

# ACHAL INVESTMENTS LIMITED

Regd. Office: OFFICE NO 208, 2ND FLOOR, PLOT NO. A-1 MADHUBAN TOWER, VEER SAVARKAR BLOCK, SHAKARPUR DELHI -110092

Email: [achalinvest@yahoo.com](mailto:achalinvest@yahoo.com); Website: [www.achalinvest.com](http://www.achalinvest.com);

Tel/Fax: 91 11 65420041, CIN: L65993DL1980PLC010636

Date: 12<sup>th</sup> February, 2019

To,

BSE Limited  
PJ Towers,  
Dalal Street,  
Mumbai-400001  
Scrip ID: 538570,  
Scrip Code: ACHAL

Subject: Outcome of Board Meeting & Submission of unaudited Financial Results for the quarter ended on 31.12.2018 along with Limited Review Report, Pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015.

Dear Sir/Madam,

This is to inform you that the Board of Directors in its meeting held on 12<sup>th</sup> February, 2019 consider and approved the unaudited financial result for the quarter ended on 31<sup>st</sup> December, 2018.

Pursuant to regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, Please find enclosed herewith Standalone unaudited Financial Results for the quarter ended on 31<sup>st</sup> December, 2018 along with Limited Review Report.

Please update the same in your records.

FOR ACHAL INVESTMENT LIMITED



PRADEEP RAM  
WHOLE TIME DIRECTOR

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(Amount in Lacs)

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31.12.2018						
Particulars	Quarter Ended			Period Ended		Year Ended
	3 Months ended 31/12/2018	Preceding 3 months ended 30/09/2018	Corresponding 3 months ended 31/12/2017	Year to Figure for current year ended 31.12.2018	Year to Figure for previous year ended 31.12.2017	Current Ended 31/03/2018
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I. Total Income from Operations	-	-	-	-	52.30	90.15
II. Other Income	14.49	14.49	9.22	35.64	22.92	0.47
III. Total Revenue (I+II)	14.49	14.49	9.22	35.64	75.21	90.63
IV. Expenses						
a) Cost of Materials consumed	-	-	-	-	-	-
b) Purchase of Stock-in-trade	-	-	-	-	48.73	48.73
c) Changes in inventories of finished goods, WIP and stock in trade	-	-	-	-	-	-
d) Employee benefits expenses	4.32	4.17	4.80	12.64	14.30	20.93
e) Depreciation and amortization expenses	0.01	0.01	0.05	0.03	0.14	0.19
f) Other expenses	9.66	9.50	3.86	21.40	11.19	16.96
Total Expenses	13.99	13.69	8.71	34.08	74.36	86.81
V Profit/(Loss) before exceptional and extraordinary items and tax (III-V)	0.49	0.80	0.51	1.57	0.85	3.82
VI Exceptional Items	-	-	-	-	-	-
VII Profit/(Loss) before extraordinary items and tax (VI-VII)	0.49	0.80	0.51	1.57	0.85	3.82
VIII Extraordinary items	-	-	-	-	-	-
IX Profit/(Loss) before tax (VIII-IX)	0.49	0.80	0.51	1.57	0.85	3.82
X Tax expenses						
a) Current Tax	-	0.27	-	0.27	(0.12)	0.98
a) Income Tax Adjustment	-	-	-	-	-	(0.57)
a) MAT Credit Entitlement	-	-	-	-	-	-
b) Deferred Tax Liabilities / (Assets)	-	-	-	-	-	0.00
XI Profit (Loss) for the period from continuing operations (IX-X)	0.49	0.53	0.51	1.30	0.97	3.40
XII Profit/(loss) from discontinuing operations	-	-	-	-	-	-
XIII Tax expense of discontinuing operations	-	-	-	-	-	-
XIV Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)	-	-	-	-	-	-
XV Profit (Loss) for the period (XI + XIV)	0.49	0.53	0.51	1.30	0.97	3.40
XVI Other Comprehensive Income						
A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-

	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XVII	Total Comprehensive Income for the period (XV+XVI) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	0.49	0.53	0.51	1.30	0.97	3.40
XVIII	Earnings per equity share (for continuing operation):						
	(1) Basic	0.001	0.002	0.000	0.003	0.002	0.005
	(2) Diluted	0.001	0.002	0.000	0.003	0.002	0.005
XIX	Earnings per equity share (for discontinued operation):						
	(1) Basic	0.000	0.000	0.000	0.000	0.000	0.000
	(2) Diluted	0.000	0.000	0.000	0.000	0.000	0.000
XX	Earnings Per Share (for discontinued & continuing operations)						
	a) Basic	0.001	0.002	0.000	0.003	0.002	0.005
	b) Diluted	0.001	0.002	0.000	0.003	0.002	0.005

**Notes:**

1	The above results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 12/02/2019. The Statutory auditors have carried out Limited Review Report for the same.	
2	The previous period figures have been rearranged / regrouped, wherever necessary to confirm to current period classifications.	
3	Company has made business only in one segment during the period hence no segment reporting is required.	
4.	Reconciliation of Net Profit after tax as per previously reported under Indian Accounting Standard and Ind AS for the quarter ended December 31, 2018	
<b>S No.</b>	<b>Particulars</b>	<b>Amount (Rs. In lacs)</b>
1	Net Profit / loss for the Period under Previous Indian AS	0.49
2	Adjustment	
	- Impact of net adjustments on income	0
	- Other Misc Adjustment	0
3	Net Profit for the period under Ind AS	0.49

FOR AGHAL INVESTMENT LIMITED



PRADEEP RAM  
WHOLE TIME DIRECTOR

Date : 12.02.2019

Place : Delhi



# G.P. KESHRI & ASSOCIATES

## Chartered Accountants

Head Office: A-215/5, Chawla Complex, Vikas Marg, Shakarpur, New Delhi-110092 (Delhi)  
Phone: +91 011 22546181, Mobile: +91 9818433797, +91 8882710429, Fax: +91 011 22546181  
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### LIMITED REVIEW REPORT

To,  
Board of Directors of  
M/S ACHAL INVESTMENTS LIMITED

We have reviewed the accompanying statement of Unaudited Financial Results of M/S ACHAL INVESTMENTS LIMITED (the "Company"), for the quarter and period ended 31<sup>st</sup> December 2018, being submitted by the company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This Statement is the responsibility of the Companies Management and has been approved by the 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) 2410, Review of Interim Financial Information Performed by the Independent Auditors of the Entity, 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 accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that caused us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards i.e. Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued hereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and disclosed Requirements) Regulations, 2015 and SEBI circular dated 5<sup>th</sup> July 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For G. P. Keshri & Associates.  
Chartered Accountants

CA. Gopal Prasad Keshri  
Partner

FRN: 017251N  
M.NO: 098476



Place: New Delhi  
Date: 12/02/2019