

Limited Review Report

To,
Board of Directors of
Golden Capital services Limited

We have reviewed the accompanying statement of unaudited financial results of GOLDEN CAPITAL SERVICES LIMITED for the quarter and half year ended on 30th September, 2018 being submitted by the company pursuant to the requirement of Regulation 33 of SEBI(Listing Obligation and disclosure Requirements), Regulation 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016. This statement which is the responsibility of the Company's Management and has been approved by the Board of Directors of the Company, has been prepared in accordance with the Indian Accounting Standards prescribed under sec- 133 of the Companies act, 2013 read with relevant Rules issued thereunder. 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, *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 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 Indian Accounting Standards (IND AS) notified under sec- 133 of the Companies act, 2013 read with relevant Rules issued thereunder and other recognized accounting practices and policies required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.



For Vandana Patel.
Chartered Accountants


CA Vandana Patel
Mem No. 144985

Date : 14th November, 2018
Place: Ahmedabad

Golden Capital Services Limited

Unaudited financial results for the Quarter and half year Ended on 30th September, 2018

PART- I Statement of Standalone Unaudited Results for the Quarter and half year Ended on 30th September, 2018							(Rs in lakhs)
Particulars	Quarter ended on			Half year ended on		Year ended on	
	30.09.2018	30.06.2018	30.09.2017	30.09.2018	30.09.2017	31.03.2018	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
Income from Operations							
I Revenue from operation	2.82	3.35	9.5	6.17	17.31	30.1	
II Other Income	0	0	0.35	0	0.35	0.35	
III Total Income (I + II)	2.82	3.35	9.85	6.17	17.66	30.45	
IV Expenses							
a) Cost of Material Consumed	0	0	0	0	0	0	
b) Purchase of Stock in Trade	0	0	0	0	0	0	
c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0	0	0	0	0	
d) Employee Benefit Expense	0.6	0.6	0.79	1.2	1.85	4.26	
e) Finance cost	0	0	0	0	0	0	
f) Depreciation & amortization	0	0	0	0	0	2	
g) Other Expenditure	1.77	2.3	1.68	4.06	3.05	12.89	
Total Expenses (IV)	2.37	2.9	2.47	5.26	4.9	19.15	
V Profit/(Loss) before extra ordinary and exceptional	0.45	0.45	7.38	0.91	12.76	11.3	
VI Exceptional Items	0	0	0	0	0	0	
VII Profit/(Loss) before extra ordinary Items and tax (V - VI)	0.45	0.45	7.38	0.91	12.76	11.3	
VIII Extra Ordinary Items	0	0	0	0	0	0	
IX Profit / (Loss) before Tax (VII- VIII)	0.45	0.45	7.38	0.91	12.76	11.3	
X Tax expense							
(i) Current Tax	0.12	0.12	0	0.24	0	3.25	
(ii) Deferred Tax	0	0	0	0	0	0	
Profit (Loss) for the period from continuing operations (IX - X)	0.33	0.33	7.38	0.67	12.76	8.05	
XII Profit/(loss) from discontinuing operations	0	0	0	0	0	0	
XIII Tax expense of discontinuing operations	0	0	0	0	0	0	
XIV Profit/(loss) from Discontinuing operations (after tax) (XII - XIII)	0	0	0	0	0	0	
XV Profit (Loss) for the period (XI + XIV)	0.33	0.33	7.38	0.67	12.76	8.05	
XVI Other Comprehensive Income:							
A. (i) Items that will not be reclassified to profit or loss							
(ii) Income tax relating to items that will not be reclassified to profit or loss							
B. (i) Items that will be reclassified to profit or loss							
(ii) Income tax relating to items that will be reclassified to profit or loss							
XVII Total Comprehensive Income for the period (XV + XVI) Comprising Profit (Loss) and Other comprehensive Income for the period)	0.33	0.33	7.38	0.67	12.76	8.05	
XVIII Paid up equity share capital	316.36	318.36	318.36	318.36	318.36	318.36	
Face value of equity share capital	10	10	10	10	10	10	
Reserve excluding Revaluation Reserves	12.24	11.91	16.28	12.24	16.28	11.57	
XIX Earnings Per Share (for continuing operation):							
a) Basic	0.01	0.01	0.23	0.02	0.4	0.25	
b) Diluted	0.01	0.01	0.23	0.02	0.4	0.25	
XX Earnings Per Share (for discontinued operation)							
a) Basic	0	0	0	0	0	0	
b) Diluted	0	0	0	0	0	0	
XXI Earnings Per Share (for discontinued & continuing operation)							
a) Basic	0.01	0.01	0.23	0.02	0.4	0.25	
b) Diluted	0.01	0.01	0.23	0.02	0.4	0.25	



ES:

Profit / loss from discontinuing operations, if any, included in the above shall be disclosed separately with details thereof.

2 The above unaudited Financial Results have been reviewed by Audit committee of the Board and approved and adopted by Boad of Directors at its meeting held on 14th November, 2018.

3 This statements has been prepared in accordance with the Companies (Indian Accounting Standard) Rules,2015 - IND AS prescribed under sec- 133 of the companies Act, 2013 read with the Companies(Indian Accounting Standards) Rules, 2015 as amended by the Companies(Indian Accounting Standards) (Amendment) Rules, 2016 and other recognised accounting practices and policies to the extent applicable and in terms of Regulation 33 of SEBI(Listing Obligation and Disclosure Requierment) Regulations, 2015 .

4 As per the definition of Reportable segment in Accordance with Accounting standard 17 of Segment Reporting issued by Institue of Chartered Accountant of india, the company has **only one reportable segment** i.e. Hence, seprate disclosure for segment reporing is not applicable to the company

5 To facilitate Comparision , figures of previous periods has been regrouped and rearranged, wherever necessary.

Place: Ahmedabad

Date: 14/11/2018

BY ORDER OF THE BOARD OF DIRECTORS ,
For GOLDEN CAPITAL SERVICES LIMITED



Mr Uday Mehta
Director
DIN : 03500407



GOLDEN CAPITAL SERVICES LIMITED
Standalone Statement of Assets and Liabilities as at 30/09/2018

Standalone Statement of Assets and Liabilities		As at (Half year ended on) 30.09.2018	As at (the previous year ended on) 31.03.2018
	Assets		
1	Non-current assets		
	(a) Property, plant and equipment	14.04	14.04
	(b) Capital work-in-progress	-	-
	(c) Investment property	-	-
	(d) Goodwill	-	-
	(e) Other intangible assets	-	-
	(f) Intangible assets under development	-	-
	(g) Biological assets other than bearer plants	-	-
	(h) financial Assets		
	Non-current financial assets		
	(i) Non-current investments	304.15	304.15
	(ii) Trade receivables, non-current	12.53	12.53
	(iii) Loans, non-current	-	-
	(i) Deferred tax assets (net)	-	-
	(j) Other non-current assets	27.40	28.04
	Total non-current financial assets	358.12	358.76
	Total non-current assets		
2	Current assets		
	(a) Inventories		-
	(b) Current financial asset		
	(I) Current investments		-
	(II) Trade receivables, current		-
	(III) Cash and cash equivalents	10.11	5.23
	(IV) Bank balance other than cash and cash equivalents		-
	(V) Loans, current		-
	(VI) Other current financial assets (to be specified)		-
	Total current financial assets	10.11	5.23
	(c) Current tax assets (net)	-	-
	(d) Other current assets	-	-
	Total current assets	-	-
3	Non-current assets classified as held for sale	-	-
4	Regulatory deferral account debit balances and related deferred tax Assets	-	-
	Total assets	368.23	363.99
	Equity and liabilities		
1	Equity	318.36	318.36
	Equity attributable to owners of parent		
	(a) Equity share capital		
	(b) Other equity		
	Equity		
	Reserve and surplus	12.25	11.58
	Total equity attributable to owners of parent	330.61	329.94
	Non controlling interest	-	-
	Total equity	330.61	329.94

2	Liabilities		
	Non-current liabilities		
	(a) financial liabilities		
	(I) Borrowings, non-current	31.90	28.25
	(II) Trade payables, non-current	0	0
	(III) Other non-current financial liabilities	-	-
	Total non-current financial liabilities	31.90	28.25
	(b) Provisions, non-current	-	-
	(c) Deferred tax liabilities (net)	-	-
	Deferred government grants, Non-current	-	-
	Deferred government grants, Non Current	-	-
	(d) Other non-current liabilities	-	-
	Total non-current liabilities	-	-
	Current liabilities		
	(a) financial liabilities		
	(I) Borrowings, current	-	-
	(II) Trade payables, current	-	0
	(III) Other current financial liabilities	-	-
	Total current financial liabilities	-	-
	(b) Other current liabilities	0.33	0.64
	(c) Provisions, current	5.39	5.16
	(d) Current tax liabilities (Net)	-	-
	Deferred government grants, Current	-	-
	Total current liabilities	5.72	5.80
	Deferred government grants, Current	-	-
	Total current Liabilities	-	-
3	Liabilities directly associated with assets in disposal group classified as held for sale	-	-
4	Regulatory deferral account credit balances and related deferred tax liability	-	-
	Total liabilities	37.62	34.05
	Total equity and liabilities	368.23	363.99

To facilitate Comparison , figures of previous periods has been rearranged, wherever necessary.

BY ORDER OF THE BOARD OF DIRECTORS,
For GOLDEN CAPITAL SERVICES LIMITED



Mr.UDAY SHARADBHAI MEHTA

DIRECTOR

DIN : 03500407

Place: Ahmedabad

Date: 14/11/2018