

ALIROX ABRASIVES LIMITED  
 CIN:-L74899DL1944PLC000759  
 Regd. Office : 4- SCINDIA HOUSE, CONNAUGHT PLACE, NEW DELHI-110001  
 Phone:-911123457100, Fax:-911123324136  
 Website: www.alirox.com

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30.06.2017

(Rs. in Lakhs)

S.No.	Particulars	Standalone	
		For the quarter ended	For the quarter ended
		30-06-17	30-06-16 (refer nota 3)
		Unaudited	Unaudited
1	Income		
	I. Revenue From Operations	7.50	6.00
	II. Other Income	1.43	1.44
	<b>Total Revenue (I+II)</b>	<b>8.93</b>	<b>7.44</b>
2	Expenses		
a.	Employee Benefit Expenses		
b.	Depreciation	5.03	5.09
c.	Other expenditure:	5.53	6.30
	i. Advertisement & Publicity	0.11	0.08
	ii. Rates & Taxes	-	-
	iii. Professional & Service Charges	-	-
	iv. Electricity Charges	0.20	0.26
	v. Repair and Maintenance	0.53	0.51
	vi. Listing and Filing Fees	-	-
	vii. Others	0.36	0.31
	<b>Total Expenses</b>	<b>11.87</b>	<b>12.64</b>
3	Profit/ (Loss) before Exceptional Items and Tax (1-2)	(2.93)	(5.20)
4	Exceptional Items	-	-
5	Profit/ (Loss) before Tax (3-4)	(2.93)	(5.20)
6	Tax Expense	-	-
a.	Current Tax	-	-
b.	Deferred Tax	-	-
	Total Tax Expense	-	-
7	Net Profit/ (Loss) for the period (5-6)	(2.93)	(5.20)
8	Other Comprehensive Income (OCI)		
	(i) Items that will not be reclassified to profit or loss.	556.25	543.12
	(ii) Income Tax relating to Items that will not be reclassified to profit or loss.	-	-
	Other Comprehensive Income for the period	556.25	543.12
9	Total Comprehensive Income for the period(7+8)	553.32	537.92
10	Paid-up Equity Share Capital-Face Value Rs. 10/- each	24.00	24.00
11	Earning per Share (Not annualised)		
	Basic before and after Extraordinary Items (Rs.)	(0.12)	(0.22)
	Diluted before and after Extraordinary Items (Rs.)	(0.12)	(0.22)

Notes:-

- The above unaudited results have been reviewed by Audit Committee and taken on record by the Board of Directors in their meeting held on 11th September 2017.
- The results of the company have been prepared in accordance with Indian Accounting Standards notified under the companies (Indian Accounting Standard) Rules, 2015 as amended by the companies (Indian Accounting Standard) (Amendment) Rules, 2016. Being a company covered under Phase 2 for IND AS Transition, the company has adopted IND AS from 1st April 2017, with a transition date of 1st April, 2016 and accordingly the last quarter numbers have been restated to comply with the requirements of IND AS and to make them comparable with those of the quarter ended 30th June 2017.
- The financial results for the quarter ended 30 June 2017, have been prepared in accordance with the recognition and measurement principles laid down in Ind AS-34 "Interim Financial reporting" prescribed under section 133 of Companies Act, 2013. The results for the quarter ended 30 June 2016 have not been subject to limited review or audit as per exemption given through SEBI circular no CIR/CFE/FAC/52/2016 dated 5 Jul 2016. However the management has exercised necessary due diligence to ensure that the financial results provide a true and fair view.



4 Reconciliation of Standalone financial results as previously reported under I GAAP and IND AS for the quarter is presented as under:-

Particulars	Quarter ended 30-06-2016
PAT as per I GAAP	(0.21)
Less:- Increase in depreciation due to increase in fair value of Property plant & equipment	6.28
Add:- Increase in closing stock due to depreciation	-
Add:- Actuarial benefits routed through OCI	0.59
Add:- Tax Impact on above	0.70
PAT as per IND AS	(5.20)

5 The results of the Company are also available on Stock Exchange website, [www.mseil.in](http://www.mseil.in) and on the Companies website [www.alirox.com](http://www.alirox.com).

6 The Company has only one segment and accordingly, the disclosure requirements of Indian Accounting Standard (Ind AS) on "Operating Segments", are not applicable.

PLACE : NEW DELHI  
Dated : 11th Sep' 2017



For and on behalf of the Board of Directors

Leena Rawat  
Whole Time Director & CEO  
DIN No.03575675

