



# LABH CONSTRUCTION AND INDUSTRIES LIMITED

CIN : L25201GJ1989PLCO11787

28<sup>th</sup> November, 2017

To,  
BSE Limited  
Floor 25, P J Towers,  
Dalal Street,  
Mumbai-400001

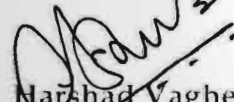
Dear Sir/Madam

**Sub: Unaudited financial results for 2<sup>nd</sup> quarter and nine months ended 30/09/2017**

Ref: BSE Script Code: 530339

With reference to the above, the Board of Directors ("Board") of the Company met, 28<sup>th</sup> November, 2017 to consider and approve the unaudited quarterly financial results of the Company (standalone) for the results for the quarter and six months ended 30<sup>th</sup> September, 2017. A copy of the revised unaudited financial results in the prescribed format, reviewed by the Audit Committee and approved by the Board along with the limited review report of the Statutory Auditors is enclosed herewith.

For Labh Construction & Industries Limited

  
Harshad Vaghela  
Managing Director

**Regd. Office :** 104, Shantanu, Sardar Patel Nagar, Ellisbridge, Ahmedabad-380 006.

Tel. : 079-26401123, 26462124 • Fax : +91-79-26465030

Email : labhconstruction@yahoo.com • Website : www.labhconstruction.com



# LABH CONSTRUCTION AND INDUSTRIES LIMITED

LABH CONSTRUCTION AND INDUSTRIES LIMITED

STATEMENT OF ASSETS & LIABILITIES ( Rs in Lacs)

CIN : L25201GJ1989PLCO11787

Sr.no	Particulars	30.09.2017 (Unaudited)	31.03.2017 (audited)
I.	<b>EQUITY AND LIABILITIES</b>		
1	<b>Share holder's Funds</b>		
a	Share Capital	661	661
b	Reserves and Surplus	(1,241)	(1,238)
	<b>Sub total - Equity and Liabilities</b>	<b>(580)</b>	<b>(577)</b>
2	<b>Non-current liabilities</b>		
a	long term borrowings	425	437
b	Deffered tax Liabilities(Net)	4	4
c	Longterm Statutory liabilities	513	513
d	Other Current Liabilities	3	3
	<b>Sub Total - non current Liabilities</b>	<b>946</b>	<b>957</b>
3	<b>Current Liabilities</b>		
a	short term borrowings	9	17
b	Trade Payables	8	7
c	Other current liabilities	0	0
d	Short term provisions	0	1
	<b>Sub Total - Current Liabilities</b>	<b>18</b>	<b>26</b>
	<b>Total Equity and Liabilities</b>	<b>384</b>	<b>406</b>
II.	<b>ASSETS</b>		
	<b>Non-Current Assets</b>		
1 a	Fixed Assets		
	1 Tangible Assets	-	-
	2 Intangible Assets	-	-
	3 Capital work in progress	-	-
	4 Intangible assets under development	-	-
b	Non- Current investments	23	23
c	Deffered tax assets (net)	-	-
d	Long term loan and advances	328	356
e	other non current assets	19	19
	<b>sub total non current assets</b>	<b>370</b>	<b>399</b>
2	<b>Current Assets</b>		
a	Current Investment	-	-
b	Inventory	-	-
c	Trade Receivable	-	-
d	Cash and cash equivalents	13	8
e	Short term & loan Advances	-	-
f	Other current assets	-	-
	<b>Sub total Current Assets</b>	<b>13</b>	<b>8</b>
	<b>Total Assets</b>	<b>384</b>	<b>406</b>

Regd. Office : 104, Shantanu, Sardar Patel Nagar, Ellisbridge, Ahmedabad-380 006.

Tel. : 079-26401123, 26462124 • Fax : +91-79-26465030

Email : labhconstruction@yahoo.com • Website : www.labhconstruction.com



# LABH CONSTRUCTION AND INDUSTRIES LIMITED

CIN : L25201GJ1989PLCO11787

## LABH CONSTRUCTION AND INDUSTRIES LIMITED

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30.09.2017

Sr no	PARTICULARS	(Rs. in Lakhs Except per shares data)					
		Quarter ended			Half Yearly ended	Half Yearly ended	Year ended
		30.09.2017 (Unaudited)	30.06.2017 (Unaudited)	30.09.2016 (Audited)	30.09.2017 (Unaudited)	30.09.2016 (Audited)	31.03.2017 (Audited)
<b>1</b>	<b>Income from Operations</b>						
i	Income from Operations						
ii	Other Operating Income	0.00	0.01	0.00	0.01	0.00	100.59
	<b>Total Income from Operations</b>	<b>0.00</b>	<b>0.01</b>	<b>0.00</b>	<b>0.01</b>	<b>0.00</b>	<b>100.59</b>
<b>2</b>	<b>Expenditure</b>						
i	Cost Of Material Consumed	0	0	0	0	0	0
ii	Purchase of Stock in Trade	0	0	0	0	0	0
	Changes in inventories of finished goods work-in-progress and stock-in-trade	0	0	0	0	0	0
iii	Employees Benefits Expenses	0	0	0	0	0	2.40
iv	Depreciation And Amortisation Expenses	0	0	0	0	0	0
v	Other Expenditure	2.03	0.78	5.16	2.81	5.16	14.13
vi	Legal & Professional Expenses	0.29	0.26	0.00	0.55	0.00	0.00
	<b>Total Expenses</b>	<b>2.32</b>	<b>1.04</b>	<b>5.16</b>	<b>3.36</b>	<b>5.16</b>	<b>16.53</b>
	<b>Profit/(Loss) from operations before exceptional Items</b>	<b>-2.32</b>	<b>-1.03</b>	<b>-5.16</b>	<b>-3.35</b>	<b>-5.16</b>	<b>84.07</b>
i	Exceptional Items	0.00	0.00	0.00	0.00	0.00	-89.97
	<b>Profit/ (Loss) from Ordinary Activities before tax</b>	<b>-2.32</b>	<b>-1.03</b>	<b>-5.16</b>	<b>-3.35</b>	<b>-5.16</b>	<b>-5.90</b>
ii	Tax Expense	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Net Profit /(Loss) from ordinary activities after tax (9-10)</b>	<b>-2.32</b>	<b>-1.03</b>	<b>-5.16</b>	<b>-3.35</b>	<b>-5.16</b>	<b>-5.90</b>
<b>3</b>	<b>Other Comprehensive Income</b>						
i	(a) Item that will not be reclassified to profit & Loss	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Income Tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
ii	(c) Item that will be reclassified to profit & Loss	0.00	0.00	0.00	0.00	0.00	0.00
	(d) Income Tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total other Comprehensive Income (a) + (b) + (c) + (d)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Total Comprehensive (loss)/profit</b>						
i	Paid-up Equity share capital Shares of Rs 10/- each	6611320	6611320	6611320	6611320	6611320	6611320
ii	Reserves excluding revaluation Reserves as per balance sheet of previous accounting year	0	0	0	0	0	0
	<b>Earning per share ( before extraordinary items for the period ( of Rs 10/- each) (not annualised )</b>						
a)	Basic	-0.04	-0.02	-0.08	-0.05	-0.08	1.27
b)	Diluted	-0.04	-0.02	-0.08	-0.05	-0.08	1.27
	<b>Earning per share ( after extraordinary items for the period ( of Rs 10/- each) (not annualised )</b>						
a)	Basic	-0.04	-0.02	-0.08	-0.05	-0.08	-0.09
b)	Diluted	-0.04	-0.02	-0.08	-0.05	-0.08	-0.09

Regd. Office : 104, Shantanu, Sardar Patel Nagar, Ellisbridge, Ahmedabad-380 006.

Tel. : 079-26401123, 26462124 • Fax : +91-79-26465030

Email : labhconstruction@yahoo.com • Website : www.labhconstruction.com



# LABH CONSTRUCTION AND INDUSTRIES LIMITED

CIN : L25201GJ1989PLCO11787

1. The above result were taken on record at the board meeting held on 28.11.2017
2. Provision for taxation is recognized at the end of the year hence no provision of tax / deffered tax has been recognised in this quarter. Company has broguht forward losses and Unabsorbed depreciation hence no provison for tax has been provided at the year end.
3. The company has only one business segment hence setment wise report is not applicable.
4. Results for the quarter and half year ended 30.09.2017 are in complinace with the Indian Accounting Standard (IND-AS). The Company has adopted IND AS from 01/04/2017 with comparive being restated.
5. Reconciliation of Profit/Loss After Tax for the quarter & half year ended on 30.09.2016 between IND AS and Indian GAAP:

Particulars	Quarter 30.09.2016	quarter 30.09.2016
Profit/Loss after Tax under GAAP	Nil	Nil
Any Adustments	Nil	Nil
Total comprehensive Income as per IND-AS.	Nil	Nil

6. There were no investors complaint received during the quarter.
7. The audit committee of the company have carried out the limited review.
8. The Figure have been regrouped as and when required

For: LABH CONSTRUCTION AND INDUSTRIES LIMITED

Managing Director

Jayprakash Mangtani

Managing Director

Harshad Vaghela

Date 28.11.2017  
Place :Ahmedabad

Regd. Office : 104, Shantanu, Sardar Patel Nagar, Ellisbridge, Ahmedabad-380 006.

Tel. : 079-26401123, 26462124 • Fax : +91-79-26465030

Email : labhconstruction@yahoo.com • Website : www.labhconstruction.com

CA Darshil R Shah  
(M) +918141993182  
CA Yogesh H Raval  
(M) +919898269390  
Email: - shah.darshil13@gmail.com



**DARSHIL SHAH & ASSOCIATES**  
CHARTERED ACCOUNTANTS

**Independent Auditor's Review Report on Review Interim Financial Results To the Board of Directors of Labh Construction & Industries Limited**

We have reviewed the accompanying statement of the unaudited financial results of LABH CONSTRUCTION & INDUSTRIES LIMITED for the period ended 30<sup>th</sup> September, 2017, insofar as it relates to the amount and disclosures for the quarter ended 30<sup>th</sup> September, 2017, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Circular No CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July, 2016. 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.

The IND-AS results for the quarter ended 30<sup>th</sup> September, 2017 have not been subjected to limit review for audit. However, the Management has exercised necessary due diligence to ensure that the financial results provide a true and fair view its affairs.

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 Indian 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 read with Circular No CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Darshil Shah & Associates**

F.R.N. 133590W  
Chartered Accountants

Darshil R. Shah  
Partner  
Membership No. 133804  
Place: Ahmadabad  
Date: 28/11/2017



**Office: -**

606, Mahakant Building, Opp. V.S. Hospital, Ellisbridge, Ahmedabad-380006 (0) +91-79-26578170, +91-79-40093586