

**ABIRAMI FINANCIAL SERVICES (INDIA) LIMITED**

REGD.OFFICE:"CAPITAL PLACE",

# 16/50, SOUTH BOAG ROAD,

T.NAGAR, CHENNAI - 600 017.

**Un-audited Financial Results for the Quarter ended 30th September, 2018.**

*(Rupees in Lacs)*

Particulars	3 months ended	Preceding 3 months ended	Corresponding 3 months ended	Half-Year ended	Corresponding Half-year ended	Year ended
	30/09/2018 (Un-audited)	30/06/2018 (Un-audited)	30/09/2017 (Audited)	30/09/2018 (Un-audited)	30/09/2017 (Audited)	31/03/2018 (Audited)
1. (a) Income from Operations	-	-	-	-	-	-
2. (a) Other Income	10.97	11.41	23.46	22.38	39.23	69.36
3.Total Income (1+2)	10.97	11.41	23.46	22.38	39.23	69.36
4. Expenditure						
Cost of Materials Consumed	-	-	-	-	-	-
Purchase of Stock in Trade	-	-	-	-	-	-
Changes in Inventories of raw material	-	-	-	-	-	-
Employees cost	1.96	1.59	2.46	3.55	3.98	7.25
Depreciation	3.05	3.05	3.04	6.10	6.08	12.54
Other expenditure	6.04	4.44	7.36	10.48	13.36	27.54
Total Expenses	11.05	9.08	12.86	20.13	23.42	47.33
5. Exceptional Items	-	-	-	-	-	-
6. Profit/(loss)before exceptional items and tax(3 - 4)	(0.08)	2.33	10.60	2.25	15.81	22.03
7.Tax expenses	0.00	0.00	0.00	0.00	0.00	0.00
Current tax	0.04	0.72	2.96	0.76	4.02	5.08
Defereed tax	-	-	-	-	-	-
Total tax Expenses	0.04	0.72	2.96	0.76	4.02	5.08
8. Profit/(loss) for the period from continuing operations (6 - 7)	(0.12)	1.61	7.64	1.49	11.79	16.95
9. Profit/(loss) form discontinuing operations	-	-	-	-	-	-
10. Tax expenses of discontinued opetaions	-	-	-	-	-	-
11.Profit/(loss) form discontinuing operations (after tax) (9 - 10)	-	-	-	-	-	-
12.Profit/(loss) for the period (8 + 11)	(0.12)	1.61	7.64	1.49	11.79	16.95
13.Other Comprehensive income, net of income tax	-	-	-	-	-	-
a(i)items that will not be reclassified to profit or loss	-	-	-	-	-	-
(ii) income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
b(i)items that will be reclassified to profit or loss	-	-	-	-	-	-
(ii) income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
Total other comprehensice income,net of income tax	-	-	-	-	-	-
14.Total comprehensice income/(loss), net of income tax (12 + 13)	(0.12)	1.61	7.64	1.49	11.79	16.95
15. Paid-up equity share capital (Face value: Rs.10/- per share.)	600.00	600.00	600.00	600.00	600.00	600.00
16.Earnings per share(Rs)(not annualised)						
Basic		0.03	0.13	0.02	0.20	0.28
Dilluted		0.03	0.13	0.02	0.20	0.28

**Note:**

1. The above Financial Results for the Q/E: 30th September 2018 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 05-11-2018.
2. The Limited Review report issued by the Statutory Auditor in respect of Financial Results for the Q/E:30th September 2018 was taken on record by the Board of Directors at their meeting held on 05-11-2018.
3. Figures have been regrouped/reclassified wherever required.
4. Status of Investor Complaints: Pending at the beginning of quarter-Nil.  
Complaints received and disposed off during the quarter-Nil.  
Pending at the end of the quarter-Nil.
5. Statement of Standalone assets and liabilities

( Rupees in Lacs)

Particulars	As at September 30, 2018	As at March 31, 2018
<b>Assets</b>		
<b>Non - Current assets</b>		
Property, plant and equipment	243.85	250.06
Capital work in progress	-	-
Intangible assets	-	-
Loans and Advances	12.52	10.76
<b>Financial Assets</b>		
Investments	31.59	20.76
Other non-current assets	-	-
	287.96	281.58
<b>Current assets</b>		
Inventories	-	-
<b>Financial Assets</b>		
Investments	387.00	477.00
Trade receivables	-	-
Cash and Cash equivalents	114.06	38.09
Bank Balances other than above	-	-
Other current assets	19.35	23.07
	520.41	538.16
<b>Total -Assets</b>	<b>808.37</b>	<b>819.74</b>
<b>Equity and Liabilities</b>		
<b>Equity</b>		
Equity share capital	600.00	600.00
Other Equity	187.58	207.75
	787.58	807.75
<b>Non Current Liability</b>		
Financial Liabilities	-	-
Borrowings	-	-

<b>Current Liabilities</b>		
<b>Financial Liabilities</b>		
trade Payables	-	-
Other Current Liabilities	14.24	3.62
Provisions	6.55	8.37
	20.79	11.99
<b>Total Equity and Liabilities</b>	<b>808.37</b>	<b>819.74</b>

**6. Net profit reconciliation**

The reconciliation of net profit reported in accordance with the previous Indian GAAP to total comprehensive income in accordance with Ind AS for its corresponding quarter of the previous year as required by SEBI is given below (Rupees in Lakhs)

Particulars	Standalone Unaudited	
	Quarter ended 30.09.2018	Half year ended 30.09.2017
Net profit for the period as per GAAP	(0.12)	1.49
Less:		
Actuarial Gain/ (Loss) on other comprehensive Income	-	-
<b>Net profit under IND AS (A)</b>	<b>(0.12)</b>	<b>1.49</b>
Other comprehensive Income		
Actuarial Gain / (loss) on other comprehensive Income	-	-
<b>Other comprehensive Income (B)</b>	<b>-</b>	<b>-</b>
<b>Total Comprehensive Income for the period under IND AS</b>	<b>(0.12)</b>	<b>1.49</b>

For Abiram Financial Services (India) Limited

  
(P. SANKARAN)  
EXECUTIVE DIRECTOR

Chennai  
05/11/2018