

AUDITED FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED ON 31ST MARCH 2018

(Rs. in Lakhs except EPS data)

Sr. No.	Particulars	Half Year Ended			Year Ended	
		31/03/2018 (Audited)	30/09/2017 (Unaudited)	31/03/2017 (Audited)	31/03/2018 (Audited)	31/03/2017 (Audited)
I	Revenue from Operations	7.50	2.13	3.88	9.63	11.95
II	Other Income	(57.04)	0.08	0.08	(56.96)	0.17
III	Total Income (I + II)	(49.54)	2.21	3.96	(47.33)	12.12
IV	Expenditure					
	Cost of Materials consumed					
	Purchase of Stock In Trade					
	Changes in Inventories of Finished Goods, Work-in-progress and Stock-in-trade					
	Employee Benefit Expenses	2.40	2.40	2.40	4.80	4.80
	Finance Cost	-	-	-	0.00	0.38
	Depreciation & Amortization Expense	2.01	-	3.05	2.01	3.05
	Other Expenditure	1.29	2.21	2.25	3.50	3.45
	Total Expenses (IV)	5.70	4.61	7.70	10.31	11.68
V	Profit / (Loss) before Exceptional Items and tax (III-IV)	(55.24)	-2.40	(3.74)	(57.64)	0.44
VI	Exceptional Items	-	-	-	0.00	0.00
VII	Profit / (Loss) before tax (V-VI)	(55.24)	(2.40)	(3.74)	(57.64)	0.44
VIII	Tax Expense					
	Current tax	(0.02)	-	0.40	(0.02)	0.40
	Deferred tax	(0.05)	-	0.55	(0.05)	0.55
IX	Profit / (loss) for the period from continuing operations(VII-VIII)	(55.18)	(2.40)	(4.69)	(57.58)	(0.51)
X	Profit / (Loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00
XI	Tax Expense of Discontinued operations	0.00	0.00	0.00	0.00	0.00
XII	Profit / (loss) for the period from discontinued operations(VII-VIII)	0.00	0.00	0.00	0.00	0.00
XIII	Profit / (Loss) of the period (IX+XII)	(55.18)	(2.40)	(4.69)	(57.58)	(0.51)
IXV	Other Comprehensive Income (OCI)	0.00	0.00	0.00	0.00	0.00
XV	Total Income (Including OCI) (IX+X)	(55.18)	(2.40)	(4.69)	(57.58)	(0.51)
XVI	Earning Per Share (EPS) (of Rs. 10/- Each) (for continuing operations)					
	(a) Basic	(13.15)	(0.57)	(1.12)	(13.72)	(0.12)
	(b) Diluted	(13.15)	(0.57)	(1.12)	(13.72)	(0.12)
XVII	Earning Per Share (EPS) (of Rs. 10/- Each) (for discontinued operations)					
	(a) Basic	0.00	0.00	0.00	0.00	0.00
	(b) Diluted	0.00	0.00	0.00	0.00	0.00
XVIII	Earning Per Share (EPS) (of Rs. 10/- Each) (for continuing & discontinued operations)					
	(a) Basic	(13.15)	(0.57)	(1.12)	(13.72)	(0.12)
	(b) Diluted	(13.15)	(0.57)	(1.12)	(13.72)	(0.12)

A B N INTERCORP LIMITED

(Formerly Known as ABN Intercorp Pvt. Ltd.)

Regd. Office: GF-35, Omaxe Square, Jasola District Center, Jasola, New Delhi-110 025

Ph- 011-4132 4180 | E-mail- abn.india@gmail.com | CIN-U55101DL2005PLC140406



Statement of Assets & Liabilities		(RS.In LAKH)	
Sr. No	Particulars	As At 31/03/2018	As At 31/03/2017
		(Audited)	(Audited)
A	ASSETS		
1	NON-CURRENT ASSETS		
	(a) Property, Plant and Equipment	4.28	6.29
	(b) Capital Work in Progress		
	(c) Investment Property	843.56	1,058.76
	(d) Goodwill		
	(e) Other Intangible Assets		
	(f) Intangible assets under development		
	(g) Biological Assets other than bearer plants		
	(h) Financial Assets	11.80	9.10
	(i) Investments		
	(ii) Trade receivables		
	(iii) Loans		
	(l) Deferred tax assets (net)	1.33	1.29
	(j) Other non-current assets		
		860.97	1075.44
2	CURRENT ASSETS		
	(a) Inventories		
	(b) Financial Assets		
	(i) Investments		
	(ii) Trade Receivables	0.00	0.72
	(iii) Cash and Cash Equivalents	14.37	9.10
	(iv) Bank balances other than (iii) above	150.00	
	(v) Loans		
	(vi) Others (to be specified)		
	(c) Current tax asset (net)	0.76	2.94
	(d) Other Current Assets		
		165.13	12.76
	TOTAL	1026.10	1088.20

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ABN INTERCORP LIMITED

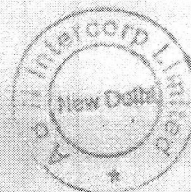
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AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED ON 31ST MARCH 2018

B	EQUITY AND LIABILITIES		
	EQUITY :		
	(a) Equity Share Capital	41.95	41.95
	(b) Other Equity	980.44	1038.01
		1022.39	1079.96
	LIABILITIES		
1	NON-CURRENT LIABILITIES		
	(a) Financial Liabilities		
	(i) Borrowings		
	(ii) Trade payables		
	(iii) Other financial liabilities (other than those specified in item (b), to be specified)	0.00	6.84
	(b) Provisions		
	(c) Deferred tax liabilities (Net)		
	(d) Other non-current liabilities		
	TOTAL NON CURRENT LIABILITIES		6.84
2	CURRENT LIABILITIES		
	(a) Financial Liabilities		
	(i) Borrowings		
	(ii) Trade Payable		
	(iii) Other financial liabilities	3.71	0.43
	(b) Other Current Liabilities		
	(c) Provisions		0.97
	(d) Current Tax Liabilities (Net)	0.00	0.00
	TOTAL CURRENT LIABILITIES	3.71	1.40
	TOTAL LIABILITIES	3.71	8.24
	TOTAL	1026.10	1088.20

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- 1 The aforesaid financial results were subjected to statutory audit by the auditor of the company and reviewed and recommended by the Audit Committee & approved by the Board of Directors at their meeting held on May 30, 2018.
- 2 The Company adopted Indian Accounting Standards ("Ind AS") notified by Ministry of Corporate Affairs with effect from April 01, 2017 and accordingly the financial results for all periods presented have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS-34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued there under and the other accounting principles generally accepted in India. The date of transition to Ind AS is April 01, 2016.
- 3 Statement of reconciliation of the Net Profit After Tax (PAT) under Ind AS and Net PAT reported under previous GAAP for the quarter / year ended March 31, 2017

(Rs. in Lakhs)

Particulars	Year ended March 31, 2017
Net Profit After Tax under previous GAAP	(0.51)
Add: Adjustment	0.00
Net Profit After Tax under Ind AS	(0.51)

- 4 The figure for the quarter ended 31st March are balancing figures between the audited figures for the full year.

BY ORDER OF THE BOARD

PLACE : DELHI
DATE : 30/05/2018



Ajai Kumar Rastogi
Managing Director
DIN: 00322447

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RTPS & CO.

CHARTERED ACCOUNTANTS



GSTIN : 07AAEFR9195D1ZX PAN : AAEFR9195D
Office : 3022/1, 11th Floor, Chuna Mandi, Pahar Ganj, New Delhi-110055
Phone : 23582672, 43504701
E-mail : fca.rtps@gmail.com, psbaghia@gmail.com Website : www.rtpscs.com

Auditor's Report On Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
Board of Directors,
A B N Intercorp Limited
Delhi

We have audited the quarterly financial results of A B N Intercorp Limited year ended March 31, 2018 and the year to date results for the period 01/04/2017 to 31/03/2018, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI circular No. CIR/CFD/FAC/62/2016 dated 05th July, 2016. These yearly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management.

Our responsibility is to express an opinion on these financial results based on our audit of such financial statements, which have been prepared by the management in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS), prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in 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 yearly Ind AS financial results:





RTPS & CO.

CHARTERED ACCOUNTANTS



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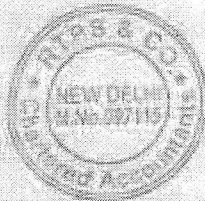
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- a. Are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI circular No. CIR/CFD/FAC/62/2016 dated 05th July, 2016 in this regard; and
- b. Give a true and fair view of the net loss and other financial information for the year ended March 31, 2018 for the period from 01/04/2017 to 31/03/2018 and also the statement of assets and liabilities as at 31st March, 2018, in accordance with the accounting principles generally accepted in India.

RTPS & Co.

Chartered Accountants

FRN:017980N



Pritam Singh

Partner

Membership No.097115

Date: 30.05.2018

Place: New Delhi