



## ENTERPRISE LIMITED

"TRINITY PLAZA", 3RD FLOOR,  
84/1A, TOPSIA ROAD (SOUTH)  
KOLKATA - 700 046, INDIA  
PHONE : (033) 3021 6800 / 2285 1079 & 81  
FAX : (033) 3021 6863  
E-MAIL : hulho@hul.net.in

Date: 12.01.2018

✓ The Secretary  
Bombay Stock Exchange Limited  
P. J. Towers, 25<sup>th</sup> Floor, Dalal Street,  
Mumbai-400001

The Secretary  
The Calcutta Stock Exchange Limited  
7, Lyons Range,  
Kolkata-700001

**SUB: UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31.12.2017**

Dear Sir,

Enclosed please find the Unaudited Financial Results of the Company for the quarter ended 31<sup>st</sup> December, 2017 which was taken on record by the Board of Directors at their meeting held on 12<sup>th</sup> January, 2018 along with Limited Review Report issued thereon by the Statutory Auditors of the Company in terms of the requirements of Regulation 33 of SEBI (LODR) Regulations, 2015.

Thanking You,

Yours Faithfully,

**FOR ASUTOSH ENTERPRISES LIMITED**

*Urvashi Jain*

**(URVASHI JAIN)**

**COMPANY SECRETARY & COMPLIANCE OFFICER**

**ENCLO: AS ABOVE**

**The Board of Directors  
Asutosh Enterprises Limited  
84/1A, Topsia Road (South)  
Kolkata-700 046.**

**REPORT ON LIMITED REVIEW OF THE UNAUDITED FINANCIAL RESULTS OF  
THE COMPANY FOR THE QUARTER ENDED 31ST DECEMBER 2017.**

1. I have reviewed the accompanying statement of Unaudited Financial Results of **Asutosh Enterprises Limited** (the "Company") for the quarter ended 31<sup>st</sup> December 2017. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. My responsibility is to issue a report on these financial statements based on my review.
2. I conducted my 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 I 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. I have not performed an audit and accordingly, I do not express an audit opinion.
3. Based on my review conducted as above, nothing has come to my attention that causes me to believe that the accompanying statement of Unaudited Financial Results prepared in accordance with applicable accounting standards and other recognised 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For AMITAVA SARKAR & CO  
Chartered Accountants  
FRN 328605E**

  
**(Amitava Sarkar)  
Proprietor  
Membership No. 050290**

**Place: Kolkata  
Date: 12th January 2018**

# ASUTOSH ENTERPRISES LIMITED

CIN: L51109WB1981PLC034037

Registered Office: Trinity Plaza, 3rd Floor, 84/1A, Topsia Road (S), Kolkata - 700 046

Unaudited Financial Results for the Quarter and Nine Months ended December 31, 2017

(Rs. In Lacs)

Particulars	3 months ended	Preceding	Corresponding	Year to date	Year to date
	31.12.2017	3 months ended	3 months ended	figures for current	figures for previous
	Unaudited	30.09.2017	in the previous year	period ended	period ended
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
<b>1 Revenue</b>					
(a) From Operations	38.14	0.16	-	67.28	38.38
(b) Other Income	-	-	-	-	-
<b>Total Revenue</b>	<b>38.14</b>	<b>0.16</b>	<b>-</b>	<b>67.28</b>	<b>38.38</b>
<b>2 Expenses</b>					
a) Cost of Materials consumed	-	-	-	-	-
b) Purchases of Stock-in-trade	-	-	-	-	-
c) Changes in Inventories of Finished Goods, Work-in-progress and Stock-in-trade	-	-	-	-	-
d) Employee Benefits Expense	2.58	1.50	1.56	5.58	4.56
e) Finance costs	-	-	-	-	-
f) Depreciation and Amortisation Expenses	-	-	-	-	-
g) Other Expenditure	39.05	0.35	7.07	40.11	8.81
<b>Total Expenses</b>	<b>41.63</b>	<b>1.85</b>	<b>8.63</b>	<b>45.69</b>	<b>13.37</b>
<b>3 Profit/(Loss) Before Taxes (1-2)</b>	<b>(3.49)</b>	<b>(1.69)</b>	<b>(8.63)</b>	<b>21.59</b>	<b>25.01</b>
4 Tax Expense					
<b>5 Net Profit/(Loss) after Tax (3-4)</b>	<b>(3.49)</b>	<b>(1.69)</b>	<b>(8.63)</b>	<b>21.59</b>	<b>25.01</b>
6 Other Comprehensive Income (Net of Tax)	-	-	-	-	-
<b>7 Total Comprehensive Income</b>	<b>(3.49)</b>	<b>(1.69)</b>	<b>(8.63)</b>	<b>21.59</b>	<b>25.01</b>
8 Paid up Equity Share Capital (Face Value: Rs. 10 per share)	224.10	224.10	224.10	224.10	224.10
<b>9 Earnings Per Share</b>	<b>(0.16)</b>	<b>(0.07)</b>	<b>(0.39)</b>	<b>0.96</b>	<b>1.12</b>
Basic and diluted EPS for the period, for the year to date and for the previous year					





**Notes:**

1. The Company has adopted Indian Accounting Standards ("IND AS") from April 1, 2017 (date of transition being April 1, 2016) and accordingly these financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 Interim Financial Reporting prescribed under section 133 of the Companies Act 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.

There is a possibility that these quarterly financial results may require adjustment before constituting the final Ind AS financial statements as of and for the year ended March 31, 2018 due to changes in the financial reporting requirements arising from new or revised standards or interpretations issued by MCA or changes in the use of one or more optional exemptions from full retrospective application of certain Ind AS as permitted under Ind AS 101.

2. The Financial Results and other financial information for the Quarter and Nine months ended 31st December, 2016 have been compiled by the Management as per Ind AS after exercising necessary due diligence to ensure that the Financial Results provide a true and fair view of the Results in accordance with Ind AS. These results and other financial information have not been subject to any limited review or audit.

No adjustments were however required to be made to the previously reported financial results for the Quarter and Nine months ended 31st December, 2016 in terms of Ind AS. Accordingly, the Net Profit/(Loss), as reported under Previous Indian GAAP and that under the present Ind AS remains same and hence no reconciliation is required. Further, no 'Other Comprehensive Income' could be recognized for the said periods.

3. The financial results does not include Ind AS Compliant results for the previous year ended March 31, 2017 as the same is not mandatory as per SEBI Circular dated July 5, 2016.
4. Figures for the previous period/year have been regrouped/rearranged wherever necessary.
5. The above results for the Quarter and Nine months ended 31st December, 2017 were reviewed by the Audit Committee and approved by the Board of Directors at their Meeting held on 12th January, 2018. The Statutory Auditors have conducted a Limited Review of these Results as required under Regulation 33 of the SEBI (LODR) Regulations, 2015.

For and on behalf of the Board of Directors

Place : Kolkata

Date : January 12, 2018



  
Director