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Independent Auditor's Review Report on Unaudited Quarterly and six months ended Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To The Board of Directors of Frick India Limited

- 1. We have reviewed the accompanying statement of unaudited financial results of Frick India Limited ('the Company') for the quarter ended 30th Sept 2019 and year to date results for the period from 1st April 2019 to 30th September, 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, as amended ("the Listing Regulations"). Attention is drawn to the fact that the cash flow figures for the corresponding six months period ended September 30, 2018 have been approved by the Company's Board of Directors, but have not been subjected to audit or review.
- 2. This 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 thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
- 3. 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 financial results are free of material misstatement. A review is limited primarily to enquiries of the 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 of unaudited financial results prepared in accordance with the applicable Accounting Standards i.e. India Accounting Standards ('Ind AS') prescribed u/s 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other recognised accounting practices and policies generally accepted in India has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For LODHA & CO.

Chartered Accountants

Firm's Registration No. 301051E

(N.K.LODHA)

Partner

Membership No: 085155

Place: New Delhi

Date: 13th November 2019

UDIN: 19085155AAAAE94772

FRICK INDIA LIMITED

Registered Office: 21.5 KM, Main Mathura Road, Faridabad, 121003
CIN-L74899HR1962PLC002618

Tel: 01292275691-94 Email: fbd@frickmail.com Website: www.frickweb.com
UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED ON 30.09.2019 Website: www.frickweb.com

	·					Rs. in Lakhs)	
	Particulars	Quarter Ended			Six Mon	th Ended	Year Ended
		30/09/2019	30/06/2019	30/09/2018	30/09/2019	30/09/2018	31/03/2019
			(Una	udited)	,		(Audited)
	Revenue						
1	Income from Operations	4,541.87	4,550.07	5,794.85	9,091.94	10,347.29	24,195.21
11	Other Income	117.86	135.59	183.62	253.45	327.59	615.29
111	Total Income (I+II)	4,659.73	4,685.66	5,978.47	9,345.39	10,674.88	24,810.50
IV	Expenses						
_	Cost of Materials Consumed	3,291.18	2,946.54	3,478.06	6,237.72	6,184.69	14,912.17
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(412.85)	(10.51)	205.56	(423.36)	528.49	289.57
T	Employees Benefit Expenses	948.61	941.84	936.88	1,890.45	1,812.04	3,800.91
1	Finance Cost	52.35	56,15	74,95	108.50	128.12	285.68
	Depreciation & Amortisation Expense	63.57	61.66	51.04	125.23	101.82	231.89
+	Other expenses	520.86	449.08	732.04	969.94	1,259.18	3,139.59
-	Total Expenses (IV)	4,463.72	4,444.76	5,478.53	8,908.48	10,014.34	22,659.81
+	Total Expenses (FF)	4,403.72	4,444.70	0,410.03	6,306.46	10,014.34	22,033.01
V	Profit before exceptional items and tax (III-IV)	196.01	240.90	_499.94	436.91	660.54	2,150.69
VI	Exceptional items		-	-		-	-
VΙΙ	Profit before tax (V - VI)	196.01	240.90	499.94	436.91	660.54	2,150.69
VIII	Tax Expenses						
	a) Current tax	, 25.78	84.18	157.02	109.96	213.62	680.00
	b) Deferred tax	(7.21)	(22.63)	(33.39)	(29.84)	(33.39)	55.13
	c) Income tax for earlier years	\.\.\.\\\\\\\\\\\\\\\\\\\\\\\\	(22.00)	(\$0.00)	(20.0.7)	100.007	(101.88)
\vdash	Total taxes (VIII)	18,57	61.55	123.63	80.12	180,23	633.25
_	Profit after tax (VII-VIII)	177,44	179.35	376.31	356.79	480.31	1,517.44
+	Front after tax (VII-VIII)	111,44	173.30	370.31	330.73	400.51	1,517.44
ıχ	Profit for the Period	177.44	179.35	376.31	356.79	480.31	1,517.44
X	Other Comprehensive Income (net of taxes)						
\Box	(A) (i) Items that will not be Reclassified to Profit or Loss:	(5.53)	(5.97)	-	(11.50)		(23.88)
	(ii) Income tax relating to items that will not be reclassified to Profit or Loss:	0.80	2.09	-	2.89	-	8.34
	(B) (i) Items that will be Reclassified to Profit or Loss:	-	-	-	,-	-	-
	(ii) Income tax relating to items that will not be reclassified to Profit or Loss:	~	-	-	_	-	
	Total Other Comprehensive Income (X)	(4.73)	(3.88)	-	(8.61)	*	(15.54)
ΧI	Total Comprehensive Income for the period (IX+X)	172.71	175.47	376.31	348.18	480.31	1,501.90
100							
XIII	Other Equity Paid-up Equity Share Capital (Face value of Rs. 10/- each)	60.00	60.00	60.00	60.00	60.00.	15,167.05 60.00
4	Earnings Per Share (EPS) (Rs./ Share)		/				
+	a) Basic EPS - Not annualised	29.57	29.89	62.72	59.47	80.06	252.92
+				<u> </u>		<u></u>	
L	b) Diluted EPS - Not annualised	29.57	29.89	62.72	59.47	80.06	252.92





UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT	30.09.2019	(Rs. in Lakhs)
	As at 30.09.2019	As at

As at 30.09.2019 31.03.2019 31.03.2019 31.03.2019 31.03.2019 31.03.2019 31.03.2019 31.03.2019 31.03.2019 31.03.2019 31.03.2019 31.03.2019 31.03.2019 31.03.2019 32.03.2019	UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS A	30.09.2019	(Rs. in Lakhs)
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Total Non-current assets 6,306.72 4,264.46	(e) Deferred tax assets(Net)	31.04	
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(ii) Trade receivables (iii) Cash and Cash Equivalents (iii) Cash and Cash Equivalents (iv) Bank Balances other than (iii) above (v) Loans (vi) Others Financial Assets (7.70 7.71.76) (c) Other current assets (2.013.59 2.013.59 2.117.14 Total Current assets (2.013.59 2.013.			
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(iv) Bank Balances other than (iii) above (v) Loans 3.982.51 3.7.95 (v) Others Financial Assets (c) Other current assets 7.7.71 (a) Equity AND LIABILITIES 7.7.85 (a) Equity 9.7.85 (b) Other Equity 9.7.85 (c) Deferred tax liabilities (a) Financial Liabilities (b) Other Equity 9.7.74 (a) Equity 9.7.74 (b) Financial Liabilities (c) Financial Liabilities (c) Deferred tax liabilities (c) Financial Liabilities	(ii) Trade receivables		7,332.67
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(c) Other current assets	(v) Loans	36.91	37.95
Total Current assets	(vi) Others Financial Assets	67.70	77.18
Total Assets 24,948.80 24,919.67	(c) Other current assets	2,013.59	2,117.14
EQUITY (a) Equity Share Capital 60.00 60.00 (b) Other Equity 15,515.23 15,167.05 Total Equity 15,575.23 15,227.05 Total Equity 15,575.23 15,227.05	Total Current assets	18,642.08	20,655.21
EQUITY (a) Equity Share Capital 60.00 60.00 (b) Other Equity 15,515.23 15,167.05 Total Equity 15,575.23 15,227.05 Total Equity 15,575.23 15,227.05	7	24 049 80	24 919 67
EQUITY (a) Equity Share Capital (b) Other Equity Total Equity 15,575.23 15,167.05 Total Equity 15,575.23 15,227.05 LIABILITIES (1) Non-current Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred tax liabilities (Net) Total Non-current Liabilities (a) Financial Liabilities (b) Effective of the provided of th	10(9) W22A(2	24,540.00	24,313.01
(a) Equity Share Capital (b) Other Equity Total Equity 15,575.23 15,167.05 Total Equity 15,575.23 15,227.05 LIABILITIES (1) Non-current Liabilities (a) Financial Liabilities - Borrowings (b) Provisions (c) Deferred tax liabilities (Net) Total Non-current Liabilities (a) Financial Liabilities (a) Financial Liabilities (a) Financial Liabilities (a) Financial Liabilities (a) Financial Liabilities (ii) Borrowings (iii) Trade payables - Total outstanding dues of micro and small enterprises - Total outstanding dues of creditors other than micro and small enterprises (iii) Other Financial liabilities (b) Other Current Liabilities (c) Provisions (d) Current Tax Liabilities (Net) Total Current Liabilities 8,841.99 9,177.44	EQUITY AND LIABILITIES		ĺ
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Total Equity		60.00	60.00
Total Equity 15,575.23 15,227.05			
California Cal	(b) Other Equity	10,010.23	15,167.05
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(1) Non-current Liabilities (a) Financial Liabilities - Borrowings 22.09 (b) Provisions (c) Deferred tax liabilities (Net) Total Non-current Liabilities (2) Current Liabilities (a) Financial Liabilities (i) Borrowings 1,970.46 1,647.32 (ii) Trade payables -Total outstanding dues of micro 18.59 20.25 - and small enterprises -Total outstanding dues of creditors other than micro and small enterprises 2,084.00 2,638.05 (iii) Other Financial liabilities 448.71 514.85 (b) Other Current Liabilities 3,827.94 3,474.39 (c) Provisions 115.59 109.34 (d) Current Tax Liabilities (Net) 376.70 773.24	LIABILITIES		ļ
(a) Financial Liabilities	,		
- Borrowings			
(b) Provisions (c) Deferred tax liabilities (Net) Total Non-current Liabilities (2) Current Liabilities (a) Financial Liabilities (ii) Borrowings (iii) Trade payables -Total outstanding dues of micro and small enterprises -Total outstanding dues of creditors other than micro and small enterprises (iii) Other Financial liabilities (b) Other Current Liabilities (c) Provisions (d) Current Tax Liabilities (Net) Total Current Liabilities 531.58 515.18 1,970.46 1,647.32 20.25 2,084.00 2,638.05 2,084.00 2,638.05 3,827.94 3,474.39 3,474.39 3,474.39 3,474.39 4,376.70 773.24		22.00	20.42
Co Deferred tax liabilities (Net) - 1.69 Total Non-current Liabilities 531.58 515.18 (2) Current Liabilities			
Total Non-current Liabilities (2) Current Liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade payables -Total outstanding dues of micro and small enterprises -Total outstanding dues of creditors other than micro and small enterprises (iii) Other Financial liabilities (b) Other Current Liabilities (c) Provisions (d) Current Tax Liabilities (Net) Total Current Liabilities 531.58 515.18		509.49	1
(2) Current Liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade payables -Total outstanding dues of micro and small enterprises -Total outstanding dues of creditors other than micro and small enterprises (iii) Other Financial liabilities (b) Other Current Liabilities (c) Provisions (d) Current Tax Liabilities (Net) Total Current Liabilities (a) 1,970.46 1,647.32 2,025 2,084.00 2,638.05 2,084.00 2,638.05 3,827.94 3,474.39 3,474.39 115.59 109.34 1773.24	(c) Deterred tax liabilities (Net)	-	1.09
(a) Financial Liabilities (i) Borrowings (ii) Trade payables -Total outstanding dues of micro and small enterprises -Total outstanding dues of creditors other than micro and small enterprises (iii) Other Financial liabilities (b) Other Current Liabilities (c) Provisions (d) Current Tax Liabilities (Net) Total Current Liabilities 1,970.46 1,647.32 2,025 2,025 2,084.00 2,638.05 2,084.00 2,638.05 3,827.94 3,474.39 3,827.94 3,474.39 3,76.70 773.24	Total Non-current Liabilities	531.58	515.18
(a) Financial Liabilities (i) Borrowings (ii) Trade payables -Total outstanding dues of micro and small enterprises -Total outstanding dues of creditors other than micro and small enterprises (iii) Other Financial liabilities (b) Other Current Liabilities (c) Provisions (d) Current Tax Liabilities (Net) Total Current Liabilities 1,970.46 1,647.32 2,025 2,025 2,084.00 2,638.05 2,084.00 2,638.05 3,827.94 3,474.39 3,827.94 3,474.39 3,76.70 773.24	(0)		
(i) Borrowings 1,970.46 1,647.32 (ii) Trade payables -Total outstanding dues of micro and small enterprises -Total outstanding dues of creditors other than micro and small enterprises (iii) Other Financial liabilities 448.71 514.85 (b) Other Current Liabilities 3,827.94 3,474.39 (c) Provisions 115.59 109.34 (d) Current Tax Liabilities (Net) 376.70 773.24			1
(ii) Trade payables -Total outstanding dues of micro and small enterprises -Total outstanding dues of creditors other than micro and small enterprises (iii) Other Financial liabilities (b) Other Current Liabilities (c) Provisions (d) Current Tax Liabilities (Net) Total Current Liabilities (3,841.99 (9,177.44)			
-Total outstanding dues of micro and small enterprises -Total outstanding dues of creditors other than micro and small enterprises (iii) Other Financial liabilities 448.71 514.85 (b) Other Current Liabilities 3,827.94 3,474.39 (c) Provisions 115.59 109.34 (d) Current Tax Liabilities (Net) 376.70 773.24		1,970.46	1,647.32
and small enterprises			
-Total outstanding dues of creditors other than micro and small enterprises (iii) Other Financial liabilities (b) Other Current Liabilities (c) Provisions (d) Current Tax Liabilities (Net) Total Current Liabilities 2,084.00 2,638.05 448.71 514.85 3,827.94 3,474.39 115.59 109.34 773.24	•	18.59	20.25
other than micro and small enterprises 448.71 514.85 (iii) Other Financial liabilities 3,827.94 3,474.39 (c) Provisions 115.59 109.34 (d) Current Tax Liabilities (Net) 376.70 773.24 Total Current Liabilities 8,841.99 9,177.44			ļ
(iii) Other Financial liabilities 448.71 514.85 (b) Other Current Liabilities 3,827.94 3,474.39 (c) Provisions 115.59 109.34 (d) Current Tax Liabilities (Net) 376.70 773.24 Total Current Liabilities 8,841.99 9,177.44		2,084.00	2,638.05
(b) Other Current Liabilities 3,827.94 3,474.39 (c) Provisions 115.59 109.34 (d) Current Tax Liabilities (Net) 376.70 773.24 Total Current Liabilities 8,841.99 9,177.44	other than micro and small enterprises		[
(b) Other Current Liabilities 3,827.94 3,474.39 (c) Provisions 115.59 109.34 (d) Current Tax Liabilities (Net) 376.70 773.24 Total Current Liabilities 8,841.99 9,177.44	(iii) Other Financial liabilities	448.71	514.85
(c) Provisions 115.59 109.34 (d) Current Tax Liabilities (Net) 376.70 773.24 Total Current Liabilities 8,841.99 9,177.44			
(d) Current Tax Liabilities (Net) 376.70 773.24 Total Current Liabilities 8,841.99 9,177.44		1	
Total Current Liabilities 8,841.99 9,177.44		1	1
Total South, and Liabilities 34 049 90 34 049 97	Total Current Liabilities	8,841.99	9,177.44



5. ...

CASH FLOW STATEMENT FOR THE SIX MONTHS ENDED ON 30.09.2019 (Rs. in Lakhs.)

Particulars	30.09.19	30.09.18
Particulars	Unaudited	Unaudited
A) CASH FLOW FROM OPERATING ACTIVITIES		
,		
Net profit before tax	436.91	660.5
Adjustments for :		
Depreciation	106.74	87.3
Amortization Expenses	18.49	14.4
(Profit)/Loss on sale of Property, Plant & Equipment (Net)	,0,,0	
*	0.27	(8.1
Interest Received	(204.15)	
Dividend Received	(21.35)	(20.7
Profit on sale of Investment - Non Current	(0, ma)	
- Current	(2.58)	(2.0
Unrealised gain of investment	(4.28)	
Finance Cost	108.50	128.1
Loss on sale of Investment	0.39	-
Provision for interest on income tax made	-	-
Operating profit before working capital changes	438.94	582.9
	, and the second	
Adjustments for :		
(Increase)/Decrease in Sundry Debtors	606.78	(888.0
(Increase)/Decrease in Inventories	(468.74)	400.8
(Increase)/Decrease in Other financial assets and other	(,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
assets	102.48	(466.1
Increase/(Decrease) in Other financial liabilities, provision	102.40	(-50
and other liabilities	(243.05)	32.7
Cash generated from operations	436.41	(337.6
Disast Taura anid	(506.54)	,EG 2
Direct Taxes paid	(506.51)	(56.2
NET CASH GENERATED FROM OPERATING	(70.10)	(393.9
ACTIVITIES	(10.10)	1393.3
ACTIVITIES		
DICACH ELOM EDOM INDESTINO ACTIVITIES		
B)CASH FLOW FROM INVESTING ACTIVITIES	20145	0500
Interest Received	204.15	253.3
Dividend Received	21.35	20.7
Purchase of Property, Plant & Equipment	, (185.43)	,
Purchase of intangible Assets	(7.63)	
Sale of Property, Plant & Equipment	17.55	8.1
Movement in other Bank Balances	(380.42)	1,390.6
(Purchase)/Sales of Investments	228.64	78.4
NET CASH FROM/ (USED IN) INVESTING ACTIVITIES	(101.79)	1,702.8
, ,		
C)CASH FLOW FROM FINANCING ACTIVITIES		
▼		
Dividend paid, including Dividend Distribution Tax	- 1	
Finance Cost	(108.50)	(128.1
Proceeds/(Repayment) from/of short term borrowings	323.14	143.7
Proceeds/(Repayments) from/of long term borrowings	(12.44)	(9.4
NET CASH FROM/ (USED IN) FINANCING ACTIVITIES	202.20	6.1
MET CASH FROM (USED IN) FINANCING ACTIVITIES	202.20	6.1
NET CASH FLOW DURING THE YEAR A+B+C	30.31	1,315.1
CASH & CASH EQUIVALENTS(OPENING BALANCE)	372.50	345.1

- 1 The above results were reviewed by the Audit Committee and taken on record by the Board of Directors at its meeting held on 13.11.2019 and a limited review of the same have been carried out by the statutory auditors of the company.
- The Company is primarily engaged in the business of manufacture, supply and execution of Industrial Refrigeration and Air conditioning systems. As the basic nature of these activities is governed by the same set of risks and returns, therefore, has only one reportable segment in according to IND AS 108 "Operating Segments".
- The Company has adopted Ind AS 116 "Leases" effective 01.04.2019 as notified by the Ministry of Corporate Affairs (MCA) and applied the Standard to its leases. This has resulted in recognising right-of-use assets and corresponding lease liabilities. The effect of the adoption of Ind AS 116 is not significant on the profit for the quarter.
- The Company elected to exercise the option permitted under section 115BAA of the Income Tax Act, 1961as introduced by Taxation Law (Amendment) Ordinance, 2019. Accordingly, the Company has recognised Provision for Income Tax for the six month ended on 30.09.2019 and re-measured it Deferred Tax Assets/Liabilities as per reduced tax rate prescribed in the said section. The impact of above change is recognised in the statement of profit and loss for quarter & six month ended on 30.09.2019.

The figures for the previous periods/year have been regrouped / rearranged, wherever necessary.

For and on behalf of Board

Jasmohan Sington Managing Director

Date : 13.11.2019 Place: New Delhi

