**Profit & Loss - SPEL Semiconductor Ltd.**Rs (in Crores)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **Mar'18** | **Mar'17** | **Mar'16** | **Mar'15** | **Mar'14** |
|  | 12Months | 12Months | 12Months | 12Months | 12Months |
| **INCOME:** | | | | | |
| Sales Turnover | 41.66 | 35.53 | 25.88 | 47.22 | 63.39 |
| Excise Duty | .00 | .00 | .03 | .02 | .00 |
| **NET SALES** | **41.66** | **35.53** | **25.85** | **47.19** | **63.39** |
| Other Income | 0 | 0 | 0 | 0 | 0 |
| **TOTAL INCOME** | **44.00** | **38.35** | **26.67** | **48.57** | **64.54** |
| **EXPENDITURE:** | | | | | |
| Manufacturing Expenses | .00 | .00 | .00 | 5.21 | 4.81 |
| Material Consumed | 16.18 | 13.06 | 10.48 | 7.49 | 21.92 |
| Personal Expenses | 13.82 | 13.20 | 13.91 | 16.63 | 15.72 |
| Selling Expenses | .00 | .00 | .00 | .00 | .00 |
| Administrative Expenses | 14.47 | 11.39 | 11.00 | 5.56 | 6.23 |
| Expenses Capitalised | .00 | .00 | .00 | .00 | .00 |
| Provisions Made | .00 | .00 | .00 | .00 | .00 |
| **TOTAL EXPENDITURE** | **44.47** | **37.64** | **35.39** | **34.89** | **48.68** |
| Operating Profit | -2.81 | -2.11 | -9.54 | 12.30 | 14.71 |
| **EBITDA** | **-.47** | **.71** | **-8.72** | **13.68** | **15.86** |
| Depreciation | 6.31 | 6.93 | 10.71 | 10.12 | 10.96 |
| Other Write-offs | .00 | .00 | .00 | .00 | .00 |
| **EBIT** | **-6.78** | **-6.22** | **-19.44** | **3.56** | **4.90** |
| Interest | 2.89 | 2.16 | 3.04 | 4.04 | 4.70 |
| **EBT** | **-9.67** | **-8.38** | **-22.48** | **-.48** | **.20** |
| Taxes | .14 | -1.48 | -3.83 | -.13 | -.12 |
| **Profit and Loss for the Year** | **-9.81** | **-6.90** | **-18.65** | **-.35** | **.32** |
| Non Recurring Items | 1.69 | -23.54 | -1.14 | .00 | .00 |
| Other Non Cash Adjustments | .00 | .00 | .00 | .00 | .00 |
| Other Adjustments | -.35 | -.16 | .00 | .00 | .00 |
| **REPORTED PAT** | **-8.47** | **-30.60** | **-19.79** | **-.35** | **.32** |
| **KEY ITEMS** | | | | | |
| Preference Dividend | .00 | .00 | .00 | .00 | .00 |
| Equity Dividend | .00 | .00 | .00 | .00 | .00 |
| Equity Dividend (%) | .00 | .00 | .00 | .00 | .00 |
| Shares in Issue (Lakhs) | 461.17 | 461.17 | 461.17 | 461.17 | 461.17 |
| **EPS - Annualised (Rs)** | **-1.84** | **-6.64** | **-4.29** | **-.08** | **.07** |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Cash Flow** | | | | | |
| Rs (in Crores) | | | | | |
| **Particulars** | **Mar'18** | **Mar'17** | **Mar'16** | **Mar'15** | **Mar'14** |
| Profit Before Tax | .00 | .00 | -22.48 | -.48 | .20 |
| **Net Cash Flow from Operating Activity** | **-6.38** | **-28.62** | **-6.67** | **5.81** | **5.12** |
| **Net Cash Used in Investing Activity** | **7.04** | **25.73** | **.80** | **.38** | **1.30** |
| **Net Cash Used in Financing Activity** | **-6.18** | **8.41** | **5.79** | **-6.33** | **-6.83** |
| **Net Inc/Dec In Cash and Cash Equivalent** | **-5.53** | **5.51** | **-.06** | **-.14** | **-.22** |
| Cash and Cash Equivalent - Beginning of the Year | 5.53 | .02 | .08 | .21 | .44 |
| Cash and Cash Equivalent - End of the Year | .00 | 5.53 | .02 | .08 | .21 |

Rs (in Crores)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **BalanceSheet - SPEL Semiconductor Ltd.** | | | | | |
| Rs (in Crores) | | | | | |
| **Particulars** | **Mar'18** | **Mar'17** | **Mar'16** | **Mar'15** | **Mar'14** |
| **Liabilities** | **12 Months** | **12 Months** | **12 Months** | **12 Months** | **12 Months** |
| Share Capital | 46.13 | 46.13 | 46.13 | 46.13 | 46.13 |
| Reserves & Surplus | 40.90 | 49.02 | .66 | 20.45 | 21.12 |
| **Net Worth** | **87.03** | **95.15** | **67.20** | **86.99** | **87.66** |
| Secured Loan | 24.91 | 28.23 | 16.16 | 10.03 | 13.61 |
| Unsecured Loan | .00 | .00 | .00 | 10.25 | 10.25 |
| **TOTAL LIABILITIES** | **111.95** | **123.38** | **83.36** | **107.27** | **111.52** |
| **Assets** | | | | | |
| Gross Block | 126.37 | 132.70 | 87.20 | 191.25 | 191.21 |
| (-) Acc. Depreciation | .00 | .00 | .00 | 93.14 | 82.66 |
| **Net Block** | **126.37** | **132.70** | **66.80** | **77.70** | **88.15** |
| Capital Work in Progress | .00 | .00 | .00 | .00 | .00 |
| Investments | .00 | .00 | .00 | .00 | .00 |
| Inventories | 4.24 | 4.55 | 33.82 | 34.15 | 20.83 |
| Sundry Debtors | 28.08 | 15.49 | 3.82 | 5.64 | 9.46 |
| Cash and Bank | .61 | 6.13 | .53 | .86 | 1.10 |
| Loans and Advances | 10.59 | 15.89 | 4.99 | 5.48 | 5.35 |
| **Total Current Assets** | **43.53** | **42.06** | **43.16** | **46.13** | **36.74** |
| Current Liabilities | 53.18 | 47.10 | 43.11 | 36.16 | 30.97 |
| Provisions | 4.77 | 4.28 | 3.90 | .81 | 2.81 |
| **Total Current Liabilities** | **57.95** | **51.38** | **47.00** | **36.97** | **33.78** |
| **NET CURRENT ASSETS** | **-14.42** | **-9.32** | **-3.84** | **9.16** | **2.96** |
| Misc. Expenses | .00 | .00 | .00 | .00 | .00 |
| **TOTAL ASSETS(A+B+C+D+E)** | **111.95** | **123.38** | **83.36** | **107.27** | **111.52** |

Rs (in Crores)