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CIN No. L65923DL1987PLC027305

Date: 08.12.2018

To,

BSE Limited  
PJ, Towers,  
Dalal Street,  
Mumbai-400001

Scrip Code: 538423; Scrip ID: ALPSMOTOR

Subject: Submission of Unaudited Financial Results for the Quarter and half year ended on 30<sup>th</sup> September, 2018 along with revised statement of assets and liabilities as per IND AS Format

Dear Sir,

Please find enclosed herewith unaudited Financial Results for the quarter and half year ended on 30<sup>th</sup> September, 2018 along with revised statement of assets and liabilities as per IND AS Format.

Please update the same in your records.

FOR ALPS MOTOR FINANCE LIMITED

*Sunila*  
SUNILA SABHARWAL  
DIRECTOR



PART-I STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30<sup>TH</sup> SEP 2018

Particulars		Quarter Ended			Period Ended		Year Ended
		3 Months ended 30/09/2018	Preceding 3 months ended 30/06/2018	Corresponding 3 months ended 30/09/2017	Year to Figure for current year ended 30.09.2018	Year to Figure for previous year ended 30.09.2017	Current Ended 31/03/2018
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I.	Total Income from Operations	132.26	156.27	0.12	288.53	0.32	64.44
II.	Other Income	(2.06)	(5.67)	-	(7.73)	-	0.86
III.	<b>Total Revenue (I+II)</b>	<b>130.20</b>	<b>150.60</b>	<b>0.12</b>	<b>280.80</b>	<b>0.32</b>	<b>65.31</b>
IV.	<b>Expenses</b>						
	a) Cost of Materials consumed	132.98	165.40	-	298.38	-	68.23
	b) Purchase of Stock-in-trade	-	-	-	-	0.10	(3.37)
	c) Changes in inventories of finished goods, WIP and stock in trade	(2.16)	(10.20)	-	(12.36)	-	-
	d) Employee benefits expenses	0.02	0.03	0.07	0.06	0.11	0.24
	e) Depreciation and Amortization expenses	0.00	0.00	0.00	0.00	0.00	0.00
	f) Other expenses	0.27	0.57	0.04	0.84	0.09	0.15
	<b>Total Expenses</b>	<b>131.11</b>	<b>155.80</b>	<b>0.10</b>	<b>286.92</b>	<b>0.30</b>	<b>65.26</b>
V	Profit/(Loss) before exceptional and extraordinary items and tax (III-V)	(0.91)	(5.21)	0.01	(6.12)	0.02	0.05
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(Loss) before extraordinary items and tax (VI-VII)	(0.91)	(5.21)	0.01	(6.12)	0.02	0.05
VIII	Extraordinary items	-	-	-	-	-	-
IX	Profit/(Loss) before tax (VIII-IX)	(0.91)	(5.21)	0.01	(6.12)	0.02	0.05
X	Tax expenses						
	a) Current Tax	-	-	-	-	-	0.01
	a) Income Tax Adjustment	-	-	-	-	-	-
	a) MAT Credit Entitlement	-	-	-	-	-	-
	b) Deferred Tax Liabilities / (Assets)	-	-	-	-	-	(0.00)
XI	Profit (Loss) for the period from continuing operations (IX-X)	(0.91)	(5.21)	0.01	(6.12)	0.02	0.04
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)	(0.91)	(5.21)	0.01	(6.12)	0.02	0.04
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)	(0.91)	(5.21)	0.01	(6.12)	0.02	0.04
XVIII	Earnings per equity share (for continuing operation):						
	(1) Basic	0.00	(0.00)	0.00	0.00	0.00	0.00
	(2) Diluted	0.00	(0.00)	0.00	0.00	0.00	0.00
XIX	Earnings per equity share (for discontinued operation):						
	(1) Basic	0.00	(0.00)	0.01	0.00	0.00	0.00
	(2) Diluted	0.00	(0.00)	0.01	0.00	0.00	0.00
XX	Earning Per Share (for discontinued & continuing operations)						
	a) Basic	0.00	(0.00)	0.01	0.00	0.00	0.00
	b) Diluted	0.00	(0.00)	0.01	0.00	0.00	0.00

FOR ALPS MOTOR FINANCE LIMITED

Sunila  
SUNILA SABHARWAL  
DIRECTOR



## STATEMENT OF ASSETS AND LAIBILITIES AS ON 30.09.2018

S. No.	Particulars	As at 30.09.2018	As at 31.03.2017
		Audited	Audited
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non- Current Assets</b>		
	(a) Property, Plant and Equipment	0.40	0.46
	(b) Capital Work-in-Progress	-	-
	(c) Other Intangible Assets	-	-
	(d) Financial Assets		
	(i) Investments	105.60	105.60
	(ii) Loan & Advances	400.00	400.00
	(iii) Other financial assets	-	-
	(e) Deferred tax assets (net)	0.18	0.18
	(f) Other Non-Current Assets	2.16	3.16
	<b>Total Non-Current Assets</b>	<b>508.34</b>	<b>509.40</b>
<b>2</b>	<b>Current Assets</b>		
	(a) Inventories	1,572.36	336.53
	(b) Financial Assets		
	(i) Trade Receivables	3.06	3.06
	(ii) Cash and Cash Equivalents	7.29	13.95
	(iii) Bank balances other than (ii) above	-	-
	(iv) Loan & Advances	2,629.76	2,103.23
	(v) Investment	-	-
	(c) Other Current Assets	19.31	16.06
	<b>Total Current Assets</b>	<b>4,231.78</b>	<b>2,472.83</b>
	<b>TOTAL ASSETS</b>	<b>4,740.12</b>	<b>2,982.23</b>
	<b>EQUITY AND LIABILITIES</b>		
	<b>Equity</b>		
	(a) Equity Share Capital	1,015.63	1,015.63
	(b) Other Equity	-85.80	526.75
	(c) Money received against share warrants	-	-
	<b>Total Equity</b>	<b>929.83</b>	<b>1,542.38</b>
<b>B</b>	<b>Liabilities</b>		
<b>1</b>	<b>Non-Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	2,764.82	249.81
	(b) Deferred Tax Liabilities (Net)	-	-
	(c) Other Non-Current Liabilities	-	-
	<b>Total Non-Current Liabilities</b>	<b>2,764.82</b>	<b>249.81</b>
<b>2</b>	<b>Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	921.86	1,123.51

	(ii) Trade Payables	-	-
	(iii) Other Financial Liabilities	-	-
	(b) Other Current Liabilities	120.59	63.50
	(c) Provisions	3.02	3.02
	<b>Total Current Liabilities</b>	<b>1,045.47</b>	<b>1,190.04</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>4,740.12</b>	<b>2,982.23</b>

**Notes :**

1. The above results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 13/11/2018.
2. The Financial Results have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standard (Ind AS) prescribed under Section 133 of the Companies Act, 2013, read with relevant rules there under in terms of Regulation 33 of SEBI (Listing and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.
3. The previous period figures have been rearranged / regrouped, wherever necessary to confirm to current period classifications and Financial results are subject to the Limited Review Report issued by the statutory auditors of the company.

FOR ALPS MOTOR FINANCE LIMITED

*Sunila*  
  
**SUNILA SABHARWAL**  
**DIRECTOR**



**LIMITED REVIEW REPORT**

To,  
Board of Directors of  
M/S ALPS MOTOR FINANCE LIMITED

We have reviewed the accompanying statement of Unaudited Financial Results of M/S ALPS MOTOR FINANCE LIMITED (the 'Company'), for the quarter and period ended 30- September 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 and\ 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- July 2016 including the manner in which it is to be disclosed, or that its contains any material misstatement.

For M/s Manoj Raj & Associates  
Chartered Accountants

  
(Manoj Kumar)  
Proprietor  
M No.: 095531  
FRN: 017373N



Place: New Delhi  
Date: 13.11.2018