

# AGGARWAL & RAMPAL

CHARTERED ACCOUNTANTS

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## LIMITED REVIEW REPORT

To  
The Board of Directors  
**M/s CSL Finance Limited**

We have reviewed the accompanying statement of unaudited financial results of **M/s CSL Finance Limited** for the quarter ended June 30, 2018 which are included in the accompanying 'Statement of Unaudited Financial Results for quarter ended June 30, 2018 together with the relevant notes thereon (the 'Statement'). The Statement has been prepared by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations, 2015"). This statement is the responsibility of the Company's Management and has been approved by the Board of Directors/committee of 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) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' 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 Statement is free of 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 an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our notice that cause us to believe that the accompanying statement of Unaudited financial results prepared in accordance with applicable Indian Accounting Standards and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in the 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.

**For Aggarwal & Rampal**  
**Chartered Accountants**  
**F.R. No.003072N**



*Aditya*  
**Aditya Aggarwal**  
**Partner**

**M.No. 515644**

Place: New Delhi

Date: August 7, 2018

Sl. No.	PARTICULARS	QUARTER ENDED			Rs. In Lacs
		30.06.2018 (Unaudited)	31.03.2018 (Audited)	30.06.2017 (Unaudited)	Year Ended 31.03.2018 (Audited)
<b>PART - I (STATEMENT OF UN-AUDITED RESULTS FOR THE QUARTER AND YEAR ENDED 30.06.2018)</b>					
I.	Revenue from Operations	1,363.95	1,318.47	820.09	4,136.13
II.	Other income	3.50	4.71	-	10.05
III.	<b>TOTAL REVENUE (I+II)</b>	<b>1,367.45</b>	<b>1,323.18</b>	<b>820.09</b>	<b>4,146.18</b>
IV.	<b>EXPENSES</b>				
a)	Cost of materials consumed	-	-	-	-
b)	Purchases of stock-in-trade	-	-	-	-
c)	Changes in inventories of finished goods, work-in-progress and Stock-in-trade	-	-	-	-
d)	Employee benefits expense	144.05	196.83	64.80	423.04
e)	Finance cost	245.89	251.82	123.70	632.66
f)	Depreciation and amortisation expense	4.86	4.35	3.49	15.24
g)	Provision/written off	21.21	31.39	-	91.75
h)	Other expenses	84.08	108.34	82.43	405.21
	<b>Total Expenses</b>	<b>500.09</b>	<b>592.73</b>	<b>274.42</b>	<b>1,567.90</b>
V.	<b>Profit/(Loss) before exceptional items and extraordinary items and tax (III-IV)</b>	<b>867.36</b>	<b>730.45</b>	<b>545.67</b>	<b>2,578.28</b>
VI.	Exceptional items	-	-	-	-
VII.	<b>Profit/(Loss) before extraordinary items and tax (V-VI)</b>	<b>867.36</b>	<b>730.45</b>	<b>545.67</b>	<b>2,578.28</b>
VIII.	Extraordinary Items	-	-	-	-
IX.	<b>Profit/(Loss) before tax (VII-VIII)</b>	<b>867.36</b>	<b>730.45</b>	<b>545.67</b>	<b>2,578.28</b>
X.	<b>Tax Expenses</b>				
	(1) Current Tax	250.23	228.10	157.37	770.10
	(2) Deferred tax	-	0.41	-	0.41
XI.	<b>Profit/(Loss) for the period (IX-X)</b>	<b>617.13</b>	<b>501.94</b>	<b>388.30</b>	<b>1,807.77</b>
XII.	<b>Earning per equity share :</b>				
	<b>BASIC</b>	<b>10.40</b>	<b>8.50</b>	<b>8.29</b>	<b>33.88</b>
	<b>DILUTED</b>	<b>9.89</b>	<b>7.73</b>	<b>8.29</b>	<b>32.02</b>
<b>PART - II (Select Information for the Quarter and Year Ended on 30th June, 2018)</b>					
<b>A PARTICULARS OF SHAREHOLDING</b>					
1.	<b>Public Shareholding</b>				
	- Number of shares	2449658	2402239	1180239	2402239
	- Percentage of shareholding	40.36	40.69	25.21	40.69
2.	<b>Promoter and promoter group shareholding</b>				
a)	Pledged/Encumbered	-	-	-	-
b)	Non-encumbered	-	-	-	-
	- Number of Shares	3454549	3501968	3501968	3501968
	- Percentage of shares (as total shareholding of promoter and promoter group)	100	100	100	100
	- Percentage of shares (as a % of the total share capital of the co.)	56.92	59.31	74.79	59.31
3.	<b>Non-Promoter Non-Public</b>				
	- Number of shares	165000	-	-	-
	- Percentage of shareholding	2.72	-	-	-
<b>B INVESTOR COMPLAINTS</b>					
	Pending at the beginning of the quarter	-	-	QUARTER ENDED 30.06.2018	-
	Receiving during the quarter	-	-	-	-
	Disposed of during the quarter	-	-	-	-
	Remaining unresolved at the end of the quarter	-	-	-	-

**NOTES**

- The above unaudited results were reviewed by Audit Committee on 7th day of August, 2018 and were approved and taken on record by the Board of Directors in their Meeting held on 7th day of August, 2018.
- The Company does not have more than one reportable segment in line with the Accounting Standards (AS-17)- 'Segment Reporting' issued by the Institute of Chartered Accountants of India.
- Provision / Written off of Rs. 21.21 lacs for this quarter includes :  
Provision for standard assets : 21.21 lacs  
Written off : nil
- Employee benefit expenses of Rs. 144.05 lacs includes Rs. 12.25 lacs on account of ESOP's.
- The statutory auditors have carried limited review of the above financial results.
- Figures for the previous quarter/period have been regrouped/rearranged wherever necessary.
- Under the CSL Employee Stock Option Scheme 2016, 165000 Equity shares have been allotted to CSL Employee Welfare Trust on 15.06.2018

 Place : New Delhi  
 Date: 07.08.2018

For and on behalf of the Board

**For CSL FINANCE LIMITED**

  
 Rohit Gupta  
 Managing Director  
 Din:00045077
