

STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER / YEAR ENDED 31ST MARCH, 2017

Rs. in Lakhs (Except per share data)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.17 (Audited)	31.12.16 (Unaudited)	31.03.16 (Audited)	31.03.17 (Audited)	31.03.16 (Audited)
1	(a) Revenue from Operations	177.55	123.27	80.31	553.38	501.41
	(b) Other Income	(51.45)	16.58	12.89	1.22	64.00
	Total Income (a+b)	126.10	139.85	93.20	554.60	565.41
2	Expenditure					
	a) Cost of Material Consumed	-	-	-	-	-
	b) Purchase of Stock in Trade	129.49	128.28	93.59	553.36	531.66
	c) Change in Inventories of finished goods and WIP and stock in trade	3.85	10.93	(12.73)	(23.42)	1.78
	d) Employees benefit expenses	2.99	2.61	2.54	10.82	10.06
	e) Depreciation & Amortisation expense	0.20	0.19	0.28	0.77	1.05
	f) Finance Cost	-	-	0.79	-	2.14
	g) Other Expenditure	9.19	1.90	11.82	19.06	18.29
	Total (a+b+c+d+e+f+g)	145.71	143.91	96.29	560.58	564.98
3	Profit before Exceptional & Extraordinary items and tax (1-2)	(19.62)	(4.06)	(3.09)	(5.99)	0.43
4	Exceptional items	-	-	-	-	-
5	Profit before Extraordinary items and tax (3-4)	(19.62)	(4.06)	(3.09)	(5.99)	0.43
6	Extraordinary items	-	-	-	-	-
7	Profit/(Loss) before Tax (5-6)	(19.62)	(4.06)	(3.09)	(5.99)	0.43
8	Tax Expenses	31.34	-	0.38	31.34	0.38
9	Profit/(Loss) from Continuing operations (7-8)	(50.95)	(4.06)	(3.47)	(37.32)	0.05
10	Profit/(Loss) from discontinuing operations	-	-	-	-	-
11	Tax expense of discontinuing operations	-	-	-	-	-
12	Profit/(Loss) from Discontinuing operations (after tax) (10-11)	-	-	-	-	-
13	Net Profit/(Loss) for the period (9+12)	(50.95)	(4.06)	(3.47)	(37.32)	0.05
14	Paid-up Equity Share Capital (Face Value Rs. 10/- each)	926.76	926.76	926.76	926.76	926.76
15	Reserves Excluding Revaluation Reserves	-	-	-	(81.15)	(47.73)
16	Earnings Per Share (EPS)					
	a) Basic and diluted EPS before Extraordinary items for the period, for the year to date and for the previous year (not annualized)	(0.55)	(0.04)	(0.04)	(0.40)	0.00
	b) Basic and diluted EPS after Extraordinary items for the period, for the year to date and for the previous year (not annualized)	(0.55)	(0.04)	(0.04)	(0.40)	0.00

Notes :

- 1) The above audited financial results for the quarter/year ended 31st March, 2017 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the company at their meeting held on 30th May, 2017.
- 2) The figures of last quarter are the balancing figures between audited figures in respect of the full financial year and published year to date figures upto the third quarter of current financial year.
- 3) The previous quarter/year ended results have been regrouped/rearranged wherever necessary to confirm the current year. presentation.
- 4) The money raised through preferential allotment is not yet utilised and kept in a separate fixed deposit account.

By order of the Board
For Epsilon Finance Limited

Swati Dave
Managing Director
DIN:03299627

Place : Mumbai
Dated : 30th May, 2017

(Rs. in Lakhs)

Statement of Assets and Liabilities	As At 31.03.17	As At 31.03.16
A. EQUITY AND LIABILITY		
1. Shareholders' Funds		
a. Share Capital	926.76	926.76
b. Reserves & Surplus	(83.84)	(47.73)
Sub Total - Shareholders' Funds	842.92	879.03
2. Share Application Money Pending Allotment	-	-
3. Non Current liabilities		
a. Long term borrowing	-	-
b. Deferred Tax Liabilities(Net)	-	0.13
c. Long Term Provisions	-	-
d. Other Non current Liabilities	-	-
Sub Total - Non Current Liabilities	-	0.13
5. Current Liabilities		
a. Short Term Borrowings	3.06	3.06
b. Trade Payables	13.47	7.28
c. Other Current Liabilities	1.67	0.46
d. Short Term Provisions	-	-
Sub Total - Current Liabilities	18.21	10.81
TOTAL - EQUITY AND LIABILITIES	861.12	889.97
B. ASSETS		
1. Non Current Asets		
a. Fixed Assets		
Tangible Assets	1.54	2.31
b. Non Current Investments	5.44	5.44
c. Long Term Loans & Advances	0.47	0.47
d. Other Non Current Assets	-	-
Sub Total - Non Current Assets	7.45	8.22
2. Current Assets		
a. Current Investments	-	-
b. Inventories	50.90	27.49
c. Trade Receivables	-	-
d. Cash & Cash Equivalents	2.54	3.52
e. Short Term Loans & Advances	800.23	850.74
f. Other Current Assets	-	-
Sub Total - Current Assets	853.67	881.75
TOTAL - ASSETS	861.12	889.97

By order of the Board
For Explicit Finance Limited

Swati Dave
Managing Director
DIN:03299627

