

# ACHAL INVESTMENTS LIMITED

Regd. Office: OFFICE NO 208, 2ND FLOOR, PLOT NO. A-1 MADHUBAN TOWER, VEER SAVARKAR BLOCK, SHAKARPUR DELHI -110092

Email: [achalinvest@yahoo.com](mailto:achalinvest@yahoo.com); Website: [www.achalinvest.com](http://www.achalinvest.com);

Tel/Fax: 91 11 65420041, CIN: L65993DL1980PLC010636

Date: 14<sup>th</sup> February, 2018

To,

BSE Limited  
P J Towers, Dalal Street  
Mumbai-400001  
Scrip ID: 538570,  
Scrip Code: ACHAL

**Subject: Outcome of Board Meeting & Submission of Unaudited Financial Results for the quarter ended on 31.12.2017 along with Limited Review Report, Pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015.**

Dear Sir/Madam,

This is to inform you that the Board of Directors in its meeting held on 14<sup>th</sup> February, 2018 considered and approved the unaudited financial result for the quarter ended on 31<sup>st</sup> December, 2017.

Pursuant to regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, Please find enclosed herewith Standalone unaudited Financial Results for the quarter ended on 31<sup>st</sup> December, 2017 along with Limited Review Report.

Please update the same in your records.

Thanking you

FOR ACHAL INVESTMENT LIMITED



ABHISHEK KUMAR  
DIRECTOR  
DIN No. 06799487

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## PART-I STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST, DECEMBER 2017

Particulars		Quarter Ended			Period Ended		Year Ended
		3 Months ended 31/12/2017	Preceding 3 months ended 30/09/2017	Corresponding 3 months ended 31/12/2016	Year to Figure for current year ended 31.12.2017	Year to Figure for previous year ended 31.12.2016	Current Ended 31/03/2017
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I.	Total Income from Operations	-	5,229,617.00	1,555,150.00	5,229,617.00	5,396,516.00	12,291,897.00
II.	Other Income	921,891.00	1,369,899.00	98,708.00	2,291,790.00	330,956.00	-
III.	<b>Total Revenue (I+II)</b>	<b>921,891.00</b>	<b>6,599,516.00</b>	<b>1,653,858.00</b>	<b>7,521,407.00</b>	<b>5,727,472.00</b>	<b>12,291,897.00</b>
IV.	<b>Expenses</b>						
	a) Cost of Materials consumed	-	-	-	-	-	-
	b) Purchase of Stock-in-trade	-	4,873,348.00	1,175,500.00	4,873,348.00	4,016,517.00	9,541,657.00
	c) Changes in inventories of finished goods, WIP and stock in trade	-	-	-	-	-	-
	d) Employee benefits expenses	480,125.00	949,590.00	179,780.00	1,429,715.00	536,836.00	1,012,086.00
	e) Depreciation and amortization expenses	4,748.64	9,497.28	8,350.39	14,245.92	25,051.17	33,401.51
	f) Other expenses	386,117.80	721,167.10	224,855.50	1,119,013.90	797,192.16	1,258,202.91
	<b>Total Expenses</b>	<b>870,991.44</b>	<b>6,553,602.38</b>	<b>1,588,485.89</b>	<b>7,436,322.82</b>	<b>5,375,596.33</b>	<b>11,845,347.42</b>
V	Profit/(Loss) before exceptional and extraordinary items and tax (III-V)	<b>50,899.56</b>	<b>45,913.62</b>	<b>65,372.11</b>	<b>85,084.18</b>	<b>351,875.67</b>	<b>446,549.58</b>
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(Loss) before extraordinary items and tax (VI-VII)	50,899.56	45,913.62	65,372.11	85,084.18	351,875.67	446,549.58
VIII	Extraordinary items	-	-	-	-	-	-
IX	Profit/(Loss) before tax (VIII-IX)	50,899.56	45,913.62	65,372.11	85,084.18	351,875.67	446,549.58
X	Tax expenses						
	a) Current Tax	-	-	-	(11,729.00)	-	147,772.00
	a) Income Tax Adjustment	-	-	-	-	-	-
	a) MAT Credit Entitlement	-	-	-	-	-	-
	b) Deferred Tax Liabilities / (Assets)	-	-	-	-	-	(2,751.00)
XI	Profit (Loss) for the period from continuing operations (IX-X)	50,899.56	45,913.62	65,372.11	96,813.18	351,875.67	301,528.58
XII	Profit/(loss) from discontinuing operations	-	-	-	-	-	-
XIII	Tax expense of discontinuing operations	-	-	-	-	-	-
XIV	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)	-	-	-	-	-	-
XV	Profit (Loss) for the period (XI + XIV)	50,899.56	45,913.62	65,372.11	96,813.18	351,875.67	301,528.58

XVI	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	-	-	-	-	-	-
XVII	Total Comprehensive Income for the period (XV+XVI) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	50,899.56	45,913.62	65,372.11	96,813.18	351,875.67	301,528.58
XVIII	Earnings per equity share (for continuing operation):						
	(1) Basic	0.001	0.005	0.000	0.006	0.005	0.005
	(2) Diluted	0.001	0.005	0.000	0.006	0.005	0.005
XIX	Earnings per equity share (for discontinued operation):						
	(1) Basic	0.000	0.000	0.000	0.000	0.000	0.000
	(2) Diluted	0.000	0.000	0.000	0.000	0.000	0.000
XX	Earning Per Share (for discontinued & continuing operations)						
	a) Basic	0.001	0.005	0.000	0.006	0.005	0.005
	b) Diluted	0.001	0.005	0.000	0.006	0.005	0.005

## NOTES

- 1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 14/02/2018.
- 2 The Financial Results have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standard (Ind AS) prescribed under Section 133 of the Companies Act, 2013, read with relevant rules there under in terms of Regulation 33 of SEBI (Listing and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2015.
- 3 The previous period figures have been rearranged / regrouped, wherever necessary to confirm to current period classifications.
- 4 The Financial results are subject to the Limited Review Report issued by the statutory auditors of the company.

FOR ACHAL INVESTMENT LIMITED



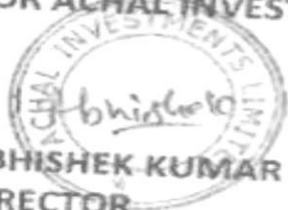
ABHISHEK KUMAR  
DIRECTOR  
DIN No. 06799487

Date : 14<sup>th</sup> February, 2018  
Place : Delhi

**Reconciliation of Net Profit after tax as per previously reported under Indian Accounting Standard and Ind AS for the quarter ended December 31, 2017**

<b>S No.</b>	<b>Particulars</b>	<b>Amount (Rs. In lacs)</b>
1	Net Profit / loss for the Period under Previous Indian AS	0.51
2	Adjustment	
	- Impact of net adjustments on income	0
	- Other Misc Adjustment	0
3	Net Profit for the period under Ind AS	0.51

FOR ACHAL INVESTMENT LIMITED



ABHISHEK KUMAR  
DIRECTOR  
DIN No. 06799487



## G.P. KESHRI & ASSOCIATES

### Chartered Accountants

Head Office: A-215/5, Chawla Complex, Vikas Marg, Shakarpur, New Delhi-110092 (Delhi)  
Phone: +91 011 22546181, Mobile: +91 9818433797, +91 8882710429, Fax: +91 011 22546181  
E-Mail: gopalkeshri@yahoo.com

#### LIMITED REVIEW REPORT

Review Report  
To The Board of Directors Of  
M/s Achal Investments Limited

We have reviewed the accompanying statement of unaudited financial results of M/s Achal Investments Limited for the quarter ended 31<sup>st</sup> December, 2017 (the "statement"). This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide 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 of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by circular No CIR/CFD/FAC/62/2016 dated 5th July 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For G.P.KESHRI & ASSOCIATES  
Chartered Accountants  
Firm Registration No: 017251N



(CA. GOPAL PRASAD KESHRI)  
Partner  
Membership No: 098476

Date: 14<sup>th</sup> February, 2018  
Place: Delhi

#### Branch Offices:

Ghaziabad (U.P.)

Dhanbad (Jharkhand)