



12th November, 2021

To,

National Stock Exchange of India Limited Exchange Plaza, NSE Building, Bandra Kurla Complex, Bandra East, Mumbai-400051

Trading Symbol: SERVOTECH

Sub.: Outcome Of Board Meeting

Dear Sir/Madam,

The Board of Directors of Servotech Power Systems Limited ("Company"), upon recommendation of its Sub-Committees, at its meeting held on Friday, 12th November, 2021 at 04:00 P.M at the Registered Office of the Company at 806, 8th Floor, Crown Heights, Hotel Crown Plaza, Sector-10, Rohini, New Delhi 110085 has interalia, approved the following:

- Un-Audited Standalone and Consolidated Financial Results together with segment wise Revenue, Results, Assets and Liabilities along with Statement of Assets and Liabilities and Cash Flow Statement of the Company for the Quarter and Half year ended 30th September, 2021 which are enclosed herewith the Limited Review Report issued by M/S. Gupta Jalan & Associates, Chartered accountants, the Statutory auditors of the Company.
- 2. Declaration of Interim Dividend of 20 paise per equity share of face value of Rs. 10/- each.

It may also be noted that the amount of Interim dividend shall be credited in the respective bank accounts of eligible shareholders on or around Saturday, 11th December, 2021.

The meeting commenced at 04:00 P.M. (ISH) and concluded at 10:00 P.M. (ISH).

The aforesaid information may be treated as relevant disclosure as required under Regulation 30 or any other applicable provision of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Thanking You,

FOR SERVOTECH POWER SYSTEMS LIMITED

PRIYA RANDEY **COMPANY SECRETARY** JCSI MEMBERSHIP NO: A35815

Servotech Power Systems Limited

CIN: L31200DL2004PLC129379

REGISTERED OFFICE : 806, 8th Floor, Crown Heights Buildings, Near Hotel Crown Plaza, Sector-10, Rohini, New Delhi - 110085 PLANT AND R&D : 76A, Sector-57, Kundli Industrial Area, Sonepat, Haryana- 131028 Tel No : 011-41183117, • Sales : +91 9717691800, • Email : servotech@servotechindia.com, • Website : www.servotech.in

SERVOTECH POWER SYSTEMS LIMITED Registered Office: 806, 8th Floor, Crown Heights, Crown Plaza, Sector-10, Rohini, New Delhi-110085 CIN:- L31200DL2004PLC129379, Email: investor.relations@servotechindia.com

STATEMENT OF CONSOLIDATED UN-AUDITED FINANCIAL RESULTS FOR THE HALF-YEAR ENDED 30th SEPTEMBER 2021

				(Rs. In Lacs
SI. No.		Half Yea	r Ended	Year Ended
	PARTICULARS	30 September 2021	30 September 2020	31 March 202
		Un-Audited	Un-Audited	Audited
I.	Revenue from operations	5143.66	1,708.32	8,799.9
II.	Other income	51.85	54.68	90.1
III.	Total Revenue (I + II)	5,195.51	1,763.00	8,890.1
	Expenses:			
	Cost of materials consumed	4243.1	1,437.22	7,767.0
	Purchase of Stock-in-Trade	-	-	
	Changes in inventories of finished goods	66.02	-34.00	-334.7
IV.	Employee benefits expense	215.38	166.98	400.5
	Finance costs	138.41 152. 42.2 41.	152.72	277.0
	Depreciation and amortisation expense	42.2	42.2 41.2 248.53 182.7	96.1
	Other expenses	248.53	182.71	538.7
	Total expenses	4,953.64	1,946.88	8,744.6
V.	Profit before exceptional and extraordinary items and tax (III - IV)	241.87	-183.88	145.4
VI.	Exceptional items	-	-	23.2
VII.	Profit before extraordinary items and tax (V - VI)	241.87	-183.88	122.2
VIII.	Extraordinary items	-	-	
IX.	Profit before tax (VII- VIII)	241.87	-183.88	122.2
Х.	Tax expense:			
	(1) Current tax	63.27	-	30.7
	(2) Deferred tax	-	-	
	(3) CSR Expenses	-	-	
	(4) Income Tax of Earlier Years	8.71	-	-0.7
XI.	Profit (Loss) for the period from continuing operations (VII-VIII)	169.90	-183.88	92.2
XII.	Profit/(loss) from discontinuing operations	-	-	
XIII.	Tax expense of discontinuing operations	-	-	
XIV.	Profit/(loss) from Discontinuing operations (after tax) (XII- XIII)	-	-	
XV.	Profit (Loss) for the period (XI + XIV)	169.90	-183.88	92.2
	Share of Profit /(Loss) of associates	-	-	
	Minority Interest	-	-	
	Net Profit/ (Loss) for the Period			
XVI.	Details of Equity Share Capital			
	Paid-up Equity Share Capital	1831.79	1,831.04	1,831.0
	Face Value	10.00	10.00	10.0
	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	
	Earnings per equity share:			
XVI.	(1) Basic	1.86	-1.00	0.5
	(2) Diluted	1.86	-1.00	0.5

For and on behalf of board of Directors Servotech Power Systems Limited



Raman Bhatia Managing Director DIN: '00153827

SERVOTECH POWER SYSTEMS LIMITED Registered Office: 806, 8th Floor, Crown Heights, Crown Plaza, Sector-10, Rohini, New Delhi-110085 CIN:- L31200DL2004PLC129379, Email: investor.relations@servotechindia.com

STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE HALF-YEAR ENDED 30th SEPTEMBER 2021

				(Rs. In Lacs	
		Half Yea	Half Year Ended		
SI. No.	PARTICULARS	30 September 2021	30 September 2020	31 March 2021	
		Un-Audited	Un-Audited	Audited	
I.	Revenue from operations	5074.89	1,708.32	8,799.93	
II.	Other income	51.67	54.68	90.17	
III.	Total Revenue (I + II)	5,126.56	1,763.00	8,890.10	
	Expenses:				
	Cost of materials consumed	4185.47	1,437.22	7,767.00	
	Purchase of Stock-in-Trade	-	-	-	
	Changes in inventories of finished goods	66.02	-34.00	-334.76	
IV.	Employee benefits expense	213.63	166.98	400.54	
	Finance costs	138.36	38.36 152.72 42.2 41.25 48.38 182.71 94.06 1,946.88	277.03	
	Depreciation and amortisation expense		41.25	96.14	
	Other expenses	248.38	182.71	538.70	
	Total expenses	4,894.06	1,946.88	8,744.65	
V.	Profit before exceptional and extraordinary items and tax (III - IV)	232.50	-183.88	145.45	
VI.	Exceptional items	-	-	23.25	
VII.	Profit before extraordinary items and tax (V - VI)	232.50	-183.88	122.20	
VIII.	Extraordinary items	-	-	-	
IX.	Profit before tax (VII- VIII)	232.50	-183.88	122.20	
Х.	Tax expense:				
	(1) Current tax	61.66	- -34.00 166.98 152.72 41.25 182.71 1,946.88 - 183.88 - -183.88 -	30.75	
	(2) Deferred tax	-	-	-	
	(3) CSR Expenses	-	-	-	
	(4) Income Tax of Earlier Years	8.71	-	-0.76	
XI.	Profit (Loss) for the period from continuing operations (VII-VIII)	162.13	-183.88	92.21	
XII.	Profit/(loss) from discontinuing operations	-	-	-	
XIII.	Tax expense of discontinuing operations	-	-	-	
XIV.	Profit/(loss) from Discontinuing operations (after tax) (XII- XIII)	-	-	-	
XV.	Profit (Loss) for the period (XI + XIV)	162.13	-183.88	92.21	
	Share of Profit /(Loss) of associates	-	-	-	
	Minority Interest	-	-	-	
	Net Profit/ (Loss) for the Period				
XVI.	Details of Equity Share Capital				
	Paid-up Equity Share Capital	1831.04	1,831.04	1,831.04	
	Face Value	10.00	10.00	10.00	
	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	
	Earnings per equity share:				
XVI.	(1) Basic	1.77	-1.00	0.50	
	(2) Diluted	1.77	51.67 54.6 5,126.56 1,763.0 4185.47 1,437.2 - - 66.02 -34.0 213.63 166.9 138.36 152.7 42.2 41.2 248.38 182.7 4,894.06 1,946.8 232.50 -183.8 - - 232.50 -183.8 - - 232.50 -183.8 - - 61.66 - - - 61.61 - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -	0.50	

For and on behalf of board of Directors Servotech Power Systems Limited



Raman Bhatia Managing Director DIN: '00153827

Notes

- The Standalone & Consolidated financial results of Servotech Power Systems Limited ("Company") have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 12th November, 2021. The Statutory auditors have carried out a limited Auditors Review Report on Standalone and Consolidated Financial Statements of the company for the quarter and half-year ended 30th September, 2021, in accordance with Regulation 33 of the Securities and Exchange Board of India (Listing and other Disclosure Requirements) Regulation, 2015.
- 2. The above standalone and Consolidated financial results have been prepared in accordance with the recognition and measurement principles of the accounting principles generally accepted in India including the Indian Accounting Standards prescribed under section 133 of the Companies Act,2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 (as amended)
- 3. The Company's primary business segment is reflected based on principal business activities carried on by Company. The Company operates in one reportable business segment i.e. single segment.
- 4. World Health Organization (WHO) declared outbreak of Corona virus disease (COVID-19) a global pandemic. Consequent to this Government of India has declared lockdown i.e 24 March 2020 which is causing significant economic slowdown and disruptions of business operations. Subsequently, the second wave of COVID-19 has emerged in India, due to which various State Governments have also imposed lockdowns in various states. The Company has prepared cash flow projections top assess the cash flow requirements and funds available from various sor next 12 months. The Management has also considered the possible effects of the pandemic on the carrying values of assets and the business forecasts. The impact of the pandemic on the Company financial results may differ from that as at the date of approval of these financial results and the Management will continue to monitor any material changes arising out of future economic conditions and impact on its business.
- 5. The Company has incorporated its Subsidiary namely Rebreathe Medical Devices India Private Limited on 5th July, 2021, therefore the Company is submitting both Standalone and Consolidated Financial results inter-alia containing the figures of subsidiary.
- 6. The figures of the previous period have been regrouped/reclassified, wherever necessary, to render them comparable with the figures of the current period.

For and on behalf of Servotech Power Systems Limited

Raman Bhatia Manging Director DIN: 00153827

Date: 12th November, 2021 Place: New Delhi

	(Rs																																																																																																																
		Half Yea	ar Ended	Year Ended																																																																																																													
SI. No.	Particulars			31 March 202																																																																																																													
		Un-Audited	Un-Audited	Audited																																																																																																													
I	EQUITY AND LIABILITIES																																																																																																																
	Shareholders' funds																																																																																																																
	(a) Share capital	1831.79	ar Ended 30 September 2020 Un-Audited 1,831.04 1,668.59 - 3,499.63 3,499.63 - 3,499.63 - 3,499.63 - - - - 425.01 11.07 - - 1.00 232.65 669.73 - 1.862.22 1,568.20 71.88 1,496.32 66.75 27.15 3,524.32 7,693.68 - - 804.14 - - 804.14 - - 804.14 - - 804.14 - - - 106.91 860.65 1,771.69 - </td <td>1,831.04</td>	1,831.04																																																																																																													
1	(b) Reserves and surplus	2114.58		1,944.6																																																																																																													
	(c) Money received against share warrants	0		,																																																																																																													
	Total Shareholder's Fund	3,946.38	3.499.63	3,775.72																																																																																																													
2	Share application money pending allotment	-	-																																																																																																														
	Deferred Government Grants	-	-																																																																																																														
	Minority Interest	-	-																																																																																																														
	Non-current liabilities																																																																																																																
	(a) Long-term borrowings	856.21	425.01	503.1																																																																																																													
	(b) Deferred tax liabilities (Net)	9.80	Un-Audited 1,831.04 1,668.59 3,499.63 3,499.63 	11.0																																																																																																													
3	(c) Foreign Currency Monitory item transaction difference	0.00																																																																																																															
	Liability Account	-																																																																																																															
	(d) Other Long term liabilities	1.20	1.00	1.0																																																																																																													
	(e) Long-term provisions	139.24	232.65																																																																																																														
	Total Non Current Liabilities	1,006.44	669.73	515.1																																																																																																													
	Current liabilities																																																																																																																
	(a) Short-term borrowings	1022.82		2,011.6																																																																																																													
	(b) Trade payables	3302.85	1,568.20																																																																																																														
	(A) Total outstanding dues of micro enterprises and small		71.88	56.4																																																																																																													
4	enterprises;	-	71.00	50.4																																																																																																													
(f e (d	(B) total outstanding dues of creditors other than micro	-	1,496.32	2,287.2																																																																																																													
	enterprises and small enterprises. (c) Other current liabilities	222.61																																																																																																															
		333.61		813.6																																																																																																													
	(d) Short-term provisions Total Current Liabilities	63.27 4,722.56		30.7 5,199.8																																																																																																													
		4,722.36		9,490.7																																																																																																													
	Total Equity and Liability	9,075.56	7,095.00	5,450.7																																																																																																													
11.	ASSETS																																																																																																																
	Non-current assets																																																																																																																
	(a) Fixed assets																																																																																																																
	(i) Tangible assets	802.27	804.14	739.4																																																																																																													
	Producing Properties	002.27	3 1,668.59 3 1,668.59 9 - 8 3,499.63 - - - <tr td=""> - <td>733.4</td></tr> <tr><td></td><td>(ii) Intangible assets</td><td>-</td><td></td></tr> <tr><td></td><td>Preproducing Properties</td><td>-</td><td></td></tr> <tr><td></td><td></td><td>-</td><td></td></tr> <tr><td></td><td> (iii)Tangible Asset Capital work-in-progress (iv) Intangible assets under development or work-in- </td><td>-</td><td>-</td><td></td></tr> <tr><td>1</td><td>progress</td><td>-</td><td rowspan="2">ar Ended 30 September 2020 Un-Audited 1,831.04 1,668.59 </td><td></td></tr> <tr><td></td><td>Total Fixed Assets</td><td>802.27</td><td>739.4</td></tr> <tr><td></td><td>(a) Non-current investments</td><td>-</td><td>-</td><td></td></tr> <tr><td></td><td>(b) Deferred tax assets (net)</td><td>-</td><td>-</td><td></td></tr> <tr><td></td><td>(c) Foreign Currency Monitory item transaction Diffrence</td><td></td><td></td><td></td></tr> <tr><td></td><td>Liability Account</td><td>-</td><td>-</td><td></td></tr> <tr><td></td><td>(d) Long-term loans and advances</td><td>674.14</td><td>106.91</td><td>46.1</td></tr> <tr><td></td><td>(e) Other non-current assets</td><td>417.30</td><td>860.65</td><td>1,088.9</td></tr> <tr><td></td><td>Total Non Current Asset</td><td>1,091.44</td><td>1,771.69</td><td>1,135.0</td></tr> <tr><td rowspan="2"></td><td>Current assets</td><td></td><td></td><td></td></tr> <tr><td>(a) Current investments</td><td>-</td><td>-</td><td></td></tr> <tr><td></td><td>(b) Inventories</td><td>1549.41</td><td>1,093.35</td><td>1,525.8</td></tr> <tr><td></td><td>(c) Trade receivables</td><td>5128.11</td><td>3,524.32 7,693.68 804.14 - - - - - - - - - - - - - - - - - - -</td><td>5,057.7</td></tr> <tr><td>2</td><td>(d) Cash and cash equivalents</td><td>295.12</td><td></td><td>339.3</td></tr> <tr><td></td><td>(e) Bank Balance and Other than Cash</td><td>-</td><td rowspan="2">1,668.59 - 3,499.63 - 1.862.22 1.862.22 1.862.22 1.668.20 71.88 1.496.32 66.75 27.15 3,524.32 7,693.68 - - - - - - - - - - - - - - - - <tr td=""> -</tr></td><td>000.0</td></tr> <tr><td></td><td>(f) Short-term loans and advances</td><td>809.04</td><td>693.2</td></tr> <tr><td></td><td></td><td>000.04</td><td>101.00</td><td>000.2</td></tr> <tr><td></td><td></td><td>-</td><td>-</td><td></td></tr> <tr><td></td><td>(e) Other current assets Total Current Assets</td><td>- 7,781.68</td><td>-</td><td>7,616.1</td></tr>	733.4		(ii) Intangible assets	-			Preproducing Properties	-				-			 (iii)Tangible Asset Capital work-in-progress (iv) Intangible assets under development or work-in- 	-	-		1	progress	-	ar Ended 30 September 2020 Un-Audited 1,831.04 1,668.59 			Total Fixed Assets	802.27	739.4		(a) Non-current investments	-	-			(b) Deferred tax assets (net)	-	-			(c) Foreign Currency Monitory item transaction Diffrence					Liability Account	-	-			(d) Long-term loans and advances	674.14	106.91	46.1		(e) Other non-current assets	417.30	860.65	1,088.9		Total Non Current Asset	1,091.44	1,771.69	1,135.0		Current assets				(a) Current investments	-	-			(b) Inventories	1549.41	1,093.35	1,525.8		(c) Trade receivables	5128.11	3,524.32 7,693.68 804.14 - - - - - - - - - - - - - - - - - - -	5,057.7	2	(d) Cash and cash equivalents	295.12		339.3		(e) Bank Balance and Other than Cash	-	1,668.59 - 3,499.63 - 1.862.22 1.862.22 1.862.22 1.668.20 71.88 1.496.32 66.75 27.15 3,524.32 7,693.68 - - - - - - - - - - - - - - - - <tr td=""> -</tr>	000.0		(f) Short-term loans and advances	809.04	693.2			000.04	101.00	000.2			-	-			(e) Other current assets Total Current Assets	- 7,781.68	-	7,616.1
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2	(d) Cash and cash equivalents	295.12		339.3																																																																																																													
	(e) Bank Balance and Other than Cash	-	1,668.59 - 3,499.63 - 1.862.22 1.862.22 1.862.22 1.668.20 71.88 1.496.32 66.75 27.15 3,524.32 7,693.68 - - - - - - - - - - - - - - - - <tr td=""> -</tr>	000.0																																																																																																													
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SERVOTECH POWER SYSTEMS LIMITED Registered Office: 806, 8th Floor, Crown Heights, Crown Plaza, Sector-10, Rohini, New Delhi-110085 CIN:- L31200DL2004PLC129379, Email: investor.relations@servotechindia.com STATEMENT OF CONSOILDATED UNAUDITED ASSETS AND LIABILITIES

For and on behalf of board of Directors Servotech Power Systems Limited



SERVOTECH POWER SYSTEMS LIMITED

Registered Office: 806, 8th Floor, Crown Heights, Crown Plaza, Sector-10, Rohini, New Delhi-110085 CIN:- L31200DL2004PLC129379, Email: investor.relations@servotechindia.com

	STATEMENT OF STANDALONE UNAU			(Rs. In Lacs
		Half Var		
01.11-	Deutionland			Year Ended
SI. No.	Particulars			31 March 2021
		Un-Audited	Un-Audited	Audited
I	EQUITY AND LIABILITIES			
	Shareholders' funds			
1	(a) Share capital	1831.04	,	1,831.0
	(b) Reserves and surplus	2106.81	1,668.59	1,944.6
	(c) Money received against share warrants		-	-
	Total Shareholder's Fund	3,937.85	3,499.63	3,775.72
2	Share application money pending allotment	-	-	-
	Deferred Government Grants	-	-	-
	Minority Interest	-	-	
	Non-current liabilities			
	(a) Long-term borrowings (b) Deferred tax liabilities (Net)	855.21	425.01	503.1
		9.80	11.07	11.0
3	(c) Foreign Currency Monitory item transaction Diffrence	-	-	
	Liability Account			
	(d) Other Long term liabilities	1.20		1.0
	(e) Long-term provisions	139.24	ar Ended 30 September 2020 Un-Audited 1,831.04 1,668.59 	
	Total Non Current Liabilities	1,005.45	669.73	515.1
	Current liabilities			
	(a) Short-term borrowings	1022.82		2,011.6
	 (b) Trade payables (A) Total outstanding dues of micro enterprises and small 	3302.85	1,568.20	
4	enterprises;	-	71.88	56.4
	(B) total outstanding dues of creditors other than micro	-	1 496 32	2,287.2
	enterprises and small enterprises.		,	,
	(c) Other current liabilities	333.15		813.6
	(d) Short-term provisions	61.66		30.7
	Total Current Liabilities	4,720.48		5,199.8
	Total Equity and Liability	9,663.78	7,693.68	9,490.7 ⁻
11.	ASSETS			
	Non-current assets			
	(a) Fixed assets			
	(i) Tangible assets	802.27	804.14	739.4
	Producing Properties	-	-	-
	(ii) Intangible assets	-		
	Preproducing Properties	-	-	-
	(iii)Tangible Asset Capital work-in-progress	-	-	
1	(iv) Intangible assets under development or work-in-	-	-	
	progress		30 September 2020 Un-Audited 1,831.04 1,668.59 3,499.63 - - - - - - - - - - - - - - - - -	
	Total Fixed Assets	802.27	804.14	739.4
	(a) Non-current investments	-	-	-
	(b) Deferred tax assets (net)	-	-	
	(c) Foreign Currency Monitory item transaction difference	-	-	
	Liability Account	074.44	400.04	40.4
	(d) Long-term loans and advances	674.14		46.1
	(e) Other non-current assets	417.30		1,088.9
	Total Non Current Asset	1,091.44	1,//1.69	1,135.0
	Current assets			
	(a) Current investments		-	
		1549.41		1,525.8
2	(c) Trade receivables	5152.92	52.92 4,310.64	5,057.7
2	(d) Cash and cash equivalents	293.59		339.3
	(e) Bank Balance and Other than Cash	0		
	(f) Short-term loans and advances	774.16	161.03	693.2
	(e) Other current assets	-	-	
	Total Current Assets	7,770.08	5,921.97	7,616.1
	Total Asset	9,663.78	7,693.68	9,490.7

STATEMENT OF STANDALONE UNAUDITED ASSETS AND LIABILITIES

For and on behalf of board of Directors

Servotech Power Systems Limited

RAMAN BHATIN Raman Bhatia Managing Director DIN: '00153827

SERVOTECH POWER SYSTEMS LIMITED

CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2021

PARTICULARS	FOR THE HALF YEAR ENDED 30th September 2021	FOR THE YEAR ENDED 31st MARCH 2021
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax	2,41,87,991	1,22,19,990
Adjustments For :		
Depreciation and amortization expense	42,20,356	96,14,353
Interest paid	1,38,41,497	2,77,03,233
Interest income	(6,95,321)	(13,10,603)
Loss/ (profit) on sale of fixed assets	(55,392)	(2,22,324)
Corporate Social responsibility	-	-
Operating Profit before Working Capital Changes	4,14,99,131	4,80,04,648
Adjustments For :		
(Increase)/ Decrease in trade receivables	(70,35,400)	(7,31,89,435)
(Increase)/ Decrease in inventories	(23,52,649)	(6,16,53,521)
(Increase)/Decrease in other current assets	(1,14,54,185)	(1,29,70,375)
Increase/ (Decrease) in trade payables	9,59,12,142	6,20,95,024
Increase/ (Decrease) in other current liabilities	(2,93,55,010)	2,52,94,360
Adjustment for provision	31,24,969	2,32,136
Cash generated From Operating Activities	9,03,38,999	(1,21,87,161)
Less: Direct Tax Paid(refund)	71,97,869	29,99,192
Net cash generated from/ (used in) operating activities	8,31,41,130	(1,51,86,353)
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of tangible assets	(1,07,01,774)	(15,08,533)
Proceeds from sales of tangible assets	1,26,540	25,70,767
Interest received	6,95,321	13,10,603
Decrease/ (Increase) in Long Term Loan & Advances	(6,27,99,656)	60,76,711
Decrease/ (Increase) in Other non current assets	6,71,63,702	(2,33,05,722)
Net Cash Generated from (used in) Investing Activities	(55,15,867)	(1,48,56,174)
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issuing of Shares	75,000	-
Proceeds/(Repayment) of Borrowings	(6,35,73,695)	6,44,45,420
Interest paid	(1,38,41,497)	(2,77,03,233)
Increase/(Decrease) in Long Term Liabilities	(47,07,392)	(42,03,037)
Net Cash Generated from (used in) Financing Activities	(8,20,47,584)	3,25,39,151
Total increase (decrease) in cash and cash equivalents during the year (A+B+C)	(44,22,321)	24,96,624
Cash and cash equivalents at beginning of year	3,39,34,048	3,14,37,424
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for and on behalf of the Board

RAMAN BHATIA Raman Bhatia (Managing Director) DIN-00153827

Place: Delhi Dated : 12th Nov, 2021

SERVOTECH POWER SYSTEMS LIMITED

STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER,2021

Adjustments For : 42,20,356 96,14,353 Depreciation and amortization expense 42,20,356 96,14,353 Interest income (6,55,321) (13,10,603) Loss/(profit) on sale of fixed assets (5,53,22) (2,22,324) Corporate Social responsibility	PARTICULARS	FOR THE HALF YEAR ENDED 30th September 2021	FOR THE YEAR ENDED 31st MARCH 2021	
Adjustments For : Depreciation and amortization expense 42,20,356 96,14,353 Interest income 1,83,86,432 2,77,02,333 Interest income (6,95,321) (13,10,603) Loss/ (profit) on sale of fixed assets (55,392) (2,22,324) Corporate Social responsibility Derating Profit before Working Capital Changes 4,05,56,156 Adjustments For : (Increase)/ Decrease in inventories (23,52,649) (6,16,53,521) (Increase)/ Decrease in inventories (23,52,649) (6,16,53,521) (1,73,18,9435) (Increase)/ Decrease in other current assets (7,96,6909) (1,22,70,375) Increase/(Decrease) in other current inabilities (2,94,01,064) 2,52,94,360 Adjustment for provision 29,64,024 2,32,136 2,32,136 2,32,94,360 Cash generated from Operating Activities 9,01,95,387 (1,21,87,161) 1,25,54,350 1,21,87,161 Less: Direct Tax Paid(refund) 70,36,923 29,99,192 29,99,192 Net cash generated from (used in) operating activities 8,31,58,464 (1,51,86,353) B. CASH FLOW FROM INVESTING ACTIVITIES B 2,65,6050 60,76,71 1,15,08,533,77,762 1,26,561,76 (1,46,56,174) </td <td>A. CASH FLOW FROM OPERATING ACTIVITIES</td> <td></td> <td></td>	A. CASH FLOW FROM OPERATING ACTIVITIES			
Depreciation and amortization expense 42,20,356 96,14,353 Interest income 1,38,36,432 2,77,02,233 Interest income (6,55,321) (1,10,603) Loss/ (profit) on sale of fixed assets (5,53,92) (2,22,242) Corporate Social responsibility - - Operating Profit before Working Capital Changes 4,05,56,156 4,80,04,648 Adjustments For : (Increase)/ Decrease in trade receivables (95,16,314) (7,31,89,435 (Increase)/ Decrease in truentories (23,32,649) (6,16,53,521 (Increase)/ Decrease in inventories (Increase)/ Decrease in inventories (2,94,01,064) 2,52,943,600 (2,97,0375 Increase/ (Decrease) in trade payables 9,91,92,387 (1,21,87,161 (2,94,01,064) 2,52,943,600 Adjustment for provision 29,64,024 2,32,136 (1,51,56,540 25,70,767 Less: Direct Tax Paid((refund) 70,36,923 29,99,192 (1,51,56,540 25,70,767 Net cash generated from (used in) operating activities (1,62,702,656) 60,76,711 Decrease/ (Increase) in Long Term Loan & Advances (6,52,799,656) 60,76,71	Net Profit before tax	2,32,50,082	1,22,19,990	
Interest paid 1,38,36,432 2,77,03,233 Interest income (6,55,21) (13,10,603) Loss/ (profit) on sale of fixed assets (55,322) (2,2,324 Corporate Social responsibility - - Operating Profit before Working Capital Changes 4,05,56,156 4,80,04,648 Adjustments For : - - - (Increase)/ Decrease in trade receivables (95,16,314) (7,31,89,435 (12,97,03,75) (Increase)/ Decrease in inventories (23,52,649) (6,16,53,521 (12,07,03,76) (Increase)/ Decrease in inventories (23,94,01,064) 2,52,94,360 2,32,136 Increase/ (Decrease) in other current liabilities (2,94,01,064) 2,52,94,360 2,32,136 Cash generated from Operating Activities 9,01,95,387 (1,21,87,161 Less: Direct Tax Paid(refund) 70,36,923 29,99,192 29,99,192 Net cash generated from (used in) operating activities (1,07,01,774) (15,08,533 Proceeds from sales of tangible assets 1,26,540 25,70,767 Interest received 6,55,321 13,0,603 26,73,695 <td>Adjustments For :</td> <td></td> <td></td>	Adjustments For :			
Interest income (6,95,321) (13,10,603 Loss/(profit) on sale of fixed assets (55,392) (22,324) Corporate Social responsibility - - Operating Profit before Working Capital Changes 4,05,56,156 4,80,04,648 Adjustments For : ((ncrease)/ Decrease in trade receivables (95,16,314) (7,31,89,435 (Increase)/ Decrease in trade receivables (95,16,314) (7,31,89,435 (1,29,70,375 (Increase)/ Decrease in trade payables 9,59,21,42 6,20,90,904 (2,29,4,360 Adjustment for provision 29,64,024 2,32,136 (2,39,4,004) (2,52,94,360 Adjustment for provision 29,64,024 2,32,136 (1,21,87,161 (1,51,86,353 Less: Direct Tax Paid(refund) 70,36,923 29,99,192 Net cash generated from /(used in) operating activities (1,07,01,774) (15,08,533 Purchase of tangible assets (1,07,01,774) (15,08,533 29,90,192 Net cash generated from /(used in) operating activities (5,27,99,656) 60,76,711 Decrease/ (Increase) in Long Term Loan & Advances (6,36,73,695) 6,74,45,420	Depreciation and amortization expense	42,20,356	96,14,353	
Loss/ (profit) on sale of fixed assets(55,392)(2,22,324Corporate Social responsibilityOperating Profit before Working Capital Changes4,05,56,1564,80,04,648Adjustments For :(Increase)/ Decrease in inventories(23,52,649)(6,16,53,521(Increase)/ Decrease in inventories(23,52,649)(6,16,53,521(Increase)/ Decrease in inventories(23,52,649)(6,16,53,521(Increase)/ Decrease in inventories(2,94,01,064)2,52,94,360Adjustment for provision29,64,0242,32,136Cash generated From Operating Activities9,01,95,387(1,21,87,161Less: Direct Tax Paid(refund)70,36,92329,99,192Net cash generated from/ (used in) operating activities1,26,54025,70,767Interest received695,32113,10,603Decrease/ (Increase) in tong Term Loan & Advances(6,27,99,556)60,76,711Decrease/ (Increase) in long Term Loan & Advances(5,51,5,667)(1,48,56,174Cash FLOW FROM FINANCING ACTIVITIESPurchase of tangible assets1,26,5402,70,767,21Decrease/ (Increase) in tong Term Loan & Advances(5,51,5,667)(1,48,56,174C Cash FLOW FROM FINANCING ACTIVITIESIssue of Share Capital / Share Application MoneyShare Premium Account Including reservesProceeds from Sueed A Diplication MoneyIncrease / (Decrease) in Long Term Liabilities(4,30,73,792)(4,40,54,202)Interest / F	Interest paid	1,38,36,432	2,77,03,233	
Corporate Social responsibility-Operating Profit before Working Capital Changes4,05,56,1564,80,04,648Adjustments For : (Increase)/ Decrease in inventories(23,52,649)(6,16,53,521(Increase)/ Decrease in inventories(23,52,649)(6,16,53,521(Increase)/ Decrease in other current assets(79,66,909)(1,29,70,375(Increase)/ Decrease in the current labilities9,51,2,1426,20,95,024(Increase)/ Decrease in the current labilities9,01,95,387(1,21,87,161Less: Direct Tax Paid(refund)70,36,92329,99,192Net cash generated from / (used in) operating activities8,31,58,464(1,51,86,353)B. CASH FLOW FROM INVESTING ACTIVITES Purchase of tangible assets(1,07,01,774)(15,08,533)Purchase of tangible assets(1,07,01,774)(15,08,533)Proceeds from sales of tangible assets(2,2,30,05,722)(2,33,05,722)Net Cash Generated from (used in) Investing Activities(55,15,867)(1,48,56,174)C CASH FLOW FROM FINANCING ACTIVITES Interest received(55,15,867)(1,48,56,174)Occessel (increase) in Other non current assets(5,71,63,702)(2,33,05,722)Net Cash Generated from (used in) Investing Activities(55,15,867)(1,48,56,174)C CASH FLOW FROM FINANCING ACTIVITES Inser of Share Capital / Share Application MoneyShare Premium Account including reservesProceeds from Secured & Unsecured Ioans(6,36,73,695)(6,44,45,420)Interest / Inancial Chareges(1,36,6432)(2,77,09,2	Interest income	(6,95,321)	(13,10,603)	
Operating Profit before Working Capital Changes4,05,56,1564,80,04,648Adjustments For : (Increase)/ Decrease in trade receivables(95,16,314)(7,31,89,435(Increase)/ Decrease in inventories(23,52,649)(6,16,53,521(Increase)/ Decrease in tother current assets(79,66,909)(1,29,70,375Increase/ (Decrease) in ther current liabilities(2,94,01,064)2,52,94,300Adjustment for provision29,64,0242,32,136Cash generated From Operating Activities9,01,95,387(1,21,87,161Less: Direct Tax Paid(refund)70,36,92329,99,192Net cash generated from (used in) operating activities8,31,58,464(1,51,86,533B. CASH FLOW FROM INVESTING ACTIVITIES(1,07,01,774)(15,08,533Purchase of tangible assets(1,07,01,774)(15,08,533Decrease/ (Increase) in Other non current assets(6,27,99,656)60,76,711Decrease/ (Increase) in Other non current assets(57,163,702(2,33,05,722Net Cash Generated from (used in) Investing Activities(55,15,867)(1,48,56,174)C. CASH FLOW FROM FINANCING ACTIVITIESIssue of Share Capital / Share Application MoneyShare Premium Account Including reservesProceeds from Secured & Unsecured loans(6,36,73,695)6,44,45,420Interest / Financial Charges(1,38,36,432)(2,77,03,233Increase/(Decrease) in Colt monopy<	Loss/ (profit) on sale of fixed assets	(55,392)	(2,22,324)	
Adjustments For : (Increase)/ Decrease in trade receivables (95,16,314) (7,31,89,435 (Increase)/ Decrease in inventories (23,52,649) (6,16,53,521 (Increase)/ Decrease in other current assets (79,66,909) (1,29,70,375 Increase/(Decrease) in other current liabilities (2,94,01,064) 2,52,94,360 Adjustment for provision 29,64,024 2,32,136 Cash generated From Operating Activities 9,01,95,387 (1,21,87,161 Less: Direct Tax Paid(refund) 70,36,923 29,99,192 Net cash generated from/(used in) operating activities 8,31,58,464 (1,51,86,353 B. CASH FLOW FROM INVESTING ACTIVITIES Purchase of tangible assets (1,07,01,774) (15,08,533 Proceeds from sales of tangible assets (1,07,01,774) (15,08,533 12,06,603 Decrease/ (Increase) in Long Term Loan & Advances (6,27,99,656) 60,76,711 Decrease/ (Increase) in Other non current assets (5,17,63,702 (2,33,05,722 Net Cash Generated from (used in) Investing Activities (5,5,15,867) (1,48,56,174 C CASH FLOW FROM FINANCING ACTIVITIES Increase (Increase) in Cong Term Liabilities (4,7,07,392) (42,03,037 Net Cash Generated from (Corporate Social responsibility	-	-	
(Increase)/ Decrease in inventories (95,16,314) (7,31,89,435 (Increase)/ Decrease in inventories (23,52,649) (6,16,53,521 (Increase)/ Oecrease in other current assets (79,66,509) (1,27,70,375 Increase/ (Decrease) in trade payables 9,59,12,142 6,20,95,024 Increase/ (Decrease) in other current liabilities (2,94,01,064) 2,52,94,360 Adjustment for provision 29,64,024 2,32,136 Cash generated From Operating Activities 9,01,95,387 (1,21,87,161 Less: Direct Tax Paid(refund) 70,36,923 29,99,192 Net cash generated from / (used in) operating activities 8,31,58,464 (15,08,533 Purchase of tangible assets 1,26,540 25,70,767 Interest received 6,95,321 13,10,603 Decrease/ (Increase) in Long Term Loan & Advances (6,27,99,656) 60,76,711 Decrease/ (Increase) in Other non current assets (5,15,15,867) (1,48,56,174 C CASH FLOW FROM FINANCING ACTIVITIES 5 5 - Insee of Share Capital / Share Application Money - - - Share Premium Account including reserves - - - - <td>Operating Profit before Working Capital Changes</td> <td>4,05,56,156</td> <td>4,80,04,648</td>	Operating Profit before Working Capital Changes	4,05,56,156	4,80,04,648	
(Increase)/ Decrease in inventories(23,52,649)(6,16,53,521(Increase)/ Decrease in other current assets(79,66,509)(1,29,70,375Increase/ (Decrease) in trade payables9,59,12,1426,20,95,024Increase/ (Decrease) in other current liabilities(2,44,01,064)2,52,24,360Adjustment for provision29,64,0242,32,136Cash generated From Operating Activities9,01,95,387(1,21,87,161Less: Direct Tax Paid(refund)70,36,92329,99,192Net cash generated from (used in) operating activities8,31,58,464(1,51,86,533B. CASH FLOW FROM INVESTING ACTIVITIES1,26,54025,70,767Purchase of tangible assets1,26,54025,70,767Interest received6,95,32113,10,603Decrease/ (Increase) in Long Term Loan & Advances6,27,99,656)60,76,711Decrease/ (Increase) in Other non current assets6,71,63,702(2,33,05,722Net Cash Generated from (used in) Investing Activities(5,515,867)(1,48,56,174C CASH FLOW FROM FINANCING ACTIVITIESInsue of Share Capital / Share Application MoneyShare Premium Account including reservesProceeds from Sourced to MoneyShare Capital / Share Application MoneyShare Capital Charges(1,38,36,432)(2,77,03,233	-			
(Increase/Decrease in other current assets(79,66,909)(1,29,70,375Increase/ (Decrease) in trade payables9,59,12,1426,20,95,024Increase/ (Decrease) in other current liabilities(2,94,01,064)2,52,94,360Adjustment for provision29,64,0242,32,136Cash generated From Operating Activities9,01,95,387(1,21,87,161Less: Direct Tax Paid(refund)70,36,92329,99,192Net cash generated from/ (used in) operating activities8,31,58,464(1,51,86,353B. CASH FLOW FROM INVESTING ACTIVITIES1,26,54025,70,767Purchase of tangible assets1,26,54025,70,767Interest received6,95,32113,10,603Decrease/ (Increase) in Other non current assets6,71,63,702(2,33,05,722Net Cash Generated from (used in) Investing Activities(55,15,867)(1,48,56,174)C CASH FLOW FROM FINANCING ACTIVITIESIssue of Share Capital / Share Application MoneyShare Premium Account including reserves </td <td></td> <td></td> <td>(7,31,89,435)</td>			(7,31,89,435)	
Increase/ (Decrease) in trade payables9,59,12,1426,20,95,024Increase/ (Decrease) in other current liabilities2,94,01,064)2,52,94,360Adjustment for provision29,64,0242,32,136Cash generated From Operating Activities9,01,95,387(1,21,87,161Less: Direct Tax Paid(refund)70,36,92329,99,192Net cash generated from (used in) operating activities8,31,58,464(1,51,86,353B. CASH FLOW FROM INVESTING ACTIVITIES70,26,92329,99,192Purchase of tangible assets(1,07,01,774)(15,08,533Proceeds from sales of tangible assets1,26,54025,70,767Interest received6,55,32113,10,603Decrease/ (Increase) in Long Term Loan & Advances(6,27,99,656)60,76,711Decrease/ (Increase) in Other non current assets6,71,63,702(2,33,05,722Net Cash Generated from (used in) Investing Activities1,48,56,1741,48,56,174C. CASH FLOW FROM FINANCING ACTIVITIESIssue of Share Capital / Share Application MoneyProceeds from Secured & Unsecured Ioans(6,36,73,695)6,44,45,202Increase/(Decrease) in Long Term Liabilities(1,38,36,432)(2,77,03,233Increase/(Decrease) in Long Term Liabilities(47,07,392)(42,03,037Net Cash Generated from (used in) Financing Activities(8,22,17,519)3,25,39,151I Total increase (decrease) in cash and cash equivalents during the year(45,74,921)24,96,624(A+B+C)II Cash and cas		(23,52,649)	(6,16,53,521)	
Increase/ (Decrease) in other current liabilities(2,94,01,064)2,52,94,360Adjustment for provision29,64,0242,32,136Cash generated From Operating Activities9,01,95,387(1,21,87,161Less: Direct Tax Paid(refund)70,36,92329,99,192Net cash generated from/ (used in) operating activities8,31,58,464(1,51,86,553B. CASH FLOW FROM INVESTING ACTIVITIES91,26,54025,70,767Purchase of tangible assets1,26,54025,70,7671,31,0603Decrease/ (Increase) in Long Term Loan & Advances(6,27,99,656)60,76,711Decrease/ (Increase) in Other non current assets6,71,63,702(2,33,05,722Net Cash Generated from (used in) Investing Activities(55,15,867)(1,48,56,174C. CASH FLOW FROM FINANCING ACTIVITIESIssue of Share Capital / Share Application MoneyShare Premium Account including reservesProceeds from Secured & Unsecured Ioans(6,36,73,695)6,44,45,420Interest / Financial Charges(1,38,36,432)(2,77,03,233Increase/(Decrease) in Long Term Liabilities(47,07,392)(42,03,037Net Cash Generated from (used in) Financing Activities(8,22,17,519)3,25,39,1511Total increase (decrease) in cash and cash equivalents during the year (A+B+C)3,39,34,0483,14,37,424	(Increase)/Decrease in other current assets	(79,66,909)	(1,29,70,375)	
Adjustment for provision29,64,0242,32,136Cash generated From Operating Activities9,01,95,387(1,21,87,161Less: Direct Tax Paid(refund)70,36,92329,99,192Net cash generated from/ (used in) operating activities8,31,58,464(1,51,86,353B. CASH FLOW FROM INVESTING ACTIVITIES8,31,58,464(1,51,86,533Purchase of tangible assets(1,07,01,774)(15,08,533Proceeds from sales of tangible assets1,26,54025,70,767Interest received6,95,32113,10,603Decrease/ (Increase) in Long Term Loan & Advances(6,27,99,656)60,76,711Decrease/ (Increase) in Other non current assets6,71,63,702(2,33,05,722Net Cash Generated from (used in) Investing Activities(55,15,867)(1,48,56,174Issue of Share Capital / Share Application MoneyShare Premium Account including reservesProceeds from Secured & Unsecured Ioans(6,36,73,695)6,44,45,420Interest / Financial Charges(1,38,36,432)(2,77,03,233Increase/(Decrease) in Long Term Liabilities(47,07,392)(42,03,037Net Cash Generated from (used in) Financing Activities(8,22,17,519)3,25,39,151ITotal increase (decrease) in cash and cash equivalents during the year (A+B+C)(45,74,921)24,96,624IICash and cash equivalents at beginning of year3,39,34,0483,14,37,424		9,59,12,142	6,20,95,024	
Cash generated From Operating Activities9,01,95,387(1,21,87,161Less: Direct Tax Paid(refund)70,36,92329,99,192Net cash generated from/ (used in) operating activities8,31,58,464(1,51,86,353B. CASH FLOW FROM INVESTING ACTIVITIES99Purchase of tangible assets(1,07,01,774)(15,08,533Proceeds from sales of tangible assets1,26,54025,70,767Interest received6,95,32113,10,603Decrease/ (Increase) in Long Term Loan & Advances(6,27,99,656)60,76,711Decrease/ (Increase) in Other non current assets6,71,63,702(2,33,05,722Net Cash Generated from (used in) Investing Activities(55,15,867)(1,48,56,174C. CASH FLOW FROM FINANCING ACTIVITIESIssue of Share Capital / Share Application MoneyShare Premium Account including reservesProceeds from Secured & Unsecured Ioans(6,36,73,695)6,44,45,420Interest / Financial Charges(1,38,36,432)(2,77,03,233Increase/(Decrease) in Long Term Liabilities(47,07,392)(42,03,037Net Cash Generated from (used in) Financing Activities(8,22,17,519)3,25,39,151I< Total increase (decrease) in cash and cash equivalents during the year (A+B+C)(45,74,921)24,96,624IICash and cash equivalents during of year3,39,34,0483,14,37,424	Increase/ (Decrease) in other current liabilities	(2,94,01,064)	2,52,94,360	
Less: Direct Tax Paid(refund)70,36,923 29,99,192 8,31,58,46429,99,192 28,31,58,464Net cash generated from/ (used in) operating activities8,31,58,464(1,51,86,353B. CASH FLOW FROM INVESTING ACTIVITIES Purchase of tangible assets(1,07,01,774)(15,08,533 25,70,767 (1,51,86,532)Proceeds from sales of tangible assets1,26,54025,70,767 6,95,321Interest received6,95,32113,0,003 (6,27,99,656)Decrease/ (Increase) in Long Term Loan & Advances(6,27,99,656)60,76,711 (1,48,56,174)Decrease/ (Increase) in Other non current assets6,71,63,702(2,33,05,722)Net Cash Generated from (used in) Investing Activities(55,15,867)(1,48,56,174)C. CASH FLOW FROM FINANCING ACTIVITIES Issue of Share Capital / Share Application MoneyProceeds from Secured & Unsecured Ioans(6,36,73,695)6,44,45,420 (1,38,36,432)-Increase/(Decrease) in Long Term Liabilities(47,07,392)(42,03,037)Net Cash Generated from (used in) Financing Activities(8,22,17,519)3,25,39,1511Total increase (decrease) in cash and cash equivalents during the year (A+8+C)(45,74,921)24,96,624 (45,74,921)1Cash and cash equivalents at beginning of year3,39,34,0483,14,37,424	Adjustment for provision	29,64,024	2,32,136	
Net cash generated from/ (used in) operating activities8,31,58,464(1,51,86,353B. CASH FLOW FROM INVESTING ACTIVITIES Purchase of tangible assets(1,07,01,774)(15,08,533Proceeds from sales of tangible assets1,26,54025,70,767Interest received6,95,32113,10,603Decrease/ (Increase) in Long Term Loan & Advances(6,27,99,656)60,76,711Decrease/ (Increase) in Other non current assets(6,71,63,702(2,33,05,722Net Cash Generated from (used in) Investing Activities(55,15,867)(1,48,56,174C. CASH FLOW FROM FINANCING ACTIVITIES Issue of Share Capital / Share Application MoneyProceeds from Secured & Unsecured Ioans(6,36,73,695)6,44,45,420Interest / Financial Charges(1,38,36,432)(2,77,03,233)Increase/(Decrease) in Long Term Liabilities(47,07,392)(42,03,037Net Cash Generated from (used in) Financing Activities(8,22,17,519)3,25,39,151ITotal increase (decrease) in cash and cash equivalents during the year (A+B+C)(45,74,921)24,96,624IICash and cash equivalents at beginning of year3,39,34,0483,14,37,424	Cash generated From Operating Activities	9,01,95,387	(1,21,87,161)	
B. CASH FLOW FROM INVESTING ACTIVITIES Purchase of tangible assets (1,07,01,774) (15,08,533) Proceeds from sales of tangible assets 1,26,540 25,70,767 Interest received 6,95,321 13,10,603 Decrease/ (Increase) in Long Term Loan & Advances (6,27,99,656) 60,76,711 Decrease/ (Increase) in Other non current assets 6,71,63,702 (2,33,05,722 Net Cash Generated from (used in) Investing Activities (1,48,56,174) (1,48,56,174) C. CASH FLOW FROM FINANCING ACTIVITIES	Less: Direct Tax Paid(refund)		29,99,192	
Purchase of tangible assets (1,07,01,774) (15,08,533 Proceeds from sales of tangible assets 1,26,540 25,70,767 Interest received 6,95,321 13,10,603 Decrease/ (Increase) in Long Term Loan & Advances (6,27,99,656) 60,76,711 Decrease/ (Increase) in Other non current assets 6,71,63,702 (2,33,05,722 Net Cash Generated from (used in) Investing Activities (55,15,867) (1,48,56,174) C. CASH FLOW FROM FINANCING ACTIVITIES Issue of Share Capital / Share Application Money - - Share Premium Account including reserves - - - Proceeds from Secured & Unsecured Ioans (6,36,73,695) 6,44,45,420 (1,77,03,233) Increase/(Decrease) in Long Term Liabilities (47,07,392) (42,03,037 Net Cash Generated from (used in) Financing Activities (8,22,17,519) 3,25,39,151 1 Total increase (decrease) in cash and cash equivalents during the year (45,74,921) 24,96,624 (A+B+C) II Cash and cash equivalents during the year 3,39,34,048 3,14,37,424	Net cash generated from/ (used in) operating activities	8,31,58,464	(1,51,86,353)	
Proceeds from sales of tangible assets 1,26,540 25,70,767 Interest received 6,95,321 13,10,603 Decrease/ (Increase) in Long Term Loan & Advances (6,27,99,656) 60,76,711 Decrease/ (Increase) in Other non current assets 6,71,63,702 (2,33,05,722 Net Cash Generated from (used in) Investing Activities (55,15,867) (1,48,56,174 C. CASH FLOW FROM FINANCING ACTIVITIES (55,15,867) (1,48,56,174 Issue of Share Capital / Share Application Money - - Share Premium Account including reserves - - Proceeds from Secured & Unsecured Ioans (6,36,73,695) 6,44,45,420 Interest / Financial Charges (1,38,36,432) (2,77,03,233) Increase/(Decrease) in Long Term Liabilities (47,07,392) (42,03,037 Net Cash Generated from (used in) Financing Activities (8,22,17,519) 3,25,39,151 I Total increase (decrease) in cash and cash equivalents during the year (45,74,921) 24,96,624 (A+B+C) II Cash and cash equivalents at beginning of year 3,39,34,048 3,14,37,424	B. CASH FLOW FROM INVESTING ACTIVITIES			
Interest received6,95,32113,10,603Decrease/ (Increase) in Long Term Loan & Advances(6,27,99,656)60,76,711Decrease/ (Increase) in Other non current assets6,71,63,702(2,33,05,722Net Cash Generated from (used in) Investing Activities(55,15,867)(1,48,56,174C. CASH FLOW FROM FINANCING ACTIVITIES5/21,25,867)(1,48,56,174Issue of Share Capital / Share Application MoneyShare Premium Account including reservesProceeds from Secured & Unsecured Ioans(6,36,73,695)6,44,45,420Interest / Financial Charges(1,38,36,432)(2,77,03,233)Increase/(Decrease) in Long Term Liabilities(47,07,392)(42,03,037)Net Cash Generated from (used in) Financing Activities(8,22,17,519)3,25,39,151ITotal increase (decrease) in cash and cash equivalents during the year (A+B+C)(45,74,921)24,96,624IICash and cash equivalents at beginning of year3,39,34,0483,14,37,424	Purchase of tangible assets	(1,07,01,774)	(15,08,533)	
Decrease/ (Increase) in Long Term Loan & Advances(6,27,99,656)60,76,711Decrease/ (Increase) in Other non current assets(6,27,99,656)(2,33,05,722Net Cash Generated from (used in) Investing Activities(55,15,867)(1,48,56,174C. CASH FLOW FROM FINANCING ACTIVITIESIssue of Share Capital / Share Application MoneyShare Premium Account including reservesProceeds from Secured & Unsecured Ioans(6,36,73,695)6,44,45,420(1,38,36,432)(2,77,03,233)Increase/(Decrease) in Long Term Liabilities(47,07,392)(42,03,037)(42,03,037)Net Cash Generated from (used in) Financing Activities(8,22,17,519)3,25,39,151ITotal increase (decrease) in cash and cash equivalents during the year (A+B+C)(45,74,921)24,96,624IICash and cash equivalents at beginning of year3,39,34,0483,14,37,424	Proceeds from sales of tangible assets	1,26,540	25,70,767	
Decrease/ (Increase) in Other non current assets6,71,63,702(2,33,05,722Net Cash Generated from (used in) Investing Activities(55,15,867)(1,48,56,174C. CASH FLOW FROM FINANCING ACTIVITIES Issue of Share Capital / Share Application MoneyShare Premium Account including reservesProceeds from Secured & Unsecured Ioans(6,36,73,695)6,44,45,420Interest / Financial Charges(1,38,36,432)(2,77,03,233)Increase/(Decrease) in Long Term Liabilities(8,22,17,519)3,25,39,151I< Total increase (decrease) in cash and cash equivalents during the year (A+B+C)(45,74,921)24,96,624II< Cash and cash equivalents at beginning of year3,39,34,0483,14,37,424	Interest received	6,95,321	13,10,603	
Net Cash Generated from (used in) Investing Activities(55,15,867)(1,48,56,174)C. CASH FLOW FROM FINANCING ACTIVITIES Issue of Share Capital / Share Application MoneyShare Premium Account including reservesProceeds from Secured & Unsecured Ioans(6,36,73,695)6,44,45,420Interest / Financial Charges(1,38,36,432)(2,77,03,233)Increase/(Decrease) in Long Term Liabilities(47,07,392)(42,03,037)Net Cash Generated from (used in) Financing Activities(8,22,17,519)3,25,39,151ITotal increase (decrease) in cash and cash equivalents during the year (A+B+C)(45,74,921)24,96,624IICash and cash equivalents at beginning of year3,39,34,0483,14,37,424	Decrease/ (Increase) in Long Term Loan & Advances	(6,27,99,656)	60,76,711	
C. CASH FLOW FROM FINANCING ACTIVITIESIssue of Share Capital / Share Application Money-Share Premium Account including reserves-Proceeds from Secured & Unsecured Ioans(6,36,73,695)Interest / Financial Charges(1,38,36,432)Increase/(Decrease) in Long Term Liabilities(47,07,392)Net Cash Generated from (used in) Financing Activities(8,22,17,519)I Total increase (decrease) in cash and cash equivalents during the year(45,74,921)I Cash and cash equivalents at beginning of year3,39,34,0483,39,34,0483,14,37,424	Decrease/ (Increase) in Other non current assets	6,71,63,702	(2,33,05,722)	
Issue of Share Capital / Share Application Money-Share Premium Account including reserves-Proceeds from Secured & Unsecured Ioans(6,36,73,695)Interest / Financial Charges(1,38,36,432)Increase/(Decrease) in Long Term Liabilities(47,07,392)Net Cash Generated from (used in) Financing Activities(8,22,17,519)I Total increase (decrease) in cash and cash equivalents during the year(45,74,921)1 Total increase (decrease) in cash and cash equivalents during the year(45,74,921)24,96,6243,39,34,0483,14,37,424	Net Cash Generated from (used in) Investing Activities	(55,15,867)	(1,48,56,174)	
Share Premium Account including reserves - - Proceeds from Secured & Unsecured Ioans (6,36,73,695) 6,44,45,420 Interest / Financial Charges (1,38,36,432) (2,77,03,233) Increase/(Decrease) in Long Term Liabilities (47,07,392) (42,03,037) Net Cash Generated from (used in) Financing Activities (8,22,17,519) 3,25,39,151 I Total increase (decrease) in cash and cash equivalents during the year (45,74,921) 24,96,624 (A+B+C) II Cash and cash equivalents at beginning of year 3,39,34,048 3,14,37,424	C. CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from Secured & Unsecured Ioans(6,36,73,695)6,44,45,420Interest / Financial Charges(1,38,36,432)(2,77,03,233Increase/(Decrease) in Long Term Liabilities(47,07,392)(42,03,037Net Cash Generated from (used in) Financing Activities(8,22,17,519)3,25,39,151ITotal increase (decrease) in cash and cash equivalents during the year(45,74,921)24,96,624(A+B+C)IICash and cash equivalents at beginning of year3,39,34,0483,14,37,424	Issue of Share Capital / Share Application Money	-	-	
Proceeds from Secured & Unsecured Ioans(6,36,73,695)6,44,45,420Interest / Financial Charges(1,38,36,432)(2,77,03,233Increase/(Decrease) in Long Term Liabilities(47,07,392)(42,03,037Net Cash Generated from (used in) Financing Activities(8,22,17,519)3,25,39,151ITotal increase (decrease) in cash and cash equivalents during the year(45,74,921)24,96,624(A+B+C)IICash and cash equivalents at beginning of year3,39,34,0483,14,37,424		-	-	
Interest / Financial Charges(1,38,36,432)(2,77,03,233Increase/(Decrease) in Long Term Liabilities(47,07,392)(42,03,037Net Cash Generated from (used in) Financing Activities(8,22,17,519)3,25,39,151ITotal increase (decrease) in cash and cash equivalents during the year(45,74,921)24,96,624(A+B+C)IICash and cash equivalents at beginning of year3,39,34,0483,14,37,424		(6,36,73,695)	6,44,45,420	
Increase/(Decrease) in Long Term Liabilities(47,07,392)(42,03,037Net Cash Generated from (used in) Financing Activities(8,22,17,519)3,25,39,151ITotal increase (decrease) in cash and cash equivalents during the year (A+B+C)(45,74,921)24,96,624IICash and cash equivalents at beginning of year3,39,34,0483,14,37,424				
ITotal increase (decrease) in cash and cash equivalents during the year(45,74,921)24,96,624(A+B+C)IICash and cash equivalents at beginning of year3,39,34,0483,14,37,424			(42,03,037)	
(A+B+C)IICash and cash equivalents at beginning of year3,39,34,0483,14,37,424	Net Cash Generated from (used in) Financing Activities	(8,22,17,519)	3,25,39,151	
II Cash and cash equivalents at beginning of year3,39,34,0483,14,37,424		(45,74,921)	24,96,624	
		3.39.34.048	3.14.37.424	
	III Cash and cash equivalents as at end of the year (I+II)	2,93,59,127	3,39,34,048	

for and on behalf of the Board RAMAN BHATIA Raman Bhatia (Managing Director) DIN-00153827

Place: Delhi Dated : 12th Nov,2021

CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on Un-audited Half Yearly Consolidataed Financial Results of Servotech Power System Limited in Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

Τo,

The Board of Directors of, Servotech Power Systems Limited

We have reviewed the accompanying statement of unaudited consolidated financial results of Servotech Power System Limited ("holding company and its subsidiary Rebreathe Medical Devices India Pvt. Ltd") together referred to as the group for the half year ended 30th September, 2021 ("the statement"), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/CA D1/44/2019 Dated 29th March, 2019.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 Interim financial reporting (AS 25), prescribed under section 133 of the Companies Act, 2013, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

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 statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement, Prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by

Circular No. CIR/CFD/CMD 1/44/2019 Dated 29th March, 2019 of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed or that it contains any material misstatement.



405, Crown Heights (Hotel Crowne Plaza Complex), Plot No. 3B/1, Twin District Centre, Sector-10, Rohini, Delhi-110 085 Ph.: 011-27043878, 27053878, E-mail : rnjalan@gmail.com, Website : www.guptajalan.com

CHARTERED ACCOUNTANTS

We did not audit the financial statement of above mentioned Jointly controlled entities (3Vs) whose financial statements reflect total assets of Rs.967537750/- as at 30*h September, 2021 & total revenues of Rs.519551260/- for the half year ended on that date, as considered in the consolidated financial statements. These financial results have been furnished to us by the management and our opinion on the consolidated financial results, in so far it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of the other auditors.

We did not audit the financial statement of above mentioned subsidiaries whose financial statements reflect total assets of Rs7836094/- as at 30th September, 2021 & total revenues of Rs.6895107/- for the half year ended on that date, as considered in the consolidated financial statements. These financial results have been furnished to us by the management and our opinion on the consolidated financial results, in so far it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of the other auditors.

We have reviewed the financial results and other information presented in accordance with Accounting Standard 25 Interim Financial reporting (AS 25) for the half yearly ended 30th September, 2021 and have been presented solely on the basis of information complied by management.

Our opinion on the statement is not modified in respect of the above matter with respect to our reliance on the work done and the reports of the other auditors.

As per our report annexed

For GUPTA JALAN & ASSOCIATES Chartered Accountants FRN NO. 003721N

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CA Ram Niwas Jalan Partner M.No. 082389

Place: Delhi The 1215 day of NOV 2021 UDIN: 21082389 ARABEW 3353



CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on Un-audited Half Yearly Standalone Financial Results of Servotech Power System Limited in Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

Τo,

The Board of Directors of, Servotech Power Systems Limited

We have reviewed the accompanying statement of unaudited Standalone financial results of Servotech Power System Limited ("the company") for the half year ended 30*h September, 2021 ("the statement"), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/CA D1/44/2019 Dated 29th March, 2019.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 Interim financial reporting (AS 25), prescribed under section 133 of the Companies Act, 2013, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

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 statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement, Prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by



405, Crown Heights (Hotel Crowne Plaza Complex), Plot No. 3B/1, Twin District Centre, Sector-10, Rohini, Delhi-110 085 Ph.: 011-27043878, 27053878, E-mail : rnjalan@gmail.com, Website : www.guptajalan.com

Circular No. CIR/CFD/CMD 1/44/2019 Dated 29th March, 2019 of Unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed or that it contains any material misstatement.

The financial statement of above mentioned entity (3Vs) whose financial statements reflect total assets of Rs.966378787/- as at 30th September, 2021 & total revenues of Rs.512656154/- for the half year ended on that date,

We have reviewed the financial results and other information presented in accordance with Accounting Standard 25 Interim Financial reporting (AS 25) for the half yearly ended 30th September, 2021 and have been presented solely on the basis of information complied by management.

Our opinion on the statement is not modified in respect of the above matter with respect to our reliance on the work done and the reports of the other auditors.

As per our report annexed

For GUPTA JALAN & ASSOCIATES Chartered Accountants FRN NO. 003721N

> CA Ram Niwas Jalan Partner M.No. 082389

Place: Delhi The 1216 day of NOV 2021 UDIN: 21082 389 ARAKEV 5764



405, Crown Heights (Hotel Crowne Plaza Complex), Plot No. 3B/1, Twin District Centre, Sector-10, Rohini, Delhi-110 085 Ph.: 011-27043878, 27053878, E-mail : rnjalan@gmail.com, Website : www.guptajalan.com