FGP LIMITED

Regd. Off. - Commercial Union House, 9-/ Walface Street,

Fort, Mumbai - 400 001. Tel: 2207 0273 / 2201 5269

Email: fgpltd03@gmail.com • Website: www.fgpltd.in

CIN: L26100MH1962PLC012406

February 14, 2018

BSE Limited

Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai – 400 001

Script Code: 500142

Dear Sir/Madam,

Sub: Submission of revised Un- audited Financial Results for the Quarter and nine months ended December 31, 2017.

Pursuant to Regulation 33 read with Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company had uploaded on BSE the Un-audited Financial Results along with the Limited Review Report for the quarter and nine months ended December 31, 2017 duly approved by the Board of Directors at their meeting held on February 07, 2018. However, the same contained certain errors which have been rectified and accordingly revised Un-audited Financial Results for the quarter and nine months ended December 31, 2017 is enclosed herewith.

Kindly note that there is no change in the figures for the quarter and nine months ended December 31, 2017.

The meeting commenced at around 03.15 p.m. and concluded at around 04.55 p.m.

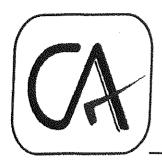
Kindly ignore the previously uploaded results and take the above mentioned results on record and acknowledge.

Thanking you,

Yours sincerely, For **FGP Limited**

Aayushi Mulasi Company Secretary

Encl.: As stated above



V. S. SOMANI & CO. CHARTERED ACCOUNTANTS

UNIT NO.127, 1ST FLOOR,
PRABHADEVI UNIQUE INDUSTRIAL
PREMISES CO-OP SOCIETY LTD.,
TWIN TOWER LANE,
OFF. VEER SAVARKAR MARG,
PRABHADEVI, MUMBAI 400 025.
PHONE NO: 022 66624558
EMAIL ID: vidyadhar@cavssomani.com

INDEPENDENT AUDITOR'S REVIEW REPORT ON INTERIM FINANCIAL STATEMENTS

The Board of Directors, FGP Limited, Commercial Union House, 9, Wallace Street, Fort, Mumbai-400001

1. We have reviewed the accompanying statement of unaudited financial results of FGP Limited (the Company), for the quarter and nine months ended on 31st December 2017 and the statement of assets and liabilities on that date together with notes thereon (the statement) 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 July 05, 2016.

This statement is the responsibility of the Company's Management has been approved by the Board of Directors and prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (IND AS -34) prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

As stated in note no.3 of the statement, we have not performed a review or audit of the figures relating to the corresponding quarter and nine months ended on December 31, 2017 including the reconciliation of net Loss reported in accordance with Indian GAAP to total comprehensive income in accordance with IND-AS.

- 2. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by 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.
- 3. 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 prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognized accounting practices and policies generally accepted in India, has not disclosed the information 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 July 05, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For V.S.Somani & Co., Chartered Accountants Firm Registration No,117589W

CA. V.S.Somani

Propriétor

Membership No. 102664

Place: Mumbai

Date: February 07, 2018

FGP LIMITED

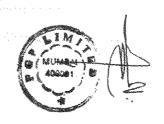
Regd. Office: 9, Wallace Street, Fort, Mumbai- 400 001.

Web Site: www.fgpltd.in, Email ID- fgpltd03@gmail.com, CIN- L26100MH1962PLC012406

Statement of Standalone Results for the Quarter and Nine months ended December 31, 2017

		Particulars	₹.In Lakhs except Earnings per share					
			QUARTER ENDED			NINE 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		Income from Operations.						
	(a)		3.44	3.23	3.84	9,89	10.27	
	(b)		11.29	11.99	2.35	72.89	81.46	
	```	Total Income from Operations ( Net)	14.73	15.22	6.19	82.78	91.73	
2		Expenses:					,	
	(a)	Cost of materials consumed						
	(b)	Purchase of stock-in-trade					sh <b>ri</b> ge	
	(c)	Change in inventories of finshed goods, work-in-progress and					·	
		stock-in-trade		•	-	*	.eee	
	(d)	Employee benefits expenses	3,54	1.99	8.26	14.14	24.54	
	(e)	Finance cost	-	-	*		~	
	<b>(f)</b>	Depreciation & amortisation expenses	0.20	0.18	0.04	0.52	0.12	
	(g)	Legal and Professional expenses	12.07	9.38	5.03	28.64	20.61	
	(h)	Electricity expenses	1.96	2.08	2.22	6.71	9.83	
	(i)	Other expenses	4.21	8.02	13.86	16.76	28.6	
		Total expenses	21.98	21.65	29.41	66.77	83.7	
3		Profit/(Loss) from operations before exceptional items (1-2)	(7.25)	(6.43)	(23.22)	16.01	8.03	
4		Exceptional items	*	*	H		æ.	
5		Profit / (Loss) from ordinary activities before tax (3+4)	(7.25)	(6.43)	(23.22)	16.01	8.03	
6		Tax expenses					-	
****		Current Tax	_	_	_	.	-	
		Deferred Tax	*	-	w		~~	
7		Net Profit / (Loss) for the period (5-6)	(7,25)	(6.43)	(23.22)	16.01	8.03	
8	1	Other comprehensive income (net of tax)				-	-	
		(item that will not be reclassifiled to profit or loss)	-	-	+	<b>4</b>		
9		Total comprehensive income for the period (7+8)	(7.25)	(6.43)	(23.22)	16.01	8.03	
10		Paid up equity share capital (Face value of `₹ 10/-each)	1189.51	1189.51	1189.51	1189.51	1189.51	
11		Reserves excluding revaluation reserves as per balance sheet				-	the state of the s	
12		Earning Per Share of ₹ 10/-each	-	***************************************				
		Basic & Diluted ( of ₹10/-) ( not annualised)	(0.06)	(0.05)	(0.20)	0.13	0.07	





#### FGP LIMITED

### NOTES

- The above unaudited financial results are as per the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 and have been subjected to limited review by the Statutory Auditors of the Company.
- This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable. Beginning April 01, 2017, the Company has for the first time adopted Ind AS with a transaction date of April 01, 2016.
- The Ind As compliant financial results pertaining to quarter and nine months ended December 31, 2016 have not been subject to limited review or audit. However, the management has exercised necessary due diligence to ensure that the financial results provide true and fair view of its affairs.
- The reconciliation of net loss reported in accordance with Indian GAAP to total comprehensive income in accordance with IND-AS is given below.

(₹ in Lakhs)

Particulars	For the quarter ended December 31, 2016	For the quarter and nine months ended December 31, 2016		
	Unaudited	Unaudited		
Net (Loss) as per previously applicable Indian GAAP. (After tax)	(15.37)	(59.23)		
Add/(Less) Adjustment of fair value measurement of Financial Assets.	(7.85)	67.26		
Net Profit/(Loss) as per IND-AS	(23.22)	08.03		

This reconciliation statement has been provided in accordance with circular CIR/CFD/FAC/62/2016

- As the Company's business activity fall within a single operating segment, viz. "Business Centre", no separate segment is disclosed.
- The Statement does not include IND-AS compliant statement of results for the previous year ended March 31, 2017 as the same is not mandatory as per SEBI's circular dated July 05,2016.
- The above results were reviewed by the Audit Committee and thereafter approved by the Board of Directors at its meeting held on February 07, 2018.

Place: Mumbai

Date: February 07, 2018

On Behalf of Board of Directors For PGP Limited

Kishore Shete

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