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**Alankit LIMITED**

(Formerly known as Euro Finmart Limited)

**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30.09.2016**

S.No.	Particulars	(Rs. in Lacs)					
		Quarter Ended			Half Year Ended		Year Ended
		30.09.2016 Standalone (Unaudited)	30.06.2016 Standalone (Unaudited)	30.09.2015 Standalone (Unaudited)	30.09.2016 Standalone (Unaudited)	30.09.2015 Standalone (Unaudited)	31.03.2016 Standalone (Unaudited)
<b>1</b>	<b>Income from operations</b>						
	(a) Net sales/Income from operations	1,861.88	1,313.36	219.36	3,175.24	320.62	3,016.16
	(b) Other Operating Income	-	0.00	48.69	0.00	99.37	0.00
	<b>Total income from operations (net)</b>	<b>1,861.88</b>	<b>1,313.36</b>	<b>268.05</b>	<b>3,175.24</b>	<b>419.99</b>	<b>3,016.16</b>
<b>2</b>	<b>Expenses</b>						
	(a) Cost of Materials consumed					0.00	0.00
	(b) Purchases of stock-in-trade	628.26	194.98	115.62	763.24	115.62	381.54
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	1.53	19.66	(89.09)	21.19	(77.77)	(85.87)
	(d) Employee benefits expense	289.84	267.13	53.37	556.97	88.10	611.04
	(e) Depreciation and amortisation expense	36.42	35.32	7.82	71.74	12.61	54.86
	(f) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)						
	(f.1) Professional Charges	273.84	240.45	26.44	514.29	47.26	487.10
	(f.2) Data Management & Digitization Charges	137.17	118.97	44.48	256.14	75.15	365.61
	<b>Total expenses</b>	<b>1,598.14</b>	<b>1,064.83</b>	<b>168.60</b>	<b>2,667.47</b>	<b>271.26</b>	<b>2,281.35</b>
<b>3</b>	<b>Profit / (Loss) from operations before other income, finance costs and exceptional items (1 - 2)</b>	<b>268.75</b>	<b>249.03</b>	<b>104.45</b>	<b>517.78</b>	<b>148.73</b>	<b>734.81</b>
<b>4</b>	<b>Other income</b>	<b>0.03</b>	<b>0.19</b>	<b>0.00</b>	<b>0.16</b>	<b>0.00</b>	<b>65.39</b>
<b>5</b>	<b>Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)</b>	<b>268.72</b>	<b>249.22</b>	<b>104.45</b>	<b>517.94</b>	<b>148.73</b>	<b>800.21</b>
<b>6</b>	<b>Finance costs</b>			<b>0.17</b>	<b>0.00</b>	<b>0.27</b>	<b>0.00</b>
<b>7</b>	<b>Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 - 6)</b>	<b>268.72</b>	<b>249.22</b>	<b>104.28</b>	<b>517.94</b>	<b>148.46</b>	<b>800.21</b>
<b>8</b>	<b>Exceptional items</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>9</b>	<b>Profit / (Loss) from ordinary activities before tax (7 - 8)</b>	<b>268.72</b>	<b>249.22</b>	<b>104.28</b>	<b>517.94</b>	<b>148.46</b>	<b>800.21</b>
<b>10</b>	<b>Tax expense (Deferred Tax)</b>	<b>105.07</b>	<b>59.93</b>	<b>30.49</b>	<b>165.00</b>	<b>41.82</b>	<b>154.46</b>
<b>11</b>	<b>Net Profit / (Loss) from ordinary activities after tax (9 - 10)</b>	<b>163.65</b>	<b>189.29</b>	<b>73.79</b>	<b>352.94</b>	<b>106.64</b>	<b>645.75</b>
<b>12</b>	<b>Extraordinary items (net of tax)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>13</b>	<b>Net Profit / (Loss) for the period (11 - 12)</b>	<b>163.65</b>	<b>189.29</b>	<b>73.79</b>	<b>352.94</b>	<b>106.64</b>	<b>645.75</b>
<b>14</b>	<b>Paid-up equity share capital @ Rs. 2 each</b>	<b>714.79</b>	<b>714.79</b>	<b>714.79</b>	<b>714.79</b>	<b>714.79</b>	<b>714.79</b>
<b>15</b>	<b>Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year</b>	<b>2,980.24</b>	<b>2,816.59</b>	<b>2,543.42</b>	<b>2,980.24</b>	<b>2,543.42</b>	<b>2,627.30</b>
<b>16</b>	<b>Earnings per share (before and after extraordinary items) (of Rs 2/- each) (not annualised):</b>						
	(a) Basic	0.46	0.53	0.21	0.99	0.30	1.01
	(b) Diluted	0.46	0.53	0.21	0.99	0.30	1.01

**Notes :-**

1. The financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016. The Company adopted Ind AS from 1st April, 2016, and accordingly, these financial results (including for all the periods presented in accordance with Ind AS 101 - First-time Adoption of Indian Accounting Standards) and statement of assets and liabilities have been prepared in accordance with the recognition and measurement principles in Ind AS 34 - Interim Financial Reporting, prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued there under and the other accounting principles generally accepted in India.

2. Liability for deferred tax and defined benefit plan has been provided for on estimated basis.

3. The Unaudited Standalone Financial Results, Segment Results and Statement of Assets and Liabilities were reviewed by the Audit Committee and approved by the Board of Directors of the Company in its meeting held on 11-11-2016.

4. Statutory auditor has completed review of financial results and segment report for the quarter and half year ended 30.09.2016. The results of the comparative corresponding quarter and half year ended 30.09.2015 have not been reviewed as not being mandatory. However the management has exercise due diligence to ensure that these financial results provide a true and fair view of its affairs.

5. Earlier period figures have been regrouped/re arranged wherever necessary to confirm to classification of this period.

6. The results for the Quarter and half year ended 30.09.2015 are not comparable with the results for the Quarter and half year ended 30.09.2016 as the business of E-Governance was started by the Company w.e.f. 24.09.2015.

7. One Equity share of the Company of face value of Rs. 10 each was sub-divided into 5 Equity Share of face value of Rs.2 each on 24th September, 2015

FOR AND ON BEHALF OF BOARD  
ALANKIT LIMITED

  
ANKIT AGARWAL  
MANAGING DIRECTOR



28003

CIN : L74900DL1989PLC036860

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Corporate Office : Alankit House, 4E/2, Jhandewalan Extension, New Delhi -110055, India

Phone : +91-11-4254 1234 / 2354 1234 | Fax : +91-11-2355 2001 | Website : www.alankit.in | email : info@alankit.com

**STATEMENT OF ASSETS AND LIABILITIES**
**(Rs. in Lacs)**

Particulars		As at 30.09.2016 (Unaudited)	As at 31.03.2016 (Unaudited)
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current assets</b>		
	(a) Property, Plant and Equipment	2788.34	3113.70
	(b) Goodwill on consolidation *	0.00	0
	(c) Financial Assets		
	(i) Non-current investments	628.99	628.99
	(ii) Loans	0.00	0.00
	(d) Deferred tax assets (net)	0.00	0.00
	(e) Other non-current assets	15.25	17.046
	<b>Sub-total - Non-current assets</b>	<b>3432.58</b>	<b>3759.74</b>
<b>2</b>	<b>Current assets</b>		
	(a) Inventories	154.31	175.50
	(b) Financial Assets		
	(i) Trade receivables	1238.85	569.56
	(ii) Cash and cash equivalents	115.42	596.39
	(iii) Short-term loans and advances	1361.47	353.46
	(c) Other current assets	0.00	0.00
	<b>Sub-total - Current assets</b>	<b>2870.05</b>	<b>1694.90</b>
	<b>TOTAL - ASSETS</b>	<b>6302.63</b>	<b>5454.64</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Shareholders' funds</b>		
	(a) Equity Share capital	714.79	714.79
	(b) Other Equity	2980.24	2921.00
	<b>Sub-total - Shareholders' funds</b>	<b>3695.03</b>	<b>3635.79</b>
<b>2</b>	<b>Share application money pending allotment</b>		
<b>3</b>	<b>Non-current liabilities</b>		
	(a) Financial Liabilities	0.00	0.00
	(b) Deferred tax liabilities (net)	270.15	105.14
	(c) Other long-term liabilities	1416.74	1358.81
	(d) Long-term provisions	6.46	6.32
	<b>Sub-total - Non-current liabilities</b>	<b>1693.34</b>	<b>1470.27</b>
<b>5</b>	<b>Current liabilities</b>		
	(a) Financial Liabilities		
	(i) Short-term borrowings	0.00	0.00
	(ii) Trade payables	436.33	31.26
	(b) Other current liabilities	372.27	125.60
	(c) Short-term provisions	105.66	191.72
	<b>Sub-total - Current liabilities</b>	<b>914.25</b>	<b>348.58</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>6302.63</b>	<b>5454.64</b>

\*Applicable in the case of consolidated statement of assets and Liabilities

*[Handwritten Signature]*

**ALANKIT LIMITED**  
NEW DELHI



**Reconciliation of net profit as per reported in previous GAAP to Ind AS: (Rs. In Lakhs)**

Particulars	Quarter ended	Half Year ended	Year ended
	30.09.2015	30.09.2015	31.03.2016
Profit after tax as reported under previous GAAP	63.26	96.11	352.05
Add\ (Less) adjustments for Ind AS:			
Depreciation & Amortisation Expenses	10.53	10.53	285.78
Interest income on deferred securities	-	-	55.03
Interest Expenses on deferred securities	-	-	(47.12)
Net Profit as per Ind AS:	73.79	106.64	645.75

**Reconciliation of Equity as per reported in previous GAAP to Ind AS: (Rs. In Lakhs)**

Particulars	Balance Sheet as at March 31, 2016		
	IGAAP	Effects of Transition to Ind AS	Ind-AS
<b>ASSETS</b>			
<b>Non-current assets</b>			
Fixed assets			
Tangible assets	368.70	-	368.70
Intangible assets	2,459.22	285.78	2,745.00
Non Current Investments	628.99	-	628.99
Deferred Tax Assets (Net)	-	-	-
Other Non Current Assets	17.05	-	17.05
<b>Current assets</b>			
Inventories	175.50	-	175.50
Trade receivables	569.56	-	569.56
Cash and Bank Balances	596.39	-	596.39
Short-term loans and advances	353.56	(0.10)	353.46
<b>TOTAL</b>	<b>5,168.97</b>	<b>285.68</b>	<b>5,454.64</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholders' funds</b>			
Share capital	714.79	-	714.79
Reserves and surplus	2,627.30	293.70	2,921.00
<b>Non Current liabilities</b>			
Deferred Tax Liabilities (Net)	105.14	-	105.14
Other Long Term Liability	1,366.83	(8.02)	1,358.81
Long Term Provisions	6.32	-	6.32
<b>Current liabilities</b>			
Trade Payable	31.26	-	31.26
Other current liabilities	125.60	-	125.60
Short-term provisions	191.72	-	191.72
<b>TOTAL</b>	<b>5,168.97</b>	<b>285.68</b>	<b>5,454.64</b>

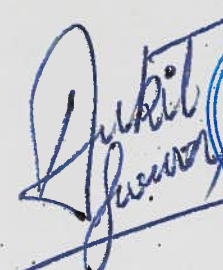

(i) Under previous GAAP, dividend payable is recognised as a liability in the period to which it relates. Under Ind AS, dividends to shareholders are recognised when declared by the members in a general meeting.

(ii) Adjustment reflects the impact of amortization of intangible assets included within goodwill under the previous GAAP, separately recognized under Ind AS annually.

*[Signature]*

**ALANKIT LIMITED**  
NEW DELHI

Standalone Unaudited Segment wise Revenue, Results, Assets & Liabilities						(Rs. in Lakhs)
Particulars	Quarter ended (30-09-2016)	Quarter ended (30-06-2016)	Corresponding Quarter ended (30-09-2015)	Half Year Ended (30-09- 2016)	Corresponding Half Year ended (30-09- 2015)	Previous Year ended (31-03-2016)
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
<b>1. Segment Revenue</b>						
a. Segment A	1,149.74	1,120.83	398.54	2,270.57	398.54	2,678.85
b. Segment B	712.11	192.72	21.45	904.83	21.45	347.61
c. Unallocated	-	-	-	-	-	-
<b>Total</b>	<b>1,861.86</b>	<b>1,313.55</b>	<b>419.99</b>	<b>3,175.41</b>	<b>419.99</b>	<b>3,026.51</b>
<b>Less:- Inter Segment Revenue</b>						
<b>Net Sale Income from Operations</b>	<b>1,861.86</b>	<b>1,313.55</b>	<b>419.99</b>	<b>3,175.41</b>	<b>419.99</b>	<b>3,026.51</b>
<b>2. Segment Results (Profit/Loss before Tax and Interest)</b>						
a. Segment A	222.82	245.66	117.35	468.48	177.73	803.01
b. Segment B	82.32	38.88	(5.08)	121.20	(16.39)	51.91
c. Unallocated	-	-	-	-	-	-
<b>Total</b>	<b>305.14</b>	<b>284.54</b>	<b>112.27</b>	<b>589.68</b>	<b>161.34</b>	<b>855.01</b>
<b>Less:- I) Interest &amp; Financial Expenses</b>			0.17		0.27	
<b>Less:- II) Unallocated Expenditure net off Unallocated Income</b>	36.42	35.32	7.82	71.74	12.61	54.81
<b>Profit/Loss before Tax</b>	<b>268.72</b>	<b>249.22</b>	<b>104.28</b>	<b>517.94</b>	<b>148.46</b>	<b>800.21</b>
<b>Less:- Tax Expenses</b>	105.07	59.93	30.49	165.00	41.82	154.41
<b>Profit/Loss after Tax</b>	<b>163.65</b>	<b>189.29</b>	<b>73.79</b>	<b>352.94</b>	<b>106.64</b>	<b>645.71</b>
<b>3. Segment Assets</b>						
a. Segment A	6,131.38	5,607.12	4,451.44	6,131.38	4,451.44	5,251.51
b. Segment B	171.25	169.60	184.65	171.25	184.65	203.11
c. Unallocated	-	-	-	-	-	-
<b>Total</b>	<b>6,302.63</b>	<b>5,776.72</b>	<b>4,636.09</b>	<b>6,302.63</b>	<b>4,636.09</b>	<b>5,454.61</b>
<b>4. Segment Liabilities</b>						
a. Segment A	2,607.60	2,212.78	1,367.36	2,607.60	1,367.36	1,807.51
b. Segment B	72.64	32.56	-	72.64	-	11.31
c. Unallocated	-	-	-	-	-	-
<b>Total</b>	<b>2,680.24</b>	<b>2,245.34</b>	<b>1,367.36</b>	<b>2,680.24</b>	<b>1,367.36</b>	<b>1,818.81</b>



**Maheshwari Rajiv & Co.**  
**CHARTERED ACCOUNTANTS**

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E-mail : mrajiv@gmail.com, info@1stop.in  
Website : www.camrcindia.com

**INDEPENDENT AUDITOR'S REVIEW REPORT**

To,  
The Board of Directors  
Alankit Limited

**Introduction**

We have reviewed the accompanying statement of standalone unaudited financial results of Alankit Limited (the Company) for the quarter ended on 30<sup>th</sup> September 2016. This statement which 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.

**Scope of Review**

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, 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 from material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed any audit and accordingly, we do not express an audit opinion.

**Conclusion**

Based on our review conducted as stated above, nothing has come to our attention that causes to believe that the accompanying statement of standalone unaudited financial results prepared in accordance with applicable Indian Accounting Standards (Ind AS) and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with circular no. CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Maheshwari Rajiv & Co.  
Chartered Accountants  
FRN-007115N



Place: New Delhi  
Date: 11<sup>th</sup> November, 2016

CA Vinesh Maheshwari  
Partner  
M.No.098645