

AMULYA LEASING AND FINANCE LIMITED

CIN: L65999DL1985PLC022723

Regd. Office : 37, Hargobind Enclave, Vikas Marg, New Delhi - 110092

PART I

Standalone Financial Results for the Quarter ended 30th September, 2016

Sr. No.	Particulars	Rs. in Lacs(Except No.of shares & EPS)					
		Quarter ended			Half Year Ended		Year Ended
		30.09.2016	30.06.2016	30.09.2015	30.09.2016	30.09.2015	31.03.2016
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	(Audited)	
1	Income from operations						
	(a) Net Sales/Income from Operations (Net of excise duty)	-	-	-	-	-	-
	(b) Other Operating Income	-	-	-	-	-	-
	Total Income from operations (net)	-	-	-	-	-	-
2	Expenses						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Purchase of stock in trade	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
	(d) Employees benefit expenses	-	-	-	-	-	-
	(e) Depreciation and amortisation expenses	-	-	-	-	-	-
	(f) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	-	-	-	-	-	-
		3.73	3.92	3.90	7.66	6.93	9.68
	Total expenses	3.73	3.92	3.90	7.66	6.93	9.68
3	Profit / (Loss) from Operations before other income, finance cost and exceptional items (1-2)	(3.73)	(3.92)	(3.90)	(7.66)	(6.93)	(9.68)
4	Other Income	-	0.08	-	0.08	-	0.31
5	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3+4)	(3.73)	(3.84)	(3.90)	(7.58)	(6.93)	(9.37)
6	Finance Costs	0.00	0.00	0.01	0.00	0.06	0.06
7	Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5+6)	(3.73)	(3.85)	(3.91)	(7.58)	(6.99)	(9.44)
8	Exceptional items	-	-	-	-	-	-
9	Profit / (Loss) from ordinary activities before tax (7+8)	(3.73)	(3.85)	(3.91)	(7.58)	(6.99)	(9.44)
10	Tax expenses	-	-	-	-	-	-
11	Profit / (Loss) from ordinary activities after tax (9-10)	(3.73)	(3.85)	(3.91)	(7.58)	(6.99)	(9.44)
12	Extraordinary items (Net of tax expenses)	-	-	-	-	-	2.01
13	Net Profit / (Loss) for the period (11+12)	(3.73)	(3.85)	(3.91)	(7.58)	(6.99)	(11.45)
14	Paid-up Equity Share Capital (Face Value of the shares shall be indicated)	499.76	499.735	499.63	499.76	499.63	499.74
15	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	441.14
16.i	EPS (before extraordinary items) (of Rs. 10/- each) (not annualised)						
	(a) Basic	(0.07)	(0.08)	(0.08)	(0.15)	(0.14)	(0.23)
	(b) Diluted	(0.07)	(0.08)	(0.08)	(0.15)	(0.14)	(0.23)
16.ii	EPS (After extraordinary items) (of Rs.10/- each) (not to be annualised)						
	(a) Basic	(0.07)	(0.08)	(0.08)	(0.15)	(0.14)	(0.23)
	(b) Diluted	(0.07)	(0.08)	(0.08)	(0.15)	(0.14)	(0.23)

Statement of Assets and Liabilities

Particulars	(Rs. in Lacs)	
	Half Year ended	Year ended
	30.09.2016	31.03.2016
	Unaudited	Audited
A EQUITY AND LIABILITIES		
1 Shareholders' funds		
(a) Share Capital	499.76	499.74
(b) Reserve & Surplus	433.56	441.14
Sub-total - Shareholder's fund	933.32	940.87
2 Non-Current Liabilities		
(a) Long term borrowings	59.00	49.00
(b) Deferred tax liabilities (net)	-	-
(c) Other long term liabilities	-	-
Sub-total - Non Current liabilities	59.00	49.00
3 Current Liabilities		
(a) Short term borrowings	-	-
(b) Trade Payables	-	-
(c) Other current liabilities	5.21	4.65
(d) Short term provisions	-	-
Sub-total - Current liabilities	5.21	4.65
TOTAL - EQUITY AND LIABILITIES	997.53	994.52
B ASSETS		
1 Non-current assets		
(a) Fixed Assets	-	-
(b) Non current investments	990.52	990.52
(c) Long term loans and advances	-	-
(d) Other non current assets	-	-
Sub-total - Non Current assets	990.52	990.52
2 Current assets		
(a) Cash and cash equivalents	4.31	4.00
(b) Short term loans and advances	-	-
(c) Other current assets	2.7	-
Sub-total - Current assets	7.01	4.00
TOTAL - ASSETS	997.53	994.52



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CIN: L65999DL1985PLC022723

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PART I

Consolidated Financial Results for the Quarter ended 30th September, 2016

Rs. in Lacs(Except No.of shares & EPS)

Sr. No.	Particulars	Quarter ended			Half Year Ended		Year Ended
		30.09.2016	30.06.2016	30.09.2015	30.09.2016	30.09.2015	31.03.2016
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	(Audited)
1	Income from operations						
	(a) Net Sales/Income from Operations (Net of excise duty)	5,627.10	7,051.17	2,406.92	12,678.26	5,078.25	20834.65
	(b) Other Operating Income	-	-	-	-	-	-
	Total Income from operations (net)	5,627.10	7,051.17	2,406.92	12,678.26	5,078.25	20,834.65
2	Expenses						
	(a) Cost of materials consumed	4,355.58	5,118.94	1,822.00	9,474.52	3,939.77	15312.32
	(b) Purchase of stock in trade	66.46	160.31	36.47	226.77	65.29	399.81
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(241.51)	14.67	(18.60)	(226.84)	(69.12)	255.88
	(d) Employees benefit expenses	198.86	184.63	86.03	383.49	154.96	671.8
	(e) Depreciation and amortisation expenses	110.76	104.35	54.03	215.11	96.68	409.31
	(f) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	551.91	598.10	223.20	1150.01	458.59	1806.81
	Total expenses	5,042.06	6,181.00	2,203.13	11,223.06	4,646.17	18,855.93
3	Profit / (Loss) from Operations before other income, finance cost and exceptional items (1-2)	585.04	870.17	203.79	1,455.20	432.08	1,978.72
4	Other Income	9.47	2.32	6.94	11.80	8.04	32.76
5	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3+4)	594.51	872.49	210.73	1,467.00	440.12	2,011.48
6	Finance Costs	93.38	99.69	62.99	193.07	127.69	472.18
7	Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5+6)	501.13	772.80	147.74	1,273.93	312.43	1,539.30
8	Exceptional items	-	-	-	-	-	2.01
9	Profit / (Loss) from ordinary activities before tax (7+8)	501.13	772.80	147.74	1,273.93	312.43	1,537.29
10	Tax expenses	186.72	256.79	60.72	443.51	0	543.42
11	Profit / (Loss) from ordinary activities after tax (9+10)	314.41	516.01	87.02	830.42	312.43	993.87
12	Extraordinary items (Net of tax expenses)	-	-	-	-	-	0
13	Net Profit / (Loss) for the period (11+12)	314.41	516.01	87.02	830.42	312.43	993.87
14	Minority Interest	157.90	253.05	-	410.96	-	493.01
15	Net Profit / (Loss) after minority interest	156.51	262.96	87.02	419.46	312.43	500.86
16	Paid-up Equity Share Capital (Face Value of the shares shall be indicated)	499.76	499.735	499.63	499.76	499.63	499.735
17	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	2398.3
18.i	EPS (before extraordinary items) (of Rs. 10/- each) (not annualised)						
	(a) Basic	3.13	5.26	1.74	8.39	6.25	10.02
	(b) Diluted	3.13	5.26	1.74	8.39	6.25	10.02
18.ii	EPS (After extraordinary items) (of Rs.10/- each) (not to be annualised)						
	(a) Basic	3.13	5.26	1.74	8.39	6.25	10.02
	(b) Diluted	3.13	5.26	1.74	8.39	6.25	10.02

Consolidated Statement of Assets and Liabilities

Particulars	Half Year ended	Year ended
	30.09.2016	31.03.2016
	Unaudited	Audited
A EQUITY AND LIABILITIES		
1 Shareholders' funds		
(a) Share Capital	499.76	499.74
(b) Reserve & Surplus	2,817.77	2,398.30
(c) Minority Interest	3,010.46	2,599.50
Sub-total - Shareholder's fund	6,327.99	5,497.53
2 Non-Current Liabilities		
(a) Long term borrowings	1,584.60	1,379.24
(b) Deffered tax liabilities (net)	152.12	152.12
(c) Other long term liabilities	-	-
(d) Long term provisions	33.20	29.87
Sub-total - Non Current liabilities	1,769.92	1,561.23
3 Current Liabilities		
(a) Short term borrowings	1,430.65	1,621.64
(b) Trade Payables	1,086.37	881.16
(c) Other current liabilities	722.10	811.39
(d) Short term provisions	321.77	219.93
Sub-total - Current liabilities	3,560.89	3,534.13
TOTAL - EQUITY AND LIABILITIES	11,658.80	10,592.90
B ASSETS		
1 Non-current assets		
(a) Fixed Assets	4,577.86	4,528.41
(b) Non current investments	30.00	30.00
(c) Long term loans and advances	1,148.40	1,124.57
(d) Other non current assets	-	-
Sub-total - Non Current assets	5,756.26	5,682.98
2 Current assets		
(a) Inventories	2,074.87	1,372.32
(b) Trade receivables	3,053.79	2,950.55
(c) Cash and cash equivalents	169.34	194.96
(d) Short term loans and advances	601.84	373.16
(e) Other current assets	2.70	18.93
Sub-total - Current assets	5,902.54	4,909.92
TOTAL - ASSETS	11,658.80	10,592.90



Notes forming part of:

CONSOLIDATED & STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED SEPTEMBER 30, 2016

- 1 The above Consolidated Unaudited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 28.10.2016. The Statutory Auditors have carried out the 'Limited Review' of the same.
- 2 The Consolidated financial results have been prepared in accordance with AS-21 issued by ICAI and comprise the financial results of Amulya Leasing & Finance Limited and its subsidiary company namely, M/s. Apollo Pipes Limited.
- 3 The Standalone results of the Company are available at Company's website- www.amulyaleasing.in as well as on stock exchange's website- www.bseindia.com.
- 4 The holding company is a NBFC and subsidiary company is exclusively dealing in manufacturing and trading of PVC Pipes & Fittings, hence based on the guiding principles given in Accounting Standard - 17 - " Segment Reporting" issued by the Institute of Chartered Accountants of India, business segment wise results are mentioned below:

Particulars	Investment Segment	PVC Pipes & Fittings	Consolidated Amount
Revenue from Operations	-	1,267,826,234	1,267,826,234
Total Expenses	765,927	1,140,846,877	1,141,612,804
Total Operating income	(765,927)	126,979,357	126,213,430
Other income	7,650	1,172,323	1,179,973
Profit Before tax	(758,277)	128,151,680	127,393,403
Tax Expense	-	44,350,733	44,350,733
Profit After tax	(758,277)	83,800,947	83,042,670
Share of Minority	-	-	41,095,984
Profit after Minority	-	-	41,946,686

- 5 Previous period figures have been regrouped/reclassified/recasted wherever necessary to facilitate comparison.

By order of Board of Directors


(Sameer Gupta)
Managing Director

Place: New Delhi
Date: 28.10.2016



VAPS & COMPANY

CHARTERED ACCOUNTANTS

C-42, South Extension Part-II

New Delhi - 110 049

Ph. : 011-41645051 (4 Lines)

Fax : 011-41644896

E.mail : vapscompany@gmail.com

LIMITED REVIEW REPORT

Review Report to
The Board of Directors
M/s. Amulya Leasing and Finance Limited
37, Hargobind Enclave, Vikas Marg,
New Delhi-110092

We have reviewed the accompanying statement of Unaudited Standalone and Consolidated Financial Results of **M/s. Amulya Leasing and Finance Limited** (the "Company") for the quarter and six months ended 30th September 2016. This statement is the responsibility of the Company's 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) 2400, *Engagements to Review Financial Statements* 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 provides 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 Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For VAPS & Co.
Chartered Accountants
Firm Registration No. 003612N

(P.K. Jain)

Partner

M. No.: 082515

Place: New Delhi

Date: 28th October, 2016

