



## Chaman Lal Setia Exports Ltd.

(A Govt. Recognised Star Export House)

Regd. Office : Meerankot Road, P. O. Central Jail,  
Ajnala Road, Amritsar-143002 India

Tel : 91-183-2590318, 91-183- 2592708

Facsimile : 91-183-2590453, 91-184-2291067

E. Mail : [setiarice@yahoo.com](mailto:setiarice@yahoo.com), [clsetia@rediffmail.com](mailto:clsetia@rediffmail.com)

CIN No. : L51909PB1994PLCO15083



12.02.2018

To,  
The Manager Listing  
BSE Limited,  
Corporate Relationship Department  
Dalal Street, Mumbai – 400 001  
Phones :- 022-22723121

**Scrip Code: 530307**

**Sub: UN-AUDITED FINANCIAL RESULTS AND OUTCOME OF BOARD MEETING  
HELD ON FEBRUARY 12, 2018**

Dear Sir

We wish to inform you that the Board of Directors of the Company at their meeting held today i.e. 12.02.2018, inter-alia, **Considered and approved the Un-Audited Financial Results** of the Company along with the Limited Review Report of Auditor for the quarter and nine months ended 31.12.2017.

The copy of aforesaid Un-audited Financial Results along with the Limited Review Report are attached herewith.

The meeting of the Board of Directors commenced at 5:00 p.m. and concluded at 06:30 p.m.

Kindly take the above in your record.

Thanking You  
Yours Faithfully

**For Chaman Lal Setia Exports Limited**



Chaman Lal Setia  
(Managing Director)  
Din :- 01125789



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 CIN : L51909PB1994PLC015083  
**E. Mail : clsetia@rediffmail.com**

(Rs.in lakhs except EPS data)

## Statement of Standalone Unaudited Financial Results for the Quarter & Nine Months Ended 31st December 2017.

Sr. No.	Particulars	Three Months Ended			Nine Months Ended	
		31.12.2017	30.09.2017	31.12.2016	31.12.2017	31.12.2016
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
1	Revenue from operations	20283.15	18878.71	11988.79	54470.34	35641.16
2	Other Income	277.42	30.20	94.68	308.49	222.26
3	Total Income (1+2)	20560.57	18908.91	12083.47	54778.83	35863.42
4	Expenses					
(a)	Cost of materials consumed	3741.17	1115.85	3561.15	5060.88	6090.48
(b)	Purchases of Stock-in-trade	20730.79	13302.94	9790.81	40656.51	23957.96
(c)	Change in inventories of finished goods work-in-progress and stock-in-trade	-8225.86	1316.62	-5341.92	-2012.44	-5283.79
(d)	Employee benefits expenses	181.39	361.22	130.85	685.11	376.10
(e)	Finance Costs	203.65	89.77	317.65	395.55	362.45
(f)	Depreciaton and amortisation expenses	88.20	109.10	78.80	287.90	225.00
(g)	Other Expenses	1818.53	1015.81	1898.43	4692.30	5528.70
	Total Expenses	18537.87	17311.31	10435.77	49765.81	31256.90
5	Profit before exceptional items and tax	2022.70	1597.60	1647.70	5013.02	4606.52
6	Exceptional Items	Nil	Nil	Nil	Nil	Nil
7	Profit before tax	2022.70	1597.60	1647.70	5013.02	4606.52
8	Tax Expenses					
	Current Tax	666.00	552.00	569.63	1700.00	1593.00
	Defferred Tax					
9	Profit for the period from continuing operations	1356.70	1045.60	1078.07	3313.02	3013.52
10	Profit from discoutinuing operations	Nil	Nil	Nil	Nil	Nil
11	Tax expenses of discoutinuing operations	Nil	Nil	Nil	Nil	Nil
12	Profit from discoutinuing operations after Tax	Nil	Nil	Nil	Nil	Nil
13	Profit for the period	1356.70	1045.60	1078.07	3313.02	3013.52
14	Other Comprehensive Income	Nil	Nil	Nil	Nil	Nil
15	Total Comprehensive Income for the period (13+14)	1356.70	1045.60	1078.07	3313.02	3013.52
16	Paid-up equity share capital (Face value Rs.2/- each)	1034.67	1034.67	1034.67	1034.67	1034.67
17	Earning Per Share (Face value of Re.2/-per share) Not Annualised					
(a)	Basic	2.59	2.09	1.68	6.34	5.82
(b)	Diluted	2.59	2.09	1.68	6.34	5.82







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## NOTES

- 1.) The Company's business activity falls within a single primary reportable business segment i.e. business of manufacturing, trading and marketing of the rice only.
- 2) The above Results have been reviewed by Audit Committee and approved by the Board of Directors at their meeting held on 12<sup>th</sup> February, 2018 and limited review of the same has been carried out by the statutory auditor of the Company.
- 3) The Company adopted Indian Accounting Standards ("IND-AS") with effect from 1<sup>st</sup> April, 2017 (transition date being 1<sup>st</sup> April, 2016) and accordingly, the above results for the quarter and nine months ended 31.12.2017 have been prepared in accordance with the Indian Accounting Standard ("IND AS") read with relevant rules issued thereunder and as per Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular dated 05.07.2016. Further as per SEBI'S Circular dated 05.07.2016, the above results for corresponding quarter and Nine Months ended period of the previous year (i.e. 31.12.2016) has been reported in accordance with IND AS Compliant. The reserves as per the Balance Sheet of the previous accounting year ended 31<sup>st</sup> March, 2017, not being mandatory, is not presented.
- 4) The Statement does not include Ind-AS Compliant Financial Results for the previous year ended March 31, 2017 as the same is not mandatory as per SEBI'S Circular dated 05.07.2016.
- 5) The Reconciliation of Net Profit reported in accordance with previous Indian GAAP to total comprehensive income in accordance with Indian Accounting Standards ("IND-AS") for quarter and nine months ended 31.12.2016 is given below :-  
(Rs. in Lakhs)


Particulars	Quarter Ended on	Nine Months Ended on
	31.12.2016	31.12.2016
Net Profit as per previous Indian GAAP	1076.37	3009.97
Impact of IND AS Adjustments	1.70	3.55
Net Profit before OCI as per IND- AS	1078.07	3013.52
Other Comprehensive Income after Tax	0.00	0.00
Total Comprehensive Income as per IND AS	1078.07	3013.52

- 6) Figures for the previous periods have been regrouped /reclassified wherever necessary, in order to make them comparable.

Place :- Amritsar  
Date :- 12.02.2018

For Chaman Lal Setia Exports Ltd.

  
  
(Chaman Lal Setia)  
Managing Director  
Din :- 01125789

  
(Rajeev Setia)  
Executive Director  
DIN :- 01125921



# R CHOPRA & ASSOCIATES

CHARTERED ACCOUNTANTS

58-D, Majitha House, Near Model Town Mata Mandir, AMRITSAR.

M : +919888045527, 0183-2566686 Email : carakeshchopra@gmail.com

**C.A. RAKESH CHOPRA**

**F.C.A.**

## LIMITED REVIEW REPORT

TO  
THE BOARD OF DIRECTORS OF  
CHAMAN LAL SETIA EXPORTS LIMITED

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of Chaman Lal Setia Exports Ltd. ("the Company") for the quarter and nine months ended 31<sup>st</sup> December, 2017 ("the Statement"), 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 July 5, 2016. 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 in accordance with the Standard on Review Engagement (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 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable Indian Accounting Standards as specified under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognised accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place :- Amritsar  
Date :- 12.02.2018

For R Chopra & Associates  
Chartered Accountants



(Rakesh Chopra)

514576  
FRN NO. :- 022992N