



**D. P. Sarda & Co.**

**Chartered Accountants**

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To The Board of Directors  
Shakti Press Limited, Nagpur

**LIMITED REVIEW REPORT**

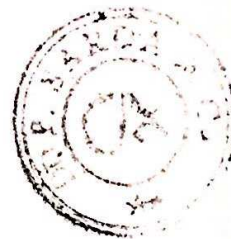
1. We have reviewed the accompanying statement of unaudited standalone financial results of M/s **Shakti Press Limited** for the quarter ended 30th September, 2018 attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FACI 6212016 dated July 5, 2016.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) 34 on 'Interim Financial Reporting', 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. Our responsibility is to issue report on these financial statements 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 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.
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 (Ind As) under section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognised 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 including the manner in which it is to be disclosed, or that it contains any material misstatement

For D P Sarda & Co  
Chartered Accountants



CA Mukund Sarda  
Partner

MRN - 149588

FRN - 117227W

Nagpur, Dated: 12.11.2018

**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER / HALF YEAR ENDED SEPTEMBER 30, 2018**

Sr. No.	Particulars	For the quarter ended on (Rs. in Lakhs)			Half year ended on (Rs. in Lakhs)		For Previous Year ended on
		30.09.18	30.06.18	30.09.17	30.09.18	30.09.17	31.03.18
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(audited)
1	Revenue from Operations	147.11	78.79	121.04	225.90	258.10	958.11
2	Other Income	-	-	-	-	-	757.71
3	<b>Total Revenue (1 + 2)</b>	<b>147.11</b>	<b>78.79</b>	<b>121.04</b>	<b>225.90</b>	<b>258.10</b>	<b>1715.82</b>
4	<b>Expenses</b>						
	Cost of Material Consumed	182.19	125.21	108.65	307.40	249.66	582.79
a	(Increase)/decrease in stock-in-trade	(83.73)	(111.62)	(96.86)	(195.35)	(166.96)	218.00
c	Employee cost	7.25	5.58	8.80	12.83	16.26	35.48
d	Finance Cost	9.16	12.63	10.93	21.80	21.88	42.59
e	Depreciation	10.06	10.06	10.42	20.12	21.30	67.11
f	Other expenditure	18.89	35.61	35.13	54.50	75.44	633.93
	<b>Total expenses (a to f)</b>	<b>143.83</b>	<b>77.48</b>	<b>77.07</b>	<b>221.31</b>	<b>217.57</b>	<b>1579.90</b>
5	<b>Profit before exceptional items and tax (3-4)</b>	<b>3.27</b>	<b>1.31</b>	<b>43.97</b>	<b>4.58</b>	<b>40.53</b>	<b>135.92</b>
8	<b>Tax expense</b>						
	i) Current tax	-	-	2.93	-	2.93	-
	ii) Deferred tax	-	-	-	-	-	-
	<b>Total Tax expenses</b>	<b>-</b>	<b>-</b>	<b>2.93</b>	<b>-</b>	<b>2.93</b>	<b>-</b>
9	<b>Net profit/ (loss) after tax (7-8)</b>	<b>3.27</b>	<b>1.31</b>	<b>41.04</b>	<b>4.58</b>	<b>37.60</b>	<b>135.92</b>
10	<b>Other Comprehensive income (net of tax)</b>						
	A (i) items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	B (i) Items that will not be classified to profit or loss						
	- Fair Value on equity instrument	-	-	-	-	-	-
	- Actuarial gain/(loss) on defined benefit obligation	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
11	<b>Total Comprehensive income for the period (10+11)</b>	<b>3.27</b>	<b>1.31</b>	<b>41.04</b>	<b>4.58</b>	<b>37.60</b>	<b>135.92</b>
12	<b>Paid up Equity Share Capital (Face Value of Rs.5/- each)</b>	<b>352.02</b>	<b>352.02</b>	<b>352.02</b>	<b>352.02</b>	<b>352.02</b>	<b>352.02</b>
13	<b>Earning per equity share of Rs.5/- each</b>						
	(a) Basic	0.09	0.04	1.17	0.13	1.07	3.86
	(b) Diluted	0.09	0.04	1.17	0.13	1.07	3.86

**NOTES :**

- The above results have been reviewed by the Audit Committee and are approved by the Board of Directors at their meeting held on 12th November, 2018 and are subject to limited review by the statutory auditors of the Company. The Ind AS complaint corresponding figures for the quarter ended 30th September, 2017 have not been subject to limited review. However, the Company's management has exercised necessary due diligence to ensure that such financial results provide and true and fair view.
- The statement of standalone financial results have been prepared in accordance with Indian Accounting Standards (Ind AS), the provisions of the Companies Act, 2013, as applicable and guidelines issued by the Securities and Exchange Board of India (SEBI). Consequently, the results for the quarter ended 30 June 2016 have been restated to comply with Ind AS to make them comparable.
- The format for unaudited financial results as prescribed in SEBI's circular CIR/CFD/CMD/15/2015 dated 30 November 2015 has been modified to comply with the requirements of SEBI's circular dated 5 July 2016, Ind AS and Schedule III (Division II) to the Companies Act, 2013, which are applicable to companies that are required to comply with Ind AS. These financial results do not include Ind AS compliant results for the previous year ended 31 March 2017 and the balance sheet as at that date, as the same are not mandatory as per the said circulars.
- Corresponding figures for previous quarter and three months have been regrouped/rearranged wherever necessary.

By Order of the Board of Directors

Dated: 12.11.2018



  
 Raghav Sharma  
 Executive Director
 