



**ALFRED HERBERT (INDIA) LTD.**

13/3, Strand Road, Kolkata - 700 001  
Telephone : 2226 8619, 2264 0106  
Fax : (033) 2229 9124  
E-mail : kolkata@alfredherbert.com  
Website : www.alfredherbert.co.in  
CIN : L74999WB1919PLC003516

Bombay Stock Exchange Limited,  
Phiroze Jeejeebhoy Towers, 25<sup>th</sup> Floor  
Dalal Street  
Mumbai - 400 001

SEC.SS.SP

7<sup>th</sup> September'2019

**SCRIP CODE: 505216**

Dear Sir,

**Sub.: UNAUDITED (STANDALONE AND CONSOLIDATED) FINANCIAL RESULTS FOR THE QUARTER ENDED 30<sup>TH</sup> JUNE, 2019 ALONG WITH LIMITED REVIEW REPORT**

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith the Unaudited (Standalone and Consolidated) Financial Results of the Company for the quarter ended 30th June, 2019 as approved by the Board of Directors of the Company at its meeting held on 7<sup>th</sup> September, 2019 along with the Limited Review Report of the Statutory Auditors.

The meeting of the Board of Directors commenced at 11:00 A.M. and concluded at 1:00 P.M.

Yours faithfully,  
**For Alfred Herbert (India) Limited**

**Shobhana Sethi**  
**Company Secretary & Chief Financial Officer**

Attached: as above

**Independent Auditor's Review Report on quarterly Unaudited Standalone Financial Results of Alfred Herbert (India) Limited pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015**


**The Board of Directors  
Alfred Herbert (India) Limited**

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of Alfred Herbert (India) Limited ('the Company') for the period ended on 30th June 2019 ("the Statement"). The IND AS compliant figures of the corresponding quarter of the previous year have not been subjected to a limited review or an audit and are based on the previously published financial results as adjusted for differences arising on the transition to Indian Accounting Standards ("Ind AS"). This statement is the responsibility of the Company's Management and has been approved by the Board of Directors at its meeting held on September 7, 2019.
2. The Statement has been prepared by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulations, 2015 as amended ('the SEBI Regulations'), read with Circular in this regard and has been initialed by us for identification.
3. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors has been 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 relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statement based on our review.
4. We conducted our review of the Statement 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 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.
5. Based on our review conducted as above, we report that, nothing has come to our attention that causes us to believe that the accompanying statement read with notes thereon, prepared fairly in all material respect in accordance with aforesaid Ind AS and other recognized accounting practices and policies generally accepted in India, has not disclosed fairly the information required to be disclosed in terms of the SEBI Regulation including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Kolkata  
Date: 7<sup>th</sup> September, 2019



For ALPS & CO.  
Chartered Accountants  
Firm's ICAI Registration No.: 313132E

  
A. K. KHETAWAT  
Partner  
Membership No. 052751  
UDIN : 19052751AAAA CLK2651



# ALFRED HERBERT (INDIA) LTD.

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 CIN : L74999WB1919PLC003516

## Standalone Unaudited Financial Results for the quarter ended 30th June 2019

(Rs. in lakhs)

| Particulars   | For the quarter ended 30th June, 2019 | For the quarter ended 30th June, 2018 |
|---|---------------------------------------|---------------------------------------|
| <b>Revenue from Operations</b>                                      |                                       |                                       |
| (i) Interest Income   | 12.75                                 | 13.36                                 |
| (ii) Dividend Income  | 6.55                                  | 6.81                                  |
| (iii) Rental Income   | 9.54                                  | 29.04                                 |
| (iv) Net Gain on Fair Value Changes                                 | -                                     | 9.64                                  |
| (v) Other Operating Revenues  | -                                     | -                                     |
| <b>(I) Total Revenue from Operations</b>                            | <b>28.84</b>                          | <b>58.85</b>                          |
| (II) Other Income   | -                                     | -                                     |
| <b>(III) Total Income (I + II)</b>                                  | <b>28.84</b>                          | <b>58.85</b>                          |
| <b>Expenses</b>   |                                       |                                       |
| (i) Finance Cost  | 1.23                                  | 0.13                                  |
| (ii) Employee Benefits Expenses                                     | 11.62                                 | 10.48                                 |
| (iii) Depreciation, amortization and impairment                     | 4.56                                  | 2.31                                  |
| (iv) Other Expenses   | 38.93                                 | 20.76                                 |
| <b>(IV) Total Expenses</b>  | <b>56.34</b>                          | <b>33.68</b>                          |
| <b>(V) Profit / (Loss) before tax (III - IV)</b>                    | <b>(27.50)</b>                        | <b>25.17</b>                          |
| (VI) Tax Expenses   |                                       |                                       |
| (i) Current Tax   | 74.00                                 | 0.80                                  |
| (ii) Deferred Tax   | -5.89                                 | 2.87                                  |
|   | <b>68.11</b>                          | <b>3.67</b>                           |
| <b>(VII) Profit / (Loss) for the period (V - VI)</b>                | <b>(95.61)</b>                        | <b>21.50</b>                          |
| (VIII) Other Comprehensive Income                                   |                                       |                                       |
| (i) Items that will not be reclassified to profit or loss           |                                       |                                       |
| (a) Equity Instruments through Other Comprehensive Income           | -454.27                               | 552.16                                |
| (b) Remeasurements of the defined benefit plans                     | 0.18                                  | 0.10                                  |
| (ii) Income Tax relating to above                                   | -173.65                               | 113.70                                |
| <b>Total Other Comprehensive Income (i - ii)</b>                    | <b>-280.44</b>                        | <b>438.56</b>                         |
| <b>(IX) Total Comprehensive Income for the period (VII + VIII)</b>  | <b>(376.05)</b>                       | <b>460.06</b>                         |
| <b>(X) Paid up equity share capital (Face Value of Rs. 10 each)</b> | <b>77.14</b>                          | <b>77.14</b>                          |
| <b>(XI) Earnings per equity share</b>                               |                                       |                                       |
| - Basic (Rs.)   | -12.39                                | 2.79                                  |
| - Diluted (Rs.)   | -12.39                                | 2.79                                  |



## Notes :

- The above financial results which have been prepared in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI circular dated July 5, 2016 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 7th September, 2019.
- The Company has adopted Indian Accounting Standards ("Ind AS") notified under section 133 of Companies Act, 2013 ("the Act") read with Companies (Indian Accounting Standards) Rules, 2015 as amended by Companies (Indian Accounting Standards) Rules, 2016 from 1st April, 2019 and the effective date of such transition is 1st April, 2018. Such transition has been carried out from the erstwhile Accounting Standards notified under the Act, read with relevant rules issued thereunder and guidelines issued by Reserve Bank of India (collectively referred to as "the Previous GAAP").
- The above results may require adjustment before constituting the first set of IND-AS financials as of and for the year ended March 31, 2018 due to changes in financial reporting assumptions and applications arising from new or revised standards or interpretations received or changes in the use of one or more optional exemptions as permitted in Indian Accounting Standards (Ind-AS) 101 issued under Companies (Indian Accounting Standards) Rules, 2015 by the Ministry of Corporate Affairs.
- The Statutory Auditors of the Company have carried out the Limited Review of the results for the quarter ended June 30, 2019. The Ind AS compliant financial results pertaining to the corresponding quarter ended June 30, 2018 have not been subjected to limited review or audit.
- Other Expenses includes the Net loss on Fair Value of Investments of Rs 21.70 lakh.
- The Company operates mainly in one business segment viz. Reality, Investments and Other non-banking financial activities and therefore the Segment reporting in accordance with Indian Accounting Standards ("Ind AS") is not applicable to the company.
- Reconciliation between financial result, as previously reported (referred to as "the Previous GAAP") and Ind AS for the quarter ended June 30, 2018 as presented as under :-

| Particulars   | (Rs. in lakhs)           |
|---|--------------------------|
|   | Quarter ended            |
|   | 30-Jun-18<br>(Unaudited) |
| Net Profit after tax as per Previous GAAP                                     | 15.66                    |
| Net Gain on fair value changes in Investments                                 | 9.64                     |
| Reclassification of Gain on Sale on Investments to Other Comprehensive Income | -1.58                    |
| Recognition of Finance cost and Rental Income as per EIR                      | 0.05                     |
| Deferred Tax impact on above  | -2.27                    |
| Net Profit after tax as per Ind AS  | 21.50                    |
| Other Comprehensive Income (net of tax)                                       | 438.56                   |
| Total Comprehensive Income as per Ind AS                                      | 460.06                   |

For A L P S & Co.  
Chartered Accountants  
Firm's Registration No. 313132E

(A. K. Khetawat)  
Partner  
Membership No. 052751

Place : Kolkata  
Dated : 7th September, 2019



On behalf of the Board

Sardul Singh Jain  
Director  
(DIN : 00013732)

**Independent Auditor's Review Report on quarterly Unaudited Consolidated Financial Results of Alfred Herbert (India) Limited pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015**

**The Board of Directors  
Alfred Herbert (India) Limited**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Alfred Herbert (India) Limited ("the Parent") and its subsidiaries (Alfred Herbert Limited and Herbert Holdings Limited), (the Parent and its subsidiaries together referred to as "the Group") for the quarter ended 30th June 2019 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulations, 2015 as amended ('the SEBI Regulations'). Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended 30th June, 2018 as reported in these financial results taken as approved by the Parent's Board of Directors, and have not been subjected to review or an audit.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors in their meeting held on 7<sup>th</sup> September 2019, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable

4. The Statement include the financial results of the following entities:
  - a) Alfred Herbert Limited (Subsidiary Company)
  - b) Herbert Holdings Limited (Subsidiary Company)
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared fairly in all the material respect in accordance with the recognition and measurement principles laid down in the aforesaid Ind AS and other accounting principles generally accepted in India, has not disclosed fairly the information required to be disclosed in terms of the SEBI Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We did not review the interim financial results of 1 subsidiary included in the consolidated unaudited financial results, whose financial result reflect total revenues of Rs.71.71 lakh, total net profit/(loss) after tax of Rs.(73.54) lakh and total comprehensive income/(loss) of Rs. (72.80) lakh for the quarter ended 30<sup>th</sup> June, 2019, as considered in the consolidated unaudited financial results. The financial result of subsidiary have been reviewed by other auditor whose report have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the subsidiary is based solely on the reports of the other auditor and the procedures performed by us as stated in paragraph 3 above.



Our conclusion on the Statement is not modified in respect of the above matter.

For ALPS & CO.

Chartered Accountants  
Firm's ICAI Registration No.: 313132E



A. K. KHETAWAT  
Partner

Membership No.052751

UDIN No.: 19052751AAAAEL4289

Place: Kolkata  
Dated, 7<sup>th</sup> September, 2019





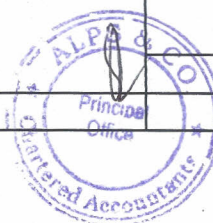
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## Consolidated Unaudited Financial Results for the quarter ended 30th June 2019

(Rs. in lakhs )

| Particulars  |   | For the quarter ended 30th June, 2019 | For the quarter ended 30th June, 2018 |
|--------------|---|---------------------------------------|---------------------------------------|
|              | <b>Revenue from Operations</b>  |                                       |                                       |
| (i)          | Interest Income   | 12.75                                 | 13.63                                 |
| (ii)         | Dividend Income   | 6.55                                  | 7.36                                  |
| (iii)        | Rental Income   | 9.54                                  | 29.04                                 |
| (iv)         | Net Gain on Fair Value Changes  | -                                     | 10.51                                 |
| (v)          | Sale of Products  | 68.79                                 | 159.78                                |
| (vi)         | Sale of Services  | 0.35                                  | 4.23                                  |
| (vii)        | Other Operating Revenues  | 2.57                                  | -                                     |
| <b>(I)</b>   | <b>Total Revenue from Operations</b>  | <b>100.55</b>                         | <b>224.55</b>                         |
|              |   |                                       |                                       |
| (II)         | Other Income  | 0.02                                  | -                                     |
| <b>(III)</b> | <b>Total Income (I + II)</b>  | <b>100.57</b>                         | <b>224.55</b>                         |
|              |   |                                       |                                       |
|              | <b>Expenses</b>   |                                       |                                       |
| (i)          | Finance Cost  | 3.06                                  | 2.73                                  |
| (ii)         | Cost of Material Consumed   | 139.44                                | 111.36                                |
| (iii)        | Changes in the Inventories of Finished Goods, Stock in Trade and Work In Progress | -102.62                               | -15.59                                |
| (iv)         | Employee Benefits Expenses  | 72.16                                 | 64.98                                 |
| (v)          | Depreciation, amortization and impairment   | 8.18                                  | 2.31                                  |
| (vi)         | Other Expenses  | 78.30                                 | 64.65                                 |
| <b>(IV)</b>  | <b>Total Expenses</b>   | <b>198.52</b>                         | <b>230.44</b>                         |
|              |   |                                       |                                       |
| <b>(V)</b>   | <b>Profit / (Loss) before tax (III - IV)</b>                                      | <b>-97.95</b>                         | <b>-5.89</b>                          |
| (VI)         | Tax Expenses  |                                       |                                       |
|              | (i) Current Tax   | 74.00                                 | 0.80                                  |
|              | (ii) Deferred Tax   | -1.50                                 | 1.70                                  |
|              |   | <b>72.50</b>                          | <b>2.50</b>                           |
| <b>(VII)</b> | <b>Profit / (Loss) for the period (V - VI)</b>                                    | <b>-170.45</b>                        | <b>-8.39</b>                          |
| (VIII)       | Other Comprehensive Income  |                                       |                                       |
|              | (i) Items that will not be reclassified to profit or loss                         |                                       |                                       |
|              | (a) Equity Instruments through Other Comprehensive Income                         | -458.72                               | 558.31                                |
|              | (b) Remeasurements of the defined benefit plans                                   | 1.22                                  | 1.79                                  |
|              | (ii) Income Tax relating to above   | -177.95                               | 115.44                                |
|              | <b>Total Other Comprehensive Income (i - ii)</b>                                  | <b>-279.55</b>                        | <b>444.66</b>                         |
| <b>(IX)</b>  | <b>Total Comprehensive Income for the period (VII + VIII)</b>                     | <b>-450.00</b>                        | <b>436.27</b>                         |



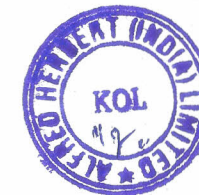
|               |   |         |        |
|---------------|---|---------|--------|
| <b>(X)</b>    | <b>Profit / (Loss) attributable to</b>                          |         |        |
|               | a) Owners of Alfred Herbert (India) Limited                     | -170.45 | -8.39  |
|               | b) Non- Controlling Interests                                   | -       | -      |
| <b>(XI)</b>   | <b>Other Comprehensive Income attributable to</b>               |         |        |
|               | a) Owners of Alfred Herbert (India) Limited                     | -279.55 | 444.66 |
|               | b) Non- Controlling Interests                                   | -       | -      |
| <b>(XII)</b>  | <b>Total Comprehensive Income attributable to</b>               |         |        |
|               | a) Owners of Alfred Herbert (India) Limited                     | -450.00 | 436.27 |
|               | b) Non- Controlling Interests                                   | -       | -      |
| <b>(XIII)</b> | <b>Paid up equity share capital (Face Value of Rs. 10 each)</b> | 77.14   | 77.14  |
| <b>(XIV)</b>  | <b>Earnings per equity share</b>                                |         |        |
|               | - Basic (Rs.)   | -22.10  | -1.09  |
|               | - Diluted (Rs.)   | -22.10  | -1.09  |





Alfred Herbert (India) Limited  
Consolidated Segment Reporting

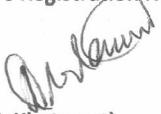
| Primary Segment   | Quarter ended 30.06.2019 |  |               |                  | Quarter ended 30.06.2018 |  |             |                  |
|---|--------------------------|--|---------------|------------------|--------------------------|--|-------------|------------------|
|   | Manufacturing Operations | Realty, Investments & Other Non Banking Financial Activities | Others        | Total            | Manufacturing Operations | Realty, Investments & Other Non Banking Financial Activities | Others      | Total            |
|   | (Rs. in lakhs)           |  |               |                  |                          |  |             |                  |
| <b>A. REVENUE</b>   |                          |  |               |                  |                          |  |             |                  |
| External Sales/Income   | 71.74                    | 28.83  | -             | 100.57           | 164.29                   | 55.45  | 4.82        | 224.56           |
| Inter Segment Sales/Income  | -                        | -  | -             | -                | -                        | -  | -           | -                |
| <b>Total-</b>   | <b>71.74</b>             | <b>28.83</b>   | <b>-</b>      | <b>100.57</b>    | <b>164.29</b>            | <b>55.46</b>   | <b>4.82</b> | <b>224.56</b>    |
| <b>Segment Result (Profit(+)) Loss(-)before Tax &amp; Interest)</b> | <b>(71.95)</b>           | <b>(22.87)</b>   | <b>(0.05)</b> | <b>(94.87)</b>   | <b>(26.80)</b>           | <b>21.91</b>   | <b>1.74</b> | <b>(3.15)</b>    |
| Less: Un-allocable expenditure                                      | -                        | -  | -             | -                | -                        | -  | -           | -                |
| i) Interest   | 1.83                     | 1.23   | -             | 3.06             | 2.60                     | 0.13   | -           | 2.73             |
| ii) Other un-allocable expenditure (Net of un-allocable income)     | -                        | -  | -             | -                | -                        | -  | -           | -                |
| <b>Total Profit before Tax</b>                                      | <b>(73.78)</b>           | <b>(24.10)</b>   | <b>(0.05)</b> | <b>(97.93)</b>   | <b>(29.40)</b>           | <b>21.78</b>   | <b>1.74</b> | <b>(5.88)</b>    |
| Less: Taxes   |                          |  |               |                  |                          |  |             |                  |
| Current Tax   |                          |  |               | 74.00            |                          |  |             | 0.80             |
| Deferred Tax  |                          |  |               | (1.50)           |                          |  |             | 1.70             |
| <b>Net Income / (Loss) after Tax</b>                                |                          |  |               | <b>(170.43)</b>  |                          |  |             | <b>(8.39)</b>    |
| <b>OTHER INFORMATION</b>  |                          |  |               |                  |                          |  |             |                  |
| <b>Segment Assets</b>   | 859.11                   | 9,997.79   | 206.56        | 11,063.47        | 796.12                   | 9,394.25   | 162.43      | 10,352.79        |
| Un-Allocable Assets   | -                        | -  | -             | (22.36)          | -                        | -  | -           | 56.97            |
| <b>Total</b>  |                          |  |               | <b>11,041.11</b> |                          |  |             | <b>10,409.76</b> |
| <b>Segment Liabilities &amp; Provisions</b>                         | 793.51                   | 142.78   | 0.15          | 936.43           | 813.20                   | 49.81  | 0.15        | 863.16           |
| Un-Allocable Liabilities & Provisions                               | -                        | -  | -             | 70.77            | -                        | -  | -           | 1.58             |
| <b>Total</b>  | <b>793.51</b>            | <b>142.78</b>  | <b>0.15</b>   | <b>1,007.20</b>  | <b>-</b>                 | <b>-</b>   | <b>-</b>    | <b>864.73</b>    |
| <b>Depreciation</b>   | 3.62                     | 4.55   | -             | 8.17             | 14.49                    | 9.21   | -           | 23.69            |
| <b>Capital Expenditure including CWIP</b>                           | -                        | -  | -             | 1,601.93         | -                        | -  | -           | 1,377.14         |



Notes :

- 1 The above consolidated financial results of Alfred Herbert (India) Limited ("the Company") and its subsidiaries for the quarter ended June, 30, 2019, prepared in accordance with Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 read with SEBI Circular dated July 5, 2016, have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 7th September, 2019. The Statutory Auditors have carried out Limited Review of the same.
- 2 The Company has adopted Indian Accounting Standards ("Ind AS") notified under section 133 of Companies Act, 2013 ("the Act") read with Companies (Indian Accounting Standards) Rules, 2015 as amended by Companies (Indian Accounting Standards) Rules, 2016 from 1st April, 2019 and the effective date of such transition is 1st April, 2018. Such transition has been carried out from the erstwhile Accounting Standards notified under the Act, read with relevant rules issued thereunder and guidelines issued by Reserve Bank of India (collectively referred to as "the Previous GAAP").
- 3 The above results may require adjustment before constituting the first set of IND-AS financials as of and for the year ended March 31, 2018 due to changes in financial reporting assumptions and applications arising from new or revised standards or interpretations received or changes in the use of one or more optional exemptions as permitted in Indian Accounting Standards (Ind-AS) 101 issued under Companies (Indian Accounting Standards) Rules, 2015 by the Ministry of Corporate Affairs.
- 4 The Company along with its subsidiaries operates mainly in Manufacturing Operations and Realty, Investments & Other non-banking financial activities.

For A L P S & Co.  
Chartered Accountants  
Firm's Registration No. 313132E

  
(A. K. Khetawat)  
Partner  
Membership No. 052751

Place : Kolkata  
Dated : 7th September, 2019



On behalf of the Board



Sardul Singh Jain  
Director  
(DIN : 00013732)