



Aanchal Ispat Limited

CIN : L27106WB1996PLC076866 | GSTN/UID : 19AAACV8542M1ZQ | UAN : WB10C0007296

An ISO 9001:2015 Company

To

The General Manager,
Department of Corporate Services,
BSE Limited ,
25th Floor, P. J. Towers,
Dalal Street, Mumbai - 400 001

ISIN: INE322R01014

Security Code; 538812

Dated 26th December, 2017

Dear Sir,

**Subject: Discrepancies in Un audited Financial Result for the Quarter ended 30th September 2017-
Your email dated 22.12.2017**

This is with reference to Un audited Financial Results submitted for the Quarter ended 30th September 2017 under Reg. 33 3 (b) of SEBI (LODR) Regulations 2015. In this regard the following has been noted by the Stock Exchange.

- (1) Calculation error in Total Comprehensive income
- (2) Reconciliation table for Net Profit/Loss is incorrect as the same has been given for period September 2017 instead of corresponding quarter & Half year ended September, 2016.

We are submitting the rectified Total Comprehensive Income error and also the reconciliation table of Net Profit/Loss as per para 2.8 of SEBI circular dated 5th July, 2016

We request you to kindly take note of the same and we are attaching the rectified/regrouped/revised Unaudited financial results of the company for the quarter ended 30th September, 2017.

Thanking you,

Yours faithfully,

For AANCHAL ISPAT LIMITED

CFO & Compliance Officer



Registered Office

J.L. No. 5, National Highway No.6,
Chamrail, Howrah 711114.
Phone : 03212-246121 / 033 22510128 / 033 23230052
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Statement of Standalone Unaudited Results for the Quarter and Half Year ended 30th September, 2017
 Name of the Company: **Aanchal Ispat Limited**
 Statement of Profit and Loss for the Quarter ended: **September 30, 2017**

(Amount/In Rs. Lakhs)

Sr.no	Particulars	Note No.	Quarter Ended			Half Year Ended	
			Figures as at the end of current reporting period (30.09.2017)	Figures for the period (30.06.2017)	Figures for the period (30.09.2016)	Figures for the period (30.09.2017)	Figures for the period (30.09.2016)
I	Revenue From operations		13302.18	7090.94	5047.71	20393.13	10095.41
II	Other operating Income		15.22	53.16	31.39	68.38	62.78
III	Total Income (I+II)		13317.40	7144.10	5079.10	20461.50	10158.19
IV	EXPENSES						
	a) Cost of materials consumed		13647.26	5749.84	5851.03	19397.10	11702.05
	b) Purchases of Stock-in-Trade		0	0	0	0	0
	c) Changes in inventories of finished goods, Stock-in -Trade and work in-progress		(910.40)	805.97	(1160.85)	(104.43)	(2321.71)
	d) Employee benefits expense		34.33	27.53	22.25	61.86	44.49
	e) Finance costs		136.85	140.08	115.74	276.93	231.47
	f) Depreciation and amortization expenses		13.03	12.45	13.06	25.48	26.13
	g) other Expenditure any item exceeding 10% of the total expenses relating to continuing operations to be shown separately		340.34	386.41	213.23	726.75	426.46
	Total Expenses (IV)		13261.41	7122.28	5054.45	20383.69	10108.89
V	Profit/(loss) before exceptional items and tax (I-IV)		55.99	21.82	24.65	77.81	49.30
VI	Exceptional Items		0	0	0	0	0
VII	Profit/ (loss) before exceptions items and tax(V-VI)		55.99	21.82	24.65	77.81	49.30
VIII	Tax Expenses						
	a) Current Tax		17.30	6.74	7.62	24.05	15.23
	b) Deferred Tax		0	0	0	0	0
IX	Profit (Loss) for the period from continuing operations (VII-VIII)		38.69	15.08	17.03	53.76	34.07
X	Profit/(loss) from discontinued operations		0	0	0	0	0
XI	Tax expenses of discontinued operations		0	0	0	0	0
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)		0	0	0	0	0
XIII	Profit/(loss) for the period (IX+XII)		38.69	15.08	17.03	53.76	34.07



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XIV	Other Comprehensive Income						
	A. (i) Items that will not be reclassified to profit or loss	0	0	0	0	0	0
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0	0	0	0	0	0
	B. (i) Items that will be reclassified to profit or loss	0	0	0	0	0	0
	(ii) Income tax relating to items that will be reclassified to profit or loss	0	0	0	0	0	0
XV	Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other comprehensive Income for the period)	38.69	15.08	17.03	53.76	34.07	
XVI	Earnings per equity share (for continuing operation):						
	(1) Basic (in Rs.)	0.19	0.07	0.08	0.26	0.16	
	(2) Diluted (in Rs.)	0.19	0.07	0.08	0.26	0.16	
XVII	Earnings per equity share (for discontinued operation):						
	(1) Basic (in Rs.)	0	0	0	0	0	
	(2) Diluted (in Rs.)	0	0	0	0	0	
XVIII	Earning per equity share (for discontinued & continuing operation)						
	(1)Basic (in Rs.)	0.19	0.07	0.08	0.26	0.16	
	(2) Diluted (in Rs.)	0.19	0.07	0.08	0.26	0.16	

Notes:

1. The above results have been duly reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14th November, 2017.
2. These financial results have been prepared in accordance with Indian Accounting Standards ("Ind AS") prescribed u/s 133 of the Companies Act, 2013 read with relevant rules issued there under and in terms of listing regulations as modified by circular no. CIR/CFD/FAC/62/2016 dated 05 July 2016.
3. The Statutory Auditors have carried out limited review of these financial results for the quarter and six months ended 30th September 2017. Ind As complied financial results, pertaining to the corresponding quarter and six months ended 30th September 2016 has not been subject to limited review or audit. Management has carried out necessary due diligence to ensure that such financial results provide a true and fair view of ts affairs for comparision purpose.
4. The Company operates in single business segement of manufacturing & trading of iron & steel products.
5. In accordance with Ind-As 18 revenue, revenue from operations for the quarter ended 30th September 2017 does not include GST (Goods and Service Tax)
6. No Investors Complaints were received & pending during the quarter/half year/year.
7. The results would be uploaded & available for the view of the Company website at www.aanchalispac.com and also on the website of Bombay stock Exchange (BSE).



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8. The Reconciliation of Net profit as reported under previous Generally Accepted Accounting Principles (Previous GAAP) and Total Comprehensive Income as per Ind AS for the corresponding quarter and half year ended 30th September, 2016 is given below.

Particulars	Quarter Ended (30.09.2016)	Half year Ended (30.09.2016)
Net Profit as per previous Indian GAAP	17.03	34.07
a. Item that will not be reclassified to profits and loss	0	0
b. Item that will be reclassified to profits and loss	0	0
other Comprehensive Income	0	0
Total Comprehensive Income as reported under Ind AS	17.03	34.07

9. Previous period figures have been regrouped, re-arranged or recasted wherever necessary to make them comparable.

Place: Kolkata

Date: 14-11-2017

(Revised / regrouped on 26/12/2017)

For and on behalf of the Board of Directors
Aanchal Ispat Limited




Makesh Goel
(Managing Director)
(DIN: 00555061)

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