

# TECHNICAL ASSOCIATES INFRAPOWER LIMITED

CIN NO.: L45208WB1984PLC216047

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Date: 13/11/2017

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

Sub: Submission of revised Unaudited Financial Results as per IND-AS format for the quarter ended June 30, 2017

Dear Sir,

This is to inform that at the meeting of the Board held on 10<sup>th</sup> August, 2017, the Board of Directors of the Company had approved the Standalone Unaudited Financial Results for the quarter ended 30/06/2017 and for which we have submitted the Unaudited Financial Results alongwith the Limited Review Report.


Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed the revised Unaudited Financial Results as per IND-AS format for the quarter ended 30/06/2017.

Please acknowledge the receipt.

Thanking You.

Yours Faithfully,

Technical Associates Infrapower Ltd.

  
Priti Mishra  
Company Secretary

Encl: A/A



PART 1: STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR QUARTER ENDED 30TH JUNE, 2017

(Amount in '000)

Particulars	STANDALONE			
	3 Months Ended 30.06.2017	3 months ended 30.06.2016	Preceeding 3 Months Ended 31.03.2017	Twelve Months ended 31.03.2017
	(Unaudited)			(Audited)
1 a) Income from Operations	-	-	225.00	225.00
b) Other Operating Income	-	-	-	-
<b>Total Income from operations</b>	-	-	<b>225.00</b>	<b>225.00</b>
2 <b>Expenses</b>				
a. Purchases	-	-	-	-
b. Changes in inventories of finished goods, work-in-progress and stock -in-trade	-	-	-	-
c. Employee benefits expense	60.00	-	105.00	262.50
d. Depreciation and Amortisation expense	-	-	-	-
e. Other Expenses	56.84	45.39	40.97	152.66
<b>Total Expenses</b>	<b>116.84</b>	<b>45.39</b>	<b>145.97</b>	<b>415.16</b>
3 <b>Profit / (Loss) from Operations before other income, finance costs and exceptional items (1 - 2)</b>	<b>(116.84)</b>	<b>(45.39)</b>	<b>79.03</b>	<b>(190.16)</b>
4 Other Income	-	-	373.02	384.07
5 <b>Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)</b>	<b>(116.84)</b>	<b>(45.39)</b>	<b>452.05</b>	<b>193.91</b>
6 Finance Costs	-	-	-	-
7 <b>Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 - 6)</b>	<b>(116.84)</b>	<b>(45.39)</b>	<b>452.05</b>	<b>193.91</b>
8 Exceptional Items - (Expenditure) / Income	-	-	-	-
9 <b>Profit / (Loss) from Ordinary Activities before tax (7 + 8)</b>	<b>(116.84)</b>	<b>(45.39)</b>	<b>452.05</b>	<b>193.91</b>
10 Tax Expense	-	-	91.72	91.72
11 <b>Net Profit / (Loss) from Ordinary Activities after tax (9 - 10)</b>	<b>(116.84)</b>	<b>(45.39)</b>	<b>360.33</b>	<b>102.19</b>
12 Extraordinary items (Net of Tax expense)	-	-	-	-
13 <b>Net Profit / (Loss) for the period</b>	<b>(116.84)</b>	<b>(45.39)</b>	<b>360.33</b>	<b>102.19</b>
14 Other Comprehensive Income	-	-	-	-
15 <b>Total Comprehensive Income for the period</b>	<b>(116.84)</b>	<b>(45.39)</b>	<b>360.33</b>	<b>102.19</b>
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 <b>Earning Per Share of Rs 5 each (not annualised)</b>				
(a) Basic	-0.06	-0.02	0.18	0.05
(b) Diluted	-0.06	-0.02	0.18	0.05



**Notes :**

- 1 The above revised unaudited results for the quarter ended 30th June, 2017 have been reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 10/08/2017. 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 quarter ended 30th June, 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 Reconciliation of Net Profit for the quarter ended 30th September 2016 as previously reported ( referred to as 'Indian GAAP') vis-à-vis IND AS is given below:

(Amount in '000)			
Sl. No.	Particulars	Quarter ended 30.06.2017	Quarter ended 30.06.2016
i	Net Profit after tax as per previous Indian GAAP	(116.84)	(45.39)
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)	(116.84)	(45.39)
v	Other Comprehensive Income after Tax		
	- Fair Valuation of Investment in Equity Shares	-	-
vi	Total Comprehensive Income as per IND AS (iv+v)	(116.84)	(45.39)

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

Place : Kolkata  
Date: 10.08.2017



For and on behalf of Board

*Munmun Ganguli*  
Munmun Ganguli  
Whole Time Director  
DIN: 02283480