

**ABIRAMI FINANCIAL SERVICES (INDIA) LIMITED**

REGD.OFFICE:"CAPITAL PLACE", 16/50, SOUTH BOAG ROAD,  
T.NAGAR, CHENNAI - 600 017.

**Unaudited Financial Results for the Quarter ended 31st December, 2018.**

(Rupees in Lacs)

Particulars	3 months ended	Preceding 3 months ended	Corresponding 3 months ended	Nine-months ended	Nine-months ended	Year ended
	31-12-2018 (Unaudited)	30-09-2018 (Unaudited)	31-12-2017 (Audited)	31-12-2018 (Unaudited)	31-12-2017 (Audited)	31-03-2018 (Audited)
1. (a) Income from Operations	---	---	---	---	---	---
2. (a) Other Income	10.61	10.97	18.45	32.99	57.68	69.36
3. Total Income (1+2)	10.61	10.97	18.45	32.99	57.68	69.36
4. Expenditure						
Cost of Materials Consumed	---	---	---	---	---	---
Purchase of Stock in Trade	---	---	---	---	---	---
Changes in Inventories of raw material	---	---	---	---	---	---
Employees cost	2.53	1.96	1.70	6.08	5.68	7.25
Depreciation	3.04	3.05	3.20	9.14	9.28	12.54
Other expenditure	5.69	6.04	6.56	16.17	19.92	27.55
Total Expenses	11.26	11.05	11.46	31.39	34.88	47.34
5. Exceptional Items	---	---	---	---	---	---
6. Profit/(Loss) before tax ( 3 - 4 )	(0.65)	(0.08)	6.99	1.60	22.80	22.02
7. Tax expenses						
Current tax	0.00	0.04	1.06	0.76	5.08	5.08
Deferred tax	---	---	---	---	---	---
Total tax Expenses	0.00	0.04	1.06	0.76	5.08	5.08
8. Profit/(Loss) for the period from continuing operations ( 6 - 7 )	(0.65)	(0.12)	5.93	0.84	17.72	16.94
9. Profit/(loss) form discontinuing operations	---	---	---	---	---	---
10. Tax expenses of discontinued opetaions	---	---	---	---	---	---
11. Profit/(loss) form discontinuing operations (after tax) ( 9 - 10)	---	---	---	---	---	---
12. Profit/(loss) for the period ( 8 + 11)	(0.65)	(0.12)	5.93	0.84	17.72	16.94
13. Other Comprehensive income, net of income tax						
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	---	---	---	---	---	---
Total other comprehensive income, net of income tax	---	---	---	---	---	---
14. Total comprehensive income/(loss), net of income tax ( 12 + 13 )	(0.65)	(0.12)	5.93	0.84	17.72	16.94
15. Paid-up equity share capital (Face value: Rs. 10/- per share.)	600.00	600.00	600.00	600.00	600.00	600.00
16. Earnings per share (Rs) (not annualised)						
Basic			0.10	0.01	0.30	0.28
Dilluted			0.10	0.01	0.30	0.28

1. The above Financial Results for the Q/E: 31st December 2018 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 11-01-2019.
2. The Limited Review report issued by the Statutory Auditor in respect of Financial Results for the Q/E: 31st December 2018 was taken on record by the Board of Directors at their meeting held on 11-01-2019.
3. Figures have been regrouped/reclassified wherever required.
4. Status of Investor Complaints: Pending at the beginning of quarter- Nil.  
Complaints received and disposed off during the quarter- Nil.  
Pending at the end of the quarter- Nil.
5. Statement of Standalone assets and liabilities

( Rupees in Lacs)

Particulars	As at December 31,2018	As at March 31,2018
<b>Assets</b>		
<b><u>Non - Current assets</u></b>		
Property, plant and equipment	240.80	250.07
Capital work in progress	-	-
Intangible assets		
Loans and Advances	33.36	33.83
<b><u>Financial Assets</u></b>		
Investments	55.62	20.76
Other non-current assets	-	-
	<b>329.78</b>	<b>304.66</b>
<b><u>Current assets</u></b>		
Inventories	-	-
<b><u>Financial Assets</u></b>		
Investments	387.00	477.00
Trade receivables	-	-
Cash and Cash equivalents	80.53	38.09
Bank Balances other than above	-	-
Other current assets	-	-
	<b>467.53</b>	<b>515.09</b>
<b>Total -Assets</b>	<b>797.31</b>	<b>819.74</b>
<b><u>Equity and Liabilites</u></b>		
<b><u>Equity</u></b>		
Equty share capital	600.00	600.00
Other Equity	186.93	207.75
	<b>786.93</b>	<b>807.75</b>
<b><u>Non Current Liability</u></b>		
Financial Liabilities	-	-
Borrowings	-	-

<b>Current Liabilities</b>		
<b>Financial Liabilities</b>		
trade Payables	-	-
Other Current Liabilities	4.53	3.62
Provisions	5.85	8.37
	10.38	11.99
<b>Total Equity and Liabilities</b>	<b>797.31</b>	<b>819.74</b>

#### 6. Net profit reconciliation

The reconciliation of net profit reported in accordance with the previous Indian GAAP to total comprehensive income in accordance with Ind AS for its corresponding quarter of the previous year as required by SEBI is given below:

( Rupees in Lacs)

Particulars	Standalone		
	Unaudited		
	Quarter ended 31.12.2017	Half year ended 31.12.2017	Year ended 31.03.2018
Net profit for the period as per GAAP	5.93	17.72	16.94
Less:			
Actuarial Gain/ (Loss) on other comprehensive Income	-	-	-
<b>Net profit under IND AS (A)</b>	<b>5.93</b>	<b>17.72</b>	<b>16.94</b>
<b>Other comprehensive Income</b>			
Actuarial Gain / (loss) on other comprehensive Income	-	-	-
<b>Other comprehensive Income (B)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Comprehensive Income for the period under IND AS</b>	<b>5.93</b>	<b>17.72</b>	<b>16.94</b>

For Abirami Financial Services (India) Limited

  
(P. SANKARAN)  
EXECUTIVE DIRECTOR

Chennai  
11-01-2019.