#### HAREN PAREKH & CO.

**Chartered Accountants** 

321/322, Reena Complex, R. N. Road, Vidyavihar (W), Mumbai-400 086 Phone: +9122-513 1381 • Fax: +9122-2512 610

### INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULT

## TO BOARD OF DIRECTORS OF EASY FINCORP LIMITED

- 1. We have reviewed the accompanying statement of standalone financial results (the Statement') of EASY FINCORP LIMITED [formerly Wezimann Fincorp Limited] ('the Company') for the Quarter and Six months ended September 30, 2018 ("the statement"), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.
- 2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and management principle laid down in the Indian Accounting Standards 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
- 3. We conducted our review of the statement in accordance with the Standards on Review Engagement (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India. These Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial result is free from material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to the 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.
- 4. Based on our review conducted as stated above nothing has come out attention that causes us believe that the accompanying statement, prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principle generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016; including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR HAREN PAREKH & CO., CHARTERED ACCOUNTANTS

**FIRM REG. NO: 114075W** 

HAREN I. PAREKH PROPRIETOR

MEMBERSHIP NO: 30009

Mumbai: Dated: 10/11/2018

## **Easy Fincorp Limited**

CIN L65920MH1984PLC118029

Regd. Office : c/o: SAREGAMA INDIA LTD, 2nd Floor, Universal Insurance Building, P.M Road, Fort, Mumbai – 400 001

# Statement of Standalone / Consolidated unaudited Results for the Quarter and Six moths Ended 30.09.2018

	Particulars		Quarter ended			Six Months ended	
		30.09.2018		30.06.2018	30.09.2018		Year Ende
				Unaudited	Ç-M-M-M-M-M-M-M-M-M-M-M-M-M-M-M-M-M-M-M		31.03.201
1 [a]	Income from operations Revenue from operation				Vitauuijeu	Unaudited	Audited
[p]	Other income Total income (1+2)	3.20	2.35	3.26	6.46	3.85	8.3
2 [a]	Expenses	3,20	2.35	3.26	6.46	3.85	8.3
[b]	Cost of materials consumed Purchase of stock-in-trade						
[c]	Changes in inventories Employee benefits expense						
[e]	Financial Costs	1.39	1.36	1.39	2.78	2.42	5.20
[f] [g]	Depreciation and amortisation expense Listing Fees	10075 0.74	im - 0.72	0-2			***
[h]	Other expense Total expenses	0.83	0.35	0.74 0.39	1.48 1.22	1.44 1.25	2.88 3.88
3	Profit/(loss) before exceptional items and tax (1-2)	2.96 0.24	(0.08)	2,52	5.48	5.11	11.96
5	Exceptional Items Profit / (Loss) before tax ( 3 -4)			0.74	0.98	(1.26)	(3.60
6	Tax Expense	0.24	(0.08)	0.74 0.14	0.98	(1.26)	(3.60
	Current Tax Deferred Tax	0.11		0.14	0.25 0.25		0.04
	Net Profit/(Loss) after tax (5-6)	0.13	(0.08)	0.60	0.73	(1.26)	(3.64
8	Other comprehensive income, net of tax Items that will not be reclassified subsequently to profit or					(1.20)	(3.04
	Net Gain / (Loss) on Fair Value through OCI - Equity Tax on above	16.88			16.88		
	Items that will be reclassified subsequently to profit or loss:	3.76		•	3.76		-
	Total other comprehensive income	13.12		•	13.12		•
10	Total comprehensive income/(Loss) (7+8) Paid up Equity Share Capital (Face Value of Rs 10/- Per Share)	<b>13.25</b> 24.50	(0.08) 24.50	0.60 24.50	13.85 24.50	(1.26) 24.50	(3.64 24.50
	Reserves Excluding Revaluation Reserves Earning per Share (FV of Rs 10/- each)						182.69
a)	Basic (in Rs.) Diluted (in Rs.)	0.05	(0.03)	0.24	0.30	(0.51)	(1.49
		0.05	(0.03)	0.24	0.30	(0.51)	(1.49)

- The audit committee has reveiwed these results and the Board of Directors has approved the above results at their meeting held on 10th November
- The Company has only one reportable segment, Hence, the disclosure as required under Ind AS 108 'Segment Reporting' is not given.
- The financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 read with the relevant rules of the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016.
- The figure for the corresponding previous periods have been regrouped/ reclassified wherever considered necessary to conform to the figures presented

Place: Mumbal Date: 10/11/2018





For Easy Fincorp Limited

Akhilanand Joshi (Director) DIN 07041418

### **EASY FINCORP LIMITED**

Regd. Office : c/o: SAREGAMA INDIA LTD, 2nd Floor, Universal Insurance Building, P.M Road, Fort, CIN L65920MH1984PLC118029
Tel: 022-61802400 Email: easyfincorpltd@gmail.com website: casyfincorp.com

STATEMENT OF ASSETS AND LIABILITIES AS AT 30th SEPTEMBER 2018

A ASSETS  Non-current assets a Property Plant & Equipment b Capital Work in Progress c Other Intangible Assets d Investment in subsidiaries e Financial Assets Investments f Deferred tax assets (net)	639.65
Non-current assets a Property ,Plant & Equipment b Capital Work in Progress c Other Intangible Assets d Investment in subsidiaries e Financial Assets Investments  656.53	- - - - 639.65
Non-current assets a Property ,Plant & Equipment b Capital Work in Progress c Other Intangible Assets d Investment in subsidiaries e Financial Assets Investments  656.53	- - - - 639.65
a Property ,Plant & Equipment b Capital Work in Progress c Other Intangible Assets d Investment in subsidiaries e Financial Assets Investments 656.53	- - - - 639.65
b Capital Work in Progress c Other Intangible Assets d Investment in subsidiaries e Financial Assets Investments 656.53	- - - 639.65 - -
c Other Intangible Assets d Investment in subsidiaries e Financial Assets Investments 656.53	- - 639.65 - -
e Financial Assets Investments 656.53	639.65 - -
Investments 656.53	639.65 - -
	639.65 - -
f Deferred tay assets (net)	-
	-
g Other non-current assets	
2 Current assets	
a Inventories	_
b Financial Assets	
(i) Investments	
(i) Trade Receivables	C 20
(ii) Cash and cash equivalents 4.21	5.07
(iii) Bank balances other than (ii) above	-
(iv) Loans 179.39	166.48
c Other current assets	11.44
Total Assets 840.13	822.64
B EQUITY AND LIABILITIES 1 Equity	
a Equity Share capital 24.50	24.50
b Other Equity 196.53	182.69
Total Equity attributable to Equityholders	
of the company 221.03	207.19
LIABILITIES 2 Non-current liabilities	
a Financial Liabilities	
(i) Other financial liabilities 475.00	475.00
(i) Other infancial nabilities	470.00
b Deferred tax liabilites (Net) 142.56	138.80
Current liabilites	
a Financial Liabilities	
(i) Borrowings	•
(i) Trade payables 1.28	1.61
b Other current liabilities	0.04
c Provisions 0.25	
d Current Tax Liabilities (Net)	
Total Equity and Liabilities 840.13	822.64

For Easy Fincorp Limited



Akhilanand Joshi

