

Ejecta Marketing Limited

(Formerly known as Appu Marketing & Manufacturing Ltd.)

CIN No- L51495WB1983PLC035864

4, Dr. S.C. Banerjee Road, 1st Floor, Room No-9, Kolkata - 700085
Telephone No. 9163723688; E-mail ID: cstapas@ejectamarketing.com;
Website: www.ejectamarketing.com

March 14, 2018

To,
The Dept. of Corporate Services,
BSE Ltd.,
Floor 25, P.J.Towers,
Dalal Street,
Mumbai - 400 001
Scrip Code: 538653

Dear Sir/Madam,

Sub: Revised format of financial results for the quarter ended on December 31, 2017 as per IND AS format

This is in reference to your mail dated 9th March, 2018 regarding non submission of financial results of the Company for the quarter ended on 31st December 2017 as per IND AS format. The company has inadvertently done some mistakes while making in IND AS format. We regret the inconvenience caused in this regard.

The revised financial results for the quarter ended on December 31, 2017 as per IND AS format is enclosed herewith.

You are requested to take note of the same.

Thanking You,

Yours sincerely
For Ejecta Marketing Limited


Tapas Tirtha
Company Secretary & Compliance Officer



S. C.SWAIKA & CO.
30/1, S. M. Ali Road, Barrackpore
Kolkata-700 120
(Chartered Accountants)

To
The Board of Directors
Ejecta Marketing Limited
4, Dr. S.C. Banerjee Road
1st Floor, Room No. 15
Kolkata-700085

Sub.-: Limited Review Report for the quarter for the quarter and Nine Months ended 31.12.2017

We have reviewed the accompanying statement of unaudited financial results of **Ejecta Marketing Limited** (“the Company”) for the quarter and Nine Months ended 31.12.2017 (“the statement”), attention is drawn to the fact that the figures for the corresponding quarter and Nine months ended 31.12.2017 including the reconciliation of net profit for the quarter and nine months reported under previous GAAP, as reported in these financial results, have been approved by the Company’s Board of Directors but have been subjected to review.

This statement is the responsibility of the Company’s Management and has been approved by the Board of Directors. Our responsibility is to issue a report of these financial statements based on our review.

We conducted our review in accordance with the standard on review management (SRE) 2410, “Review of Interim Financial Statement Information performed by the Independent Auditor of the Entity” issued by the Institute of Chartered Accountant 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 of is limited primarily to inquiries of company personnel and analytical procedure applied to financial data and thus provide less assurance than the audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come our attention that cause us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Accounting standards 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 Disclosure requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S.C.SWAIKA & CO.
(Chartered Accountants)
FRN No.322137E

Swaika

(S.C.Swaika)
(Proprietor)
(M.No.053694)



Place : Kolkata
Dated : 14th day of February, 2018

EJECTA MARKETING LIMITED

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Regd. Office : 4, Dr. S.C. Banerjee Road, 1st Floor, Room No-9, Kolkata - 700085

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Telephone-9163723688, Mail ID-contacts@ejectamarketing.com

Website - www.ejectamarketing.com

Statement of Standalone Unaudited Results for the Quarter and Nine months ended 31st December, 2017

Sl. No.	Particulars	Quarter ended			Nine Months ended		Previous Year ended
		31-12-2017	30-09-2017	31-12-2016	31-12-2017	31-12-2016	31-03-2017
		Unaudited Rs. In Lac	Unaudited Rs. In Lac	Unaudited Rs. In Lac	Unaudited Rs. In Lac	Unaudited Rs. In Lac	Audited Rs. In Lac
1	Income from operations						
	a) Income from operations	20.70	27.51		48.21		9.59
	b) Other operating income			-	-	-	
	Total income from operations (a+b)	20.70	27.51	-	48.21	-	9.59
2	Other Income	6.30	7.15	8.70	23.03	26.28	45.93
3	Total Income (1+2)	27.00	34.66	8.70	71.24	26.28	55.52
4	Expenses						
	a) Cost of Materials Consumed						
	b) Purchase of Stock in trade	24.70	26.29	-	50.99	-	
	c) Changes in inventories of Finished goods, WIP & stock in trade	-1.89	-6.75		-8.64		3.77
	d) Employee benefit expenses	3.88	1.45	3.08	7.85	8.64	11.25
	e) Depreciation & Ammortization Exp	0.21	0.04	0.05	0.31	0.15	0.20
	f) Other expenditure						
	- Custody & RTA Fees	0.13	0.04		1.41		
	- Legal, Professional & Consultancy fees						
	- Listing Fees				2.87	2.59	
	- Other expenditure	1.45	4.36	3.35	6.63	9.93	15.16
	Total expenses	28.48	25.43	6.48	61.42	21.31	30.38
5	Profit/(Loss) from ordinary activities before tax (3-4)	(1.48)	9.23	2.22	9.82	4.97	25.14
6	Tax expense						
	Current tax	-	2.85	0.69	-	1.54	-7.77
	Deferred tax	-	-	-	3.49	-	-
	Total tax expenses	0.00	2.85	0.69	3.49	1.54	-7.77
7	Net Profit/(Loss) for the period (5-6)	(1.48)	6.38	1.53	6.33	3.43	17.37
8	Paid-up equity share capital (Face value of Rs 10 each)	1,457.65	1,457.65	1,457.65	1,457.65	1,457.65	1,457.65
9	Reserves (Excluding Revaluation Reserve)			73.31		73.31	70.14
10	Earnings per share (EPS) (Rs)						
	(a) Basic	(0.00)	0.00	0.00	0.00	0.00	0.12
	(b) Diluted	(0.00)	0.00	0.00	0.00	0.00	0.12

Notes :

1. The Company has adopted Indian Accounting Standards (Ind AS), prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder, with effect from April 01, 2017 and accordingly these financial results have been prepared in accordance with Ind AS notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016. The financial results, presented in accordance with Ind AS 101 - First Time Adoption of Indian Accounting Standards, have been prepared in accordance with the recognition and measurement principles in Ind AS 34 - Interim Financial Reporting. The figures for the Nine Months ended December 31, 2017 presented here are also Ind AS compliant.

2. The Ind AS compliant financial results pertaining to Nine Months ended December 31, 2017 has not been subjected to limited review in line with SEBI circular no. CIR/CFD/FAC/62/2016 dated July 5, 2016. However, the management has exercised necessary due diligence to ensure that the financial results provide a true and fair view of its affairs.



3. The aforesaid results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on February 14, 2018. Limited review of these Results as required under Regulation 33 of the SEBI (Listing and other Disclosure Requirements) Regulations, 2015 has been completed by the Statutory Auditors.

4. Disclosure of segment wise information is not applicable as trading is the Company's only business segment

5. The reconciliation of Net Profit as reported under previous Generally Accepted Accounting Principles (Previous GAAP) and as per Ind AS for the corresponding 3 months/9 months ended December 31, 2016 is given below:

Particulars	Sub Notes	Quarter ended 31/12/2016 (Rs/Lakhs)	Nine Months ended 31/12/2016 (Rs/Lakhs)
Net Profit/(Loss) for the period as reported under previous GAAP		1.53	3.43
fair valuation adjustments for financial assets	1	-	-
actuarial loss on employee defined benefits plan recognised in OCI	2	-	-
Other Adjustments		-	-
Deferred Tax impacts on IND AS adjustment	3	-	-
Total comprehensive Income as reported under Ind AS		1.53	3.43

SUB NOTES:

- 1) Under Indian GAAP, current investment were measured at lower of cost and net reliable value. Under Ind AS, financial assets other than those valued at amortised cost are subsequently measured at fair value. Investments in mutual fund and equity shares have been classified at fair value through statement of profit & loss.
- 2) Under Indian GAAP, re-measurement gain / loss on defined benefit plans is charged to the statement of profit/loss. Under Ind AS, such measurement gain/loss is reported as on item that will not be re-classified to profit or loss under the statement of other comprehensive income (OCI).
- 3) Under Indian GAAP, deferred taxes are recognised using income statement approach i.e. reflecting the tax effect of timing of difference between income and taxable income for the period. The impact of transaction adjustment together with the Ind AS mandate of using balance sheet approach under Indian GAAP for computation of deferred has resulted in consequential impact to statement of profit and loss.
- 4) There is a possibility that these quarterly financial may require adjustment before constituting the final IND AS Financial Statement as at and for the 31.03.2018, due to changes in financial requirements arising from new or revised standards or interpretation issued by MCA, appropriate authorised etc. or changes in the use one or more optional exception from full retrospective application of certain IND AS as permitted under IND AS 101.
- 5) Previous period figure have been regrouped/rearranged wherever necessary to conform to the current period figures.

For S.C.Swaika & Co.
Chartered Accountants
Registration No : 322137E

Swaika



S.C.SWAIKA
Membership no : 053694

Place : Kolkata
Dated : February 14 , 2018

For Ejecta Marketing Limited

EJECTA MARKETING LIMITED

Chandrababu

Director

Wholetime Director
DIN: 07840597