



# CLASSIC GLOBAL FINANCE AND CAPITAL LIMITED

Regd. Office: Office No. 8 IInd Floor, Sodhi Complex, Miller Ganj, Opp. Ramgarhia School Ludhiana - 141003

Email id: [classicglobalfin@yahoo.com](mailto:classicglobalfin@yahoo.com) ; Website: [www.classicgfcl.com](http://www.classicgfcl.com) ; CIN: [L65921PB1995PLC015573](https://www.cin2india.com/L65921PB1995PLC015573)

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Date: 11<sup>th</sup> December, 2018

To,

BSE Limited  
P J Towers,  
Dalal Street,  
Mumbai -400001  
Scrip Code: 538433,  
Scrip ID: CCFCL

**Subject: Submission of Unaudited Financial Results for the Quarter and half year ended on 30th September, 2018 along with revised statement of assets and liabilities as per IND AS Format.**

Dear Sir,

With reference to the above captioned subject please find enclosed herewith unaudited Financial Results for the quarter and half year ended on 30th September, 2018 along with revised statement of assets and liabilities as per IND AS Format.

Please update the same in your records.

FOR CLASSIC GLOBAL FINANCE & CAPITAL LIMITED

  
VIRENDER SINGH RANA  
DIRECTOR

Amount in Lakh

## PART-I STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEP 2018

| Particulars |  | Quarter Ended             |                                     |   | Period Ended                                     |   | Year Ended               |
|-------------|--|---------------------------|-------------------------------------|---|--|---|--------------------------|
|             |  | 3 Months ended 30/09/2018 | Preceding 3 months ended 30/06/2018 | Corresponding 3 months ended 30/09/2017 | Year to Figure for current year ended 30.09.2018 | Year to Figure for previous year ended 30.09.2017 | Current Ended 31/03/2018 |
|             |  | Unaudited                 | Unaudited                           | Unaudited                               | Unaudited  | Unaudited   | Audited                  |
| I.          | Total Income form Operations   | 13.25                     | -                                   | -                                       | 13.25  | 6.49  | 36.44                    |
| II.         | Other Income   | -                         | 6.74                                | 6.55                                    | 6.74   | 6.55  | -                        |
| III.        | <b>Total Revenue (I+II)</b>  | <b>13.25</b>              | <b>6.74</b>                         | <b>6.55</b>                             | <b>19.99</b>                                     | <b>13.04</b>                                      | <b>36.44</b>             |
| IV.         | <b>Expenses</b>  |                           |                                     |   |  |   |                          |
|             | a) Cost of Materials consumed  | -                         | -                                   | -                                       | -  | -   | -                        |
|             | b) Purchase of Stock-in-trade  | -                         | -                                   | -                                       | -  | -   | -                        |
|             | c) Changes in inventories of finished goods, WIP and stock in trade      | -                         | -                                   | -                                       | -  | -   | -                        |
|             | d) Employee benefits expenses  | 6.54                      | 3.91                                | 3.95                                    | 10.45  | 7.80  | 15.94                    |
|             | e) Depreciation and amortization expenses                                | 0.35                      | 0.17                                | 0.32                                    | 0.52   | 0.64  | 1.28                     |
|             | f) Other expenses  | 5.51                      | 1.89                                | 1.09                                    | 7.40   | 2.02  | 11.48                    |
|             | <b>Total Expenses</b>  | <b>12.40</b>              | <b>5.98</b>                         | <b>5.36</b>                             | <b>18.37</b>                                     | <b>10.46</b>                                      | <b>28.70</b>             |
| V           | Profit/(Loss) before exceptional and extraordinary items and tax (III-V) | <b>0.85</b>               | <b>0.76</b>                         | <b>1.19</b>                             | <b>1.62</b>                                      | <b>2.57</b>                                       | <b>7.73</b>              |
| VI          | Exceptional Items  | -                         | -                                   | -                                       | -  | -   | -                        |
| VII         | Profit/(Loss) before extraordinary items and tax (VI-VII)                | 0.85                      | 0.76                                | 1.19                                    | 1.61   | 2.57  | 7.73                     |
| VIII        | Extraordinary items  | -                         | -                                   | -                                       | -  | -   | -                        |
| IX          | Profit/(Loss) before tax (VIII-IX)                                       | 0.85                      | 0.76                                | 1.19                                    | 1.61   | 2.57  | 7.73                     |
| X           | Tax expenses   |                           |                                     |   |  |   |                          |
|             | a) Current Tax   | 0.21                      | -                                   | -                                       | -  | -   | 2.22                     |
|             | a) Income Tax Adjustment   | -                         | -                                   | -                                       | -  | -   | 0.02                     |
|             | a) Deferred Tax Adjustment   | -                         | -                                   | -                                       | -  | -   | -                        |
|             | b) Deferred Tax Liabilities / (Assets)                                   | -                         | -                                   | -                                       | -  | -   | -0.27                    |
| XI          | Profit (Loss) for the period from continuing operations (IX-X)           | 0.64                      | 0.76                                | 1.19                                    | 1.61   | 2.57  | 5.77                     |
| XII         | Profit/(loss) from discontinuing operations                              | -                         | -                                   | -                                       | -  | -   | -                        |
| XIII        | Tax expense of discontinuing operations                                  | -                         | -                                   | -                                       | -  | -   | -                        |
| XIV         | Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)       | -                         | -                                   | -                                       | -  | -   | -                        |
| XV          | Profit (Loss) for the period (XI + XIV)                                  | 0.64                      | 0.76                                | 1.19                                    | 1.61   | 2.57  | 5.77                     |
| 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) | 0.64  | 0.76  | 1.19  | 1.61  | 2.57  | 5.77  |
| XVIII | Earnings per equity share (for continuing operation):   |       |       |       |       |       |       |
|       | (1) Basic   | 0.002 | 0.002 | 0.002 | 0.000 | 0.000 | 0.016 |
|       | (2) Diluted   | 0.002 | 0.002 | 0.002 | 0.000 | 0.004 | 0.016 |
| XIX   | Earnings per equity share (for discontinued operation):   |       |       |       |       |       |       |
|       | (1) Basic   | 0.002 | 0.002 | 0.002 | 0.000 | 0.004 | 0.016 |
|       | (2) Diluted   | 0.002 | 0.002 | 0.002 | 0.000 | 0.004 | 0.016 |
| XX    | Earning Per Share (for discontinued & continuing operations)  |       |       |       |       |       |       |
|       | a) Basic  | 0.002 | 0.002 | 0.002 | 0.000 | 0.004 | 0.016 |
|       | b) Diluted  | 0.002 | 0.002 | 0.002 | 0.000 | 0.004 | 0.016 |

**FOR CLASSIC GLOBAL FINANCE & CAPITAL LIMITED**

  
**VIRENDER SINGH RANA**  
**DIRECTOR**

**STATEMENT OF ASSETS AND LIABILITIES AS AT 30.09.2018**

| S. No.   | Particulars                               | As at 30.09.2018 | As at 31.03.2018 |
|----------|---|------------------|------------------|
|          |   | Audited          | Audited          |
| <b>A</b> | <b>ASSETS</b>                             |                  |                  |
| <b>1</b> | <b>Non- Current Assets</b>                |                  |                  |
|          | (a) Property, Plant and Equipment         | 1.23             | 1.58             |
|          | (b) Capital Work-in-Progress              | -                | -                |
|          | (c) Other Intangible Assets               | -                | -                |
|          | (d) Financial Assets                      |                  |                  |
|          | (i) Investments                           | 50.00            | 50.00            |
|          | (ii) Loan & Advances                      | 144.46           | 82.46            |
|          | (iii) Other financial assets              | -                | -                |
|          | (e) Deferred tax assets (net)             | 0.55             | 0.55             |
|          | (f) Other Non-Current Assets              | 5.62             | 5.79             |
|          | <b>Total Non-Current Assets</b>           | <b>201.86</b>    | <b>140.38</b>    |
| <b>2</b> | <b>Current Assets</b>                     |                  |                  |
|          | (a) Inventories                           | -                | -                |
|          | (b) Financial Assets                      |                  |                  |
|          | (i) Trade Receivables                     | 64.36            | 77.98            |
|          | (ii) Cash and Bank Equivalents            | 7.82             | 40.43            |
|          | (iii) Bank balances other than (ii) above | -                | -                |
|          | (iv) Loan & Advances                      | 605.23           | 611.07           |
|          | (v) Investment                            | -                | -                |
|          | (c) Other Current Assets                  | 9.54             | 8.22             |
|          | <b>Total Current Assets</b>               | <b>686.95</b>    | <b>737.71</b>    |
|          | <b>TOTAL ASSETS</b>                       | <b>888.81</b>    | <b>878.08</b>    |
|          | <b>EQUITY AND LIABILITIES</b>             |                  |                  |
|          | <b>Equity</b>                             |                  |                  |
|          | (a) Equity Share Capital                  | 367.28           | 367.28           |
|          | (b) Other Equity                          | 222.03           | 221.39           |
|          | (c) Money received against share warrants | -                | -                |
|          | <b>Total Equity</b>                       | <b>589.31</b>    | <b>588.67</b>    |
| <b>B</b> | <b>Liabilities</b>                        |                  |                  |

|          |                                      |               |               |
|----------|--------------------------------------|---------------|---------------|
| <b>1</b> | <b>Non-Current Liabilities</b>       |               |               |
|          | (a) Financial Liabilities            |               |               |
|          | (i) Borrowings                       | -             | -             |
|          | (b) Deferred Tax Liabilities (Net)   | -             | -             |
|          | (c) Other Non-Current Liabilities    | -             | -             |
|          | <b>Total Non-Current Liabilities</b> | -             | -             |
| <b>2</b> | <b>Current Liabilities</b>           |               |               |
|          | (a) Financial Liabilities            |               |               |
|          | (i) Borrowings                       | 180.93        | 165.43        |
|          | (ii) Trade Payables                  | 92.75         | 94.25         |
|          | (iii) Other Financial Liabilities    | -             | -             |
|          | (b) Other Current Liabilities        | 21.63         | 25.75         |
|          | (c) Provisions                       | 4.20          | 3.99          |
|          | <b>Total Current Liabilities</b>     | <b>299.51</b> | <b>289.41</b> |
|          | <b>TOTAL EQUITY AND LIABILITIES</b>  | <b>888.81</b> | <b>878.08</b> |

**Notes :**


1. The above results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 10/11/2018.

2. The Financial Results have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standard (Ind AS) prescribed under Section 133 of the Companies Act, 2013, read with relevant rules there under in terms of Regulation 33 of SEBI (Listing and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

3. The previous period figures have been rearranged / regrouped, wherever necessary to confirm to current period classifications.

4. The Financial results are subject to the Limited Review Report issued by the statutory auditors of the company.

**FOR CLASSIC GLOBAL FINANCE & CAPITAL LIMITED**

  
**VIRENDER SINGH RANA**  
**DIRECTOR**

**Date : 11.10.2018**

**Place : Ludhiana**



Ref. ....

Date .....

**LIMITED REVIEW REPORT**

Review Report

To,

The Board of Directors

M/s Classic Global Finance And Capital Ltd

We have reviewed the accompanying statement of unaudited financial results of M/s Classic Global Finance And Capital Ltd for the quarter ended 30<sup>th</sup> September, 2018 (the "statement"). 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) 2400, 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 provides 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 as modified by 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 SHASHANK K GUPTA & ASSOCIATES  
(Chartered Accountants)



Shashank Kumar Gupta, ACA  
(Proprietor)  
Membership No. 424293  
Firm Registration No. 023270C

Place: 10/11/2018