



Date: 13th March, 2018

To, BSE LTD. Phiroze Jeejeebhoy Towers Dalal Street Mumbai 400 001.

Dear Sirs,

CODE NO.: 512399

Ref: email of Mr. Rakesh Parekh Dated 9th March, 2018 regarding Discrepancies in Financial Results for the Quarter ended December, 2017. Sub: Discrepancies in Financial Results for the Quarter ended December, 2017.

Enclosed pl. find herewith rectified Un-Audited Financial result for Quarter ended 31st December, 2017 as per your requirement IND -AS format. And as per SEBI circular CIR/CFD/FAC/62/2016 dated July 05, 2016.

As per Circular of SEBI we are cover under Annexure -1 Format for submission of Unaudited/Audited Result by Companies other than Bank. And we do not have any Associates and Minority Interest (Point 14. Share of Profit of Associates and Point no 15 Minority Interest and Point No. 16) And so it is not applicable to us.

We submitted rectified Un-Audited Financial result for Quarter ended 31st December, 2017 after changing in Notes Point no 6 and 7.

With regard to

Kindly, acknowledge receipt of the same.

For KAPASHI COMMERCIAL LTD.

S C KYN.

(S. S. KAPASHI) WHOLE-TIME DIRECTOR

DIN: 00008435



KAPASHI Commercial Ltd.

							pt per share di	ata]
		UN-AUDITED FINANC	IAL RESULTS FOR	THE QUARTER E	NDED 31ST DE	CEMBER, 201	and the second second	
_	-						[Rs. In lakhs]	
-		B-W-L		uarter ended		CONTRACTOR OF THE PERSON NAMED IN	ns ended on	Year ender
r.No.	Particulars		31-12-2017	30-09-2017	31-12-2016	31-12-2017	31-12-2016	31-03-2017
_	(Refer Notes Below)		Unaudited	Unsudited	Unaudited	Unaudited	Unaudited	Audited
1	Inco	Control of the Contro						
	(a)	Revenue from operations (Net of GST /	17.43	****	10.00	25.04		***
-	(b)	Excise Duty) 1 Other Income	12.43	12.31	18.57	36.91 0.00	58.32 0.00	77.0
-	(0)	Other income	0.00	0.00	0.00	0.00	0.00	0.0
	Tota	I Income (a + b)	12.43	12.31	18.57	36.91	58.32	77.0
	1000			- 3				
2	Expenses							
	(a) Cost of materials consumed		0.00	0.00	0.00	0.00	0.00	0.0
	(b)	Purchases of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.0
	(c)	Changes in inventories of finished goods,	0.00	0.00	0.00	0.00	0.00	0.0
		work-in-progress and stock-in-trade						
	(d)	Employee benefits expense	0.31	0.42	0.31	0.94	0.93	1.2
	(e)	Finance cost						
	(1)	Depreciation and amortisation expense	0.00	0.00	0.00	0.00	0,00	0.0
-	(g)	Other expenses	2.04	4.12	2.50	13.87	13.27	16.7
_	¥	5 to 5	2.76		201	*****	14.20	10.0
-	Tota	expenses (a to g)	2.35	4.54	2.81	14.81	14.20	18.0
3	Denf	it / (Loss) from operations before other						
	Income, finance costs and exceptional							
-	Items (1-2)		10.08	7,77	15.76	22.10	44.12	59.0
-	area.	3 (1-2)	20,90	****	23.70	22.10	44.12	9374
4	Othe	r income	0.00	0.00	0.00	0.00	0.00	0.0
-	004	and		0.00	0.00		1.00	-
5	Profi	t / (Loss) from ordinary activities						
	before finance costs and exceptional							
	Items (3 ± 4)		10.08	7.77	15.76	22.10	44.12	59.0
6	Finar	nce costs	0.00	0.00	0.00	0.00	0.00	0.0
7	Profit / (Loss) from ordinary activities after							
	finance costs but before exceptional items		40.00					
	(5 ± 1	6)	10.08	7.77	15.76	22.10	44.12	59.0
	Proces	otland home	0.00	0.00	0.00	0.00	0.00	0.0
8	ENCE	ptional items	0.00	0.00	0.00	0.00	0.00	0.0
9	Prof	t / (Loss) from ordinary activities						
-	those or by	re tax (7 ± 8)	10.08	7.77	15.76	22.10	44.12	59.0
	2010		30.00	7	35.11			22.0
10	Tax	expenses	3.15	1.51	2.13	6.15	8.72	20.0
-								
11	Net I	Profit / (Loss) from ordinary activities						
	after	tax (9 ± 10)	6.93	6.26	13.63	15.95	35.40	39.0
12	Extra	ordinary items (Net of tax expense					1	
	Rs. N	nL)	0.00	0.00	0.00	0.00	0.00	0.0
					70.70		44.74	
13	Net I	Profit / (Loss) for the period (11 ± 12)	6.93	6.26	13.63	15.95	35.40	39.0
			173.00	400.40	107.70	100.00	100.00	
-	-	up equity share capital	100.00	100.00	100.00	100.00	100.00	0.0
	Face	Value of Rs.10/- each.						
								202.4
15	Rese	rves excluiding Revalutation Reserve as per						383.4
	68/2	nce Sheet of previous accounting year. Nishuvi 4th Plou	Annia On	on Donal Mr	mb=1 400	040		

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KAPASHI

Commercial Ltd.

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			Duarter ended		W-WV-	a sected	Year ended					
-	Particulars	31-12-2017				Half Year ended 31-12-2017 31-12-2016						
_	(Refer Notes Below)			-	The second second	31-12-2016	31-03-2017					
163	Earnings per share (before extraordinary	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited					
	items)	-										
	(of Rs. /-) (not annualised)						_					
	(a) Basic	0.69	0.63	1.36	1.60	3.54	3.9					
-	(b) Diuted	0.69	0.63	1.36	1.60	154	3.9					
-	list cooling	0.03	0.03	2.30	1.00	3.54	3.3					
16.11	Earnings per share (after extraordinary											
	items)											
	(of Rs. /-) not annualised):											
	(a) Basic	0.69	0.63	1.36	1.60	3.54	3.9					
	(b) Diluted	0.69		1.36	-	3.54	3.9					
1]	The above results were reviewed by the Auk					331	-					
	of Directors at the meeting held on 8th Febru											
	an unmodified opinion.											
21	Other Operating Income Includes Income of	Rs. by way of Interest	Rs NI Lakhs by	way of Reet	and Rs							
-	Lakhs by way Long Term and Short term Pro											
	premises		_									
3]	The above results have been prepared in accordance with the Indian Accounting Standard (Ind AS) prescribed											
	under section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and in terms of regulation 33											
	Commence of the commence of th											
43	of SEBI (Listing Obligations and Disclosure Requirments) Regulations, 2015 and, and SEBI circular dated July 5, 2016. Figures for the period, wherever necessary, have been regrouped and re-classified to confirm with those											
4	of the current period.	unine meeu telitonbea										
			and re-classified	to consime with	h those							
EI	Linear Control of the				h those							
	The Company is having one segment only as	nd therefore segment	al reporting is not	applicable		with contact Day	nombar 31					
5] 5]	The Company is having one segment only a Reconcilation has been provided between the	nd therefore segment	al reporting is not	applicable		orth ended Dec	cember 31,					
	The Company is having one segment only as	nd therefore segment	al reporting is not	applicable P and Ind AS		orth ended Dec	cember 31,					
	The Company is having one segment only a Reconcilation has been provided between the	nd therefore segment	al reporting is not	applicable		orth ended Dec	cember 31,					
	The Company is having one segment only a Reconcilation has been provided between the 2017 is as follows:	nd therefore segment e net profit as per pre	al reporting is not vious Indian GAA	applicable P and Ind AS	for the nine Mo	orth ended Dec	cember 31.					
	The Company is having one segment only a Reconcilation has been provided between the 2017 is as follows:	nd therefore segment	ai reporting is not vious Indian GAA As Per IGAAP	applicable P and Ind AS Effect on Transition to Ind AS	for the nine Mo As Per Ind AS	orth ended De	cember 31.					
	The Company is having one segment only a Reconcilation has been provided between the 2017 is as follows: Particulars Revenue from Operation	nd therefore segment e net profit as per pre	ai reporting is not vious Indian GAA As Per IGAAP 58.32	applicable P and Ind AS Effect on Transition to Ind AS	for the nine Mo	orth ended De	cember 31.					
	The Company is having one segment only a Reconcilation has been provided between the 2017 is as follows: Particulars Revenue from Operation Other Comprehensive Income	nd therefore segment e net profit as per pre	ai reporting is not vious Indian GAA As Per IGAAP 58.32 0	applicable P and Ind AS Effect on Transition to Ind AS 0 0	As Per Ind AS 58.32	onth ended Dec	cember 31.					
	The Company is having one segment only a Reconcilation has been provided between the 2017 is as follows: Particulars Revenue from Operation Other Comprehensive Income Tax Expenses	nd therefore segment e net profit as per pre	As Per IGAAP 58.32 0 8.72	applicable P and Ind AS Effect on Transition to Ind AS 0 0 0	As Per Ind AS 58.32 0 8.72	onth ended Dec	cember 31.					
4)	The Company is having one segment only a Reconcilation has been provided between the 2017 is as follows: Particulars Revenue from Operation Other Comprehensive Income Tax Expenses Profit After Tax	nd therefore segment e net profit as per pre ltern impacting	As Per IGAAP 58.32 0 8.72 35.4	applicable P and Ind AS Effect on Transition to Ind AS 0 0 0	As Per Ind AS 58.32 0 8.72 35.4							
1)	The Company is having one segment only at Reconcilation has been provided between the 2017 is as follows: Particulars Revenue from Operation Other Comprehensive Income Tax Expenses Profit After Tax The Reconciliation statement has been provided.	nd therefore segment e net profit as per pre Item impacting ided in accordance wi	As Per IGAAP 58.32 0 8.72 35.4	applicable P and Ind AS Effect on Transition to Ind AS 0 0 0	As Per Ind AS 58.32 0 8.72 35.4							
4)	The Company is having one segment only a Reconcilation has been provided between the 2017 is as follows: Particulars Revenue from Operation Other Comprehensive Income Tax Expenses Profit After Tax	nd therefore segment e net profit as per pre Item impacting ided in accordance wi	As Per IGAAP 58.32 0 8.72 35.4	applicable P and Ind AS Effect on Transition to Ind AS 0 0 0	As Per Ind AS 58.32 0 8.72 35.4							
4)	The Company is having one segment only at Reconcilation has been provided between the 2017 is as follows: Particulars Revenue from Operation Other Comprehensive Income Tax Expenses Profit After Tax The Reconciliation statement has been provided.	nd therefore segment e net profit as per pre Item impacting ided in accordance wi	As Per IGAAP 58.32 0 8.72 35.4	applicable P and Ind AS Effect on Transition to Ind AS 0 0 0	As Per Ind AS 58.32 0 8.72 35.4							
	The Company is having one segment only at Reconcilation has been provided between the 2017 is as follows: Particulars Revenue from Operation Other Comprehensive Income Tax Expenses Profit After Tax The Reconciliation statement has been provided.	nd therefore segment e net profit as per pre Item impacting ided in accordance wi	As Per IGAAP 58.32 0 8.72 35.4	applicable P and Ind AS Effect on Transition to Ind AS 0 0 0	As Per Ind AS 58.32 0 8.72 35.4							
4)	The Company is having one segment only at Reconcilation has been provided between the 2017 is as follows: Particulars Revenue from Operation Other Comprehensive Income Tax Expenses Profit After Tax The Reconciliation statement has been provided.	nd therefore segment e net profit as per pre Item impacting ided in accordance wi	As Per IGAAP 58.32 0 8.72 35.4	applicable P and Ind AS Effect on Transition to Ind AS 0 0 0 0 D/FAC/62/201	As Per Ind AS 58.32 0 8.72 35.4 6 issued by Si							
4)	The Company is having one segment only at Reconcilation has been provided between the 2017 is as follows: Particulars Revenue from Operation Other Comprehensive Income Tax Expenses Profit After Tax The Reconciliation statement has been provided.	nd therefore segment e net profit as per pre Item impacting ided in accordance wi	As Per IGAAP 58.32 0 8.72 35.4 th circular CIR/CF	applicable P and Ind AS Effect on Transition to Ind AS 0 0 0 0 D/FAC/62/201	As Per Ind AS 58.32 0 8.72 35.4 6 issued by Si							
Ŋ	The Company is having one segment only at Reconcilation has been provided between the 2017 is as follows: Particulars Revenue from Operation Other Comprehensive Income Tax Expenses Profit After Tax The Reconciliation statement has been provided.	nd therefore segment e net profit as per pre Item impacting ided in accordance wi	As Per IGAAP 58.32 0 8.72 35.4 th circular CIR/CF	applicable P and Ind AS Effect on Transition to Ind AS 0 0 0 0 D/FAC/62/201	As Per Ind AS 58.32 0 8.72 35.4 5 issued by Si							
71	The Company is having one segment only at Reconcilation has been provided between the 2017 is as follows: Particulars Revenue from Operation Other Comprehensive Income Tax Expenses Profit After Tax The Reconciliation statement has been provided.	nd therefore segment e net profit as per pre Item impacting ided in accordance wi	As Per IGAAP 58.32 0 8.72 35.4 th circular CIR/CF	applicable P and Ind AS Effect on Transition to Ind AS 0 0 0 0 D/FAC/62/201	As Per Ind AS 58.32 0 8.72 35.4 5 issued by Si							
n n	The Company is having one segment only a Reconcilation has been provided between the 2017 is as follows: Particulars Revenue from Operation Other Comprehensive Income Tax Expenses Profit After Tax The Reconciliation statement has been provided of implementation of IND-AS by Lin	nd therefore segment e net profit as per pre Item impacting ided in accordance wi	As Per IGAAP 58.32 0 8.72 35.4 th circular CIR/CF	epplicable P and Ind AS Effect on Transition to Ind AS 0 0 0 0 D/FAC/62/201	As Per Ind AS 58.32 0 8.72 35.4 5 issued by Si							
Ŋ	The Company is having one segment only a Reconcilation has been provided between the 2017 is as follows: Particulars Revenue from Operation Other Comprehensive Income Tax Expenses Profit After Tax The Reconciliation statement has been provided of implementation of IND-AS by Lin	Item Impacting Item Companies.	As Per IGAAP 58.32 0 8.72 35.4 th circular CIR/CP	applicable P and Ind AS Effect on Transition to Ind AS 0 0 0 0 D/FAC/62/201 CMMERCIAL KAPASHI)	As Per Ind AS 58.32 0 8.72 35.4 5 issued by Si							