

STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER / HALF YEAR ENDED 30.09.2019

(Rs. In Lakhs)

	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2019	30.06.2019	30.09.2018	30.09.2019	30.09.2018	31.03.2019
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	(Audited)
1	Revenue From Operations	-	-	-	-	-	-
2	Other Income	8.56	8.73	10.78	17.29	18.68	35.33
3	<b>Total Income (1+2)</b>	<b>8.56</b>	<b>8.73</b>	<b>10.78</b>	<b>17.29</b>	<b>18.68</b>	<b>35.33</b>
4	<b>EXPENSES</b>						
	Cost of Materials Consumed	-	-	-	-	-	-
	Purchase of Stock-In-Trade	-	-	-	-	-	-
	Charges in Inventories of Finished Goods, Stock-In trade and work in Progress	-	-	-	-	-	-
	Employee benefit Expense	12.41	13.79	17.10	26.19	36.66	72.06
	Finance Cost	-	-	0.00	-	0.00	0.00
	Depreciation and amortization expense	-	-	0.01	-	0.02	0.03
	Other Expense	7.31	4.89	5.06	12.20	11.65	25.55
	<b>Total Expenses (4)</b>	<b>19.72</b>	<b>18.67</b>	<b>22.17</b>	<b>38.39</b>	<b>48.33</b>	<b>97.64</b>
5	Profit/(loss) before exceptional items and tax (3-4)	(11.16)	(9.94)	(11.39)	(21.10)	(29.65)	(62.31)
6	Exceptional Items	-	-	-	-	-	-
7	(Loss) before tax (5+6)	(11.16)	(9.94)	(11.39)	(21.10)	(29.65)	(62.31)
8	Tax Expense						
	(1) Current Tax	-	-	-	-	-	-
	(2) Deferred Tax	-	-	-	-	-	-
9	(Loss) after tax (7-8)	(11.16)	(9.94)	(11.39)	(21.10)	(29.65)	(62.31)
10	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	8.11
	(ii) Income tax relating to items that will 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	-	-	-	-	-	-
11	Total Comprehensive Income for the period (9+10)	(11.16)	(9.94)	(11.39)	(21.10)	(29.65)	(54.20)
12	Paid up Equity Share Capital (Face Value R 1 Per Share)	13.15	13.15	13.15	13.15	13.15	13.15
13	Earning Per Share (Face Value of R 1 each)						
	(a) Basic Rs	(0.85)	(0.76)	(0.87)	(1.60)	(2.26)	(4.74)
	(b) Diluted Rs	(0.85)	(0.76)	(0.87)	(1.60)	(2.26)	(4.74)

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**STANDALONE BALANCE SHEET AS AT 30TH.SEPTEMBER,2019**  
**STATEMENT OF ASSETS AND LIABILITIES**

(Rs. In Lakhs)

Particulars	As at	As at
	30th September, 2019	31st March 2019
<b>ASSETS</b>		
Non Current Assets		
a) Property, Plant & Equipment	0.00	0.00
b) Capital Work-in-progress	-	-
c) Financial Assets	-	-
(i) Investment	-	-
Investment in Associates	-	-
Other Investment	24.00	24.00
(ii) Loans	-	-
(iii) Other Financial Assets	68.59	109.79
d) Deferred tax assets (net)	132.83	132.83
e) Other Non Current Assets	-	-
<b>Total Non Current Assets</b>	<b>225.42</b>	<b>266.62</b>
<b>Current Assets</b>		
(a) Inventories	-	-
(b) Financial Assets	-	-
(i) Investment	-	-
(ii) Trade Receivable	-	-
(iii) Cash & Cash Equivalents	475.95	439.69
(iv) Loans	0.53	0.64
(v) Other Financial Assets	-	18.47
(c) Current Tax Assets (Net)	-	6.28
(d) Other Current Assets	11.01	3.68
<b>Total Current Assets</b>	<b>487.49</b>	<b>468.76</b>
<b>TOTAL ASSETS</b>	<b>712.91</b>	<b>735.38</b>
<b>EQUITY AND LIABILITIES</b>		
Equity		
(a) Equity Share Capital	13.15	13.15
Retained Earnings	674.22	695.31
Other Reserves	-	-
<b>Total Equity</b>	<b>687.37</b>	<b>708.46</b>
<b>LIABILITIES</b>		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Other Financial liabilities	-	-
(b) Provisions	11.70	11.45
(c) Deferred tax liabilities (Net)	-	-
<b>Total Non Current Liabilities</b>	<b>11.70</b>	<b>11.45</b>
<b>Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade Payables	-	-
a) total outstanding dues of micro enterprises and small enterprises; and	0.04	0.71
b) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
(iii) Other Financial Liabilities	-	-
(b) Other Current Liabilities	13.69	14.66
(c) Provisions	0.11	0.11
(d) Other current liabilities	-	-
(e) Current Tax Liabilities	-	-
<b>Total Current Liabilities</b>	<b>13.84</b>	<b>15.47</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>712.91</b>	<b>735.38</b>



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**UNAUDITED STANDALONE CASH FLOW STATEMENTS FOR THE SIX MONTHS ENDED 30TH SEPTEMBER, 2019**

Particulars	(Rs in Lakhs)	
	Half Year Ended	
	30.09.2019	30.09.2018
Cash Flow from Operating activities		
Profit/(Loss) before tax	(21.10)	(29.65)
Adjustments for :		
Depreciation	-	0.01
Dividend and interest income classified as investing cash flows	(17.18)	(15.90)
Finance costs	-	-
<b>Operating cash flow before changes in assets and liabilities</b>	<b>(38.28)</b>	<b>(45.54)</b>
Increase/(Decrease) in trade receivables	-	55.67
(Increase)/Decrease in other current loans	0.11	(0.11)
(Increase)/Decrease in other current financial assets	18.47	4.81
Increase/(Decrease) in other Non- current financial assets	41.19	165.17
Increase /(Decrease) in other current assets	(7.32)	(7.83)
(Increase)/Decrease in current tax assets (Net)	6.28	5.72
(Increase) /Decrease in other current liabilities provisions	-	-
Increase/(Decrease) in other non-current liabilities provisions	0.26	-
(Increase)/Decrease in other current liabilities	(0.96)	(4.09)
Increase/(Decrease) in Trade Payable	(0.66)	(0.77)
<b>Cash generated from operations</b>	<b>19.09</b>	<b>173.03</b>
Income tax paid/(refund received)		
<b>Net cash inflow / (outflow) from operating activities (A)</b>	<b>19.09</b>	<b>173.03</b>
Cash flow from investing activities		
Dividend received	-	
Interest received	17.18	15.90
<b>Net cash inflow / (outflow) from investing activities (B)</b>	<b>17.18</b>	<b>15.90</b>
Cash flows from financing activities		
Finance costs	-	-
Net cash flow/(outflow) from financing activities (C)	-	-
Net increase/(decrease) in cash and cash equivalents (A+B+C)	36.27	188.93
Cash and cash equivalents at the beginning of the financial year	439.68	287.74
<b>Cash and cash equivalents at the end of the financial year</b>	<b>475.95</b>	<b>476.67</b>




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Note: The above cash flow statement has been prepared under the Indirect method set out in Indian Accounting Standard (IND AS) 7

**NOTES:**

- i. The above extract of statement and financial results have been reviewed by the Audit Committee and approved by the Board of directors at their Board meeting held on 11.11.2019
- ii. The financial results have been prepared in accordance with the Accounting Standards("IND AS") prescribed under section 133 of the companies Act,2013 read with the Companies (Indian Accounting standards) Rules as amended from time to time.
- iii. The Company business activity falls within a single primary business segment viz.Barley malt,and has only one reportable segment in accordance with IND AS 108-"Operating Segments".
- iv. The company has not recognised deferred tax asset for all temporary difference and unabsorbed depreciation and unused tax losses during the period as there is no probability that taxable profits will be available against which the carry forward of unused credits and carried forward losses can be utilised.
- vi. IND AS 115 "Revenue from contracts with customers" contains certain disclosures which involves accuracy of recognition ,measurement,presentation and disclosures of revenues and related balances.Since the company has not been carrying on any commercial operations,thus there are no sale of products,and therefore there are no disclosure to be provided on account of this revenue accounting standard other those provided in the financial statements
- iv. The impact, if any on Employee Benefits in terms of IND 19 and on fair value of investment shall be determined/ adjusted at the year end.
- v. Figures of previous period have been regrouped/reclassified wherever necessary

As Per our report attached  
For K.C. MALHOTRA & CO  
Chartered Accountants  
(Frim Registration No. 000057N)

  
(Ramesh Malhotra)  
Partner  
Membership No.013624  
Place : New Delhi  
Date : 11.11.2019



U D N : 19013624AAAA CR 7708

BY ORDER OF THE BOARD



(COMILLA MOHAN)  
MANAGING DIRECTOR