



# KAPASHI

## Commercial Ltd.

PART I							[Rs. in lacs, except per share data]
UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPTEMBER, 2014							[Rs. in lakhs]
Sr.No.	Particulars (Refer Notes Below)	Quarter ended			Half Year ended		Year ended
		30/9/2014 Unaudited	30/6/2014 Unaudited	30/9/2013 Unaudited	30/9/2014 Unaudited	30/9/2013 Unaudited	31/3/2014 Audited
1	<b>Income from operations</b>						
	(a) Net Sales / Income from operations (Net of excise duty)	16.97	16.23	14.95	33.20	32.22	64.76
	(b) Other operating income	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total income from operations (net)</b>	<b>16.97</b>	<b>16.23</b>	<b>14.95</b>	<b>33.20</b>	<b>32.22</b>	<b>64.76</b>
2	<b>Expenses</b>						
	(a) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Purchases of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	(d) Employee benefits expense	0.00	0.00	0.00	0.00	0.00	0.00
	(e) Depreciation and amortisation expense	0.00	0.00	0.00	0.00	0.00	0.00
	(f) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	2.02	2.97	3.80	4.99	12.56	17.71
	<b>Total expenses</b>	<b>2.02</b>	<b>2.97</b>	<b>3.80</b>	<b>4.99</b>	<b>12.56</b>	<b>17.71</b>
3	<b>Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)</b>	<b>14.95</b>	<b>13.26</b>	<b>11.15</b>	<b>28.21</b>	<b>19.66</b>	<b>47.05</b>
4	Other income	0.00	0.00	0.00	0.00	0.00	-13.09
5	<b>Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 ± 4)</b>	<b>14.95</b>	<b>13.26</b>	<b>11.15</b>	<b>28.21</b>	<b>19.66</b>	<b>33.96</b>
6	Finance costs	0.00	0.00	0.00	0.00	0.00	0.51
7	<b>Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 ± 6)</b>	<b>14.95</b>	<b>13.26</b>	<b>11.15</b>	<b>28.21</b>	<b>19.66</b>	<b>33.45</b>
8	Exceptional items	0.00	0.00	0.00	0.00	0.00	157.63
9	<b>Profit / (Loss) from ordinary activities before tax (7 ± 8)</b>	<b>14.95</b>	<b>13.26</b>	<b>11.15</b>	<b>28.21</b>	<b>19.66</b>	<b>-124.18</b>
10	Tax expenses	3.70	2.62	3.45	6.32	6.27	16.00
11	<b>Net Profit / (Loss) from ordinary activities after tax (9 ± 10)</b>	<b>11.25</b>	<b>10.64</b>	<b>7.70</b>	<b>21.89</b>	<b>13.39</b>	<b>-140.18</b>
12	Extraordinary Items (Net of tax expense Rs. NIL)	0.00	0.00	0.00	0.00	0.00	0.00
13	<b>Net Profit / (Loss) for the period (11 ± 12)</b>	<b>11.25</b>	<b>10.64</b>	<b>7.70</b>	<b>21.89</b>	<b>13.39</b>	<b>-140.18</b>

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## Commercial Ltd.

14	Paid-up equity share capital Face Value of Rs.10/- each.	100.00	100.00	100.00	100.00	100.00	100.00
15	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	0.00	0.00	0.00	0.00	0.00	271.26
		Quarter ended			Half Year ended		Year ended
	Particulars	30/9/2014	30/6/2014	30/9/2013	30/9/2014	30/9/2013	31/3/2014
	(Refer Notes Below)	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
16.i	Earnings per share (before extraordinary items) (of Rs. /-) (not annualised)						
	(a) Basic	1.13	1.06	0.77	2.19	1.34	-14.02
	(b) Diluted	1.13	1.06	0.77	2.19	1.34	-14.02
16.ii	Earnings per share (after extraordinary items) (of Rs. /-) not annualised)						
	(a) Basic	1.13	1.06	0.77	2.19	1.34	-14.02
	(b) Diluted	1.13	1.06	0.77	2.19	1.34	-14.02

### PART II

[Rs. In lacs, except per share data]

Select Information for the Quarter and Twelve Months Ended 31/03/2014							
		Quarter ended			Half Year ended		Year ended
	Particulars	30/9/2014	30/6/2014	30/9/2013	30/9/2014	30/9/2013	31/3/2014
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
A	<b>PARTICULARS OF SHAREHOLDING</b>						
1	Public shareholding						
	- Number of shares	264554	264554	264554	264554	264554	264554
	- Percentage of shareholding	26.46%	26.46%	26.46%	26.46%	26.46%	26.46%
2	Promoters and Promoter Group Shareholding **						
a)	Pledged / Encumbered						
	- Number of shares	0.00	0.00	0.00	0.00	0.00	0.00
	- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	0.00	0.00	0.00	0.00	0.00	0.00
	- Percentage of shares (as a % of the total share capital of the company)	0.00	0.00	0.00	0.00	0.00	0.00
b)	Non - encumbered						
	- Number of shares	735446	735446	735446	735446	735446	735446
	- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	100%	100%	100%	100%	100%	100%
	- Percentage of shares (as a % of the total share capital of the company)	73.54%	73.54%	73.54%	73.54%	73.54%	73.54%



# KAPASHI

## Commercial Ltd.

STATEMENT OF ASSETS AND LIABILITIES					
(Rs. In lacs.)					
Particulars		As at 30/9/2014	As at 31/3/2014	Particulars	
		Unaudited	AUDITED	3 months ended 30/09/2014	
<b>A</b>	<b>EQUITY AND LIABILITIES</b>			<b>B</b>	<b>INVESTOR COMPLAINTS</b>
1	Shareholders' Funds				Pending at the beginning of the quarter
	(a) Share Capital	100.00	100.00		Received during the quarter
	(b) Reserves and Surplus	299.48	271.26		Disposed during the quarter
	(c) Money received against share warrants				Remaining unresolved at the end of the quarter
	Sub-total - Shareholders' funds	399.48	371.26		
2	Share application money pending allotment	0.00	0.00		
3	Non-current liabilities				
	(a) Long-term borrowings	0.00	0.00		
	(b) Deferred tax liabilities	0.00	0.00	1)	The above results were taken on record by the Board of Directors at the meeting held on 12.11.2014
	(c) Other long-term liabilities	0.00	0.00		
	(d) Long-term provisions	0.00	0.00	2)	There is no separate reportable segment as per accounting standard 17 as most of the operation related to one segment viz. trading in Metal.
	Sub-total - Non-current liabilities	0.00	0.00		
4	Current liabilities				
	(a) Short-term borrowings	10.31	0.00		
	(b) Trade payables	0.00	0.00	3)	Other operating income includes income of Rs. 16.97 lakhs by way of interest, Rs. NIL lakhs by way of Rent and Rs. NIL lakhs by way of Long term / Short term Profit and Rs. NIL lakhs by way of Dividend ; Rs. NIL lakhs by way of sale of premises and Rs. NIL lakhs L/C discounting charges.
	(c) Other current liabilities	1.13	0.77		
	(d) Short-term provisions	0.00	2.46		
	Sub-total - Current liabilities	11.44	3.23	4)	Figures of the previous period, wherever necessary, have been regrouped and reclassified to conform with those of the current period.
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>410.92</b>	<b>374.49</b>		
<b>B</b>	<b>ASSETS</b>				
1	Non-current assets				
	(a) Fixed assets	0.00	0.00		
	(b) Non-current investments	0.00	0.00		
	(c) Deferred tax assets (net)	0.00	0.00		
	(d) Long-term loans and advances	310.55	285.24		
	(e) Other non-current assets	0.00	0.00		
	Sub-total - Non-current assets	310.55	285.24		
2	Current assets				
	(a) Current investments	0.00	0.00		
	(b) Inventories	0.00	0.00		
	(c) Trade receivables	0.00	0.00		
	(d) Cash and cash equivalents	0.94	1.41		
	(e) Short-term loans and advances	99.43	87.84		
	(f) Other current assets	0.00	0.00		
	Sub-total - Current assets	100.37	89.25		
	<b>TOTAL ASSETS</b>	<b>410.92</b>	<b>374.49</b>		

Place: Mumbai  
Date: 12.11.2014

For KAPASHI COMMERCIAL LTD.

Sevanti Kapashi  
WHOLE-TIME DIRECTOR