THE INDIAN CARD CLOTHING COMPANY LIMITED
STATEMENT OF PROFIT \& LOSS
Rs. Lakhs



Rs. Lakhs

|  | Quarter ended |  |  | Period Ended |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | 31-Dec-17 | 31-Dec-16 | 30-Sep-17 | 31-Dec-17 | 31-Dec-16 |
| 1. Segment Revenue | Un-audited | Un-audited | Un-audited | Un-audited | Un-audited |
|  |  |  |  |  |  |
| a) Card Clothing ( including exceptional items ) | 1,179.62 | 1,049.99 | 1,356.62 | 3,887.42 | 3,390.01 |
| b) Realty | 156.01 | 135.63 | 150.71 | 451.02 | 2,310.53 |
| Other Income | 49.19 | 234.07 | 174.73 | 340.00 | 540.06 |
| c) Un-allocable | - | 28.89 | - | - | 509.16 |
| Total | 1,384.82 | 1,448.58 | 1,682.06 | 4,678.44 | 6,749.76 |
| Less: Inter Segment Revenue | - | - |  | - | - |
| Net sales/Income From Operations | 1,384.82 | 1,448.58 | 1,682.06 | 4,678.44 | 6,749.76 |
| 2. Segment Results Profit(+)/(Loss ) (-) before tax and interest from Each seqment) <br> a) Card Clothing | (437.98) | (485.77) | (129.24) | (879.60) | $(1,124.19)$ |
| b) Realty | 96.39 | 65.82 | 94.73 | 270.06 | 2,148.47 |
| c) Other Income | (28.79) | 125.17 | 167.16 | 254.45 | 430.51 |
| Total | (370.38) | (294.78) | 132.65 | (355.09) | 1,454.79 |
| Less: i) Interest | (56.55) | (49.11) | (67.92) | (173.63) | (124.34) |
| ii) Other Un-allocable Expenditure net off Un-allocable income | (13.07) | 1.58 | (13.40) | (32.78) | 452.54 |
| Total Profit Before Tax | (440.00) | (342.31) | 51.33 | (561.50) | 1,782.99 |
|  |  |  |  |  |  |
| a) Card Clothing | 6,360.78 | 5,915.98 | 6,451.82 | 6,360.78 | 5,915.98 |
| b) Realty | 7,410.41 | 7,371.98 | 7,734.06 | 7,410.41 | 7,371.98 |
| c) Un-allocable | 540.94 | 447.35 | 411.14 | 540.94 | 447.35 |
| Total | 14,312.13 | 13,735.31 | 14,597.02 | 14,312.13 | 13,735.31 |
| 4. Segment Liabilities |  |  |  |  |  |
| a) Card Clothing | 3,300.88 | 1,941.53 | 3,230.10 | 3,300.88 | 1,941.53 |
| b) Realty | 1,068.38 | 1,120.60 | 1,067.27 | 1,068.38 | 1,120.60 |
| c) Un-allocable | 173.37 | 191.36 | 194.45 | 173.37 | 191.36 |
| Total | 4,542.63 | 3,253.49 | 4,491.82 | 4,542.63 | 3,253.49 |

## Notes:

1. The above unaudited results were reviewed by the Audit Committee. The Board of Directors approved the same at its meeting held on 9th February, 2018.
2. Limited review of the unaudited financial results for the Quarter ended on 31st Dec., 2017 have been carried out by the Statutory Auditors. The financial results for Quarter ended 31st Dec., and nine months ended 31st Dec., 2016 have not been reviewed and have been presented based on the information compiled by the Management after making necessary adjustments to give the true and fair view of the results in accordance with Ind AS.
3. Results for the quarter ended 31st Dec., 2017 are in compliance with Indian Accounting Standards (Ind AS) notified by the Ministry Of Corporate Affairs. The results for the quarter ended 31st Dec. 2016 has been restated as per Ind AS.
4. In accordance with the requirements of Indian Accounting Standard 18, revenue for the quarter ended 31 st December, 2017 is net of Goods and Services Tax (GST). Revenue for earlier periods, however, is inclusive of excise duty. The figures of revenue for the period upto 30 June 2017 are not strictly comparable to those thereafter. The following additional information is being provided to make it comparable.

| Particulars |  | Quarter ended |  | Period Ended |  |
| :--- | ---: | ---: | ---: | ---: | ---: |
|  |  | 31-Dec-16 | 30-Sep-17 | 31-Dec-17 | 31-Dec-16 |
| Gross sales inclusive of excise duty | $1,197.67$ | $1,177.01$ | $1,274.76$ | $3,757.01$ | $3,373.70$ |
| Less : Excise duty | - | 113.72 | - | 109.48 | 331.90 |
| Net Sales | $1,197.67$ | $1,063.29$ | $1,274.76$ | $3,647.53$ | $3,041.80$ |

5. Previous period's figures have been reclassified / regrouped wherever necessary.


Reconciliation of profit as previously reported under Indian GAAP to Ind-As.
Rs. Lakhs

| Particulars | Quarter ended <br> 31-Dec-2016 | Period ended <br> 31-Dec-2016 |
| :--- | ---: | ---: |
| Net Profit after taxes under previous GAAP / Equity and other equity | $(147.43)$ | $1,466.48$ |
| Effect of unwinding of security deposit | $(0.59)$ | 1.10 |
| Impact of measuring investments at fair value throught statement of profit and <br> loss | $(20.90)$ | 213.49 |
| Gain / Loss on revaluation of defined benefit plans |  |  |
| ECL Provision | - |  |
| Impact of deferred taxes on above | 7.11 | $(67.64)$ |
| Other Comprehensive Income (net of tax expense) | - |  |
| Acturial loss on defined benefit plans | - |  |
| Total comprehensive income as per IND AS | $(161.82)$ | $1,613.43$ |
|  |  |  |



