

Through Courier

Ref: OGL/ND/2017/

Dated 26/05/2017

The Manager BSE Ltd. Department of Corporate Services Floor 25, P. J. Towers, Dalal Street Mumbai- 400001 Email: corp.relations@bseindia.com Scrip Code: 539290	The Manager National Stock Exchange of India Ltd Exchange Plaza, Bandra –Kurla Complex Bandra (East), Mumbai-400051 Email: cmlist@nse.co.in Scrip Code: BINDALAGRO
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**REG: AUDITED FINANCIAL RESULTS FOR QUARTER/YEAR ENDED 31ST MARCH 2017 WITH
AUDITOR REPORT**

Dear Sir,

In pursuance of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that in the meeting of Board of Directors of the Company held on 26th May, 2017 at the Corporate Office of the Company at 7TH Floor, Antriksh Bhawan, 22 K G Marg, New Delhi-110001, the Audited Financial Results of the company for the quarter/year ended 31st March 2017, were duly considered and approved by the Board of Directors of the company.

In this connection, we are enclosing herewith the Audited Financial Results of the company for the quarter/year ended 31st March 2017 together with the Auditor Report of the Statutory Auditors of the Company for your kind reference.

You are requested to take the same on your records.

Thanking You,

Yours faithfully,

For Oswal Greentech Limited



ANIL BHALLA
Managing Director
DIN: 00587533
Encl: As Above

CC - The Calcutta Stock Exchange, Kolkata
- The Ahmadabad Stock Exchange, Ahmadabad

OSWAL GREENTECH LIMITED
Corporate Office : 7th Floor, Antriksh Bhawan, 22, Kasturba Gandhi Marg, New Delhi-110001; CIN: L24112PB1981PLC031099
Statement Of Standalone and Consolidated Financial Results For The Quarter and Year Ended March 31, 2017

Part I		(₹ In Lakh)						
S. No.	Particulars	Standalone			Consolidated			
		Quarter Ended		Year Ended		Year Ended		
		31.03.2017 (Audited)	31.12.2016 (Unaudited)	31.03.2016 (Audited)	(31.03.2017) (Audited)	(31.03.2016) (Audited)	(31.03.2017) (Audited)	(31.03.2016) (Audited)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
I	Revenue from operations	474.60	480.26	789.63	2,322.54	39,361.47	2,322.54	39,361.47
II	Other income	2,107.40	2,103.26	1,738.77	8,180.06	6,759.39	8,180.06	6,759.39
III	Total Income (I+II)	2,582.00	2,583.52	2,528.40	10,502.60	46,120.86	10,502.60	46,120.86
IV	Expenses							
	Purchases of Stock-in-Trade	-	-	365.85	9.16	32,807.60	9.16	32,807.60
	Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	-	-	(128.91)	(9.16)	3,911.59	(9.16)	3,911.59
	Employee benefits expense	232.66	304.65	188.33	1,037.37	922.97	1,037.37	922.97
	Finance Costs	22.62	(0.30)	31.86	30.46	49.06	30.46	49.06
	Depreciation and amortization expense	57.57	59.06	62.91	234.98	239.03	234.98	239.03
	Donation	12.46	13.29	235.24	35.06	324.15	35.06	324.15
	Rent	78.90	81.50	93.02	324.08	334.06	324.08	334.06
	Consultancy and professional fees	140.81	117.22	112.44	516.03	374.65	516.03	374.65
	Other expenses	212.97	246.75	664.99	969.57	1,281.01	964.62	1,192.81
	Total Expenses (IV)	757.99	822.17	1,625.73	3,147.55	40,244.12	3,142.60	40,155.92
V	Profit before exceptional items and tax (III-IV)	1,824.01	1,761.35	902.67	7,355.05	5,876.74	7,360.00	5,964.94
VI	Exceptional Items	-	(0.00)	407.75	4,549.25	1,008.35	2,637.50	1,008.35
VII	Profit before tax (V-VI)	1,824.01	1,761.35	494.92	2,805.80	4,868.39	4,722.50	4,956.59
VIII	Tax expense/(credit)							
	Current tax (Inc. MAT credit utilised)	402.45	418.12	226.56	1,856.99	1,301.77	1,856.99	1,301.77
	Deferred Tax	331.94	232.10	-	(3,723.10)	-	(3,723.10)	-
IX	Profit for the period/year (VII-VIII)	1,089.62	1,111.13	268.36	4,671.91	3,566.62	6,588.61	3,654.82
X	Share of profit of associate	-	-	-	-	-	-	-
XI	Profit for the period/year (IX+X)	1,089.62	1,111.13	268.36	4,671.91	3,566.62	6,588.61	3,654.82
	Attributable to :							
	(a) Shareholders of the company						6,588.61	3,654.82
	(a) Non-controlling interests						-	-
XII	Other Comprehensive Income							
	(A) Items that will not reclassified to profit or loss							
	(i) Equity instruments through other comprehensive income (FVTOCI)	1,573.29	68.99	110.94	(558.04)	(3,208.00)	(558.04)	(3,208.00)
	(ii) Remeasurement of defined benefit plan	(9.26)	-	(26.20)	(9.26)	(26.20)	(9.26)	(26.20)
	(iii) Share of profit/(loss) of associate	-	-	-	-	-	-	-
	(iv) Income tax (expense)/credit relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-	-
	(B) Items that will reclassified to profit or loss							
	(i) Share of Profit/(Loss) in Associate	-	-	-	-	-	-	-
	(ii) Exchange Differences on translation of foreign operations	-	-	-	-	-	(0.62)	(113.84)
	(iii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-	-
	Total other comprehensive income/(loss)	1,564.03	68.99	84.74	(567.30)	(3,234.20)	(567.92)	(3,348.04)
XIII	Total comprehensive income/(loss) for the period/year (XI+XII)	2,653.65	1,180.12	353.10	4,104.61	332.42	6,020.69	306.78
	Attributable to :							
	(a) Shareholders of the company						6,020.69	306.78
	(a) Non-controlling interests						-	-
XIV	Paid-up equity share capital(face value of ₹ 10/-)	25,680.92	25,680.92	25,680.92	25,680.92	25,680.92	25,680.92	25,680.92
	Reserves				196,847.28	192,742.67	196,850.71	190,830.02
XV	Earning per share (EPS) : (Not annualised)							
	(a) Basic EPS	0.42	0.43	0.10	1.82	1.39	2.57	1.42
	(b) Diluted EPS	0.42	0.43	0.10	1.82	1.39	2.57	1.42



Part II

STANDALONE AND CONSOLIDATED SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES

(₹ In Lakh)

S. No.	Particulars	Standalone				Consolidated	
		Quarter Ended		Year Ended		Year Ended	
		31.03.2017 (Audited)	31.12.2016 (Unaudited)	31.03.2016 (Audited)	(31.03.2017) (Audited)	(31.03.2016) (Audited)	(31.03.2017) (Audited)
1	Segment Revenue						
	(Net Sale/ Income from operations)						
a)	Real Estate	-	-	-	-	4,040.50	4,040.50
b)	Investment Activities	-	-	-	-	-	-
c)	Trading Activities	-	-	241.21	-	32,389.83	32,389.83
d)	Unallocated	-	-	-	-	-	-
	Total Segment Revenue	-	-	241.21	-	36,430.33	36,430.33
2	Segment Result						
	Profit (+)/ Loss (-) before exceptional items, interest and tax						
a)	Real Estate	(69.87)	(101.48)	0.81	(357.82)	(364.80)	(357.82)
b)	Investment Activities	2,054.89	1,719.24	1,078.45	7,085.60	5,122.40	7,090.56
c)	Trading Activities	(48.39)	(15.79)	104.45	273.57	530.36	530.36
d)	Unallocated	(90.00)	161.99	(249.18)	384.16	637.84	637.84
	Less: Finance Cost	22.62	2.61	31.86	30.46	49.06	49.06
	Total Profit before exceptional items and tax	1,824.01	1,761.35	902.67	7,355.05	5,876.74	7,360.00
	Less: Exceptional items	-	-	407.75	4,549.25	1,008.35	1,008.35
	Net Profit before tax	1,824.01	1,761.35	494.92	2,805.80	4,868.39	4,722.50
	Less: Current Tax (Inc. MAT credit utilised)	402.45	418.12	226.56	1,856.99	1,301.77	1,856.99
	Less: Deferred Tax	331.94	232.10	-	(3,723.10)	-	(3,723.10)
	Profit after Tax	1,089.62	1,111.13	268.36	4,671.91	3,566.62	6,588.61
3	Segment Assets						
a)	Real Estate	94,138.76	96,562.25	97,845.04	94,138.76	97,845.04	97,845.04
b)	Investment Activities	87,226.69	84,289.74	59,187.32	87,226.69	59,187.32	87,237.02
c)	Trading Activities	67.42	296.26	3,434.69	67.42	3,434.69	67.42
d)	Unallocated	45,113.02	42,564.00	62,325.71	45,113.02	62,325.71	45,113.03
	Total Assets	226,545.89	223,712.25	222,792.76	226,545.89	222,792.76	226,556.23
4	Segment Liabilities						
a)	Real Estate	67.23	82.33	83.01	67.23	83.01	83.01
b)	Investment Activities	134.45	164.65	236.58	134.45	236.58	141.35
c)	Trading Activities	22.41	27.44	31.12	22.41	31.12	22.41
d)	Unallocated	3793.60	3563.28	4,018.46	3793.60	4018.46	3,793.61
	Total Liabilities	4017.69	3837.70	4369.17	4017.69	4369.17	4,024.60



Part III
AUDITED STANDALONE AND CONSOLIDATED STATEMENTS OF ASSETS AND LIABILITIES (₹ in Lakh)

Particulars	Standalone		Consolidated	
	As at March 31, 2017	As at March 31, 2016	As at March 31, 2017	As at March 31, 2016
1	2	3	4	5
ASSETS				
(1) Non-current assets				
(a) Property, Plant and Equipment	12,351.73	12,609.47	12,351.73	12,609.47
(b) Investment Property	121.57	123.19	121.57	123.19
(c) Financial Assets				
(i) Investments	4,730.10	17,104.35	4,706.16	15,161.55
(ii) Loans	13,282.12	21,763.78	13,282.12	21,763.78
(iii) Other Financial Assets	25,527.23	23,760.26	25,527.23	23,760.26
(d) Deferred Tax Assets (net)	3,723.10	-	3,723.10	-
(e) Other non-current assets	3,844.80	4,356.97	3,844.80	4,356.97
	63,580.65	79,718.02	63,556.71	77,775.22
(2) Current assets				
(a) Inventories	6,248.34	6,239.18	6,248.34	6,239.18
(b) Financial Assets				
(i) Investments	9,082.25	-	9,082.25	-
(ii) Trade Receivables	-	3,033.52	-	3,033.52
(iii) Cash and cash equivalents	637.52	200.21	671.80	235.86
(iv) Bank Balances other than (iii) above	507.73	300.50	507.73	300.50
(v) Loans	53,914.34	39,351.11	53,914.34	39,351.11
(vi) Other Financial Assets	5,860.27	3,350.93	5,860.27	3,351.06
(c) Other current assets	86,714.79	90,599.29	86,714.79	90,599.29
	162,965.24	143,074.74	162,999.52	143,110.52
Total Assets	226,545.89	222,792.76	226,556.23	220,885.74
EQUITY AND LIABILITIES				
Equity				
(a) Equity Share capital	25,680.92	25,680.92	25,680.92	25,680.92
(b) Other equity	196,847.28	192,742.67	196,850.71	190,830.02
	222,528.20	218,423.59	222,531.63	216,510.94
Liabilities				
(2) Non-current liabilities				
(a) Provisions	186.47	147.38	186.47	147.38
	186.47	147.38	186.47	147.38
(3) Current liabilities				
(a) Financial Liabilities				
(i) Other Financial Liabilities	322.39	331.20	329.30	336.83
(b) Other current liabilities	3,416.59	3,287.06	3,416.59	3,287.06
(c) Provisions	92.24	108.04	92.24	108.04
(d) Current Tax Liabilities (Net)	-	495.49	-	495.49
	3,831.22	4,221.79	3,838.13	4,227.42
Total Equity and Liabilities	226,545.89	222,792.76	226,556.23	220,885.74



Notes:

- The aforesaid financial results were reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on May 26, 2017.
- The Company adopted Indian Accounting Standard (Ind AS) from 1st April, 2016 with transition date of 1st April, 2015. The above financial results of the Company for the quarter & year ended 31st March, 2017 have been prepared in accordance with the Ind AS. The figures for the quarter & year ended 31st March, 2016 are also in compliance with Ind AS and they have been restated accordingly to make them comparable. The Company has adopted all the Ind AS and the adoptions were carried out in accordance with Ind AS 101 – First time adoption of Ind AS. The transition was carried out from accounting standards (i.e., IGAAP) as prescribed u/s 133 of the Companies Act, 2013 read with rule 7 of the Companies (Accounts) Rules, 2014, which was the previous GAAP.
- The aforesaid consolidated financial results consists of results of the company, its associate and subsidiary company.
- The Company has accounted for investments in its associates in aforesaid consolidated financial statements as per equity method.
- The figures for the last quarter(s) of the current year and of the previous year are the balancing figures between the audited figures in respect of the full financial year(s) ended 31 March and the unaudited published year to date figures up to the third quarters ended 31st December for the respective years which were subjected the Limited Review by the Statutory Auditors of the company.
- The Company continues to recognize Real Estate, Investing activities and Trading activities as separate Business Segments.
- Exceptional item includes :-
-F.Y. 2016-17- Loss on sale of investment in associate of ₹ 3849.25 Lakh and ₹ 700 Lakh for provision for impairment on financial assets.
-F.Y. 2015-16- Balance written off ₹ 108.35 Lakh and provision for impairment on financial assets of ₹900 Lakh
- Reconciliation between Standalone financial results as reported under erstwhile Indian GAAP (referred to as previous GAAP) and IND AS as summarised as below :

(i) Equity Reconciliation :

(₹ in Lakh)

S. No.	Particulars	Year Ended 31.03.2016 (Audited)	
		Standalone	Consolidated
	Total equity (Shareholders' funds) as per previous GAAP (A)	190,659.01	188,656.34
	Adjustments: (B)		
(i)	Impairment Losses on Investment in Associate	(202.50)	(112.50)
(ii)	Fair Value Adjustment relating to Investment in equity	4,809.42	4,809.42
(iii)	Impairment of financial assets	(2,523.26)	(2,523.24)
	Total equity (Shareholders' funds) as per IND AS (A+B)	192,742.67	190,830.02

(ii) Profit Reconciliation :

(₹ in Lakh)

S. No.	Particulars	Standalone		Consolidated
		Quarter Ended 31.03.2016	Year Ended 31.03.2016	Year Ended 31.03.2016
	Net Profit for the period under previous GAAP	436.42	3,789.64	3,787.84
(i)	Restatement of Prior Period items	63.18	8.23	8.23
(ii)	Impact of measuring investments at fair value through profit and loss (FVTPL)	(257.45)	(257.45)	(167.45)
(iii)	Impact of measuring investments at fair value through other comprehensive income (FVTOCI)	110.95	(3,208.00)	(3,208.00)
(iv)	Foreign Currency Translation Reserve (as per IND AS)	-	-	(113.84)
	Total Comprehensive Income for the period under IND AS	353.10	332.42	306.78

- The figures of the previous periods/year have been regrouped / recast wherever considered necessary to make them meaningful and comparable with the figures of the current periods/year.



Place : New Delhi
Date : May 26, 2017

Regd. Office : Near Jain Colony, Vijay Under Nagar, Daba Road, Ludhiana-141 003 (Punjab)
Contact: 0161- 2544313 ; website: www.oswalgreens.com; Email ID: oswal@oswalgreens.com

By Order of the Board

Aruna Oswal

Aruna Oswal
Director

DIN: 00988524





Auditor's Report on Consolidated Year to Date Results of Oswal Greentech Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of Oswal Greentech Limited

1. We have audited the accompanying Consolidated financial results of Oswal Greentech Limited (the Parent) and its subsidiary and share of associate (the parent, subsidiary and its associate together referred as "the group") for the year ended March 31, 2017 ("the statement"), attached herewith, being submitted by the Parent, pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by circular No CIR/CFD/FAC/62/2016 dated July 5, 2016.
2. This statement, which is the responsibility of the Parent's management and approved by the Board of Directors, has been compiled from the related consolidated Ind AS financial statements which has been prepared in accordance with the Indian Accounting Standards prescribed under section 133 of Companies Act 2013 read with the relevant rules issued thereunder ('Ind AS') and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the statement based on our audit of such consolidated financial statements.
3. We conducted our audit in accordance with the standards on auditing issued by Institute of Chartered Accountants of India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts disclosed in the Statement. An audit also includes evaluating the appropriateness of the accounting principles used and reasonableness of the significant accounting estimates made by management as well as evaluating the overall presentation of the Statement. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.
4. We did not audit the financial statements of a foreign subsidiary included in the consolidated financial statements, whose financial statements reflect total assets of ₹ 34.27 lakh as at 31st March, 2017 and the total revenue of ₹ Nil for the year ended 31st March, 2017, total loss after tax of ₹ 2.15 Lakh for the year ended 31st March, 2017 and total comprehensive income of ₹ Nil for the year ended 31st March, 2017. This financial statement has been audited by other auditor whose report has been furnished to us, and our opinion is based solely on the report of such other auditor.

Our opinion on the statement is not modified in respect of the above matter with regard to our reliance on the work done and report of the other auditor.

5. The comparative financial information of the Group for the year ended 31st March 2016 included in this statement based on consolidated financial statements prepared in accordance with the Companies (Accounting Standard) Rules, 2006 audited by us and have been restated to comply with Ind AS. Adjustments made to the previously issued said statutory financial information for the differences in the accounting principles adopted by the Company on transition to Ind AS have been audited by us.



T R Chadha & Co., a partnership firm converted into T R Chadha & Co LLP
(A limited liability partnership with LLP Identification No. AAF-3926) with effect from 28th December, 2015

Corporate Office : B-30, Connaught Place, Kuthiala Building, New Delhi – 110001
Phone : 43259900, Fax : 43259930, E-mail : delhi@trchadha.com
Regd. Office : Suite No. 11A, 2nd Floor, Gobind Mansion, H-Block, Connaught Circus, New Delhi – 110001
Phone : 011 41513059 / 41513169



T R Chadha & Co LLP
Chartered Accountants



6. In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the report of other auditor referred in paragraph 4 above, the Statements:

- (i) include the financial result of the following
 - Oswal Engineering Limited- Wholly Owned Subsidiary;
 - News Nation Networks Private Limited- Associate
- (ii) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by circular No CIR/CFD/FC/62/2016 dated July 5, 2016; and
- (iii) give a true and fair view in conformity with the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, of the net profit and Total Comprehensive Income and other financial information of the Group for the year ended March 31, 2017.

For **T R Chadha & Co LLP**
Chartered Accountants
Firm Regn. No. 006711N / N500028

Surender Kumar
(Partner)
Membership No. 082982
Date: 26th May, 2017
Place: New Delhi

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Auditor's Report on Standalone Quarterly Financial Results and Year to Date Results of Oswal Greentech Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of Oswal Greentech Limited

1. We have audited the accompanying standalone financial results of Oswal Greentech Limited (the Company) for the quarter and year ended March 31, 2017 ("the statement"), attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.
2. This statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been compiled from the related standalone Ind AS financial statements which has been prepared in accordance with the Indian Accounting Standard prescribed under section 133 of Companies Act 2013 read with relevant rules issued thereunder ('Ind AS') and other accounting principle generally accepted in India. Our responsibility is to express an opinion on the statement based on our audit of such financial statements.
3. We conducted our audit in accordance with the Standards on Auditing issued by Institute of Chartered Accountants of India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts disclosed in the Statement. An audit also includes evaluating the appropriateness of the accounting principles used and reasonableness of the significant accounting estimates made by management as well as evaluating the overall presentation of the Statement. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.
4. In our opinion and to the best of our information and according to the explanations given to us, the Statement:
 - (i) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by the circular No CIR/CFD/FAC/62/2016 dated July 5, 2016; and
 - (ii) give a true and fair view in conformity with the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, of the net profit and Total Comprehensive Income and other financial information of the Company for the year ended March 31, 2017.
5. The statement includes the results for the quarter ended 31st March 2017 being the balancing figure between audited figures in respect of full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us.



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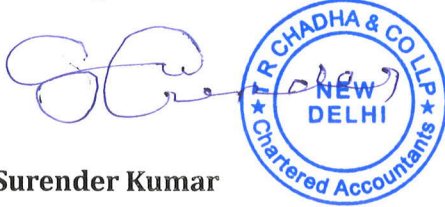


6. The comparative financial information of the Company for the year ended 31st March, 2016 included in the standalone financial statement are based on previously issued statutory financial statements prepared in accordance with the Companies (Accounting Standard) Rules, 2006 audited by us and have been restated to comply with Ind AS. Adjustments made to the previously issued said statutory financial information for the differences in the accounting principles adopted by the Company on transition to Ind AS have been audited by us.

For T R Chadha & Co LLP

Chartered Accountants

Firm Regn. No. 006711N / N500028



Surender Kumar

(Partner)

Membership No 082982

Date: 26th May, 2017

Place: New Delhi

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