

# ANUBHAV INDUSTRIAL RESOURCES LIMITED

Regd. Off.: Unit no. 806, 8th Floor, Samarth Aishwarya Co Operative Society Ltd, Adarsh Nagar, Off  
Link Road, Oshiwara, Andheri (west), Mumbai, Maharashtra-400053

Website: [www.anubhavindustrialresourceslimited.com](http://www.anubhavindustrialresourceslimited.com); E-mail: [anubhavindustrial@gmail.com](mailto:anubhavindustrial@gmail.com)

CIN: L17117MH1985PLC282717; Ph. No. +91 022-66970244/45

December 26, 2017

To,  
Department of Corporate Services (DCS-CRD)  
**BSE Limited**  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Fort,  
Mumbai – 400 001

**Subject: Submission of revised un-audited standalone Financial Results for the quarter and half year ended September 30, 2017 along with Limited Review Report.**

**BSE Ref:**  
**SCRIP ID: AIRL**  
**SCRIP CODE: 539697**

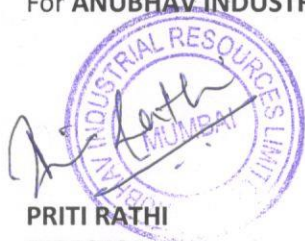
Dear Sir,

In pursuance of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 we hereby submit following documents:

1. Revised Un-audited standalone financial results for the quarter and half year ended September 30, 2017.
2. Limited Review Report for the quarter and half year ended September 30, 2017.

You are requested to kindly take the same on your record.

Thanking You,  
Yours truly,  
For **ANUBHAV INDUSTRIAL RESOURCES LIMITED**



**PRITI RATHI**  
**DIRECTOR**

**DIN: 02955237**



**SARATH & ASSOCIATES**  
CHARTERED ACCOUNTANTS

**Mumbai office:** Indian Globe Chambers, 4<sup>th</sup> Floor, 142, W.H. Marg, D.N. Road, Mumbai - 400 001.  
Tel: +91-22-22693132 Fax: +91-22-22621348, Email: calakshmi.rao@gmail.com / rprao\_43@yahoo.com

**Independent Auditor's Review Report on Standalone Quarterly Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To

**The Board of Directors  
M/s Anubhav Industrial Resources Limited**

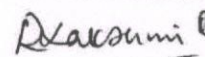
We have reviewed the accompanying statement of unaudited standalone financial results ('Statement') of M/s Anubhav Industrial Resources Limited ('the Company') for the quarter ended 30 September, 2017 and the year to date results for the period 1 April 2017 to 30 September 2017, being submitted by the Company pursuant to the requirements of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015. Attention is drawn to the fact that the figures for the corresponding quarter ended 30 September 2016, the corresponding year to date from 1 April 2016 to 30 September 2016 and for the previous year ended 31 March 2017 including the reconciliation of the net profit under Indian Accounting Standards (Ind AS) of the aforementioned periods with net profit reported under the previous GAAP, as included in the Statement have been approved by the Board of Directors but have not been subject to limited review audit. This Statement is the responsibility of the Company Management and has been approved by the Board of Directors. Our responsibility is to issue a report on the Statement 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 Statement is free of material misstatements. A review is limited primarily to inquiries of 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with applicable Indian Accounting Standards specified under Section 133 of the Companies Act, 2013 and SEBI Circular No.CIR/CFD/FAC/62/2016 dated 5 July 2016 and other recognized accounting practices and policies has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Date : 14 November 2017  
Place : Mumbai

For Sarath & Associates  
Chartered Accountants  
Firm Regn No.05120S

  
CA R Lakshmi Rao  
Partner

Membership No.029081



**Head Office:** 8-2-577/B, 4<sup>th</sup> Floor MAAS HEIGHTS, Road No: 8, Banjara Hills, Hyderabad-5000037  
Tel. No. : +91-40-23354322, +91-40-23357090 Fax: +91-40-23356716 Email: info@sarathcas.com

## Statement of Standalone un-audited financial Results for the quarter and half year ended September 30, 2017

(Rs. In Lakhs, unless otherwise stated)

Sr. No.	Particulars	Quarter ended			Half year ended		Year ended
		30-09-17 (un-Audited)	30-06-17 (audited)	30-09-16 (un-Audited)	30-09-17 (Un-Audited)	30-09-16 (Un-audited)	31-03-17 Audited
I	Revenue from Operations						
II	Other Income	8.15	1.61	2.20	9.76	5.48	0.00
III	<b>Total Revenue (HII)</b>	8.15	1.61	2.20	9.76	5.48	24.38
IV	Expenses						
	(a) Cost of Materials consumed						
	(b) Purchases of stock-in-trade						
	(c) Changes in inventories of finished goods, work-in-progress & stock-in-trade						
	(d) Employee benefits expense						
	(e) Finance Costs						4.39
	(f) Depreciation and amortisation expense						
	(g) Other expenses						
	<b>Total expenses(IV)</b>	3.09	4.63	1.86	7.72	4.89	10.16
V	Profit/(loss) before exceptional items and tax (III - IV)	3.09	4.63	1.86	7.72	4.89	14.55
VI	Exceptional Items	5.06	-3.02	0.35	2.04	0.59	9.83
VII	Profit/ (loss) before exceptions items and tax(V-VI)	-	-	-	-	-	-
VIII	Tax Expense	5.06	-3.02	0.35	2.04	0.59	9.83
	(1) Current Tax	-	-	-	-	-	2.59
	(2) Deferred tax	-	-	-	-	-	-
IX	Profit / (loss) for the period form continuing operations(VII-VIII)	-	-	-	-	-	-
X	Profit/(Loss) From discontinued operations	5.06	(3.02)	0.35	2.04	0.59	7.24
XI	Tax expenses of discontinued operations	-	-	-	-	-	-
XII	Profit / (Loss) From discontinued operations (after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00	0.00
XIII	Profit/(Loss) for the period (IX+XII)	5.06	(3.02)	0.35	2.04	0.59	7.24
XIV	Other Comprehensive Income						
	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						
XV	Total Comprehensive Income for the period (XIII+XIV)Comprising Profit (Loss) and Other comprehensive Income for the period )	5.06	(3.02)	0.35	2.04	0.59	7.24
XVI	Earnings per equity share (for continuing operation):						
	(1) Basic	0.10	(0.06)	0.01	0.04	0.01	0.14
	(2) Diluted	0.10	(0.06)	0.01	0.04	0.01	0.14
XVII	Earnings per equity share (for discontinued operation):						
	(1) Basic	-	-	-	-	-	-



(2) Diluted						
XVIII	Earnings Per equity share (for discontinued & continuing operation)					
(a) Basic		0.10	(0.06)	0.01	0.04	0.14
(b) Diluted		0.10	(0.06)	0.01	0.04	0.14

- 1). The above results for the quarter ended 30.09.2017 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on November 14, 2017
- 2). The above results are reviewed by the Statutory Auditors of the company.
- 3). Figures for previous year/period have been regrouped/ rearranged wherever considered necessary, to conform to the classification for the current quarter/year.
- 4). The Company adopted Indian Accounting Standards ("Ind AS") from 1st April, 2017 and accordingly these financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 Interim Financial Reporting Prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and the other accounting principles generally accepted in India. Financial results for all periods presented have been prepared in accordance with the recognition and measurement principles of Ind AS 34.
- 5). The financial results have been prepared in accordance with the recognition and measurement principles laid down in Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) on Interim Financial Reporting prescribed under section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulation 33 of SEBI (Listing Obligations and disclosure Requirements) Regulations, 2015 and SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 and other recognized accounting practices and policies to the extent applicable.
- 6). Reconciliation between Standalone Financial Results, as previously reported in accordance with the Accounting Standard framework (referred to as "Previous IGAAP") and Ind AS for the quarter and half year presented are as under.

Sr. No.	Particulars	Quarter ended 30-09-2017 Unaudited	Half year ended 30-09-2017 unaudited
	<b>Profit for the period as per I GAAP</b>		
(a)	Amortization of Goodwill	0	0
(b)	Reclassification of net actuarial loss on defined obligation to other	0	0
(c)	Tax impact on Ind AS Adjustments		
	<b>Profit for the period under Ind AS</b>	0	0
	Other comprehensive Income as per Ind AS	0	0
	<b>Total Comprehensive Income as per Ind AS</b>	0	0

Place : Mumbai

Date: November 14, 2017

For ANUBHAV INDUSTRIAL RESOURCES LIMITED

  
 VIDYA MAHESH CHALKE  
 MANAGING DIRECTOR  
 DIN: 02903650

Statement of Asset and Liabilities			
	Particulars	As at 30-09-2017 (un-audited)	As at 31-03-2017 (Audited)
(I)	<b>Assets</b>		
1	<b>Non-current assets</b>		
	Property, plant and equipment		
	Capital work-in-progress		
	Investment property		
	Goodwill		
	Other intangible assets		
	Intangible assets under development		
	Biological assets other than bearer plants		
	Investments accounted for using equity method		
	<b>Non-current financial assets</b>		
	Non-current investments	60.00	60.00
	Trade receivables, non-current		
	Loans, non-current		
	Other non-current financial assets	452.92	452.92
	<b>Total non-current financial assets</b>		
	Deferred tax assets (net)		
	Other non-current assets		
	<b>Total non-current assets</b>		
2	<b>Current assets</b>		
	Inventories		
	Current financial asset		
	Current investments		
	Trade receivables, current		
	Cash and cash equivalents	0.34	0.77
	Bank balance other than cash and cash equivalents	0.91	0.04
	Loans, current		0.03
	Other current financial assets		
	<b>Total current financial assets</b>		
	Current tax assets (net)		
	Other current assets	3.42	1.8
	<b>Total current assets</b>		
3	Non-current assets classified as held for sale		
4	Regulatory deferral account debit balances and related deferred tax Assets		
	<b>Total assets</b>	517.59	515.55
(II)	<b>Equity and liabilities</b>		
1	<b>Equity</b>		
	<b>Equity attributable to owners of parent</b>		
	Equity share capital	507.9	507.9
	Other equity	9.69	7.65
	Total equity attributable to owners of parent		
	Non controlling interest		
	Total equity	517.59	515.55
2	<b>Liabilities</b>		
	Non-current liabilities		
	Non-current financial liabilities		
	Borrowings, non-current		
	Trade payables, non-current		
	Other non-current financial liabilities		
	<b>Total non-current financial liabilities</b>		
	Provisions, non-current		
	Deferred tax liabilities (net)		
	Deferred government grants, Non-current		
	Other non-current liabilities		
	<b>Total non-current liabilities</b>		
	Current liabilities		
	Current financial liabilities		



	Borrowings, current		
	Trade payables, current		
	Other current financial liabilities		
	<b>Total current financial liabilities</b>		
	Other current liabilities		
	Provisions, current		
	Current tax liabilities (Net)		
	Deferred government grants, Current		
	<b>Total current liabilities</b>		
3	Liabilities directly associated with assets in disposal group classified as held for sale		
4	Regulatory deferral account credit balances and related deferred tax liability		
	<b>Total liabilities</b>		
	<b>Total equity and liabilities</b>	517.59	515.55

