# **MUKTA AGRICULTURE LIMITED**

401/A, Pearl Arcade, Opp. P. K. Jewellers, Dawood Baug Lane, Off. J. P. Road, Andheri (W), Mumbai – 400058 Tel.: 022-26778155| Fax: 26781187| CIN: L01403MH2011PLC221387 Email: mukta.agriculture@gmail.com Website: www.mukta-agriculture.com

#### Statement of un-audited Financial Results for the Quarter & Half Year ended 30th September, 2018

r	·				(Rupees in Lacs except Shares & EPS)			
Sr.		Quarter Ended			Half Year Ended		Year Ended	
No	Particulars	30.09.2018	30.06.2018	30.09.2017	30.09.2018	30.09.2017	31.03.2018	
Ŀ		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
						i #10		
	Net Sales / Income from Operations	-	<b>*</b>			4.46	4.46	
2	Other Income	7.38	8.60	9.75	15.99	26.81	72.21	
3.	Total Income (1+2)	7.38	8.60	9.75	15.99	31.27	76.66	
4.	Expenses (a) Cost of materials consumed							
	(b) Purchases of stock-in-trade	•		12 <del>8</del>	.=	-	-	
20	(c) Changes in inventories of finished goods,		_	-	-	4.64	4.64	
*	work in progress and stock-in-trade	-	-	a <u>-</u>	-	88	=	
	(d) Employee benefits expenses	2.95	3.79	4.07	674	0.27	47.70	
	(e) Finance Costs	2.53	3.79	4.07	6.74	9.27	17.79	
6 N	(f) Depreciation and amortisation expenses	0.35	0.35	0.73	0.69	1.45	- 1.97	
	(g) Other Expenses	2.89	2.06	3.60	25/10/20/00/00/	6.08	799.77	
	Total Expenses (4)	6.19	6.19	8,40	12.38	21.43	824.18	
5	Profit/(Loss) before exceptional items and tax	0.17	0.17	0.10	12.30	21.73	024.10	
J .	(3-4)	1.19	2.41	1.35	3.61	9.84	(747.52)	
6.	Exceptional Items							
	Profit/(Loss) before tax and after exceptional	-			•			
' '	items (5-6)	1.19	2.41	1.35	3.61	9.84	(747.52)	
8	Tax Expense			10.000				
0	- Current Tax	0.31	0.63	0.25	0.04	2.52		
	- Deferred Tax	0.51	0.03	0.35	0.94	2.53	0.42	
	Total Tax Expenses	0.31	0.63	0.35	0.94	2.53	0.42 0.42	
9	Net Profit/(Loss) after tax (7-8)	0.31	1.79	1.00	2.67	7.31		
	Other Comprehensive Income ( Net of Tax )	0.00	1.75	1.00	2.07	/.o.r	(747.93)	
10	(a) Items not to be reclassified subsequently to							
	-Gain on fair value of defined benefit plans as per	88			3			
	actuarial Valution		•.	-	-	-	-	
	- Gain /(Loss) on fair value of equity instruments	(124.20)	_	(4.33)	(124.20)	(4.33)	(189.80)	
11	Total Comprehensive Income ( After Tax )	(123.31)	1.79	(3.33)	(121.53)	2,98		
	- Camponiano modino ( Milor Tox )	(120.01)	1./ 7	(3.33)	(141.33)	4,70	(937.73)	
12	Paid-up equity share capital	2168.18	2168.18	2168.18	2168.18	2168.18	2168.18	
12	Face value of share	10/-	10/-	10/-	10/-	10/-	2108.18 10/-	
13	Reserves excluding Revaluation Reserves as per	10/-	10/-	10/-	10/-	10/-	10/-	
,	balance sheet of previous accounting year	Œ	-	5	s#	-	5	
14	Earnings Per Share (before extraordinary items )				3			
2000	(Face Value of Rs. 10/- each) (not annualised ):				1) AND 15 EAST AN	rige skeriini ko u		
3	(a) Basic	0.00	0.01	0.00	0.01	0.03	(3.45)	
668 Si	(b) Diluted	0.00	0.01	0.00	0.01	0.03	(3.45)	



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#### Statement of Assets & Liabilities for the Half Year ended 30th Sept, 2018

Sr.   No.   No.   St.   No.   Clumadited		(Rupees in Lakhs)					
NON-CURRENT ASSETS	No.		30.09.2018	As at 31.03.2018 (Audited)			
(a) Property, Plant & Equipment (b) Investments in Property (c) Financial Assets: (i) Investments (ii) Loans (iii) Other financial assets (d) Deferred tax assets (net)  CURRENT ASSETS (a) Inventories (b) Financial assets: (i) Trade receivables (ii) Cash & cash equivalent (iii) Other Bank balances (iv) Loans (v) Other financial assets (c) Other current assets  EQUITY AND LIABILITIES: 1 Equity (a) Equity Share Capital (b) Other Equity  Total Equity 2 LIABILITIES Non- Current liabilities (i) Borrowings (ii) Other Non- Current Liabilities (c) Other Non- Current Liabilities (d) Financial Liabilities (i) Borrowings (ii) Trade Payables (iii) Other financial Liabilities (i) Borrowings (ii) Other financial Liabilities (i) Borrowings (ii) Trade Payables (iii) Other financial Liabilities (i) Borrowings (ii) Other financial Liabilities (i) Borrowings (ii) Trade Payables (iii) Other financial Liabilities (i) Borrowings (iii) Other financial Liabilities (i) Borrowings (ii) Other financial Liabilities (i) Borrowings (iii) Other financial Liabilities (i) Borrowings (iii) Other financial Liabilities (i) Borrowings (iii) Other financial Liabilities (ii) Borrowings (iii) Other financial Liabilities (iii) Other financial Liabilities	A		97 110	C(2) - 2) - 30 - 30 - 31			
(b) Investments in Property (c) Financial Assets: (i) Investments (iii) Chans (iii) Other financial assets (d) Deferred tax assets (net)  Total Non Current Assets  2 CURRENT ASSETS (a) Inventories (b) Financial assets: (i) Trade receivables (iii) Other Bank balances (iv) Loans (v) Other financial assets (c) Other current assets  Total Current Assets  EQUITY AND LIABILITIES: 1 Equity (a) Equity Share Capital (b) Other Equity  Total Equity  2 LIABILITIES Non- Current liabilities (a) Financial Liabilities (b) Deferred Tax Liabilities (c) Other Non- Current Liabilities (d) Deferred Tax Liabilities (e) Deferred Tax Liabilities (f) Deferred Tax Liabilities (g) Financial Liabilities (g) Financial Liabilities (g) Financial Liabilities (h) Deferred Tax Liabilities	1	NON-CURRENT ASSETS					
(c) Financial Assets:     (i) Investments     (ii) Loans     (iii) Other financial assets     (d) Deferred tax assets (net)		(a) Property, Plant & Equipment	4.27	4.96			
(ii) Loans (iii) Cher financial assets (iii) Deferred tax assets (net)  Total Non Current Assets  (a) Inventories (b) Financial assets: (i) Trade receivables (ii) Cash & cash equivalent (iii) Other financial assets (iv) Loans (v) Other financial assets (c) Other current assets  Equity (a) Equity Share Capital (b) Other Equity  Total Equity  LIABILITIES Non- Current Liabilities (i) Borrowings (ii) Other Financial Liabilities (c) Other Non- Current Liabilities (d) Financial Liabilities (i) Borrowings (ii) Other Financial Liabilities (i) Borrowings (ii) Other Financial Liabilities (ii) Financial Liabilities (iii) Other Financial Liabilities (iii) Other Financial Liabilities (iii) Financial Liabilities (iiii) Other Financial Liabilities (iiii) Other Financial Liabilities		(b) Investments in Property					
(ii) Loans (iii) Other financial assets (d) Deferred tax assets (net)		(c) Financial Assets:					
(iii) Other financial assets		(i) Investments	2726.29	2663.94			
(d) Deferred tax assets (net)  Total Non Current Assets  4764.47 4876  CURRENT ASSETS (a) Inventories (b) Financial assets: (i) Trade receivables (ii) Cash & cash equivalent (iii) Other Bank balances (iv) Loans (v) Other financial assets (c) Other current assets  Total Current Assets  EQUITY AND LIABILITIES: 1 Equity (a) Equity Share Capital (b) Other Equity  Total Equity  LIABILITIES Non- Current liabilities (a) Financial Liabilities (i) Borrowings (ii) Other Fonancial Liabilities (c) Other Non- Current Liabilities (d) Financial Liabilities (e) Deferred Tax Liabilities (f) Borrowings (ii) Trade Payables (iii) Other financial Liabilities (i) Borrowings (ii) Trade Payables (iii) Other financial Liabilities (i) Borrowings (ii) Trade Payables (iii) Other financial Liabilities		(ii) Loans	348.77	392.27			
Total Non Current Assets		(iii) Other financial assets	1684.66	1817.16			
2 CURRENT ASSETS (a) Inventories (b) Financial assets: (i) Trade receivables (ii) Cash & cash equivalent (iii) Other Bank balances (iv) Loans (v) Other financial assets (c) Other current assets  Total Current Assets  EQUITY AND LIABILITIES: 1 Equity (a) Equity Share Capital (b) Other Equity  Total Equity 2 LIABILITIES Non- Current liabilities (a) Financial Liabilities (i) Borrowings (ii) Other Financial Liabilities (c) Other Non- Current Liabilities (a) Financial Liabilities (i) Borrowings (ii) Other Financial Liabilities (c) Other Non- Current Liabilities (d) Financial Liabilities (i) Borrowings (ii) Other Financial Liabilities (c) Other Non- Current Liabilities (d) Borrowings (ii) Trade Payables (iii) Other financial Liabilities (ii) Borrowings (iii) Trade Payables (iii) Other financial Liabilities		(d) Deferred tax assets (net)	0.48	0.48			
(a) Inventories (b) Financial assets: (i) Trade receivables (ii) Cash & cash equivalent (iii) Other Bank balances (iv) Loans (v) Other financial assets (c) Other current assets  Total Current Assets  Equity (a) EQUITY AND LIABILITIES: Equity (a) Equity Share Capital (b) Other Equity  Total Equity  2 LIABILITIES Non- Current liabilities (a) Financial Liabilities (i) Borrowings (ii) Other Financial Liabilities (c) Other Non- Current Liabilities (c) Other Non- Current Liabilities (d) Financial Liabilities (i) Borrowings (ii) Other Financial Liabilities (c) Other Non- Current Liabilities (d) Financial Liabilities (e) Other Non- Current Liabilities (i) Borrowings (ii) Other Financial Liabilities (i) Borrowings (ii) Trade Payables (iii) Other financial Liabilities (iii) Other financial Liabilities		Total Non Current Assets	4764.47	4878.81			
(b) Financial assets: (i) Trade receivables (ii) Cash & cash equivalent (iii) Other Bank balances (iv) Loans (v) Other financial assets (c) Other current assets  Total Current Assets  EQUITY AND LIABILITIES: Equity (a) Equity Share Capital (b) Other Equity  Total Equity  LIABILITIES  Non- Current liabilities (a) Financial Liabilities (i) Borrowings (ii) Other Financial Liabilities (c) Other Non- Current Liabilities (d) Financial Liabilities (e) Deferred Tax Liabilities (f) Borrowings (ii) Other Financial Liabilities (i) Borrowings (ii) Other Financial Liabilities (c) Other Non- Current Liabilities (d) Financial Liabilities (e) Deferred Tax Liabilities (f) Borrowings (ii) Trade Payables (iii) Other financial Liabilities (iii) Other financial Liabilities (iii) Other financial Liabilities	2	CURRENT ASSETS	7 (m (#8000000))	-			
(i) Trade receivables (ii) Cash & cash equivalent (iii) Other Bank balances (iv) Loans (v) Other financial assets (c) Other current assets  Total Current Assets  BEQUITY AND LIABILITIES: Equity (a) Equity Share Capital (b) Other Equity  Total Equity  LIABILITIES  Non- Current liabilities (a) Financial Liabilities (i) Borrowings (ii) Other Financial Liabilities (c) Other Non- Current Liabilities (d) Financial Liabilities (e) Deferred Tax Liabilities (f) Deferred Tax Liabilities (g) Financial Liabilities (g) Financial Liabilities (g) Financial Liabilities (g) Total Non- Current Liabilities (g) Financial Liabilities (g) Financial Liabilities (h) Deferred Tax Liabilities				<u> </u>			
(ii) Cash & cash equivalent (iii) Other Bank balances (iv) Loans (v) Other financial assets (c) Other current assets  Total Current Assets  EQUITY AND LIABILITIES:  1 Equity (a) Equity Share Capital (b) Other Equity  Total Equity  2 LIABILITIES Non- Current liabilities (i) Borrowings (ii) Other Financial Liabilities (c) Other Non- Current Liabilities (d) Deferred Tax Liabilities (e) Other Non- Current Liabilities (f) Borrowings (iii) Other Financial Liabilities (i) Borrowings (iii) Other financial Liabilities (iii) Other financial Liabilities		(b) Financial assets:					
(iii) Other Bank balances (iv) Loans (v) Other financial assets (c) Other current assets  Total Current Assets  TOTAL ASSETS  B EQUITY AND LIABILITIES: 1 Equity (a) Equity Share Capital (b) Other Equity  Total Equity  LIABILITIES Non- Current liabilities (a) Financial Liabilities (i) Borrowings (ii) Other Financial Liabilities (c) Other Non- Current Liabilities  C Other Non- Current Liabilities (i) Borrowings (ii) Other Financial Liabilities (c) Other Non- Current Liabilities (d) Financial Liabilities (e) Other Non- Current Liabilities (f) Borrowings (g) Financial Liabilities (g) Financial Liabilities (h) Deferred Tax Liabilities		(i) Trade receivables	51.39	51.39			
(iv) Loans       -         (v) Other financial assets       22.77       2         (c) Other current assets       5.24       1         Total Current Assets       86.07       89         TOTAL ASSETS       4850.54       4966         B EQUITY AND LIABILITIES:         Equity       2168.18       216         (b) Other Equity       2613.44       273         Total Equity         LIABILITIES         (a) Financial Liabilities       -       -         (i) Other Financial Liabilities       -       -         (b) Deferred Tax Liabilities       -       -         (c) Other Non- Current Liabilities       -       -         (c) Other Non- Current Liabilities       -       -         CURRENT LIABILITIES:       -       -         (a) Financial Liabilities       -       -         (i) Borrowings       -       -         (ii) Trade Payables       67.92       6         (iii) Other financial Liabilities       -       -		(ii) Cash & cash equivalent	6.67	3.26			
(iv) Loans (v) Other financial assets (c) Other current assets  Total Current Assets  86.07  87  TOTAL ASSETS  B EQUITY AND LIABILITIES: Equity (a) Equity Share Capital (b) Other Equity  Total Equity  LIABILITIES Non- Current liabilities (a) Financial Liabilities (i) Borrowings (ii) Other Financial Liabilities (c) Other Non- Current Liabilities  C Other Non- Current Liabilities (a) Financial Liabilities (b) Deferred Tax Liabilities (c) Other Non- Current Liabilities  C CURRENT LIABILITIES: (a) Financial Liabilities (i) Borrowings (ii) Trade Payables (iii) Other financial Liabilities  (iii) Other financial Liabilities  (iii) Other financial Liabilities		(iii) Other Bank balances	21 =	(0.28)			
C   Other current assets   5.24   1		(iv) Loans					
C   Other current assets   5.24   1		Section 10 to a supplied to the supplied of the supplied to th	22.77	20.36			
B EQUITY AND LIABILITIES:  1 Equity (a) Equity Share Capital (b) Other Equity  2 LIABILITIES Non- Current liabilities (i) Borrowings (ii) Other Financial Liabilities (b) Deferred Tax Liabilities (c) Other Non- Current Liabilities  (c) Other Non- Current Liabilities  2 CURRENT LIABILITIES: (a) Financial Liabilities (i) Borrowings (ii) Trade Payables (iii) Other financial Liabilities  (iii) Other financial Liabilities			5.24	15.24			
EQUITY AND LIABILITIES:  [a] Equity [a] Equity Share Capital [b] Other Equity  Total Equity  2613.44 2733  Total Equity  4781.61 4903  LIABILITIES Non- Current liabilities [a] Financial Liabilities [ii] Other Financial Liabilities [b] Deferred Tax Liabilities [c] Other Non- Current Liabilities  (c) Other Non- Current Liabilities  Total Non- Current Liabilities  2 CURRENT LIABILITIES: [a] Financial Liabilities [ii] Borrowings [iii] Trade Payables [iii] Other financial Liabilities		Total Current Assets	86.07	89.97			
Equity (a) Equity Share Capital (b) Other Equity  Total Equity  LIABILITIES Non- Current liabilities (a) Financial Liabilities (i) Borrowings (ii) Other Financial Liabilities (b) Deferred Tax Liabilities (c) Other Non- Current Liabilities  Total Non- Current Liabilities  CURRENT LIABILITIES: (a) Financial Liabilities (i) Borrowings (ii) Trade Payables (iii) Other financial Liabilities		TOTAL ASSETS	4850.54	4968.78			
(a) Equity Share Capital (b) Other Equity  Total Equity  4781.61 4907  LIABILITIES  Non- Current liabilities (a) Financial Liabilities (i) Borrowings (ii) Other Financial Liabilities (b) Deferred Tax Liabilities (c) Other Non- Current Liabilities  Total Non- Current Liabilities  CURRENT LIABILITIES: (a) Financial Liabilities (i) Borrowings (ii) Trade Payables (iii) Other financial Liabilities	В	EQUITY AND LIABILITIES:					
(b) Other Equity  Total Equity  4781.61 4902  LIABILITIES  Non- Current liabilities  (a) Financial Liabilities  (i) Borrowings  (ii) Other Financial Liabilities  (b) Deferred Tax Liabilities  (c) Other Non- Current Liabilities  Total Non- Current Liabilities  CURRENT LIABILITIES:  (a) Financial Liabilities  (i) Borrowings  (ii) Trade Payables  (iii) Other financial Liabilities	1	Equity					
Total Equity 4781.61 4902  LIABILITIES Non- Current liabilities (a) Financial Liabilities (i) Borrowings (ii) Other Financial Liabilities (b) Deferred Tax Liabilities (c) Other Non- Current Liabilities  Total Non- Current Liabilities  CURRENT LIABILITIES: (a) Financial Liabilities (i) Borrowings (ii) Trade Payables (iii) Other financial Liabilities  - 67.92 66		(a) Equity Share Capital	2168.18	2168.18			
LIABILITIES Non- Current liabilities  (a) Financial Liabilities  (ii) Other Financial Liabilities  (b) Deferred Tax Liabilities  (c) Other Non- Current Liabilities  Total Non- Current Liabilities  CURRENT LIABILITIES:  (a) Financial Liabilities  (i) Borrowings  (ii) Trade Payables  (iii) Other financial Liabilities		(b) Other Equity	2613.44	2733.26			
LIABILITIES Non- Current liabilities  (a) Financial Liabilities  (ii) Other Financial Liabilities  (b) Deferred Tax Liabilities  (c) Other Non- Current Liabilities  Total Non- Current Liabilities  CURRENT LIABILITIES:  (a) Financial Liabilities  (i) Borrowings  (ii) Trade Payables  (iii) Other financial Liabilities		Total Equity	4781.61	4901.44			
(a) Financial Liabilities (i) Borrowings (ii) Other Financial Liabilities (b) Deferred Tax Liabilities (c) Other Non- Current Liabilities  Total Non- Current Liabilities  CURRENT LIABILITIES: (a) Financial Liabilities (i) Borrowings (ii) Trade Payables (iii) Other financial Liabilities	2		-				
(i) Borrowings (ii) Other Financial Liabilities (b) Deferred Tax Liabilities (c) Other Non- Current Liabilities  Total Non- Current Liabilities  CURRENT LIABILITIES: (a) Financial Liabilities (i) Borrowings (ii) Trade Payables (iii) Other financial Liabilities	5.50	Non- Current liabilities					
(i) Borrowings (ii) Other Financial Liabilities (b) Deferred Tax Liabilities (c) Other Non- Current Liabilities  Total Non- Current Liabilities  CURRENT LIABILITIES: (a) Financial Liabilities (i) Borrowings (ii) Trade Payables (iii) Other financial Liabilities	×	(a) Financial Liabilities					
(ii) Other Financial Liabilities (b) Deferred Tax Liabilities (c) Other Non- Current Liabilities  Total Non- Current Liabilities  CURRENT LIABILITIES: (a) Financial Liabilities (i) Borrowings (ii) Trade Payables (iii) Other financial Liabilities		- 12 - 12 - 12 - 12 - 12 - 12 - 12 - 12	-	_			
(b) Deferred Tax Liabilities (c) Other Non- Current Liabilities  Total Non- Current Liabilities  CURRENT LIABILITIES: (a) Financial Liabilities (i) Borrowings (ii) Trade Payables (iii) Other financial Liabilities			_	_			
(c) Other Non- Current Liabilities  Total Non- Current Liabilities  CURRENT LIABILITIES:  (a) Financial Liabilities  (i) Borrowings  (ii) Trade Payables  (iii) Other financial Liabilities  -			_	_			
Total Non- Current Liabilities  CURRENT LIABILITIES:  (a) Financial Liabilities  (i) Borrowings  (ii) Trade Payables  (iii) Other financial Liabilities  -		A CONTRACTOR OF THE CONTRACTOR	_	_			
2 CURRENT LIABILITIES:  (a) Financial Liabilities  (i) Borrowings  (ii) Trade Payables  (iii) Other financial Liabilities  67.92  64		Series of the control in the second control	-	_			
(a) Financial Liabilities  (i) Borrowings  (ii) Trade Payables  (iii) Other financial Liabilities  67.92  6	2		22 A 192 - 1941 24 - 24 24 - 1941	23.19.20 23.4 =			
(i) Borrowings (ii) Trade Payables (iii) Other financial Liabilities 67.92 6	_	60 C C C C C C C C C C C C C C C C C C C					
(ii) Trade Payables 67.92 6' (iii) Other financial Liabilities -	13	Mail 2					
(iii) Other financial Liabilities -			67.92	67.27			
F. C.		A CONTRACTOR OF THE PROPERTY O	57.52	57.27			
Tion and an inches		Annual (47) 100 100 100 100 100 100 100 100 100 10	1 01	0.07			
Total Current Liabilities 68.93 67		7-00 VED		67.34			
FERTHER AND MINE OF THE PROPERTY OF THE PROPER		PRODUCTION AND DESCRIPTION OF THE PRODUCTION OF	#64 *1000*4 J-01-03	67.34			
			4968.78				

## MUKTA AGRICULTURE LIMITE

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#### Notes:

Place:

Mumbai

14.11.2018

- The above un audited Financial results have been reviewed by the Audit Committee and thereafter approved and recorded by the Board of Directors at their meeting held on 14th November, 2018. The above results are prepared in accordance with the Indian Accounting Standarads (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules thereunder.
- The above results have been subjected to "Limited Review" by the Statutory Auditors of the Company.
- The entire operations of the Company comprise a single business segment i.e. "Agriculture & Allied Activities" and the entire operations of the Company constitutes a single geographical segment i.e. India. Thus, segment reporting as per Ind AS 108 is not applicable.
- Provision for Deffered Tax Liability, if any, will be made at the end of the year.
- Based on SEBI Circular CIR/DFD/FAC/62/2016 dated 5th July 2016, the Company has opted to publish the Standalone Financial Result.
- Figures for the previous periods are re-classified/re-arranged/re-grouped, wherever necessary, to correspond with the current period's classification/disclosure.
- The above financial result is available at Company's website www.mukta-agriculture.com and also at the website of BSE Ltd where the shares of the Company are listed.

For Mukta Agriculture Limited

Mohit Khadaria **Managing Director** 

DIN: 05142395

### Bansal Bansal & Co.

### Chartered Accountants

#### Limited Review Report - Ind AS Standalone Financial Results

Review Report to
The Board of Directors
MUKTA AGRICULTURE LTD.

- 1. We have reviewed the accompanying statement of unaudited standalone Ind AS financial results of MUKTA AGRICULTURE LTD. ("the Company") for the quarter ended September 30, 2018 and year to date results for the period from April 01, 2018 to September 30, 2018 together with notes thereon (the 'Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation'), read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 ('the Circular').
- 2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS) 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015, as amended, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review in accordance with the Standard on Review Engagements (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 misstatement. 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.
- 4. 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 the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognised accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Bansal & Co.

**Chartered Accountants** 

FRN: 100986W

Jatin Bansal Partner

Membership No.139399 A

Place: Mumbai

Dated: 14th November, 2018

MUMBAI