

**ALAN SCOTT**  
INDUSTRIES LIMITED

Date: 14<sup>th</sup> September, 2017

To  
Corporate Relations Department  
BSE Limited  
P. J. Towers, Dalal Street,  
Fort, Mumbai – 400 001

Dear Sir,

Ref: Company Scrip ID / Code: ALANSCOTT / 539115

Subject: Revise Submission of Financial Result Quarter and Year Ended 30.06.2017

With reference to your email dated 12.09.2017, we are enclosing herewith the revised copy of Unaudited Financial Results along with the Limited Review Report for the quarter ended 30<sup>th</sup> June, 2017 in the revised format for your perusal.

Kindly take the same on record.

Thanking you,

Yours faithfully,  
For Alan Scott Industries Limited

  
Puspraj R. Pandey  
Company Secretary & Compliance Officer



Encl: As Above


# HAM & CO.

CHARTERED ACCOUNTANTS

## REVIEW REPORT TO THE BOARD OF DIRECTORS OF ALAN SCOTT INDUSTRIES LIMITED

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **ALAN SCOTT INDUSTRIES LIMITED** ("the Company") for the Quarter ended 30/06/2016 ("the Statement"). 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 the Statement based on our review.
2. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor 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 Statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.
3. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable accounting standards & other recognised accounting practices & policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For H A M & Co  
Chartered Accountants  
(Firm Registration No. 136368W)

  
CA Hardik Shah  
Partner  
(Membership No. 137026)



Mumbai  
13<sup>th</sup> August, 2016

# ALAN SCOTT INDUSTRIES LIMITED

( CIN: L99999MH1994PLC076732)

Reg. Office: 15, Silversands, Dariyalal CHSL, Juhu Tara Road, Mumbai - 400049

Unaudited Standalone Financial Results for the Quarter ended 30th June, 2017

(Amount in Rs Lakhs)

Sr. No.	Particulars	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Previous year ended
		30-06-2017	31-03-2017	30-06-2016	31-03-2017
		Unaudited	Audited	Unaudited	Audited
1	<b>Income from Operations</b>				
	(a) Net Sales / Income from Operations (Net of Excise Duty)	9.76	-	-	11.26
	(b) Other Income				
	(c) Interest Income				
	<b>Total income from Operations (net)</b>	<b>9.76</b>	<b>-</b>	<b>-</b>	<b>11.26</b>
2	<b>Expenses</b>				
	(a) Cost of Materials Consumed	4.35	-		8.25
	(b) Purchase of stock-in-trade		-		
	(c) Change in inventories of finished goods, work-in-progress and stock-in-trade				
	(d) Employees benefits expenses	0.60	1.50	1.20	3.60
	(e) Finance Costs	0.01	0.83	0.11	1.01
	(f) Depreciation & amortization expenses	0.06	0.11	0.11	0.43
	(g) Other expenses	3.31	4.69	2.46	13.78
	<b>Total Expenses</b>	<b>8.33</b>	<b>7.13</b>	<b>3.88</b>	<b>27.07</b>
	Profit / (Loss) from ordinary activities before exceptional items (1-2)	1.43	(7.13)	(3.88)	(15.81)
3	Exceptional Item				
4	Profit / (Loss) from ordinary activities before tax (3-4)	1.43	(7.13)	(3.88)	(15.81)
5	Tax expenses				
	(a) Current Tax				
	(b) Deferred Tax				
	Total Tax Expenses				
	Net Profit / (Loss) from ordinary activities after tax (5-6)	1.43	(7.13)	(3.88)	(15.81)
7	Extraordinary Items (net of tax)				
8	Net Profit / (Loss) for the period (7-8)	1.43	(7.13)	(3.88)	(15.81)
9	Other Comprehensive Income				
10	Total Comprehensive Income	1.43	(7.13)	(3.88)	(15.81)
11	Paid-up equity share capital (Face Value Rs. 10 Per Share)	326.37	326.37	326.37	326.37
12	EPS of Rs. 10/- each (Not Annualised)				
	(a) Basic	0.04	(0.22)	(0.12)	(0.48)
	(b) Diluted	0.04	(0.22)	(0.12)	(0.48)



**Notes :**

- 1 These financial results have been reviewed by the Audit Committee, and have been approved by the Board of Directors, at their respective meetings held on 14th August, 2017.
- 2 The above results for the quarter ended on June 30, 2017 have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under Section 133 of the Companies Act, 2013, and other recognised accounting practices and policies to the extent applicable. Beginning 1st April 2017, the Company has for the first time adopted Ind AS with a transition date of 01st April 2016.
- 3 The format of the above results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated 30th November, 2015 has been modified to comply with the requirements of SEBI's Circular dated 5th July, 2016, Ind AS and Schedule III [Division II] to the Companies Act, 2013. Pursuant to the exemption granted under the said circular, the above results do not include Ind AS compliant results for the preceding quarter and previous year ended 31st March, 2017.
- 4 The Statutory Auditors of the Company have carried out a "Limited Review" of the above results as per Regulation 33 of the SEBI [Listing Obligation and Disclosure Requirements] Regulations, 2015. The corresponding Ind AS compliant figures of the previous year have not been subjected to review / audit. However, the company's management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its results.
- 5 Provision for taxation (if any) will be made at the end of the year and hence not provided on quarterly basis.
- 6 Figures of previous period have been regrouped / rearranged wherever necessary.
- 7 The reconciliation of net profit or loss reported in accordance with Indian GAAP to total comprehensive income in accordance with Ind AS is given below:

Description	Corresponding Quarter ended 30/06/2016
Net Profit as per previous Indian GAAP	(3.88)
Impact on Account of IND AS Adjustment	-
<b>Net Profit as per Ind-AS</b>	<b>(3.88)</b>
Other Comprehensive Income (Net of tax)	-
<b>Total Comprehensive Income</b>	<b>(3.88)</b>

**For and On Behalf of The Board of Directors**

Place : Mumbai  
Date : 14/09/2017

  
**Soketu Parikh**  
**Managing Director**  
 DIN: 00178668

