



# MIRCH TECHNOLOGIES (INDIA) LIMITED

'Aurus Chambers', B Wing, 701, 7th Floor, S.S. Amrutwar Marg, Worli, Mumbai - 400 013.  
Tel : Off: +91-22-2497 9758 • Telefax : +91-22-2490 9003 • Email : uvwtskl@gmail.com  
CIN - L27290MH1972PLCO16172

21<sup>st</sup> November, 2018

To,  
The Secretary  
The Bombay Stock Exchange  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai - 400 001.

Subject: Revised Statement of Assets and Liabilities as per IND AS Format-Standalone for the Quarter and Half Year ended on 30<sup>th</sup> September, 2018

Dear Sir,

Kindly note that inadvertently the statement of Assets and Liabilities submitted for quarter and half year ended 30<sup>th</sup> September, 2018 was not as per the IND AS Format.

We are attaching herewith the revised Statement of Assets and Liabilities as per IND AS Format-Standalone.

Kindly take on record and acknowledge receipt.

Thanking you,

FOR MIRCH TECHNOLOGIES (INDIA) LIMITED

SHIV KUMAR LADHA  
(MANAGING DIRECTOR)





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## Statement of unaudited financial result for quarter and half year ended on 30th September, 2018

Sr. No.	Particulars	(INR. In lakh except EPS)					
		Quarter Ended on			Half Year ended		Year Ended
		30.09.2018 (Unaudited)	30.06.2018 (Unaudited)	30.09.2017 (Unaudited)	30.09.2018 (Unaudited)	30.09.2017 (Unaudited)	31.03.2018 (Audited)
1	(a) Gross Sales/Income from Operations	-	33.18	-	33.18	-	-
	(b) Other Unincome	1.96	1.94	1.96	3.9	3.9	8.42
	<b>Total Income</b>	<b>1.96</b>	<b>35.12</b>	<b>1.96</b>	<b>37.08</b>	<b>3.9</b>	<b>8.42</b>
2	<b>Expenditure</b>						
	(a) Consumption of Raw Material	-	27.01	-	27.01	-	-
	(b) Purchase of stock-in-trade	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
	(d) Employee cost	3.17	2.05	2.42	5.22	4.63	8.48
	(e) Finance cost	-	-	-	-	-	0.028
	(f) Depreciation & Amortisation Expenses	3.73	4.6	4.14	8.33	8.74	18.6
	(g) Other expenditure	6.37	6.2	2.85	12.57	6.78	16.9
	<b>Total Expenditure</b>	<b>13.27</b>	<b>39.86</b>	<b>9.41</b>	<b>53.13</b>	<b>20.15</b>	<b>44.01</b>
3	<b>Profit/(Loss) from Operation before Exceptional and tax (1-2)</b>	<b>-11.31</b>	<b>-4.74</b>	<b>-7.45</b>	<b>-16.05</b>	<b>-16.25</b>	<b>-35.59</b>
4	Exceptional Items	-	-	-	-	-	-
5	<b>Profit Before tax (3+4)</b>	<b>-11.31</b>	<b>-4.74</b>	<b>-7.45</b>	<b>-16.05</b>	<b>-16.25</b>	<b>-35.59</b>
6	<b>Tax Expenses</b>						
	Current Tax	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	10.99
7	<b>Profit/(Loss) for the period from containing operations (after tax) (5-6)</b>	<b>-11.31</b>	<b>-4.74</b>	<b>-7.45</b>	<b>-16.05</b>	<b>-16.25</b>	<b>-24.60</b>
8	<b>Profit/(Loss) from Discontinuing Operation</b>						
9	<b>Tax Expenses of Discontinuing Operation</b>						
10	<b>Profit/(Loss) from Discontinuing Operations (after tax) (8-9)</b>						
11	<b>Profit/(Loss) for the period (7+10)</b>	<b>-11.31</b>	<b>-4.74</b>	<b>-7.45</b>	<b>-16.05</b>	<b>-16.25</b>	<b>-24.60</b>
12	Other Comprehensive Income (OCI)	-	-	-	-	-	-
13	<b>Net profit/(Loss) (Including Comprehensive Income) (11+12)</b>	<b>-11.31</b>	<b>-4.74</b>	<b>-7.45</b>	<b>-16.05</b>	<b>-16.25</b>	<b>-24.60</b>
14	Paid-up Equity Share Capital (Face Value of Rs.10/- Each)	89.11	89.11	89.11	89.11	89.11	89.11
	Total Reserve (excluding revaluation reserve)	169.25	169.25	169.25	169.25	169.25	169.25
15	(i) Earning Per Share (before and after extra ordinary items)						
	-Basic	-0.13	-0.05	-0.08	-0.18	-0.17	-0.28
	-Diluted	-0.13	-0.05	-0.08	-0.18	-0.17	-0.28

Note: Refer accompanying notes to the financial results

- The above financial results were duly reviewed and recommended by the Audit committee of the company and subsequently approved by the
- The figures for the previous period/year have been regrouped whenever necessary to confirm to the current year's classification.
- Segmental Reporting is not applicable as the company has only one segment.
- The Company has adopted Indian Accounting Standards (IND AS) notified by the Ministry of Corporate Affairs from 1st April, 2017 and accordingly these financial result have been prepared in accordance with the Companies (Indian Accounting Standards) Rule, 2015 (IND -AS) prescribed under Section 133 of the Companies Act, 2013.
- The financial results for the quarter and half year ended 30th September, 2018 and 30th September, 2017 are as per new accounting Standard and the format is not changed in the case of Audited Results.
- Consequent to transition from previous form to IND AS, Net Profit/Loss reconciliation as required by para 32 of IND -AS 101 is under.

Particulars	Rs. in Lakhs	
	2018	2017
Net Profit/Loss for the quarter ended 30th June under previous GAAP	Nil	Nil
Impact on Accounts of IND AS adjustments	Nil	Nil
Net Profit for the period as per IND AS	Nil	Nil

- Figures wherever required are regrouped/rearranged.

For Mirch Technologies (India) Limited

Shiv Kumar Ladha  
Managing Director



Place: Mumbai  
Date: 05th November, 2018



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Balance Sheet as at 30th September, 2018

Particulars	As at 30.09.2018	As at 31.03.2018
<b>Asset</b>		
<b>(1) Non Current Assets</b>		
(a) Property, Plant & Equipment	302.99	311.33
(b) Othe Intangible Assets		
(c) Financial Assets		
(i) Investments		
(ii) Trade Receivables		
(iii) Loans	13.18	13.18
(iv) Others		0.18
(d) Deferred Tax Assets (Net)		
(e) Other Non-current Assets		
	<b>316.17</b>	<b>324.69</b>
<b>(2) Current Assets</b>		
(a) Inventories		10.24
(b) Financial Assets		
(i) Investments		
(ii) Trade Receivables		
(iii) Cash & Cash Equivalents	2.7	1.29
(iv) Bank Balances		9
(v) Loans		
(vi) Others		
(c) Current Tax Asset (Net)		3.38
(d) Other Current Assets		6.91
	<b>2.7</b>	<b>30.82</b>
<b>Total Assets</b>	<b>318.87</b>	<b>355.51</b>
<b>EQUITY &amp; LIABILITIES</b>		
<b>(1) Equity</b>		
(a) Equity share capital	89.11	89.11
(b) Other equity	-169.25	-169.25
	<b>-80.14</b>	<b>-80.14</b>
<b>Liabilities</b>		
<b>(2) Non current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings		
(ii) Trade payables		
(iii) Other financial liabilities		
(b) Provisions		
(c) Deferred tax liabilities (Net)	60.74	60.73
(d) Other non current liabilities		
	<b>60.74</b>	<b>60.73</b>
<b>(3) Current Liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	328.54	352.06
(ii) Trade payables		10.98
(iii) Other financial liabilities	9.73	
(b) Other current liabilities		11.88
(c) Provisions		
(d) Current tax liabilities		
	<b>338.27</b>	<b>374.92</b>
<b>Total Equity &amp; Liabilities</b>	<b>318.87</b>	<b>355.51</b>

Notes to Financial Results:

1. Previous periods figures have been Regrouped \ Rearranged wherever necessary.
2. The above results were reviewed by the Audit committee and approved by the board at its meeting held on November, 05th 2018.
3. During the year, the company has revised the estimated useful life of its assets to align with the useful life as provided in Schedule II of the Companies Act, 2013. The Retained Earnings on the balance amount of Fixed Assets after completion of useful life of the respective Fixed Assets in terms of the new provisions of depreciation as per schedule II of the Companies Act 2013 and excess/short charges of Depreciation in earlier years are adjusted from the surplus of the Profit & Loss Account.

Place: Mumbai  
Date: 5th November, 2018.



For, Mirch Technologies (India) Limited

Shiv Kumar Ladha  
Managing Director





*U.S. Tanwar & Co.*  
*Chartered Accountants*

B-39/40, Gajanan Bldg No.9, Gajanan Colony Road, Jawahar Nagar, Goregaon (West)  
Mumbai- 400 062 Tel No.28785058 Email: ustanwar@yahoo.com

**Ref: UST/2018-19/CERT/014**

Review Report to:

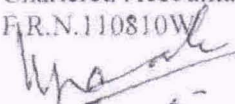
The Board of Directors,  
Mirch Technologies (India) Limited  
Mumbai.

We have reviewed the accompanying statement of unaudited financial results of Mirch Technologies (India) Limited for the quarter ended 30<sup>th</sup> September, 2018. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, *Engagements to Review Financial Statements* 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.

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 and other recognized accounting practices and policies 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 U.S. Tanwar & Co.  
Chartered Accountants  
F.R.N. 110810W

  
(U.S. Tanwar)  
Proprietor  
M.No.030440  
Mumbai.



Dated: 5<sup>th</sup> November, 2018