



HINDUJA VENTURES LIMITED

CIN: L51900MH1985PLC036896

Regd. Office : InCentre, 49/50, MIDC, 12th Road, Andheri (E), Mumbai 400 093 | Website: www.hindujaventures.com | Email ID: investorgrievances@hindujaventures.com

(₹ in Lakh)

EXTRACT OF THE AUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS

S.No.	Particulars	Standalone				Consolidated		
		Quarter Ended			Year Ended		Year Ended	
		31 st March, 2019	31 st December, 2018	31 st March, 2018	31 st March, 2019	31 st March, 2018	31 st March, 2019	31 st March, 2018
	(Unaudited)	(Unaudited)	(Refer Note 2)	(Audited)	(Audited)	(Audited)	(Audited)	
1	Total income from operations (net)	5,620.50	1,015.99	8,599.42	4,698.69	25,355.88	71,058.25	86,406.08
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	3,056.88	(5,235.40)	5,904.63	(7,164.31)	16,679.84	(41,017.68)	(22,571.21)
3	Net Profit / (Loss) for the period after tax	2,219.79	(3,505.15)	2,959.19	(4,719.78)	9,705.47	(34,992.88)	(23,101.54)
4	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	3,231.13	1,125.25	11,987.43	2,402.61	16,845.77	1,004.23	17,647.85
5	Equity Share Capital	2,055.55	2,055.55	2,055.55	2,055.55	2,055.55	2,055.55	2,055.55
6	Reserves excluding Revaluation Reserve as per Balance Sheet of previous accounting year	-	-	-	194,802.65	201,456.44	63,314.27	88,175.05
7	Earnings Per Share (before extraordinary items) (of ₹ 10/- each)	-	-	-	-	-	-	-
	- Basic (₹)	10.80	(17.05)	14.40	(22.96)	47.22	(170.24)	(112.39)
	- Diluted (₹)	10.80	(17.05)	14.40	(22.96)	47.22	(170.24)	(112.39)

Notes :

- The above is an extract of the detailed format of the Financial Results for the quarter and year ended March 31, 2019 filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Financial Results for the quarter and year ended March 31, 2019 are available on the Stock Exchange Websites. BSE: www.besindia.com, NSE: www.nseindia.com and on Company website: www.hindujaventures.com.
- The comparative financial information for the corresponding quarter ended 31st March, 2018 is based on the previously issued standalone financial results, prepared in accordance with the accounting standards specified under Section 133 of the Act, read with the relevant rules issued thereunder and other accounting principles generally accepted in India (the previous GAAP) and as adjusted for the differences in the accounting principles adopted by the Company on transition to the INDAS.
- Reconciliation of net profit after tax reported in accordance with the previous GAAP to total comprehensive income reported in accordance with Ind AS is given below for the:

Particulars	Standalone		Consolidated	
	Net Profit Reconciliation		Equity Reconciliation	Equity Reconciliation
	Quarter Ended 31 st March 2018	Year Ended 31 st March 2018	As at 31 st March 2018	Year Ended 31 st March 2018
Net profit after tax as reported under the previous GAAP	1,530.05	10,410.54	107,386.58	(29,110.68)
- Actuarial loss on employee benefits recognized in other comprehensive income	1.48	8.45	-	(73.73)
- Fair valuation of investments through profit and loss	1,952.01	3,402.25	122,883.32	4,902.03
- Accounting for common control business combination - net (also refer Note 4 above)	1,451.86	(2,802.70)	-	-
- Net impact of marked to market of forward contract	2.11	56.90	-	(95.77)
- Income on STB installation deferred over chum period	-	-	-	(5,742.44)
- Straightlining of subscription fees ¹	-	-	-	410.00
- Expected Credit Loss	-	-	-	1,526.89
- Others (Property, plant and equipment at deemed cost, processing fee amortisation, fair valuation of security deposit, etc)	-	-	-	(131.80)
- Tax impact on above	(1,978.32)	(1,369.97)	(26,757.91)	5,213.96
Net Profit as per Ind AS	2,959.19	9,705.47	203,511.99	(23,101.54)
Other comprehensive income (net of tax)	11,987.43	16,845.77	-	17,647.85
Total comprehensive income / Equity as per Ind AS	14,946.62	26,551.24	203,511.99	(5,453.69)

This reconciliation statement has been provided in accordance with CIR/CFD/FAC/62/2016 issued by SEBI dated July 5, 2016 on account of implementation of Ind AS by listed company.



For Hinduja Ventures Limited

Ashok Mansukhani
Managing Director

Place: Mumbai
Date : May 09, 2019

Hinduja Ventures
Inspiring Growth

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CIN: L51900MH1985PLC036896

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6	Reserves excluding Revaluation Reserve as per Balance Sheet of previous accounting year	-	-	-	194,802.65	201,456.44	63,314.27	88,175.05
7	Earnings Per Share (before extraordinary items) (of ₹ 10/- each)							
	- Basic (₹)	10.80	(17.05)	14.40	(22.96)	47.22	(170.24)	(112.39)
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- Actuarial loss on employee benefits recognized in other comprehensive income	1.48	8.45	-	(73.73)	-
- Fair valuation of investments through profit and loss	1,952.01	3,402.25	122,883.32	4,902.03	108,679.34
- Accounting for common control business combination - net (also refer Note 4 above)	1,451.86	(2,802.70)	-	-	-
- Net impact of marked to market of forward contract	2.11	56.90	-	(95.77)	381.87
- Income on STB installation deferred over churn period	-	-	-	(5,742.44)	(25,403.05)
- Straightlining of subscription fees	-	-	-	410.00	410.00
- Expected Credit Loss	-	-	-	1,526.89	(4,040.09)
- Others (Property, plant and equipment at deemed cost, processing fee amortisation, fair valuation of security deposit, etc)	-	-	-	(131.80)	660.21
- Tax impact on above	(1,978.32)	(1,369.97)	(26,757.91)	5,213.96	(20,174.20)
Net Profit as per Ind AS	2,959.19	9,705.47	203,511.99	(23,101.54)	86,228.60
Other comprehensive income (net of tax)	11,987.43	16,845.77	-	17,647.85	-
Total comprehensive income / Equity as per Ind AS	14,946.62	26,551.24	203,511.99	(5,453.69)	86,228.60

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For Hinduja Ventures Limited

Ashok Mansukhani
Managing Director

Place: Mumbai
Date : May 09, 2019

