

TECHNICAL ASSOCIATES INFRAPOWER LIMITED

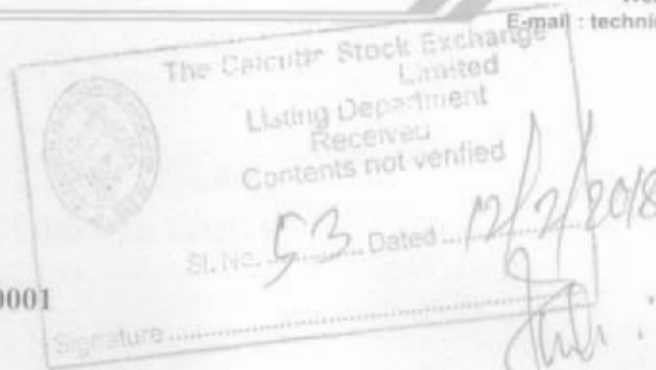
CIN NO.: L45208WB1984PLC216047

20A, British Indian Street, 1st Floor
Kolkata - 700 069, Telefax : 033-2230 7617
Website : www.techassoinfra.com
E-mail : technicalassociatesinfra@gmail.com

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Date: 12.02.2018

To
Calcutta Stock Exchange
7, Lyons Range, Kolkata- 700001



Sub: Outcome of Board Meeting and submission of Unaudited Financial Results for the quarter ended December 31, 2017

Dear Sir,

This is to inform that at the meeting of the Board held today, on 12th February, 2018, the Board of Directors of the Company have approved the Standalone Unaudited Financial Results as per IND-AS format for the quarter ended 31/12/2017.

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed the Unaudited Financial Results for the quarter ended 31/12/2017.

Please acknowledge the receipt.

Thanking You.

Yours Faithfully,

Technical Associates Infrapower Ltd.

Priti Mishra
Company Secretary

Encl: A/A



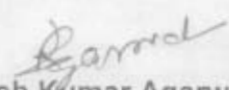
To
The BOARD OF DIRECTORS
TECHNICAL ASSOCIATES INFRAPOWER LIMITED
20A, BRITISH INDIAN STREET
1ST FLOOR, KOLKATA 700069
WEST BENGAL

Dear Sir/s,

LIMITED REVIEW REPORT

1. We have reviewed the accompanying statement of "Unaudited Financial Results" of **Technical Associates Infrapower Limited** for the quarter ended December 31, 2017. The 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.
2. 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 misstatements. A review is limited primarily to inquiries to the Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. 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 accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulations 52 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 Rajesh Kumar Gokul Chandra & Associates
Chartered Accountants
(Registration No. 323891E)


Rajesh Kumar Agarwal
Partner
Membership No. 058769



Place: Kolkata
Dated: 12.02.2018

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PART 1: STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR QUARTER ENDED 31st DECEMBER 2017

(Amount in '000)

Particulars	STANDALONE			
	3 Months Ended 31.12.2017	3 months ended 31.12.2016	Preceding 3 Months Ended 30.09.2017	Twelve Months ended 31.03.2017
	(Unaudited)			(Audited)
1 a) Income from Operations	-	-	-	225.00
b) Other Operating Income	-	-	-	-
Total Income from operations	-	-	-	225.00
2 Expenses				
a. Purchases	-	-	-	-
b. Changes in inventories of finished goods, work-in-progress and stock -in-trade	-	-	-	-
c. Employee benefits expense	22.50	15.00	22.50	262.50
d. Depreciation and Amortisation expense	-	-	-	-
e. Other Expenses	82.29	92.79	50.90	152.66
Total Expenses	104.79	107.79	73.40	415.16
3 Profit / (Loss) from Operations before other income, finance costs and exceptional items (1 - 2)	(104.79)	(107.79)	(73.40)	(190.16)
4 Other Income	-	4.78	-	384.07
5 Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)	(104.79)	(103.01)	(73.40)	193.91
6 Finance Costs	-	-	-	-
7 Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 - 6)	(104.79)	(103.01)	(73.40)	193.91
8 Exceptional Items - (Expenditure) / Income	-	-	-	-
9 Profit / (Loss) from Ordinary Activities before tax (7 + 8)	(104.79)	(103.01)	(73.40)	193.91
10 Tax Expense	-	-	-	91.72
11 Net Profit / (Loss) from Ordinary Activities after tax (9 - 10)	(104.79)	(103.01)	(73.40)	102.19
12 Extraordinary items (Net of Tax expense)	-	-	-	-
13 Net Profit / (Loss) for the period	(104.79)	(103.01)	(73.40)	102.19
14 Other Comprehensive Income	-	-	-	-
15 Total Comprehensive Income for the period	(104.79)	(103.01)	(73.40)	102.19
16 Paid-up Equity Share Capital (Face Value Rs. 5/- each)	20,000.00	20,000.00	20,000.00	20,000.00
17 Reserves Excluding Revaluation Reserves	-	-	-	11,277.26
18 Earning Per Share of Rs 5 each (not annualised)				
(a) Basic	-0.05	-0.05	-0.04	0.05
(b) Diluted	-0.05	-0.05	-0.04	0.05



Notes :

- 1 The above unaudited results for the quarter ended 31st December, 2017 have been reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 12/02/2018. The Statutory Auditors of the Company have carried out a Limited Review of the above unaudited financial results.
- 2 The Company has adopted Indian Accounting Standards (Ind AS) from 1st April, 2017 and has opted to avail the relaxations provided by SEBI, vide its circular No CIR/CFD/FAC/62/2016 dt 5th July, 2016, as available to listed Companies. Accordingly, the Company has provided Ind AS financial results for the previous quarter ended 30th June, 2017 along with the financial results for the quarter ended 30th September, 2017. However, the management has exercised necessary due diligence to ensure that the financial results provide a true and fair view of the company's affairs.
- 3 Comparative Net Profit for the quarter ended 31st December 2017 as previously reported (referred to as 'Indian GAAP') vis-à-vis IND AS is given below:

(Amount in '000)

Sl. No.	Particulars	Quarter ended 31.12.2017	Quarter ended 31.12.2016
i	Net Profit/ (Loss) after tax as per previous Indian GAAP	(104.79)	(103.01)
ii	Impact on Fair Valuation of Financial Assets		
	- Fair Valuation of Mutual Fund	-	-
	- Revaluation Reserve Adjustment	-	-
iii	Deferred Tax adjustment	-	-
iv	Net Profit before OCI as per IND AS (i+ii+iii)	(104.79)	(103.01)
v	Other Comprehensive Income after Tax		
	- Fair Valuation of Investment in Equity Shares	-	-
vi	Total Comprehensive Income as per IND AS (iv+v)	(104.79)	(103.01)

- 4 Previous period's figures have been re-arranged / re-grouped wherever necessary.

Place : Kolkata
Date: 12.02.2018



For and on behalf of Board

Munmun Ganguli
Munmun Ganguli
Whole Time Director
DIN: 02283480