

# Vertical Industries Limited

Registered office : # Flat No. 106, First Floor Nirmal Towers  
Dwarakapuri Colony, Punjagutta, Telangana 500082

Ph : 040 -64523706. Email : [lamansion1990@gmail.com](mailto:lamansion1990@gmail.com)

CIN : L14102TG1990PLCo11398, website: [www.verticalindustries.in](http://www.verticalindustries.in)

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Date: 30.05.2019

To  
Corporate Relationship Department  
The BSE Ltd.,  
PJ Towers, Dalal Street  
Mumbai – 400 001

Dear Sir/ Madam,

**Sub: Outcome of Board Meeting**

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

**Ref: Script code: 515099**

With reference to the above mentioned subject, please note that the Board of Directors in their just concluded Board meeting has inter-alia transacted the following business:

1. Approved the Audited Financial Results for the Quarter and full year ended 31.03.2019. Enclosed
2. Noted the Auditors Report of the Audited Financial Results for the Quarter and Full year ended 31.03.2019. Enclosed.

The meeting commenced at 04:00 P.M and concluded at 04.45 P.M.

Further, kindly find enclosed Declaration Pursuant to Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for unmodified opinion for Standalone Audited Financial Results for the Financial Year ended 31<sup>st</sup> March, 2019.

This is for your information and records

Kindly take the same on record.

Thanking you  
Yours faithfully  
For VERTICAL INDUSTRIES LIMITED

  
P JANARDHAN REDDY  
Chairman & Managing Director  
DIN: 01804697



# VERTICAL INDUSTRIES LIMITED

CIN NO: L14102TG1990PLC011398

Registered Office: # Flat No. 106, First Floor, Nirmal Towers, Dwarakapuri Colony  
Punjagutta, Hyderabad, Telangana 500082, Tel: 040 -64523706

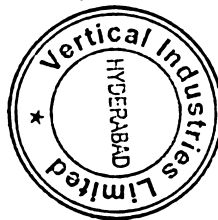
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Standalone statement of Assets and Liabilities as at 31.03.2019

(' in Lakhs)

	Particulars	As at	
		31.03.2019	31.03.2018
		Audited	Audited
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current assets</b>		
	(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	0.00
	(e) Other non-current assets	0	0.00
	<b>Total - Non-current assets</b>	<b>0.00</b>	<b>0.00</b>
<b>2</b>	<b>Current assets</b>		
	(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	0.40	0.40
	(iv) Bank balances other than (iii) above	0.00	0.00
	(v) Other Financial Assets	2.72	2.72
	(c) Other Current Assets	0.00	0.00
	<b>Total - Current assets</b>	<b>56.52</b>	<b>56.52</b>
	<b>TOTAL - ASSETS (1+2)</b>	<b>56.52</b>	<b>56.52</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>EQUITY</b>		
	(a) Equity Share Capital	779.60	779.60
	(b) Other Equity		
	(i) Reserves and Surplus	-760.59	-759.67
	<b>Total Equity</b>	<b>19.01</b>	<b>19.93</b>
<b>2</b>	<b>Non-Current Liabilities</b>		
	(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
	<b>Total Non - Current Liabilities</b>	<b>29.55</b>	<b>29.55</b>
<b>3</b>	<b>Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	0	0.00
	(ii) Trade Payables	4.04	4.04
	(iii) Other Financial Liabilities	0.00	0.00
	(b) Provisions	0	0.00
	(c) Other Current Liabilities	3.92	3.00
	(d) Current Tax Liabilities (Net)	0	0.00
	<b>Total - Current liabilities</b>	<b>7.96</b>	<b>7.04</b>
	<b>TOTAL - EQUITY AND LIABILITIES (1+2+3)</b>	<b>56.52</b>	<b>56.52</b>

Place: Hyderabad  
Date: 30.05.2019



  
P Janardhan Reddy  
Chairman

# VERTICAL INDUSTRIES LIMITED

CIN NO: L14102TG1990PLC011398

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Punjagutta, Hyderabad, Telangana 500082, Tel: 040 -64523706

E-mail: lamansion1990@gmail.com , Website: www.verticalindustries.in

## Statement of Standalone Audited Financial Results for the Quarter and year ended 31st March, 2019

( in Lacs)


Sl. No.	Particulars	Results				
		Quarter ended		Year Ended		
		31st March, 2019	31st December, 2018	31st March, 2018	31st March, 2019	31st March, 2018
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue from Operations	0.00	0.00	0.00	0.00	0.00
II	Other Income	3.68	0.00	2.45	7.43	5.39
III	<b>Total Revenue (I+II)</b>	<b>3.68</b>	<b>0.00</b>	<b>2.45</b>	<b>7.43</b>	<b>5.39</b>
IV	<b>Expenses</b>					
a.	Cost of Material Consumed	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
c.	Changes in inventories of finished goods, work-in-progress and stock -in-trade	0.00	0.00	0.00	0.00	0.00
d.	Employee benefits expense	0.00	0.10	0.15	0.40	0.75
e.	Finance Costs	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
g.	Other Expenses	1.23	0.10	1.52	7.95	6.90
	<b>Total Expenses</b>	<b>1.23</b>	<b>0.20</b>	<b>1.67</b>	<b>8.35</b>	<b>7.65</b>
V	<b>Profit before exceptional and extraordinary items and tax (III-IV)</b>	<b>2.45</b>	<b>-0.20</b>	<b>0.78</b>	<b>-0.92</b>	<b>-2.26</b>
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00
VII	<b>Profit before extraordinary items and tax (V-VI)</b>	<b>2.45</b>	<b>-0.20</b>	<b>0.78</b>	<b>-0.92</b>	<b>-2.26</b>
VIII	Extraordinary items	0.00	0.00	0.00	0.00	0.00
IX	<b>Profit before tax (VII-VIII)</b>	<b>2.45</b>	<b>-0.20</b>	<b>0.78</b>	<b>-0.92</b>	<b>-2.26</b>
X	<b>Tax Expense</b>					
	(I) Current tax	0.00	0.00	0.00	0.00	0.00
	(I) Deferred tax	0.00	0.00	0.00	0.00	0.00
XI	<b>Profit / (Loss) for the period from continuing operations (IX-X)</b>	<b>2.45</b>	<b>-0.20</b>	<b>0.78</b>	<b>-0.92</b>	<b>-2.26</b>
XII	Profit / (Loss) from discontinuing operations	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
XIV	<b>Profit / (Loss) from discontinuing operations (after tax) (XII-XIII)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
XV	<b>Profit / (Loss) for the period (XI+XIV)</b>	<b>2.45</b>	<b>-0.20</b>	<b>0.78</b>	<b>-0.92</b>	<b>-2.26</b>
XVI	Other Comprehensive income	0.00	0.00	0.00	0.00	0.00
XVII	<b>Total Comprehensive income</b>	<b>2.45</b>	<b>-0.20</b>	<b>0.78</b>	<b>-0.92</b>	<b>-2.26</b>
XXI	Paid-up equity share capital (Face Value of ₹.10 each)	779.60	779.60	779.60	779.60	779.60
XXII	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year				(760.59)	(759.67)
XXIII	<b>Earnings per share (after tax and minority interest)</b>					
	(a) Basic (in ₹)	0.00	0.00	0.00	0.00	0.00
	(b) Diluted (in ₹)	0.00	0.00	0.00	0.00	0.00

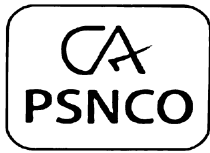
### NOTE

- The above financial results were reviewed by the Audit Committee and taken on record and approved by the Board of Directors at their meeting held on 30.05.2019 and were subjected to an audit by the statutory auditors.
- Figures have been regrouped and rearranged wherever considered necessary in order to make them comparable with those of the current period.
- Effective from 1st April 2018, the Company adopted Ind AS 115-"Revenue from contracts with customers" and applied prospectively contracts with customers, existing as on 1st April 2018. The applicability of Ind AS 115 did not have any significant impact on recognition and measurement of revenue and related items in the financial results of the company.
- The figures of the last quarter are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the respective financial year.
- The Company operates in a single segment and the results pertain to a single segment.

Place: Hyderabad  
Date: 30.05.2019



  
**P Janardhan Reddy**  
 Chairman



**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**

We have audited the accompanying Standalone financial results of **Vertical Industries Limited** ("the Company) for the year ended 31<sup>st</sup> March, 2019 (the statement) 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. The statements which are the responsibility of the company's management and approved by the Board of Directors have been compiled from the Related standalone financial statement which has been prepared in accordance with Indian Accounting Standard, prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder (IND AS), and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India and standards on auditing issued by Institute of Chartered accountants of 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.

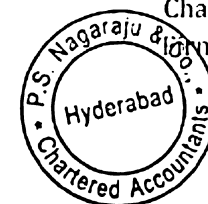
In our opinion and to the best of our information and according to the explanations given to us these year to date financial results:

- i. are presented in accordance with the requirements 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; and
- ii. gives true and fair view of the net loss and other financial information for the year ended 31.3.2019

The statements include the results for the quarter ended 31.03.2019 being the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the current financial year which were subject to limited review by us.

Date : 30.05.2019  
Place : Hyderabad.

For, P S Nagaraju & Co  
Chartered Accountants  
Firm Regn.No.011447S



*P. S. Nagaraju*  
P S Nagaraju

Partner  
M. No. 210268

# *Vertical Industries Limited*

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

Dear Sir,

**Sub: Declaration Pursuant to Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for Unmodified Opinion.**

Ref: Script code: 515099

## DECLARATION FOR UNMODIFIED OPINION

I, P Janardhan Reddy, Chairman & Managing Director of the Company, hereby declare that the Statutory Auditors of the Company i.e. M/s. P.S Nagarjuna & Co., Chartered Accountants, have issued an Audit Report with Unmodified Opinion on Annual Audited Financial Results for the Quarter and Year Ended 31<sup>st</sup> March, 2019.

This Declaration is issued in compliance of Regulation 33(3)(d) of the SEBI (LODR) Regulations 2015 as amended vide its circular no CIR/CFD/CMD/56/2016 dated 27<sup>th</sup> May, 2016.

Thanking You,  
Yours Faithfully,

For VERTICAL INDUSTRIES LIMITED

  
P JANARDHAN REDDY  
Chairman & Managing Director  
DIN: 01804697

