

# EJECTA MARKETING LIMITED

(formerly known as Appu Marketing & manufacturing Ltd.)

1, Old Court House Corner, 1<sup>st</sup> Floor, Room No. 15, Kolkata-700 001

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19<sup>th</sup> December, 2017

To,  
The Dept. of Corporate Services,  
BSE Ltd.,  
Floor 25, P.J.Towers,  
Dalal Street,  
Mumbai - 400 001  
Scrip Code: 538653

Dear Sir,

**Sub.: Revised format of Financial Results for the quarter ended on June 30, 2017 as per IND AS format**

This is in reference to your e-mail dated 15-12-2017 regarding non-submission of Financial Results of the Company for the quarter ended on June 30, 2017 as per IND AS format. The Company had inadvertently omitted to file the same in revised format. We regret the inconvenience caused in this regard.

The revised financial result for the quarter ended on June 30, 2017 as per IND AS format is enclosed herewith.

Thanking You,

Yours faithfully,  
For Ejecta Marketing Ltd.

*Sudip Laha*

**Sudip Laha**  
**Managing Director**  
**DIN: 06417007**

Encl. as above



**S. C.SWAIKA & CO.**  
30/1, S. M. Ali Road, Barrackpore  
Kolkata-700 120  
(Chartered Accountants)

To,  
The Board of Directors  
Appu Marketing & Manufacturing Limited  
1, Old Court House Corner,  
1<sup>st</sup> Floor, Room No. 15,  
Kolkata-700 001

**Sub.:- Limited Review Report for the quarter ended 30.06.2017**

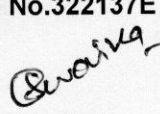
We have reviewed the accompanying statement of unaudited financial results of **Appu Marketing & Manufacturing Limited** ("the company") for the quarter ended 30.06.2017 (the "statement"). Attention is drawn to the fact that the figures for the corresponding quarter ended 30.06.2016 including the reconciliation of net profit for the quarter reported under previous GAAP, as reported in these financial results, have been approved by the Company's Board of Directors but have not been subjected to review.

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) 2410, "Review of Interim Financial Statements 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 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 provide 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 S.C.SWAIKA & CO.**  
(Chartered Accountants)  
**FRN No.322137E**

  
**(S.C.Swaika)**  
(Proprietor)  
(M.No.053694)



Place : Kolkata  
Dated : 12<sup>th</sup> day of August, 2017



**Statement of Unaudited Financial Results for the Quarter ended 30th June, 2017**

₹ in Lakhs

Particulars	Quarter ended 30.06.2017	Quarter ended 30.06.2016
	(Unaudited)	(Unaudited)
<b>I. Revenue from operations</b>	-	-
<b>II. Other Income</b>	9.58	8.71
<b>III. Total Income (I+II)</b>	<b>9.58</b>	<b>8.71</b>
<b>IV. Expenses</b>	-	-
a) Cost of materials consumed	-	-
b) Purchases of stock-in- trade	-	-
c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	2.52	2.78
d) Employee benefits expense	-	-
e) Finance cost	0.06	0.05
f) Depreciation and amortisation expense	0.82	1.31
g) Other Expenses	-	-
(h) Other Expenses-Exceeding 10% of the total expenditure	1.24	0.87
-Custody & RTA Fees	-	1.05
-Legal, Professional & consultancy Fees	2.87	2.30
-Listing Fees	7.51	8.36
<b>Total Expenses</b>	<b>2.07</b>	<b>0.35</b>
<b>V. Profit / (Loss) from operations before exceptional items and tax (III-IV)</b>	<b>-</b>	<b>-</b>
<b>VI. Exceptional Items</b>	<b>2.07</b>	<b>0.35</b>
<b>VII. Profit / (Loss) from ordinary activities before tax (V-VI)</b>	<b>2.07</b>	<b>0.35</b>
<b>VIII. Tax expense</b>	0.64	0.11
a) Current tax	-	-
b) Deferred tax	-	-
<b>IX. Net profit / (loss) for the period from continuing operation (VII-VIII)</b>	<b>1.43</b>	<b>0.24</b>
X.Profit/(loss) from discontinued operations	-	-
XI.Tax expenses of discontinued operations	-	-
XII.Profit/(loss) from Discontinued operations (after tax) (X-XI)	-	-
<b>XIII.Profit/(loss) for the period (IX+XII)</b>	<b>1.43</b>	<b>0.24</b>
<b>XIV. Other Comprehensive income</b>	-	-
a) Items that will not be reclassified to profit / (loss)	-	-
b) Income tax on items that will not be reclassified to profit / (loss)	-	-
<b>XV. Total Comprehensive income (XIII+XIV)</b>	<b>1.43</b>	<b>0.24</b>
<b>XVI. Paid-up equity share capital</b>	<b>1,457.65</b>	<b>1,457.65</b>
<b>XVII. Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year</b>	<b>71.57</b>	<b>70.11</b>
<b>18. Earnings Per Share (before and after extraordinary items) (of Rs. 10/- each) (Not annualised)</b>		
a) Basic	0.01	0.00
b) Diluted	0.01	0.00

**Notes:-**

1) The Company has adopted Indian Accounting Standard (Ind AS), prescribed under section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder, with effect from 01.04.2017 and accordingly these financial results have been prepared in accordance with Ind AS notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016. The financial results, presented in accordance with Ind AS 101- First - Time Adoption of Indian Accounting Standard, have been prepared in accordance with the recognition and measurement principles in Ind AS - 34 - Interim Financial Reporting.

2) The Figures for the quarter ended June 30, 2017 presented here are IndAS Compliant.

3) The aforementioned results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 12th August, 2017 at Kolkata, Limited Review of these results as required under Regulation 33 of SEBI (Listing and other Disclosure Requirement) Regulation, 2015 has been completed by Statutory Auditor.

4) The Company operates in one reportable business segments i.e. "trading".



5) Reconciliation between financial results as per previous Indian GAAP and Ind AS for the quarter ended June 30, 2016:-

₹ in Lakhs

Description	Sub Notes	Quarter ended June 30, 2016
<b>Net Profit as per previous GAAP</b>		<b>0.24</b>
1. Fair Valuation adjustments for financial assets	(1)	-
2. Actuarial loss on employee defined benefits plan recognised in OCI	(2)	-
3. Other adjustments		-
4. Deferred Tax impacts on Ind AS adjustments	(3)	-
<b>Net Profit as per Ind AS</b>		<b>0.24</b>

**Sub-Notes:-**

(1) Under Indian GAAP, Current Investment were measured at lower of cost and net realisable value. Under Ind AS, financial assets other than those valued at amortised cost are subsequently measured at fair value. Investments in mutual funds and equity shares have been classified at fair value through statement of profit and loss.

(2) Under Indian GAAP, re-measurement gain/loss on defined benefit plans is charged to the statement of profit and loss. Under Ind AS, such re-measurement gain/loss is reported as an item that will not be reclassified to profit or loss under the statement of other comprehensive income (OCI).

(3) Under Indian GAAP, deferred taxes are recognised using income statement approach i.e. reflecting the tax effects of timing of differences between accounting income and taxable income for the period. The impact of transition adjustments together with the Ind AS mandate of using balance sheet approach under Indian GAAP for computation of deferred has resulted in consequential impact to statement of profit and loss.

6) There is a possibility that these quarterly financial results may require adjustments before constituting the final IND AS Financial Statement as at and for the year ending 31.03.2018, due to changes in financial reporting requirements arising from new or revised standards or interpretation issued by MCA, Appropriate Authorities etc. or changes in the use one or more optional exemptions from full retrospective application of certain IND AS as permitted under Ind AS 101.

7) Previous period figures have been regrouped/rearranged wherever necessary, to confirm to the current period figures.

For S.C.Swaika & Co.  
Chartered Accountants  
Registration No : 322137E

*Swaika*

S.C.Swaika  
Membership no : 053694



By order of the Board  
For Appu Marketing & Marketing Limited

*Sudip Laha*

Sudip Laha  
Managing Director  
DIN: 06417007

Dated the 12th Day of August, 2017  
Place : Kolkata