

LKP Securities Ltd.

UNAUDITED STANDALONE FINANCIAL RESULTS FOR QUARTER ENDED 30 JUNE 2017

(Rs.in Lakhs except per share data)

Sr. No.	Particulars	Quarter ended	Quarter ended
		30 June 2017	30 June 2016
		Unaudited	Unaudited
1	Income		
	(a) Revenue from Operations	1,922.58	1,582.37
	(b) Other Income	49.52	20.45
	(c) Interest Income	41.47	49.62
	Total income	2,013.57	1,652.44
2	Expenses		
	(a) Employee benefits expense	726.06	658.94
	(b) Finance Cost	166.42	244.67
	(c) Depreciation and amortisation expense	30.36	31.95
	(d) Other expenses	895.91	815.54
	Total Expenses	1,818.77	1,751.10
3	Profit/ (Loss) before tax (1-2)	194.80	(98.66)
4	Tax expense		
	- Current tax - current year	41.00	-
	- Deferred Tax	34.92	5.43
	- MAT Credit entitlement	(41.00)	-
	Total Tax Expenses	34.92	5.43
5	Net Profit/(Loss) from ordinary activities after tax (3-4)	159.88	(104.08)
6	Other Comprehensive Income		
	(i) Items that will not be reclassified to profit or loss	-	-
	a) Re-mesurement of defined benefit obligation	(12.51)	(0.56)
	b) Fair value changes of equity instruments through other comprehensive income	16.00	4.71
	(ii) Income tax relating to items that will not be reclassified to profit or loss	4.02	0.18
	Total other Comprehensive Income (net of tax) (i+ii)	7.51	4.33
7	Total Comprehensive Income (net of Tax) (5+6)	167.39	(99.75)
8	Paid-up equity share capital	1,464.43	524.82
	Face value of the share	2.00	2.00
	Earning Per Share (not annualised)		
	- Basic	0.22	(0.40)
	- Diluted	0.22	(0.40)

S. Gupta

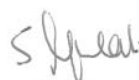
- 1 The Company adopted the Indian Accounting Standards (IND AS) from 1 April 2017 and these financials have been prepared in accordance with the recognition and measurement principles laid down in IND AS 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act,2013 read with relevant rules issued thereunder. The date of transition to IND AS is 1 April 2016. The impact of transaction has been accounted for in opening reserves and comparative period results has been restated accordingly.
- 2 The shares of the company have been listed on BSE w.e.f.1 December 2016. The financial results and other financial information for the comparative quarter ended 30 June 2016 has been presented after making necessary adjustments to provide true and fair view of the results in accordance with IND AS. The financial results and other financial information for the quarter ended 30 June 2016 has not been reviewed by Statutory Auditors.
- 3 The above results were reviewed by the Audit Committee and thereafter approved by the Board of Directors in its meeting held on 4 August 2017.
- 4 The Statutory Auditors have carried out a "Limited Review" of the above financial results for the quarter ended 30 June 2017.
- 5 The Company is engaged in stock broking activities and other financial services, therefore segment reporting is not given as per IND AS - 108 Operating Segment.
- 6 The Company has opted not to publish quarterly consolidated financial results w.e.f. quarter ending 30 June 2017. Accordingly, previous comparative quarter ended 30 June 2016 is also not presented.
- 7 Reconciliation of net profit/(Loss) on account of transition from Indian GAAP (IGAAP) to IND AS for the quarter ended 30 June 2016 is as under.

Particulars	Quarter Ended
	30 June 2016
	Unaudited (Refer note 2)
Net Profit/(Loss) as per IGAAP for the period	(116.04)
Add / (Less)-: Ind AS Adjustments	-
Financial assets measured at amortised cost	(0.15)
Fair valuation of equity instruments	16.98
Re-measurement gain/losses on of defined benefit obligation recognised in other comprehensive income	0.56
Income tax effect on above adjustments	(5.43)
Net Profit/(Loss) as per IND AS	(104.08)
Other Comprehensive Income (Net of Tax)	
i) items that will not be reclassified to profit or loss	
Re-measurement of defined benefit obligation	(0.56)
Fair valuation of equity instruments	4.71
ii) income tax relating to items that will not be reclassified to profit or loss	0.18
Total Comprehensive income for the period	(99.75)

- 8 Previous year figures have been regrouped wherever necessary.

Mumbai
4 August 2017

For LKP SECURITIES LTD



S. S. Gulati
Director
DIN 02404230