

Particulars	Sr. No.	(Rs. In Lacs)			
		Quarter Ended 30-Sep-18 (Unaudited)	Quarter Ended 30-Jun-18 (Unaudited)	Quarter Ended 30-Sep-17 (Unaudited)	Half Year Ended 30-Sep-17 (Unaudited)
INCOME FROM OPERATIONS:					
a) Net Sales / Income From Operations (Net of Excise Duty)	1				
b) Other Operating Income	2	1.50	1.50	3.75	7.50
(1+2)	3	1.50	1.50	3.75	7.50
EXPENSES:					
a) Cost of Materials consumed		-	-	-	-
b) Purchase of Stock in Trade goods, work in progress and stock in trade		-	-	-	-
d) Employee Benefits Expenses		-	-	0.15	0.15
e) Finance Cost		-	-	-	-
Expenses		104.62	104.62	159.19	318.38
f) Other Expenses		0.05	0.08	0.19	0.19
TOTAL EXPENSES	4	104.67	104.70	159.53	318.72
and Tax(3 - 4)	5	(103.17)	(103.20)	(155.78)	(311.22)
Exceptional Items	6				
Profit / (Loss) before Tax (5-6)	7	(103.17)	(103.20)	(155.78)	(311.22)
Tax Expenses (Deferred Tax Assets)	8	-	-	-	-
Net Profit / (Loss) After Tax for the Period (7-8)	9	(103.17)	(103.20)	(155.78)	(311.22)
Other Comprehensive Income					
- Items that will not be reclassified to Profit & Loss	10				
- Items that will be reclassified to Profit & Loss					
Total Comprehensive Income/(Loss) for the period (9+10)	11	(103.17)	(103.20)	(155.78)	(311.22)
Paid-up Equity Share Capital (face Value Rs.1 /- each	12	2,902.96	2,902.96	2,902.96	2,902.96
Earnings Per share (of Rs. 1 each) (not annualised)	13				
(a) Basic & Diluted EPS		(0.04)	(0.04)	(0.05)	(0.11)

Greenearth Resources & Projects Limited
Standalone Statement of Assets and Liabilities

As on 30.09.2018
(Rs. In Lacs)

ASSETS

Non-current assets	
Property, plant and equipment	2,867.86
Capital work-in-progress	716.21
Financial assets	
Investments	
Sub-Total	3,584.07
Current assets	9.33
Inventories	
Financial assets	840.90
Trade receivables	56.77
Cash and cash equivalents	201.78
Loans	
Unbilled revenue	495.71
Other financial assets	
Other current assets	883.35
Income tax assets (net)	357.09
Sub-Total	2,844.92
TOTAL ASSETS	6,429

EQUITY AND LIABILITIES

Equity	2,902.96
Equity share capital	(29,337.61)
Other equity	(26,434.65)
Sub-Total	
Liabilities	
Non-current liabilities	
Financial liabilities	
Borrowings	4,279.06
Deferred tax Liabilities (Net)	388.26
Sub-Total	4,667.32
Current liabilities	
Financial liabilities	
Borrowings	22,966.88
Trade payables	2,874.64
Other financial liabilities	87.43
Other current liabilities	1,411.09
Current income tax liabilities (net)	856.29
Sub-Total	28,196.33
TOTAL EQUITY AND LIABILITIES	6,429




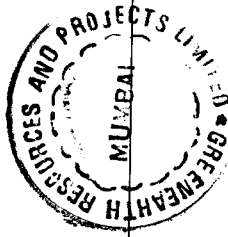
Notes :-

1. The Audited Financial Results have been reviewed by the Audit Committee and approved at the meeting of the Board of Directors of the Company held on 12Th Nov. 2018.
2. Status of Investor Complaints during the quarter ended 30th Sept. 2018
Opening Balance : (Nil) Received : (Nil) Disposed off : (Nil) Pending as on 30.09.2018 : (Nil)
3. Ind AS 115 - Revenue from Contracts with Customers' is a new accounting standard effective from April 1, 2018 which replaces existing revenue recognition requirements. The Company has adopted Ind AS 115 using cumulative effect method i.e. the new standard is applied retrospectively to the contracts that are not completed as at the date of initial application. The adoption of standard did not have any material impact to the results for the quarter ended Sept30, 2018. The comparative information has not been restated.
4. Figures of the previous periods are re-classified / re-arranged / re-grouped, wherever considered necessary.
5. The company is primarily engaged in single business segment viz. Mfg./Trading of LAM Coke / coal/ Leasing of Plant, therefore disclosure requirement under Accounting Standard (AS) 17, for segment reporting is not applicable. However there is no revenue other than the lease rental during the quarter ended 30.09.2018

Date : 12.11.2018
Place : Mumbai

For Greenearth Resources & Projects Limited
(formerly known as Austral coke & Projectse Ltd.)


Shilbala Mandloi
(Director)



TO,
The Board of Directors
M/S GREENEARTH RESOURCES & PROJECTS LIMITED
(formerly known as Austral Coke & Projects Limited)
Reg.: THE LIMITED REVIEW REPORT FOR COMPANIES ANNEXURE V TO REGULATION 33 OF SEBI (LODR), 2015


1. We have reviewed the accompanying statement of unaudited financial results (the statement) of M/S GREENEARTH RESOURCES & PROJECTS LIMITED for the Quarter & Half Year ended 30th September, 2018 being submitted by the company pursuant to Regulation 33 of the securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation, 2015 as read with circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors of the company at their meeting held on 12th November, 2018. This statement has been prepared on the basis of the related interim financial statement in accordance with the recognition and measurement principles laid down in accounting standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribe under section 133 of the companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

3. We conducted our review in accordance with the Standard 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statements is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides 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 above, nothing has come to our attention that causes 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 principles laid down in Accounting Standard 34, "Interim Financial Reporting" (Ind AS 34) prescribe Under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and policies 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 read with circular No. CIR/CFD/CMD/15/2015 dated November 30, 2015 including the manner in which it is to be disclosed or that it contains any material misstatement.

For M/s SARP & ASSOCIATES.
Chartered Accountants
FRN: 007375C


(SHAILESH AGARWAL)
(Partner)
(M.No:063220)



Place: Kolkata
Date: 12th November, 2018