



**STANDALONE BALANCE SHEET**

(Rs. in Lakhs)

Particulars	As at 30-09-2017	As at 31-03-2017
	Unaudited	Audited
<b>ASSETS</b>		
<b>NON-CURRENT ASSETS</b>		
(a) Property, Plant and Equipment		
(b) Capital work-in-progress	0.287	0.419
(c) Investment Property	0.000	0.000
(d) Goodwill	0.000	0.000
(e) Other Intangible assets	0.000	0.000
(f) Intangible assets under development	0.000	0.000
(g) Biological Assets other than bearer plants	0.000	0.000
(h) Financial Assets	0.000	0.000
(i) Investments		
(ii) Trade receivables	6571.000	6693.666
(iii) Loans	0.000	0.000
(i) Deferred tax assets (net)	2778.976	1986.830
(j) Other non-current assets	0.000	0.000
<b>Total Non-Current Assets :</b>	<b>9350.263</b>	<b>8680.915</b>
<b>CURRENT ASSETS</b>		
(a) Inventories		
(b) Financial Assets	0.000	0.000
(i) Investments		
(ii) Trade receivables	0.000	0.000
(iii) Cash and cash equivalents	0.000	0.000
(iv) Bank balances other than(iii) above	0.015	0.553
(v) Loans	15.476	129.000
(vi) Others (to be specified)	322.667	836.216
(c) Current Tax Assets (Net)	0.000	0.000
(d) Other current assets	41.211	26.950
<b>Total Current Assets :</b>	<b>0.013</b>	<b>0.000</b>
<b>TOTAL ASSETS</b>	<b>9729.645</b>	<b>9673.634</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
(a) Equity Share capital	9616.435	9616.435
(b) Other Equity	86.923	31.550
<b>Total Equity :</b>	<b>9703.358</b>	<b>9647.985</b>
<b>LIABILITIES</b>		
<b>Non-Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings		
(ii) Trade payables	0.000	0.000
(iii) Other financial liabilities (other than those specified in item (b), to be specified)	0.000	0.000
(b) Provisions	0.000	0.000
(c) Deferred tax liabilities (Net)	0.000	0.000
(d) Other non-current liabilities	0.025	0.025
<b>Total Non-Current Liabilities :</b>	<b>0.025</b>	<b>0.025</b>
<b>Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings		
(ii) Trade payables	0.000	0.000
(iii) Other financial liabilities (other than those specified in item (c))	0.000	0.000
(b) Other current liabilities	0.000	0.000
(c) Provisions	9.881	9.880
(d) Current Tax Liabilities (Net)	1.418	0.781
<b>Total Current Liabilities :</b>	<b>14.963</b>	<b>14.963</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>9729.645</b>	<b>9673.634</b>



**Statement of Changes in Equity for the period ended 30th September, 2017**

A. Equity Share Capital	(Rs. in Lakhs)	
	30.09.2017	31.03.2017
Balance at the beginning of the reporting period	9616.435	9616.435
Changes in equity share capital during the year	0.000	0.000
Balance at the end of the reporting period	9616.435	9616.435

B. Other Equity	(Rs. in Lakhs)				
	31.03.2017				
	Capital Reserve	Amalgamation Reserve	Reserve Fund	Special Reserve	Profit & Loss A/c
Balance at the beginning of the reporting period	3.706	10.500	1.088	6.924	(20.605)
Changes in accounting policy or prior period errors	0.000	0.000	0.000	0.000	0.000
Restated balance at the beginning of the reporting period	0.000	0.000	0.000	0.000	0.000
Total comprehensive	0.000	0.000	0.000	0.000	0.000
Income for the year	0.000	0.000	0.000	0.000	0.000
Transfer to retained earnings	0.000	0.000	0.000	0.000	31.943
Any other change (to be specified) : Contingency provision for standard assets	0.000	0.000	6.389	0.000	(6.389)
<b>Balance at the end of the reporting period</b>	<b>3.706</b>	<b>10.500</b>	<b>7.477</b>	<b>6.924</b>	<b>2.943</b>
<b>Total Other Equity</b>	<b>31.550</b>				

Investors Complaint	As at 30/09/2017
Pending at the beginning of the quarter	NIL
Received during the quarter	NIL
Disposed off during the quarter	NIL
Remaining unresolved at the end of the quarter	NIL

Reconciliation on standalone Financial Result to those reported under previous Generally Accepted Accounting Principal (GAAP) is summaries as follows:-

Particulars	(Rs. in Lakhs)
1. Profit after tax reported under previous GAAP Adjustments on account of	For 30/09/2016
2. Other comprehensive income (Net of Tax)	17.766
3. Total Comprehensive Income as per IND AS	-
	17.766

**Notes:**

- The above unaudited standalone Financial Results after review of the Audit Committee were approved by the Board of Directors at its meeting held on 25th October, 2017. The Statutory Auditors of the Company have carried out a "Limited Review" of the Financial Results for the Quarter and Half Year ended in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. There are no qualifications in the audit report.
- No Investors complaint remains pending at the quarter ended on 30th September, 2017.
- The figures for the corresponding previous period have been regrouped/rearranged wherever necessary, to confirm to Current Year's classification.
- Provision for Deferred Tax Liability, if any will be considered at year end.
- Company has only one segment & hence no separate segment result has been given.
- Pursuant to the enactment of the Companies Act 2013 (the 'Act'), the Company has, effective 1st April, 2014, reviewed and revised the estimated useful lives of its fixed assets, generally in accordance with the provisions of Schedule II to the Act. The consequential impact (after considering the transition provision specified in Schedule II) on the depreciation charged and on the results for the quarter is not material.
- Transition to Indian Accounting Standards (Ind-AS) :  
The Company's financial results for the quarter and Half Year ended September 30, 2017 are in accordance with Ind-AS notified by MCA under the Companies (Indian Accounting Standards) Rules, 2015. Ind-AS compliant comparative figures of corresponding quarter and half year ended have been reviewed by the Statutory Auditors of the Company. However, the Management has exercised due diligence to ensure that the financial results provide true and fair view of the Company's affairs.

By order of the Board  
For MANGALAM INDUSTRIAL FINANCE LIMITED



Signature  
PRADEEP KUMAR DAGA  
Managing Director  
DIN : 00080515

Place : Kolkata  
Dated : 25.10.2017