

Vertical Industries Limited

Registered office : # Flat No. 106, Nirmal Tower Dwarakapuri Colony,
Punjagutta, Hyderabad – 500082 Ph : 040 -64523706.

Email : lamansion1990@gmail.com

CIN : L14102TG1990PLC011398, website: www.verticalindustries.in

To
Corporate Relations Department.
The Bombay Stock Exchange Limited
P.J Towers, Dalal Street
Mumbai - 400001

Date: 13.11.2018

Dear Sir,

Sub: Submission of Un -audited financial results for the quarter and half year ended 30.09.2018 along with the Limited review report

Ref: Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Scrip Code: 515099

With reference to the above mentioned subject, please find enclosed the following:

1. Approved the Un-Audited Financial Results for the Second Quarter and half year ended 30th September, 2018. **Enclosed**
2. Taken Note of the Limited Review Report for the Un-Audited Financial Results for Second Quarter and half year ended 30th September, 2018. **Enclosed.**

Further please note that the meeting commenced at 04.30 pm and concluded at 5.30 pm

This is for your information and records.

**Thanking You
For Vertical Industries Limited**


**P Janardhan Reddy
Chairman
(DIN: 01804697)**



VERTICAL INDUSTRIES LIMITED

CIN NO: L14102TG1990PLC011398

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Balance Sheet

(` in Lakhs)

Particulars	As at	
	30.09.2018	31.03.2018
	Unaudited	Audited
A ASSETS		
1 Non-current assets		
(a) Property, Plant and Equipment	0.00	0.00
(b) Intangible Assets	0.00	0.00
(c) Financial Assets	0.00	0.00
(i) Investments	0.00	0.00
(ii) Loans	0.00	0.00
(iii) Other Financial Assets	0.00	0.00
(d) Deferred tax assets (net)	0.00	0.00
(e) Other non-current assets	0.00	0.00
Total - Non-current assets	0.00	0.00
2 Current assets		
(a) Inventories	53.40	53.40
(b) Financial Assets		
(i) Investments	0.00	0.00
(ii) Trade Receivables	0.00	0.00
(iii) Cash and Cash Equivalents	0.60	0.40
(iv) Other Balances with Banks	0.00	0.00
(v) Other Financial Assets	0.00	0.00
(c) Other Current Assets	2.72	2.72
Total - Current assets	56.72	56.52
TOTAL - ASSETS (1+2)	56.72	56.52
B EQUITY AND LIABILITIES		
1 EQUITY		
(a) Equity Share Capital	779.60	779.60
(b) Other Equity		
(i) Reserves and Surplus	-762.84	-759.67
Total Equity	16.76	19.93
2 Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	29.55	29.55
(ii) Other Financial Liabilities	0.00	0.00
(b) Provisions	0.00	0.00
(c) Deferred Tax Liabilities (Net)	0.00	0.00
Total Non - Current Liabilities	29.55	29.55
3 Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	0.00	0.00
(ii) Trade Payables	4.04	4.04
(iii) Other Financial Liabilities	0.00	0.00
(b) Provisions	0.00	0.00
(c) Current Tax Liabilities	0.00	0.00
(d) Other Current Liabilities	6.37	3.00
Total - Current liabilities	10.41	7.04
TOTAL - EQUITY AND LIABILITIES (1+2+3)	56.72	56.52

Place: Hyderabad

Date: 13.11.2018

P Janardhan Ruddy
Chairman



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Statement of Unaudited Financial Results for the Quarter and Half Year ended 30th September, 2018

(Rs in Lacs)

Sl. No.	Particulars	Results					
		Quarter ended			Year to date		Year Ended
		30th September, 2017	30th June, 2018	30th September, 2017	Year to date figures for the current period ended 30th September, 2018	Year to date figures for the current period ended 30th September, 2017	31st March, 2018
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operations	0.00	0.00	0.00	0.00	0.00	0.00
II	Other Income	3.75	0.00	2.45	3.75	2.45	5.39
III	Total Revenue (I+II)	3.75	0.00	2.45	3.75	2.45	5.39
IV	Expenses						
	a. Cost of Material Consumed	0.00	0.00	0.00	0.00	0.00	0.00
	b. Purchase of stock -in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	c. Changes in inventories of finished goods, work-in-progress and stock -in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	d. Employee benefits expense	0.15	0.15	0.30	0.30	0.45	0.75
	e. Finance Costs	0.00	0.00	0.00	0.00	0.00	0.00
	f. Depreciation and Amortisation expense	0.00	0.00	0.00	0.00	0.00	0.00
	g. Other Expenses	3.25	3.37	1.90	6.62	5.20	6.90
	Total Expenses	3.40	3.52	2.20	6.92	5.65	7.65
V	Profit before exceptional and extraordinary items and tax (V-VI)	0.35	-3.52	0.25	-3.17	-3.20	-2.26
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit before extraordinary items and tax (V-VI)	0.35	-3.52	0.25	-3.17	-3.20	-2.26
VIII	Extraordinary items	0.00	0.00	0.00	0.00	0.00	0.00
IX	Profit before tax (VII-VIII)	0.35	-3.52	0.25	-3.17	-3.20	-2.26
X	Tax Expense						
	(1) Current tax	0.00	0.00	0.00	0.00	0.00	0.00
	(1) Deferred tax	0.00	0.00	0.00	0.00	0.00	0.00
XI	Profit / (Loss) for the period from continuing operations (VII-VIII)	0.35	-3.52	0.25	-3.17	-3.20	-2.26
XII	Profit / (Loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XIII	Tax expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XIV	Profit / (Loss) from discontinuing operations (after tax) (XII-XIII)	0.00	0.00	0.00	0.00	0.00	0.00
XV	Profit / (Loss) for the period (XI+XIV)	0.35	-3.52	0.25	-3.17	-3.20	-2.26
XVI	Other Comprehensive income	0.00	0.00	0.00	0.00	0.00	0.00
XVII	Total Comprehensive income	0.35	-3.52	0.25	-3.17	-3.20	-2.26
XXI	Paid-up equity share capital (Face Value of Rs.10 each)	779.60	779.60	779.60	779.60	779.60	779.60
XXII	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	759.67
XXIII	Earnings per share (after tax and minority interest)						
	(a) Basic	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Diluted	0.00	0.00	0.00	0.00	0.00	0.00

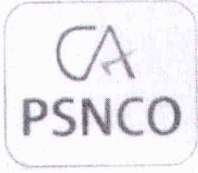
NOTE

- 1 The above unaudited financial results were reviewed by the Audit Committee and taken on record and approved by the Board of Directors at their meeting held on 13.11.2018
- 2 Figures have been regrouped and rearranged wherever considered necessary in order to make them comparable with those of the current period.
- 3 The company adopted Indian Accounting Standards (Ind AS) from April 1,2017 with transition date of April 1,2016, and accordingly these financial results have been prepared in accordance with the recognition and measurement principles laid Accounting Standard (Ind AS)-34 Interim Financial Reporting prescribed under section 133 of the companies Act 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in india.
- 6 The statutory auditors have carried out a limited review of the financial results for the quarter and half year ended 30th September,2018.
- 7 The Company operates in a single segment and the results pertain to a single segment.

Place: Hyderabad
Date: 13.11.2018

P Janardhan Reddy
Chairman





P. S. NAGARAJU & CO.,
Chartered Accountants

Limited Review Report on the Un Audited Financial Results of M/s Vertical Industries Limited


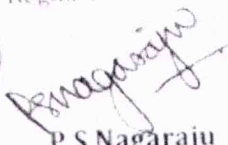
We have reviewed the accompanying statement of unaudited financial results of **M/s Vertical Industries Limited** for the Quarter and Half year ended 30.09.2018 being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015 as modified by circular No.CIR/CFD/FAC/62/2016 dated July 5, 2016.

These statements, 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 measurement principles laid down in the Indian accounting standard 34 "Interim Financial reporting" ("IND AS34"), prescribed 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.

We conducted our review in accordance with the Standard on "Review Engagement (SRE) 2410, engagements, 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 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 provide less assurance than an 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 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 information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation 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.

Date : 13.11.2018
Place : Hyderabad.

For, P S Nagaraju & Co
Chartered Accountants
Firm Regn.No.0114475


P S Nagaraju
Partner
M. No. 210268