

**SABRIMALA**

December 14, 2017

सबरी इंडस्ट्रीज लिमिटेड

Manager –Listing BSE Limited PhirozeJeejeebhoy Towers Dalal Street, Mumbai -400 001 Scrip Code: 540132	The Listing Department The Calcutta Stock Exchange Limited 7, Lyons Range Kolkata-700001
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Sub: Outcome of Board Meeting pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Ma'am,

We wish to inform you that Meeting of Board of Directors of **Sabrimala Industries India Limited (Formerly known as Sabrimala Leasing And Holdings Limited)** held today i.e., December 14, 2017 at 04.00 p.m. at 1452, Aggarwal Metro Heights Plot No: E-5, Netaji Subhash Place, Pitampura, Delhi 110034 and the Board of Directors have considered and approved, inter alia, the following matters:

- **Unaudited Quarterly and Half Yearly Financial Results of the Company for the Quarter ended September 30, 2017:** Unaudited Quarterly Financial Results of the Company for the Quarter and Half Year ended September 30, 2017 in Schedule III format along with Limited Review Report as required by Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and pursuant to SEBI Circular no. CIR/CFD/FAC/62/2016 dated July 05, 2016. In this connection, we enclose the following :
 - a. Standalone financial results for the quarter and half year ended September 30, 2017.
 - b. Consolidated financial results for the quarter and half year ended September 30, 2017, along with segment wise reporting.
 - c. Limited Review Report of M/s. Khatter & Associates, Chartered Accountants, Statutory Auditors on the Standalone and Consolidated financial results for the quarter and half year ended 30th September, 2017.
 - d. Standalone and consolidated Statement of Assets and Liabilities for the half year ended 30th September, 2017

We further wish to inform that the meeting of the Board of Directors of the Company commenced at 04:00 P.M and concluded at 08:15 P.M.

Kindly take the above information on record.

With Regards,

Yours truly,

For **SABRIMALA INDUSTRIES INDIA LIMITED**

(Sonam Garg)

Company Secretary



SABRIMALA INDUSTRIES INDIA LIMITED

(Formerly Known as Sabrimala Leasing and Holdings Limited)

Regd. Office : 1452, Aggarwal Metro Heights, Netaji Subhash Place, Pitampura, New Delhi-110 034

Tel.: (0) +91 11 45032203, Website: www.sabrimala.co.in, E-mail: info@sabrimala.co.in

CIN: L74110DL1984PLC018467



Khatter & Associates

CHARTERED ACCOUNTANTS

Head Office: 516B/24, DLF Colony, Rohtak, Haryana-124001, India
Branch Office Address: 4, Narender Bhawan, 448, Ring Road, Azadpur, Delhi-110033
Email: khatterandassociates@gmail.com, Contact: 9810603740; 9958734344

LIMITED REVIEW REPORT

Review Report to Sabrimala Industries India Limited
(Formerly Known as Sabrimala Leasing and Holdings Limited)

1. We have reviewed the accompanying standalone statement of Unaudited Financial Results of Sabrimala Industries India Limited having its registered office at 1452, Aggarwal Metro Heights, Netaji Subhash Place, Pitampura, New Delhi-110034 for the quarter ended 30th September, 2017, being submitted by the company pursuant to the requirement of Regulation 33 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

The statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements and based on our review.

2. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, engagements to Review Financial Statements 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.
3. 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 of unaudited financial results prepared in accordance with the aforesaid accounting standards and other recognized accounting practises and policies 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/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.



5. We draw your attention to the following matter:-

Note 1 to the statement which states that the company has adopted Ind AS for the financial year commencing from April 1, 2017, and accordingly the statement has been prepared by the company's managements in compliance with Ind AS.

Our conclusion is not qualified in respect of these matters.

For Khatter and Associates

Chartered Accountants

FRN:-021979N



M.No. 094263

Place:- New Delhi

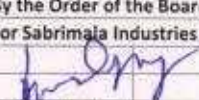
Date:- 14/12/2017

Particulars	QUARTER ENDED			SIX MONTHS ENDED	
	3 months ended 30.09.2017	3 months ended 30.06.2017	Corresponding 3 months ended 30.09.2016	6 months ended 30.09.2017	Corresponding 6 months ended 30.09.2016
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
1	2		3	4	5
I Revenue from operations					
a. Sales/Income from operations (inclusive of excise duty)	639.61	673.40	393.66	1313.01	676.15
b. other operating revenue	3.53	0.00	29.70	3.53	29.75
Total Revenue from operations	643.14	673.40	423.36	1316.54	705.90
II Other Income	26.48	2.71	7.88	29.19	15.76
III Total Income (I + II)	669.62	676.11	431.24	1345.73	721.66
IV Expenses:					
a Cost of materials consumed	0.00	0.00	0.00	0.00	0.00
b Purchases of Stock in Trade	874.43	471.70	356.95	1346.13	662.37
c Changes in inventories of finished goods and work-in-progress	-249.26	169.03	30.66	-80.23	-26.87
d Employee benefits expense	8.78	7.56	5.98	16.34	10.99
e Finance Cost	0.00	0.00	0.00	0.00	0.00
f Depreciation and amortization expense	3.94	3.89	5.47	7.83	7.63
g Power and Fuel	0.00	0.00	0.39	0.00	0.39
h Freight and Forwarding expense	-0.06	0.15	0.00	0.09	0.00
i Excise Duty					
j Other expenses	10.94	43.68	25.29	54.62	46.34
Total expenses (a to j)	648.77	696.01	424.74	1344.78	700.85
V Profit before exceptional Items and tax (III - IV)	20.85	-19.90	6.50	0.95	20.81
VI Exceptional Items	0.00	0.00	0.00	0.00	0.00
VII Profit before tax (V - VI)	20.85	-19.90	6.50	0.95	20.81
VIII Tax expense:					
- Current Tax	0.00	0.00	1.50	0.00	3.40
- Tax relating to earlier period	-1.28	0.00	0.00	-1.28	0.00
- Deferred Tax Liabilities / (Assets)	5.74	-5.10	0.00	0.64	0.00
IX Net Profit/ (Loss) for the period/ year (VII - VIII)	16.39	-14.80	5.00	1.59	17.41
X Other Comprehensive Income					
i Items that will not be reclassified to Profit & Loss	0.00	0.00	0.00	0.00	0.00
ii Income tax relating to items that will not be reclassified to Profit & Loss	0.00	0.00	0.00	0.00	0.00
iii Items that will be reclassified to Profit & Loss	0.00	0.00	0.00	0.00	0.00
iv Income tax relating to items that will be reclassified to Profit & Loss	0.00	0.00	0.00	0.00	0.00
Total Other comprehensive income (net of tax)	0.00	0.00	0.00	0.00	0.00
XI Total Comprehensive Income after tax (IX + X)	16.39	-14.80	5.00	1.59	17.41
XII Paid-up equity share capital (at par Value of Rs.10 each)	871.45	871.45	871.45	871.45	871.45
XIII Earnings per share if Rs.10 each - Not annualized					
(a) Basic (in Rs.)	0.19	-0.17	0.06	0.02	0.20
(b) Diluted (in Rs.)	0.19	-0.17	0.06	0.02	0.20


Date: 14.12.2017

Place: New Delhi

By the Order of the Board
For Sabrimala Industries India Limited



(Sanjay Garg)
MANAGING DIRECTOR
DIN: 01962743



SABRIMALA INDUSTRIES INDIA LIMITED

formerly known as SABRIMALA LEASING AND HOLDINGS LIMITED

CIN: L74110DL1984PLC018467

Regd. Off.: 1452, Aggarwal Metro Heights, Plot No: E-5, Netaji Subhash Place, Pitampura, New Delhi-110034; Website: www.sabrimala.co.in; Email: cs@sabrimala.co.in, Ph: 011-45032203

Standalone Statement of Asset and Liabilities		
Particulars	Half year ended: (30-09-2017)	
Date of start of reporting period	01/04/2017	
Date of end of reporting period	30/09/2017	
Whether results are audited or unaudited	Unaudited	
Nature of report standalone or consolidated	Standalone	
Equity and liabilities		
1 Shareholders' funds		
Share capital		871.45
Reserves and surplus		39.29
Money received against share warrants		-
Total shareholders' funds		910.74
2 Share application money pending allotment		-
3 Deferred government grants		-
4 Minority interest		-
5 Non-current liabilities		
Long-term borrowings		-
Deferred tax liabilities (net)		-
Foreign currency monetary item translation difference liability account		-
Other long-term liabilities		-
Long-term provisions		0.31
Total non-current liabilities		0.31
6 Current liabilities		
Short-term borrowings		-
Trade payables		65.05
Other current liabilities		7.09
Short-term provisions		-
Total current liabilities		72.14
Total equity and liabilities		983.19
Assets		
1 Non-current assets		
(i) Fixed assets		
Tangible assets		
Producing properties		214.31
Intangible assets		-
Preproducing properties		-
Tangible assets capital work-in-progress		-
Intangible assets under development or work-in-progress		-
Total fixed assets		214.31
(ii) Non-current investments		221.68
(iii) Goodwill on consolidation		-
(v) Deferred tax assets (net)		-
(vi) Foreign currency monetary item translation difference asset account		-
(vii) Long-term loans and advances		-
(viii) Other non-current assets		31.02
Total non-current assets		252.70
2 Current assets		
Current investments		47.28
Inventories		295.15
Trade receivables		-
Cash and bank balances		170.47
Short-term loans and advances		0.41
Other current assets		2.87
Total current assets		516.18
Total assets		983.19

Place: New Delhi
Date: 14.12.2017

By the Order of the Board
For Sabrimala Industries India Limited

(Sanjay Garg)
MANAGING DIRECTOR
DIN: 01962743



NOTES:

1. This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (IndAS) prescribed under section 133 of Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable. Beginning April 1, 2017, the Company has for the first time adopted Ind AS.
2. The format for unaudited financial results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified to comply with requirements of SEBI's Circular CIR/CFD/FAC/62/2016 dated July 5, 2016, Ind AS and Schedule III (Division II) to the Companies Act, 2013 applicable to companies that are required to comply with Ind AS.
3. The Ind AS compliant corresponding figures for 3 months and half year ended in the previous year (September 30, 2016) have not been subjected to limited review or audit. However the Company's management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs.
4. The statement does not include Ind AS compliant statement of results and statement of assets and liabilities for the previous year ended March 31, 2017 as the same is not mandatory as per SEBI's circular no. CIR/CFD/FAC/62/2016 dated July 5, 2016.
5. During the captioned period, company's business activity falls within single primary business segment viz "Trading of Mobile phones, Tablets & allied items" the disclosure requirements of Accounting Standard – 1, segment reporting notified under section 133 of the Companies Act, 2013 are not applicable.
6. The reconciliation of Net Profit / (Loss) reported in accordance with Indian GAAP to total Comprehensive Income as per IND AS is given below :

PARTICULARS	3 months ended 30/09/2016	Year to Date ended 30/09/2016
Net Profit / (Loss) as per Previous GAAP (Indian GAAP)	9.56	22.13
Add/Less:		
Fair value loss on investments	(4.56)	(4.72)
Net Profit / (Loss) as per Ind AS	5.00	17.41
Other Comprehensive Income, net of income tax	0.00	0.00
Total Comprehensive Income for the period	5.00	17.41

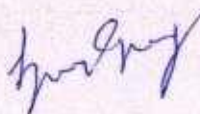
7. This statement has been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on December 14, 2017. The statutory auditor have conducted a limited review of the above financial results.
8. The figures of the previous period have been reclassified/regrouped wherever necessary to conform to current periods.

By Order of the Board


(Sanjay Garg)

Managing Director







Khatter & Associates

CHARTERED ACCOUNTANTS

Head Office: 516B/24, DLF Colony, Rohtak, Haryana-124001, India
Branch Office Address: 4, Narender Bhawan, 448, Ring Road, Azadpur, Delhi-110033
Email: khatterandassociates@gmail.com, Contact: 9810603740; 9958734344

LIMITED REVIEW REPORT

Review Report to **Sabrimala Industries India Limited**
(Formerly Known as *Sabrimala Leasing and Holdings Limited*)

1. We have reviewed the accompanying consolidated statement of Unaudited Financial Results of **Sabrimala Industries India Limited** having its registered office at 1452, Aggarwal Metro Heights, Netaji Subhash Place, Pitampura, New Delhi-110034 for the quarter ended 30th September, 2017, being submitted by the company pursuant to the requirement of Regulation 33 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

The statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements and based on our review.

2. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, engagements to Review Financial Statements 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.
3. 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 of unaudited financial results prepared in accordance with the aforesaid accounting standards and other recognized accounting practises and policies 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/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.



5. We draw your attention to the following matter:-

Note 1 to the statement which states that the company has adopted Ind AS for the financial year commencing from April 1, 2017, and accordingly the statement has been prepared by the company's managements in compliance with Ind AS.

Our conclusion is not qualified in respect of these matters.

For Khatter and Associates
Chartered Accountants

FRN: 021979N



Partner

M.No.- 094263

Place: - New Delhi

Date:- 14/12/2017

SABRIMALA INDUSTRIES INDIA LIMITED

formerly known as SABRIMALA LEASING AND HOLDINGS LIMITED

CIN: L74110DL1984PLC018467

Regd. Off.: 1452, Aggarwal Metro Heights, Plot No: E-5, Netaji Subhash Place, Pitampura, New Delhi-110034

Website: www.sabrimala.co.in, Email: cs@sabrimala.co.in, Ph: 011-45032203

PART-I STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2017

(Rs. In Lacs)

Particulars	QUARTER ENDED			SIX MONTHS ENDED	
	3 months ended 30.09.2017	3 months ended 30.06.2017	Corresponding 3 months ended 30.09.2016	6 months ended 30.09.2017	Corresponding 6 months ended 30.09.2016
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
1	2	3	4	5	6
I Revenue from operations					
a. Sales/income from operations (inclusive of excise duty)	662.74	673.40	393.66	1336.14	676.15
b. other operating revenue	3.53	0.00	29.70	3.53	29.75
Total Revenue from operations	666.27	673.40	423.36	1339.67	705.90
II Other Income	26.79	2.82	7.88	29.61	15.76
III Total Income (I + II)	693.06	676.22	431.24	1369.28	721.66
IV Expenses:					
a Cost of materials consumed	0.00	0.00	0.00	0.00	0.00
b Purchase of Stock in trade	920.06	480.19	356.95	1400.25	662.37
c Changes in inventories of finished goods and work-in-progress	-280.77	160.54	30.66	-120.23	-26.87
d Employee benefits expense	18.80	7.56	5.98	26.36	10.99
e Finance Cost	0.00	0.00	0.00	0.00	0.00
f Depreciation and amortization expense	16.81	3.89	5.47	20.70	7.63
g Power and Fuel	2.18	0.00	0.39	2.18	0.39
h Freight and Forwarding expense	0.02	0.15	0.00	0.17	0.00
i Excise Duty	0.00	0.00	0.00	0.00	0.00
j Other expenses	15.37	43.68	25.49	59.05	46.54
Total expenses (a to j)	692.47	696.01	424.94	1388.48	701.05
V Profit before exceptional items and tax (III - IV)	0.59	-19.79	6.30	-19.20	20.61
VI Exceptional Items	0.00	0.00	0.00	0.00	0.00
VII Profit before tax (V - VI)	0.59	-19.79	6.30	-19.20	20.61
VIII Tax expense:					
- Current Tax	0.00	0.00	1.50	0.00	3.40
- Tax relating to earlier period	-1.28	0.00	0.00	-1.28	0.00
- Deferred Tax Liabilities / (Assets)	-0.53	-5.10	0.00	-5.63	0.00
IX Net Profit/ (Loss) for the period/ year (VII - VIII)	2.40	-14.69	4.80	-12.29	17.21
X Other Comprehensive Income					
i Items that will not be reclassified to Profit & Loss	0.00	0.00	0.00	0.00	0.00
ii Income tax relating to items that will not be reclassified to Profit & Loss	0.00	0.00	0.00	0.00	0.00
iii Items that will be reclassified to Profit & Loss	0.00	0.00	0.00	0.00	0.00
iv Income tax relating to items that will be reclassified to Profit & Loss	0.00	0.00	0.00	0.00	0.00
Total Other comprehensive income (net of tax)	0.00	0.00	0.00	0.00	0.00
XI Total Comprehensive income after tax (IX + X)	2.40	-14.69	4.80	-12.29	17.21
XII Paid-up equity share capital (at par Value of Rs.10 each)	871.45	871.45	871.45	871.45	871.45
XIII Earnings per share if Rs.10 each - Not annualized					
(a) Basic (in Rs.)	0.03	-0.17	0.06	-0.14	0.20
(b) Diluted (in Rs.)	0.03	-0.17	0.06	-0.14	0.20

Place: New Delhi
Date: 14.12.2017

By the Order of the Board
For Sabrimala Industries India Limited

(Sanjay Garg)
MANAGING DIRECTOR
DIN: 01962743



SABRIMALA INDUSTRIES INDIA LIMITED

formerly known as SABRIMALA LEASING AND HOLDINGS LIMITED

CIN: L74110DL1984PLC018467

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Website: www.sabrimala.co.in, Email: cs@sabrimala.co.in, Ph: 011-45032203

CONSOLIDATED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED

(Rs. In Lacs)

Particulars	QUARTER ENDED			SIX MONTHS ENDED	
	3 months ended 30.09.2017	3 months ended 30.06.2017	Corresponding 3 months ended 30.09.2016	6 months ended 30.09.2017	Corresponding 6 months ended 30.09.2016
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
1	2	3	4	5	6
I Segment Revenue					
a. Segment A- Manufacturing	23.13	0.00	0.00	23.13	0.00
b. Segment B- Trading	639.61	673.40	393.66	1313.01	676.15
Total Segment Revenue	662.74	673.40	393.66	1336.14	676.15
Less: Inter Segment Revenue	0.00	0.00	0.00	0.00	0.00
Net Sales/Income from Operations	662.74	673.40	393.66	1336.14	676.15
2 Segment Results					
Profit(+)/Loss(-) before Tax and Interest					
a. Segment A- Manufacturing	-20.26	0.11	-0.20	-20.15	-0.20
b. Segment B- Trading	20.85	-19.90	6.50	0.95	20.81
Total Profit before Tax	0.59	-19.79	6.30	-19.20	20.61
Less: i. Finance Cost	0.00	0.00	0.00	0.00	0.00
ii. Other unallocable expenditure net off unallocable income	0.00	0.00	0.00	0.00	0.00
Profit Before Tax	0.59	-19.79	6.30	-19.20	20.61
3 Segment Assets					
a. Segment A- Manufacturing	229.09	166.06	0.00	229.09	0.00
b. Segment B- Trading	732.77	8089.10	918.31	761.51	918.31
Total	961.86	8255.16	918.31	990.60	918.31
4 Segment Liabilities					
a. Segment A- Manufacturing	21.28	12.33	0.20	21.28	0.20
b. Segment B- Trading	43.71	7348.54	8.22	72.45	8.22
Total	64.99	7360.87	8.42	93.73	8.42
5 Capital Employed					
(Segment Assets Less Segment Liabilities)					
a. Segment A- Manufacturing	207.81	153.73	-0.20	207.81	-0.20
b. Segment B- Trading	689.06	740.56	910.09	689.06	910.09
Total	896.87	894.29	909.89	896.87	909.89

Place: New Delhi

Date: 14.12.2017

By the Order of the Board
For Sabrimala Industries India Limited

(Sanjay Garg)
MANAGING DIRECTOR
DIN: 01962743



SABRIMALA INDUSTRIES INDIA LIMITED

formerly known as SABRIMALA LEASING AND HOLDINGS LIMITED

CIN: L74110DL1984PLC018467

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Consolidated Statement of Asset and Liabilities		
Particulars		Half year ended (30-09-2017)
	Date of start of reporting period	01/04/2017
	Date of end of reporting period	30/09/2017
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Consolidated
	Equity and liabilities	
1	Shareholders' funds	
	Share capital	871.45
	Reserves and surplus	25.42
	Money received against share warrants	-
	Total shareholders' funds	896.87
2	Share application money pending allotment	-
3	Deferred government grants	-
4	Minority interest	-
5	Non-current liabilities	
	Long-term borrowings	15.00
	Deferred tax liabilities (net)	-
	Foreign currency monetary item translation difference liability account	-
	Other long-term liabilities	-
	Long-term provisions	0.31
	Total non-current liabilities	15.31
6	Current liabilities	
	Short-term borrowings	-
	Trade payables	81.51
	Other current liabilities	7.09
	Short-term provisions	-
	Total current liabilities	88.60
	Total equity and liabilities	1,000.78
Assets		
1	Non-current assets	
(i)	Fixed assets	
	Tangible assets	
	Producing properties	352.82
	Intangible assets	-
	Preproducing properties	-
	Tangible assets capital work-in-progress	-
	Intangible assets under development or work-in-progress	-
	Total fixed assets	352.82
(ii)	Non-current investments	35.92
(iii)	Goodwill on consolidation	-
(v)	Deferred tax assets (net)	6.27
(vi)	Foreign currency monetary item translation difference asset account	-
(vii)	Long-term loans and advances	-
(viii)	Other non-current assets	31.02
	Total non-current assets	73.21
2	Current assets	
	Current investments	47.28
	Inventories	335.16
	Trade receivables	-
	Cash and bank balances	170.68
	Short-term loans and advances	2.47
	Other current assets	19.16
	Total current assets	574.75
	Total assets	1,000.78

Place: New Delhi
Date: 14.12.2017

By the Order of the Board
For Sabrimala Industries India Limited

(Sanjay Garg)
MANAGING DIRECTOR
DIN: 01962743



NOTES:

1. This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (IndAS) prescribed under section 133 of Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable. Beginning April 1, 2017, the group has for the first time adopted Ind AS.
2. The format for unaudited financial results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified to comply with requirements of SEBI's Circular CIR/CFD/FAC/62/2016 dated July 5, 2016, Ind AS and Schedule III (Division II) to the Companies Act, 2013 applicable to group that are required to comply with Ind AS.
3. The Ind AS compliant corresponding figures for 3 months and half year ended in the previous year (September 30, 2016) have not been subjected to limited review or audit. However the Group's management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs.
4. The statement does not include Ind AS compliant statement of results and statement of assets and liabilities for the previous year ended March 31, 2017 as the same is not mandatory as per SEBI's circular no. CIR/CFD/FAC/62/2016 dated July 5, 2016.
5. During the captioned period, Group has two primary business segments namely Trading of Mobile phones, Tablets & allied items and Manufacturing of Consumable Plastic products. The Business Segment has been reported below as per the disclosure requirements of Indian Accounting Standard 108 "Operating Segments" :

Particulars	Quarter ended 30-09-2017 (In Lacs)	Quarter ended 30-09-2016 (In Lacs)
Trading of Mobile phones, Tablets & allied items	639.61	393.66
Manufacturing of Consumable Plastic products	23.13	0.00


The group has no reportable secondary geographical segment.

6. The reconciliation of Net Profit / (Loss) reported in accordance with Indian GAAP to total Comprehensive Income as per IND AS is given below :

PARTICULARS	3 months ended 30/09/2016	Year to Date ended 30/09/2016
Net Profit / (Loss) as per Previous GAAP (Indian GAAP)	9.36	21.93
Add/Less:		
Fair value loss on investments	(4.56)	(4.72)
Net Profit / (Loss) as per Ind AS	4.8	17.21
Other Comprehensive Income, net of income tax	0.00	0.00
Total Comprehensive Income for the period	4.8	17.21

7. This statement has been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on December 14, 2017. The statutory auditor have conducted a limited review of the above financial results.
8. The figures of the previous period have been reclassified/regrouped wherever necessary to conform to current periods.

By Order of the Board





(Sanjay Garg)
Managing Director