

# 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: 30<sup>th</sup> May, 2019

To,

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

Subject: Submission of audited Financial Results for the quarter and year ended on 31.03.2019 along with Audit 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 30<sup>th</sup> May, 2019 consider and approved the audited financial result for the quarter and year ended on 31<sup>st</sup> March, 2019.

Pursuant to regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, Please find enclosed herewith Standalone audited Financial Results for the quarter and year ended on 31<sup>st</sup> March, 2019 along with Audit Report.

Also find declaration regarding unmodified opinion in respect of audited financial result for the quarter and year ended on 31<sup>st</sup> March, 2019.

Please update the same in your records.

FOR ACHAL INVESTMENT LIMITED



PRADEEP RAM  
WHOLE TIME DIRECTOR

Statement of Audited Financial Results for quarter and Year ended 31.03.2019				Amt. In Lakhs		
Particulars					Year Ended	
		3 Months Ended	Preceding 3 Months Ended	Corresponding 3 Months Ended	Current Year Ended	Previous Year Ended
		31.03.2019	31.12.2018	31.03.2018	31.03.2019	31.03.2018
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I.	Total Income form Operations	-	-	-	-	90.15
II.	Other Income	16.65	14.49	14.96	52.30	0.47
III.	<b>Total Revenue (I+II)</b>	<b>16.65</b>	<b>14.49</b>	<b>14.96</b>	<b>52.30</b>	<b>90.63</b>
IV.	<b>Expenses</b>					
	a) Cost of Materials consumed	-	-	-	-	-
	b) Purchase of Stock-in-trade	-	-	-	-	48.73
	c) Changes in inventories of finished goods, WIP and stock in trade	-	-	-	-	-
	d) Employee benefits expenses	5.05	4.32	6.63	17.69	20.93
	e) Depreciation and amortization expenses	0.04	0.01	0.05	0.07	0.19
	f) Other expenses	11.03	9.66	5.77	32.44	16.96
	<b>Total Expenses</b>	<b>16.12</b>	<b>13.99</b>	<b>12.45</b>	<b>50.20</b>	<b>86.81</b>
V	Profit/(Loss) before exceptional and extraordinary items and tax (III-V)	<b>0.53</b>	<b>0.49</b>	<b>2.51</b>	<b>2.10</b>	<b>3.82</b>
VI	Exceptional Items	-	-	-	-	-
VII	Profit/(Loss) before extraordinary items and tax (VI-VII)	0.53	0.49	2.51	2.10	3.82
VIII	Extraordinary items	-	-	-	-	-
IX	Profit/(Loss) before tax (VIII-IX)	0.53	0.49	2.51	2.10	3.82
X	Tax expenses					
	a) Current Tax	0.24	-	0.53	0.51	0.98
	a) Income Tax Adjustment	-	-	-	-	(0.57)
	a) MAT Credit Entitlement	-	-	-	-	-
	b) Deferred Tax Liabilities / (Assets)	0.04	-	0.00	0.04	0.00
XI	Profit (Loss) for the period from continuing operations (IX-X)	0.25	0.49	1.98	1.55	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)	0.25	0.49	1.98	1.55	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)	0.25	0.49	1.98	1.55	3.40
XVIII	Earnings per equity share (for continuing operation):					
	(1) Basic	0.000	0.000	0.021	0.000	0.123

	(2) Diluted	0.000	0.000	0.021	0.000	0.123
XIX	Earnings per equity share (for discontinued operation):					
	(1) Basic	-	-	0.021	-	0.123
	(2) Diluted	-	-	0.021	-	0.123
XX	Earning Per Share (for discontinued & continuing operations)					
	a) Basic	0.000	0.000	0.021	0.000	0.123
	b) Diluted	0.000	0.000	0.021	0.000	0.123

FOR AGHAL INVESTMENT LIMITED



PRADEEP RAM  
WHOLE TIME DIRECTOR

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STATEMENT OF ASSETS AND LIABILITIES AS AT 31.03.2019			
S. No.	Particulars	(Rs. In lacs)	
		As at 31.03.2019	As at 31.03.2018
		Audited	Audited
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b><u>Non- Current Assets</u></b>		
	(a) Property, Plant and Equipment	0.23	0.30
	(b) Capital Work-in-Progress	-	-
	(c) Other Intangible Assets	-	-
	(d) Financial Assets		
	(i) Investments	345.73	345.73
	(ii) Loan & Advances	65.00	65.00
	(iii) Other financial assets	-	-
	(e) Deferred tax assets (net)	0.41	0.45
	(f) Other Non-Current Assets	0.88	4.62
	<b>Total Non-Current Assets</b>	<b>412.25</b>	<b>416.10</b>
<b>2</b>	<b>Current Assets</b>		
	(a) Inventories	-	-
	(b) Financial Assets		
	(i) Trade Receivables	-	3.39
	(ii) Cash and Bank equivalents	1.56	49.54
	(iii) Bank balances other than (ii) above	-	-
	(iv) Loan & Advances	1,071.68	1,133.21
	(v) Investment	-	-
	(c) Other Current Assets	6.16	3.46
	<b>Total Current Assets</b>	<b>1,079.40</b>	<b>1,189.60</b>
	<b>TOTAL ASSETS</b>	<b>1,491.65</b>	<b>1,605.70</b>
	<b>EQUITY AND LIABILITIES</b>		
	<b>Equity</b>		
	(a) Equity Share Capital	630.98	630.98
	(b) Other Equity	388.24	386.69
	(c) Money received against share warrants	-	-
	<b>Total Equity</b>	<b>1,019.22</b>	<b>1,017.67</b>
<b>B</b>	<b>Liabilities</b>		
<b>1</b>	<b>Non-Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	447.34	566.91
	(b) Deferred Tax Liabilities (Net)	-	-
	(c) Other Non-Current Liabilities	-	-
	<b>Total Non-Current Liabilities</b>	<b>447.34</b>	<b>566.91</b>
<b>2</b>	<b>Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	2.93	2.93
	(ii) Trade Payables	-	-
	(iii) Other Financial Liabilities	-	-
	(b) Other Current Liabilities	17.31	13.85

	(c) Provisions	4.85	4.34
	<b>Total Current Liabilities</b>	<b>25.08</b>	<b>21.12</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>1,491.65</b>	<b>1,605.70</b>

**Notes:**

- 1 Figures for the last quarter are the difference between the audited figures for the full financial year and the published figures for nine months period upto the third quarter of relevant financial year.
- 2 Company has made business only in one segment during the period hence no segment reporting is required
- 3 The above financial result were reviewed by the Audit Committee and approved by the Board of Directors at the respective meetings held on 30.05.2019.
- 4 The Company has reported the figures in lacs.
- 5 The Above figures have been regrouped and re-arranged wherever necessary.

FOR AGHAL INVESTMENT LIMITED



PRADEEP RAM  
WHOLE TIME DIRECTOR

# ACHAL INVESTMENTS LIMITED

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Tel/Fax: 91 11 65420041, CIN: L65993DL1980PLC010636

Date: 30<sup>th</sup> May, 2019

To,

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

**Declaration of Unmodified Audit Report Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

We hereby declare and confirm that the Statutory Auditors of the Company have issued an Audit Report with unmodified opinion on standalone Audited Financial Results of the Company for the year ended on 31<sup>st</sup> March, 2019.

Please update the same in your records.

FOR ACHAL INVESTMENT LIMITED



ACHAL INVESTMENTS LIMITED  
PRADEEP RAM  
WHOLE TIME DIRECTOR



# 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  
E-Mail: gopalkeshri@yahoo.com

Auditor's Report On Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

TO,  
THE BOARD OF DIRECTORS  
M/S ACHAL INVESTMENTS LIMITED

We have audited the quarterly financial results of **M/S ACHAL INVESTMENTS LIMITED** for the quarter ended 31.03.2019 and the year to date results for the period 01.04.2018 to 31.03.2019, attached herewith, 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 circular no. CIR/CFD/FAC/62/2016 dated July 05, 2016

These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) for Interim Financial Reporting, prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:



Branch Offices:



- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- ii. give a true and fair view of the net profit and other financial information for the quarter ended 31.03.2019 as well as the year to date results for the period from 01.04.2018 to 31.03.2019.

For M/s G.P.Keshri & Associates  
Chartered Accountants



CA. Gopal Prasad Keshri

Partner

FRN: 017251N

M.NO: 098476

Date: **30.05.2019**

Place: **Delhi**