,
National Stock Exchange of India Limited,
Exchange Plaza, Bandra Kurla Complex
Bandra (E), Mumbai-400051

Series: SM
Symbol: EMKAYTOOLS

Ref.: Your letter dated November 13, 2017 vides reference no. NSE/LIST/FR/2543

Sub: Non-compliance as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir,

With reference to the above captioned, this is to inform you that we have already submitted Segment reporting in the prescribed format along with the Financial Results for the period ended September 30 2017.

Further, pursuant to the provisions of Reg. 33 of SEBI (LODR) Regulation, 2015 the company is required to furnish the details of Segment Assets and Segment liabilities as on September 30, 2017.

In view of the above, we are enclosing herewith the required details for your kind reference.

Kindly take the same on your records.

For **EMKAY TAPS AND CUTTING TOOLS LIMITED**

S. Sohane
Shruti Sohane

Company Secretary & Compliance officer



Encl.: As mentioned above



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Details of Segment Assets & Segment Liabilities

Pursuant to Reg. 33 of SEBI (LODR) Regulations, 2015

Particulars	30-Sep-17				31-Mar-17			
	Tools	Power	Others	Total	Tools	Power	Others	Total
Other Information								
Segmental Assets	436,911,063.00	56,368,807.00	594,962,993.00	1,088,242,863.00	422,118,353.00	64,784,047.00	536,913,072.00	1,023,815,472.00
Unallocated Corporate Assets								
Total Assets	436,911,063.00	56,368,807.00	594,962,993.00	1,088,242,863.00	422,118,353.00	64,784,047.00	536,913,072.00	1,023,815,472.00
Segmental Liabilities	123,957,257.00	84,028.00	5,439,978.00	129,481,263.00	100,912,425.00	138,016.00	443,398.00	1,01,493,839.00
Unallocated Corporate Liabilities								
Total Liabilities	123,957,257.00	84,028.00	5,439,978.00	129,481,263.00	100,912,425.00	138,016.00	443,398.00	1,01,493,839.00
Capital Expenditure during the year (Including Movement in CWP)	13,335,730.00	-	-	13,335,730.00	51,311,863.00	-	-	51,311,863.00
Depreciation & Amortisation Exps.	11,996,976.00	3,184,059.00	325,525.00	15,506,560.00	20,458,870.00	7,277,094.00	651,049.00	28,387,013.00

Notes:

- The above financials results have been arrived at after going through the Balance Sheet and Profit & Loss Account for the Company for the Period ending on 30th September 2017
- This segment report of M/s Emkay Taps & Cutting Tools Ltd. is prepared in accordance to the Accounting Standard 17 - "Segment Reporting"
- For the purpose of this reporting, Business Segment are considered as primary segments. Since the Company is operating from single location. There are no geographical segments for the company. However, based on Business Line, there are 2 segments, viz., Manufacturing of Tools and Generation of Power.
- The measurement principles for segment reporting are based on IND AS adopted in the consolidated financial statements. Segments's performance is evaluated based on segment revenue and profit or loss from operating activities, i.e., segment results.
- Operating revenues and expenses related to both third party and inter-segment transactions are included in determining the segment results of each respective segment. Finance income earned and finance expense incurred is not allocated to individual segment and the same has been reflected at the Group Level for segment reporting. Inter-segment pricing and terms are reviewed and changed by the management to reflect changes in market conditions and changes to such terms are reflected in the period the change occurs. Segment information prior to the change in terms is not restated. These transactions have been eliminated on consolidation. The total assets disclosed for each segment represent assets directly managed by each segment, and primarily include receivables, property, plant and equipment, intangibles, inventories, operating cash and bank balances, inter-segment assets and exclude derivative financial instruments, deferred tax assets and income tax recoverable.
- Segment liabilities comprise operating liabilities and exclude external borrowings, provision for taxes, deferred tax liabilities and derivative financial instruments.
- Segment capital expenditure comprises additions to property, plant and equipment and intangible assets (net of rebates, where applicable).

Date: 14.11.2017
Place: Nagpur

For EMKAY TAPS AND CUTTING TOOLS LIMITED
SEAL
Chief Financial Officer
Vishnu Sorabhe