

GREENEARTH RESOURCES & PROJECTS LIMITED

(Formerly known as Austral Coke & Projects Limited)

Regd. Office: 32, EZRA STREET, UNIT NO. 866, 8th FLOOR, KOLKATA : 700001, (WEST BENGAL)

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Part I: Statement of Unaudited Financial Results for the Quarter Ended 30th Sept, 2015

(CIN No. : L67120WB1994PLC 063008)

Particulars		Quarter Ended			Half Year Ended		(Rs. in Lacs)
		30-Sep-15	30-Sep-14	30-Jun-15	30-Sep-15	30-Sep-14	Year Ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	31-Mar-15
INCOME FROM OPERATIONS:							
a) Net Sales / Income From Operations (Net of Excise Duty)	1	34.20	319.06	-	34.20	788.49	867.36
b) Other Operating Income	2	7.50	-	7.50	15.00	-	15.00
Total Income From Operations (Net) (1+2)	3	41.70	319.06	7.50	49.20	788.49	882.36
EXPENSES:							
a) Cost of Materials consumed		-	-	-	-	-	-
b) Purchases		-	236.38	-	-	619.43	629.60
c) Changes in Inventories of Finished Goods, WIP, & Stock in Trade		61.44	135.01	-	61.44	190.46	208.22
d) Employee Benefits Expenses		5.06	12.51	2.74	7.80	28.25	61.98
e) Depreciation & Amortisation Expenses		436.86	322.92	436.86	873.72	645.84	3,268.90
f) Other Expenses (Any item exceeding 10% of the total Expenses relating to continuing operations to be shown separately)		26.10	58.10	5.19	31.29	104.00	253.10
TOTAL EXPENSES	4	529.46	764.93	444.79	974.25	1,587.98	4,421.80
Profit from Operations before Other Income, Finance Cost & Exceptional Items (3 - 4)	5	(487.76)	(445.87)	(437.29)	(925.04)	(799.49)	(3,539.43)
Other Income	6	-	8.00	-	-	8.08	1.48
Profit from Ordinary Activities Before Finance Cost & Exceptional Items (5 + 6)	7	(487.76)	(437.87)	(437.29)	(925.04)	(791.41)	(3,537.96)
Finance Cost	8	0.02	0.04	-	0.02	-	0.11
Profit from Ordinary Activities after finance cost but before exceptional items (7-8)	9	(487.78)	(437.90)	(437.29)	(925.07)	(791.41)	(3,538.07)
Exceptional Items	10	-	-	-	-	-	-
Profit/(Loss) from ordinary activities Before Tax (9-10)	11	(487.78)	(437.90)	(437.29)	(925.07)	(791.41)	(3,538.07)
Tax Expenses	12	-	-	-	-	-	-
Net Profit After Tax for the Period (11 - 12)	13	(487.78)	(437.90)	(437.29)	(925.07)	(791.41)	(3,538.07)
Paid-up Equity Share Capital (Ordinary Shares of Rs.1each)	14	2,902.96	2,902.96	2,902.96	2,902.96	2,902.96	2,902.96
Reserves Excluding Revaluation Reserves	15	-	-	-	-	-	(28,759.52)
Earnings Per share (of Rs. 1each) (not annualised)	16						
(a) Basic EPS		(0.17)	(0.15)	(0.15)	(0.32)	(0.27)	(1.22)
(b) Diluted EPS		(0.17)	(0.15)	(0.15)	(0.32)	(0.27)	(1.22)



Part II: Selected Information for the Year ended 31st March, 2014

A. Particulars of Shareholding	Quarter Ended			Half Year Ended		Year Ended
	30-Sep-15	30-Sep-14	30-Jun-15	30-Sep-15	30-Sep-14	31-Mar-15
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. PUBLIC SHAREHOLDING:						
- No. of Shares	229,723,036	290,296,040	229,723,036	229,723,036	290,296,040	290,296,040
-Percentage of Shareholding	79.13%	100%	79.13%	79.13%	100.00	100.00
2. PROMOTERS & PROMOTER'S GROUP SHAREHOLDING:						
a) Pledged / Encumbered						
→ Number of shares	-	-	-	-	-	-
→ Percentages of share (as a % of the total shareholding of promoter and promoter group)	-	-	-	-	-	-
→ Percentage of share (as a % of the total share capital of the company)	-	-	-	-	-	-
b) Non-Encumbered						
→ Number of shares	60,573,004	-	60,573,004	60,573,004	-	-
→ percentages of share (as a % of the total shareholding of the promoter and promoter group)	100	-	100	100	-	-
→ Percentages of shares (as a % of the total share capital of the company)	20.87%	-	20.87%	20.87%	-	-

B. Investors Complaints:

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30-Sep-15	30-Sep-14	30-Jun-15	30-Sep-15	30-Sep-14	31-Mar-15
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Pending at the Beginning of the Quarter	-	-	-	-	-	-
Received during the Quarter	-	-	-	-	-	-
Disposed of during the Quarter	-	-	-	-	-	-
Remaining unresolved at the end of the Quarter	-	-	-	-	-	-

STATEMENT OF ASSETS & LIABILITIES

PARTICULARS	(Rs. in Lacs)	
	Quarter Ended	Year Ended
	30.09.2015	31.03.2015
	(Unaudited)	(Audited)
Shareholders Fund		
Share Capital	2,902.96	2,902.96
Reserve and Surplus	(28,775.68)	(27,850.61)
Non-current Liabilities		
Long-term borrowings	4,279.06	4,279.06
Deferred tax liabilities (Net)	2,700.04	2,700.04
Long-term Provisions	-	-
Current Liabilities		
Short-term borrowings	22,945.83	22,932.84
Trade Payables	2,703.27	2,720.81
Other current Liabilities	1,498.09	1,497.38
Short-term Provisions	501.70	501.70
Total	8,755.27	9,684.18
Assets		
Non-current assets		
Fixed Assets		
(i) Tangible Assets	6,323.78	7,197.49
(ii) Intangible Assets	-	-
Non Current Investments	6.43	6.43
Current Assets		
Inventories	33.22	94.66
Trade receivables	968.27	970.75
cash and bank balances	59.39	56.00
short-term loans and advances	331.55	317.66
other current assets	1,032.64	1,041.19
Total	8,755.27	9,684.18

Notes:

- The Audited Financial Results have been reviewed by the Audit Committee and approved at the meeting of the Board of Directors of the Company held on 13th Nov. 2015.
- Figures of the previous periods are re-classified / re-arranged / re-grouped, wherever considered necessary.
- The company is primarily engaged in single business segment viz. Mfg./Trading of LAM Coke/coal therefore disclosure requirement under Accounting Standard (AS) 17, for segment reporting is not applicable.
- During the Period under review the company signed a settlement agreement with M/s Invent Assets Securitisation & Reconstruction Private Limited (Secured creditors /Trustee) for settlement / restructuring of its debt.

For Greenearth Resources & Projects Limited

Sd/-

M.M. Damani
(Managing Director)

Date : 13th Sept. 2015



ARUP & ASSOCIATES 61, BHUPEN BOSE AVENUE

CHARTERED ACCOUNTANTS

KOLKATA-700004.

LIMITED REVIEW REPORT OF GREENEARTH RESOURCES & PROJECTS LIMITED (Formerly Known As Austral Coke & Projects Ltd)

The Board of Directors
GREENEARTH RESOURCES & PROJECTS LIMITED
32 Ezra Street, Todi Mension
Room No.866, 8TH Floor
Kolkata-700001

We have reviewed the accompanying statement of unaudited financial results of GREENEARTH RESOURCES & PROJECTS LIMITED for the quarter ended on September 30, 2015 except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been audited by us. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors/Committee of 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 Clause 41 of the Listing Agreement including the manner in which it is to be disclosed, or that it contains any material misstatement.



For Arup & Associates
Chartered Accountants

A handwritten signature of Arup Kumar Das.

Arup Kumar Das
Proprietor
Memb No:053564

Place of signature:- Kolkata, West Bengal
Date:-13/11/2015

The Accounting Standards notified pursuant to Companies (Accounting Standards) Rules, 2006 and/or Accounting Standards issued by Institute of Chartered Accountants of India may be.