

# N. B. Sakhara & Co.

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## Annexure V

**Review Report to,**

**The Board of Directors of  
Rachana Capital and Securities Limited**

We have reviewed the accompanying statement of unaudited financial results of **Rachana Capital and Securities Limited** for the period ended 30<sup>th</sup> September, 2016. This 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.

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 misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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 applicable accounting standards 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**Place: Rajkot  
Date: 17/11/2016**



**For N. B. Sakhara & Co.  
Chartered Accountants**

*Nangsi B. Sakhara*

**Nangsi B. Sakhara  
Proprietor  
Membership No. 129175**

General information about company	
Scrip code	540108
Name of company	Rachana Capital and Securities Limited
Result Type	Main Format
Class of security	Equity
Date of start of financial year	01-04-2016
Date of end of financial year	31-03-2017
Date of board meeting when results were approved	14-11-2016
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	03-11-2016
Description of presentation currency	INR
Level of rounding used in financial results	Actual
Reporting Quarter	Half yearly
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited	Unaudited
Segment Reporting	Single segment
Description of single segment	Other Financial Services



Quarterly & Half Yearly Financial Result by Companies Other than Banks							
Particulars	3 months ended (dd-mm-yyyy)	Previous 3 months ended (dd-mm-yyyy)	Corresponding 3 months ended in the previous year (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)	Year to date figures for previous period ended (dd-mm-yyyy)	Previous accounting year ended (dd-mm-yyyy)	
A	Date of start of reporting period	01-07-2016	01-04-2016	01-07-2015	01-04-2016	01-04-2015	01-04-2015
B	Date of end of reporting period	30-09-2016	30-06-2016	30-09-2015	30-09-2016	30-09-2015	31-03-2016
C	Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone	Standalone	Standalone	Standalone	Standalone
<b>Part I</b>							
<b>1 Revenue From Operations</b>							
	Net sales or Revenue from Operations	682211	632825	39681	1315036	75139	4285255
	Other operating revenues	108255	111203	412429	219458	1166754	273900
	<b>Total Revenue from operations (net)</b>	<b>790466</b>	<b>744028</b>	<b>452110</b>	<b>1534494</b>	<b>1241893</b>	<b>4559155</b>
<b>2 Expenses</b>							
(a)	Cost of materials consumed	0	0	0	0	0	0
(b)	Purchases of stock-in-trade	0	0	0	0	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0	0	0	0	0
(d)	Employee benefit expense	145500	145200	30103	290700	58623	297706
(e)	Depreciation and amortisation expense	215525	215525	0	431050	0	1179236
(f)	<b>Other Expenses</b>						
1	Other Expenses	401280	187560	52515	588840	87970	3035484
	<b>Total other expenses</b>	<b>401280</b>	<b>187560</b>	<b>52515</b>	<b>588840</b>	<b>87970</b>	<b>3035484</b>
	<b>Total expenses</b>	<b>762305</b>	<b>548285</b>	<b>82618</b>	<b>1310590</b>	<b>146593</b>	<b>4512426</b>





Quarterly & Half Yearly Financial Result by Companies Other than Banks							
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A	Date of start of reporting period	01-07-2016	01-04-2016	01-07-2015	01-04-2016	01-04-2015	01-04-2015
B	Date of end of reporting period	30-09-2016	30-06-2016	30-09-2015	30-09-2016	30-09-2015	31-03-2016
C	Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone	Standalone	Standalone	Standalone	Standalone
<b>Part I</b>							
3	Profit (loss) from operations before other income, finance costs and exceptional items	28161	195743	369492	223904	1095300	46729
4	Other income	0	0	0	0	0	0
5	Profit (loss) from ordinary activities before finance costs and exceptional items	28161	195743	369492	223904	1095300	46729
6	Finance costs	0	0	0	0	0	0
7	Profit (loss) from ordinary activities after finance costs but before exceptional items	28161	195743	369492	223904	1095300	46729
8	Prior period items before tax	0	0	0	0	0	0
9	Exceptional items	0	0	0	0	0	0
10	Profit (loss) from ordinary activities before tax	28161	195743	369492	223904	1095300	46729
11	Tax Expense	0	0	0	0	0	14019
12	Net profit (loss) from ordinary activities after tax	28161	195743	369492	223904	1095300	32710
13	Extraordinary items	0	0	0	0	0	0
14	Net Profit Loss for the period from continuing operations	28161	195743	369492	223904	1095300	32710
15	Profit (loss) from discontinuing operations before tax	0	0	0	0	0	0
16	Tax expense of discontinuing operations	0	0	0	0	0	0
17	Net profit (loss) from discontinuing operation after tax	0	0	0	0	0	0
18	Profit (loss) for period before minority interest	28161	195743	369492	223904	1095300	32710
21	Net Profit (loss) after taxes minority interest and share of profit (loss) of associates	28161	195743	369492	223904	1095300	32710



Quarterly & Half Yearly Financial Result by Companies Other than Banks						
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A	Date of start of reporting period	01-07-2016	01-04-2016	01-07-2015	01-04-2016	01-04-2015
B	Date of end of reporting period	30-09-2016	30-06-2016	30-09-2015	30-09-2016	30-09-2015
C	Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone	Standalone	Standalone	Standalone
<b>Part I</b>						
<b>22 Details of equity share capital</b>						
	Paid-up equity share capital	31038000	31038000	31038000	31038000	31038000
	Face value of equity share capital	10	10	10	10	10
<b>23 Details of debt securities</b>						
24	Reserves excluding revaluation reserve	-703526	0	0	0	-927430
<b>26 Earnings per share</b>						
<b>i</b>						
	Earnings per share before extraordinary items					
	Basic earnings per share before extraordinary items	0.009	0.06	0.12	0.07	0.37
	Diluted earnings per share before extraordinary items	0.009	0.06	0.12	0.07	0.37
<b>ii Earnings per share after extraordinary items</b>						
	Basic earnings per share after extraordinary items	0.009	0.06	0.12	0.07	0.37
	Diluted earnings per share after extraordinary items	0.009	0.06	0.12	0.07	0.37
30	Disclosure of notes on financial results					





Statement of Asset and Liabilities		
Particulars	Half year ended (dd-mm-yyyy)	Previous year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2016	01-04-2015
Date of end of reporting period	30-09-2016	31-03-2016
Whether results are audited or unaudited	Unaudited	Audited
Nature of report standalone or consolidated	Standalone	Standalone
<b>Equity and liabilities</b>		
<b>1 Shareholders' funds</b>		
Share capital	31038000	31038000
Reserves and surplus	-703526	-927430
Money received against share warrants		
<b>Total shareholders' funds</b>	<b>30334474</b>	<b>30110570</b>
2 Share application money pending allotment	0	0
3 Deferred government grants		
<b>5 Non-current liabilities</b>		
Long-term borrowings	0	0
Deferred tax liabilities (net)		
Foreign currency monetary item translation difference liability account		
Other long-term liabilities		
Long-term provisions	0	0
<b>Total non-current liabilities</b>	<b>0</b>	<b>0</b>
<b>6 Current liabilities</b>		
Short-term borrowings	0	0
Trade payables	0	0
Other current liabilities	25000	25000
Short-term provisions	563005	563005
<b>Total current liabilities</b>	<b>588005</b>	<b>588005</b>
<b>Total equity and liabilities</b>	<b>30922479</b>	<b>30698575</b>
<b>Assets</b>		
<b>1 Non-current assets</b>		
<b>(i) Fixed assets</b>		
Tangible assets	8840002	9271052
Producing properties		
Intangible assets	0	0
Preproducing properties		
Tangible assets capital work-in-progress		
Intangible assets under development or work-in-progress		
<b>Total fixed assets</b>	<b>8840002</b>	<b>9271052</b>



Statement of Asset and Liabilities		
Particulars	Half year ended (dd-mm-yyyy)	Previous year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2016	01-04-2015
Date of end of reporting period	30-09-2016	31-03-2016
Whether results are audited or unaudited	Unaudited	Audited
Nature of report standalone or consolidated	Standalone	Standalone
(ii) Non-current investments	17955367	17955367
(v) Deferred tax assets (net)		
(vi) Foreign currency monetary item translation difference asset account		
(vii) Long-term loans and advances	0	0
(viii) Other non-current assets		
<b>Total non-current assets</b>	<b>26795369</b>	<b>27226419</b>
<b>Current assets</b>		
Current investments	0	0
Inventories	0	0
Trade receivables	0	0
Cash and bank balances	318640	864721
Short-term loans and advances	0	0
Other current assets	3808470	2607435
<b>Total current assets</b>	<b>4127110</b>	<b>3472156</b>
<b>Total assets</b>	<b>30922479</b>	<b>30698575</b>
<b>Disclosure of notes on assets and liabilities</b>		

