



## KALYANI INVESTMENT COMPANY LIMITED

Registered Office : Mundhwa, PUNE - 411 036.  
 CIN: L65993PN2009PLC134196, Tel :91 20 66215000, Fax: 91 20 26821124  
 Website: www.kalyani-investment.com, E-mail : investor@kalyani-investment.com

### STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2019

		Quarter Ended			Year Ended
		June 30, 2019 Unaudited	March 31, 2019 Unaudited (See Note 4)	June 30, 2018 Unaudited	March 31, 2019 Audited
₹ in Milns					
1	Revenue from operations				
	(i) Dividend income	14.28	23.20	0.32	363.59
	(ii) Net gain on fair value changes	6.45	(5.64)	2.22	1.61
2	Other Income	0.07	0.07	-	0.07
3	<b>Total Income (1+2)</b>	<b>20.80</b>	<b>17.63</b>	<b>2.54</b>	<b>365.27</b>
4	<b>Expenses</b>				
	(i) Employee benefits expense	2.44	3.03	4.84	12.73
	(ii) Finance cost	-	-	-	-
	(iii) Depreciation and amortisation expense	0.24	0.24	0.24	0.97
	(iv) Other expenses	2.24	12.04	0.63	21.07
	<b>Total expenses</b>	<b>4.92</b>	<b>15.31</b>	<b>5.71</b>	<b>34.77</b>
5	<b>Profit/(Loss) before share of net profits of investments accounted for using equity method and tax (3 - 4)</b>	<b>15.88</b>	<b>2.32</b>	<b>(3.17)</b>	<b>330.50</b>
6	Exceptional items	-	-	-	-
7	<b>Profit / (Loss) before tax (5 + 6 - 7)</b>	<b>15.88</b>	<b>2.32</b>	<b>(3.17)</b>	<b>330.50</b>
8	Tax expense				
	(i) Current tax expense	1.25	0.02	-	0.02
	(ii) Deferred tax	2.24	(1.48)	0.56	0.35
	<b>Total tax expense</b>	<b>3.49</b>	<b>(1.46)</b>	<b>0.56</b>	<b>0.37</b>
9	<b>Profit / (Loss) after tax (8 - 9)</b>	<b>12.39</b>	<b>3.78</b>	<b>(3.73)</b>	<b>330.13</b>
10	<b>Other comprehensive income, net of tax</b>				
	A. Items that will not be reclassified to profit or loss (net of tax)	(4,068.83)	(206.52)	(5,936.79)	(13,323.44)
	<b>Total other comprehensive income, net of tax</b>	<b>(4,068.83)</b>	<b>(206.52)</b>	<b>(5,936.79)</b>	<b>(13,323.44)</b>
11	<b>Total comprehensive income for the period (10 + 11)</b>	<b>(4,056.44)</b>	<b>(202.74)</b>	<b>(5,940.52)</b>	<b>(12,993.31)</b>
12	Paid-up equity share capital (Face value ₹10/-)	43.65	43.65	43.65	43.65
13	Earnings per share (of ₹ 10/- each) (not annualised):				
	Basic & diluted	2.84	0.87	(0.85)	75.62

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- 1 The above results have been reviewed by the Audit Committee, approved by the Board of Directors of the Company at its meeting held on August 07, 2019. The Statutory Auditors of the Company have carried out a "Limited Review" of the results for the quarter ended June 30, 2019.
- 2 The Company has adopted Indian Accounting Standards ('Ind AS') notified under Section 133 of the Companies Act, 2013 ('the Act') read with the Companies (Indian Accounting Standards) Rules, 2015 as amended, from 1st April, 2018 and the effective date of such transition is April 1, 2017.
- 3 The Company is in the business of making investments in group companies, focusing on earning income through dividends, interest and gains on investment held. Hence, the Company's business activity falls within a single business segment i.e. investments and therefore, segment reporting in terms of Ind AS108 Operating Segment is not applicable.
- 4 The figures for the quarter ended March 31, 2019 are the balancing figures between the audited figures in respect of the full financial year and unaudited published figures upto the third quarter of the respective year. Also the figures up to the third quarter had been reviewed and not subject to audit.
- 5 Effective April 1, 2019, Ind AS 116 "Leases" has become applicable. However, the Company does not have any lease transaction.
- 6 Previous quarter/year figures have been regrouped and reclassified, wherever necessary to make them comparable with current period.



FOR KALYANI INVESTMENT COMPANY LIMITED

  
R.K. Goyal  
Director

Place : Pune

Date : 07th August, 2019



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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2019

₹ in Milns

	Quarter Ended			Year Ended
	June 30, 2019 Unaudited	March 31, 2019 Unaudited (See Note 4)	June 30, 2018 Unaudited	March 31, 2019 Audited
1	Revenue from operations			
	(i) Dividend income	14.28	0.00	0.32
	(ii) Net gain on fair value changes	6.45	(5.64)	2.22
2	Other Income	0.07	0.07	-
3	<b>Total Income (1+2)</b>	<b>20.80</b>	<b>(5.57)</b>	<b>2.54</b>
4	<b>Expenses</b>			
	a)Employee benefits expense	2.44	3.03	4.84
	b)Finance cost	-	-	-
	c)Depreciation and amortisation expense	0.24	0.24	0.24
	d)Other expenses	2.24	12.04	0.63
	<b>Total expenses</b>	<b>4.92</b>	<b>15.31</b>	<b>5.71</b>
5	<b>Profit/(Loss) before share of net profits of investments accounted for using equity method and tax (3 - 4)</b>	<b>15.88</b>	<b>(20.88)</b>	<b>(3.17)</b>
6	<b>Share of net profits of associates accounted for using equity method</b>	<b>79.12</b>	<b>104.49</b>	<b>49.98</b>
7	<b>Exceptional items</b>	<b>-</b>	<b>-</b>	<b>-</b>
8	<b>Profit / (Loss) before tax (5 + 6 - 7)</b>	<b>95.00</b>	<b>83.61</b>	<b>46.81</b>
9	<b>Tax expense</b>			
	a)Current tax expense	1.25	0.02	-
	b)Deferred tax	2.24	(1.48)	0.56
	<b>Total tax expense</b>	<b>3.49</b>	<b>(1.46)</b>	<b>0.56</b>
10	<b>Profit / (Loss) after tax (8 - 9)</b>	<b>91.51</b>	<b>85.07</b>	<b>46.25</b>
11	<b>Other comprehensive income, net of tax</b>			
	Items that will not be reclassified to profit or loss (net of tax)	(4,068.74)	(206.23)	(5,936.82)
	<b>Total other comprehensive income, net of tax</b>	<b>(4,068.74)</b>	<b>(206.23)</b>	<b>(5,936.82)</b>
12	<b>Total comprehensive income for the period (10 + 11)</b>	<b>(3,977.23)</b>	<b>(121.16)</b>	<b>(5,890.57)</b>
13	Paid-up equity share capital (Face value ₹10/-)	43.65	43.65	43.65
14	Earnings per share (of ₹ 10/- each) (not annualised):			
	Basic & diluted	20.96	19.49	10.60

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- 1 The above results have been reviewed by the Audit Committee, approved by the Board of Directors of the Company at its meeting held on August 07, 2019. The Statutory Auditors of the Company have carried out a "Limited Review" of the results for the quarter ended June 30, 2019.
- 2 The Company has adopted Indian Accounting Standards ('Ind AS') notified under Section 133 of the Companies Act, 2013 ('the Act') read with the Companies (Indian Accounting Standards) Rules, 2015 as amended, from 1st April, 2018 and the effective date of such transition is April 1, 2017.
- 3 The Company is in the business of making investments in group companies, focusing on earning income through dividends, interest and gains on investment held. Hence, the Company's business activity falls within a single business segment i.e. investments and therefore, segment reporting in terms of Ind AS108 Operating Segment is not applicable.
- 4 The figures for the quarter ended March 31, 2019 is the balancing figures between the audited figures in respect of the full financial year and unaudited published figures upto the third quarter of the respective year. Also the figures up to the third quarter had been reviewed and not subject to audit.
- 5 Effective April 1, 2019, Ind AS 116 "Leases" has become applicable. However, the Company does not have any lease transaction.
- 6 Consolidated financial results for the quarter ended June 30, 2018 and March 31, 2019 were not subjected to limited review by the statutory auditors of the Company and are prepared by the Management.
- 7 Previous quarter/year figures have been regrouped and reclassified, wherever necessary to make them comparable with current period.



FOR KALYANI INVESTMENT COMPANY LIMITED

  
R.K. Goyal  
Director

Place : Pune

Date : 07th August, 2019