

SRESTHA FINVEST LIMITED

(Formerly Known as M.S. Investments Ltd.)

Date: 23.05.2018

The Manager

1. The Bombay Stock Exchange Limited (BSE)
2. The Metropolitan Stock Exchange of India Limited (MSEI)

Dear Sir,

Sub: Discrepancies in Financial Result of the Company for the Year ended 31st March 2018
Ref: Your email dated 23.05.2018

We regret for the inconvenience caused to you and please find herewith enclosed:

1. Declaration in respect of Audit Report with an unmodified opinion for the fourth quarter and Financial year ended 31st March 2018.
2. Reconciliation Table for Equity for the year ended 31st March 2018.
3. Statement of Assets & Liabilities as per IND AS Format for the year ended 31st March 2018.

We request you to kindly take the same on record.

For Srestha Finvest Limited

Kamlesh

Kamlesh Parasmal
Whole-time Director
DIN: 00810823



Encl. As above

Registered Office :
No.35/1, Muthu Krishnan Street,
Kondithope, Chennai - 600079

Phone No. 044-65151564
E-mail : srestha.info@gmail.com
CIN : L65993TN1985PLC012047

SRESTHA FINVEST LIMITED

(Formerly Known as M.S. Investments Ltd.)

Date: 23.05.2018

To

1. Bombay Stock Exchange Ltd- Mumbai
2. Metropolitan Stock Exchange of India Limited – Mumbai

Sir,

**Sub:-Declaration pursuant to Regulation 33 (3) (d) of the SEBI (LODR) Regulations,
2015 –reg**

I Kamlesh Parasmal, Wholetime Director of Srestha Finvest Limited, hereby declare that, the Statutory Auditors of the company, M/s. K Subramanyam & Co., Chartered Accountants (FRN 004146S) have issued an Audit Report with unmodified opinion on Standalone Audited Financial Results of the company for the year ended 31st March 2018.

This declaration is given in compliance to Regulation 33 (3)(d) r.w. Regulation 34 of SEBI (LODR) Regulations, 2015.

Kindly take this declaration for your records.

Thanking You,
Yours faithfully,
For Srestha Finvest Limited

Kamlesh
Kamlesh Parasmal
Wholetime Director
DIN: 00810823



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(formerly known as M.S INVESTMENTS LIMITED)

CIN: L65993TN1985PLC012047

Regd.Off.No.35/1, Muthu Krishnan Street, Kondithope, Chennai 600 079

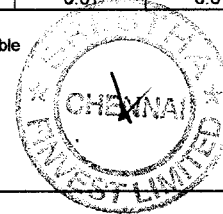
Reconciliation Statement of Profit and Loss for the Quarter ended 31.12.2017

e mail: srestha.info@gmail.com

Particulars	(Rs. In Lakhs)				Impact / Changes
	Year Ended 31.03.2018		Year Ended 31.03.2017		
	Figures as per GAAP (Audited)	Figures as per Ind-AS (Audited)	Figures as per GAAP (Audited)	Figures as per Ind-AS (Audited)	
1. Total Income from Operations	307.10	307.10	243.72	243.72	No
2. Net Profit / (Loss) for the period (before Tax, Exceptional and / or Extraordinary items)	47.69	47.69	9.82	9.82	No
3. Net Profit / (Loss) for the period before Tax (after Exceptional and / or Extraordinary items)	47.69	47.69	9.82	9.82	No
3. Net Profit / (Loss) for the period after Tax (after Exceptional and / or Extraordinary items)	32.19	32.19	6.79	6.79	No
5. Total Comprehensive Income for the period (Comprising Profit/ (Loss) for the period (after tax) and other comprehensive Income (after tax)	32.19	32.19	6.79	6.79	No
6. Equity Share Capital	1500.00	1500.00	1500.00	1500.00	No
7. Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	321.33	321.33	289.15	289.15	No
8. Earnings Per Share (of Rs.2/- each) ((for continuing and discontinued operations)-					No
1. Basic:	0.04	0.04	0.03	0.03	As per Note 3
2. Diluted:	0.04	0.04	0.01	0.01	As per Note 3

Notes:

1. The Company being a NBFC Company having a pure Interest Income and all the allocated expenses are directly attributable Hence there is no change or impact by implementation of Ind-AS.



Kamlesh
Kamlesh Parasmal
Whole Time Director
Din: 00810823

Place : Chennai - 600 079

Date : 11.05.2018

Statement of Asset and Liabilities	
Particulars	Current year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2017
Date of end of reporting period	31-03-2018
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Standalone
Assets	
1 Non-current assets	
Property, plant and equipment	261713
Capital work-in-progress	
Investment property	
Goodwill	0
Other intangible assets	0
Intangible assets under development	
Biological assets other than bearer plants	
Investments accounted for using equity method	
Non-current financial assets	
Non-current investments	0
Trade receivables, non-current	
Loans, non-current	0
Other non-current financial assets	
Total non-current financial assets	0
Deferred tax assets (net)	68039
Other non-current assets	937500
Total non-current assets	1267252
2 Current assets	
Inventories	0
Current financial asset	
Current investments	0
Trade receivables, current	1270000
Cash and cash equivalents	414921
Bank balance other than cash and cash equivalents	14008749
Loans, current	344958542
Other current financial assets	1325467
Total current financial assets	361977679
Current tax assets (net)	
Other current assets	
Total current assets	361977679

For SRESTHA FINVEST LIMITED



Director/Authorised Signatory

Statement of Asset and Liabilities	
Particulars	Current year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2017
Date of end of reporting period	31-03-2018
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Standalone
3 Non-current assets classified as held for sale	
4 Regulatory deferral account debit balances and related deferred tax Assets	
Total assets	363244931
Equity and liabilities	
Equity	
Equity attributable to owners of parent	
Equity share capital	150000000
Other equity	32133349
Total equity attributable to owners of parent	182133349
Non controlling interest	
Total equity	182133349
Liabilities	
Non-current liabilities	
Non-current financial liabilities	
Borrowings, non-current	0
Trade payables, non-current	
Other non-current financial liabilities	
Total non-current financial liabilities	0
Provisions, non-current	0
Deferred tax liabilities (net)	
Deferred government grants, Non-current	
Other non-current liabilities	
Total non-current liabilities	0
Current liabilities	
Current financial liabilities	
Borrowings, current	175742293
Trade payables, current	0
Other current financial liabilities	5369289
Total current financial liabilities	181111582
Other current liabilities	
Provisions, current	0
Current tax liabilities (Net)	
Deferred government grants, Current	
Total current liabilities	181111582
3 Liabilities directly associated with assets in disposal group classified as held for sale	
4 Regulatory deferral account credit balances and related deferred tax liability	
Total liabilities	181111582
Total equity and liabilities	363244931
Disclosure of notes on assets and liabilities	