

(All Rs. In lakhs except EPS)		Standalone					
PARTICULARS		3 months ended 30-Sep-19	3 months ended 30-Jun-19	3 months ended 30-Sep-18	6 months ended 30-Sep-19	6 months ended 30-Sep-18	12 months ended 31-Mar-19
		UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	AUDITED
1	Income						
a	Income from Operations	-	-	-	-	-	-
b	Other Operating Income	74.68	-	74.70	74.68	74.70	74.69
c	Other Income	1.13	1.16	1.12	2.29	1.95	6.70
	Total Income	75.81	1.16	75.82	76.97	76.65	81.40
2	Expenses						
a	Employee Benefits Expenses	0.54	0.54	-	1.08	-	0.12
b	Depreciation & Amortisation	0.10	0.09	0.09	0.19	0.19	0.39
c	Communication & Exchange Connectivity	0.15	0.01	0.33	0.16	0.41	0.43
d	Legal & Professional Fees	0.35	1.26	1.39	1.61	2.89	4.99
e	Stock Exchange Charges and SEBI Fees	0.88	0.89	0.79	1.77	1.53	3.01
f	Other Expenses	0.66	0.67	0.98	1.33	1.71	3.34
g	Finance Costs	-	-	-	-	-	-
	Total Expenses	2.69	3.46	3.58	6.15	6.73	12.28
3	Profit / (Loss) before exceptional and extraordinary items and tax (1-2)	73.12	(2.30)	72.24	70.82	69.92	69.12
4	Exceptional items	-	-	-	-	-	-
5	Profit / (Loss) before tax (3+4)	73.12	(2.30)	72.24	70.82	69.92	69.12
6	Tax expense						
a	Current	-	-	-	-	-	-
b	Prior Years Tax Adjustment	-	-	-	-	-	-
c	Deferred	0.05	0.03	0.01	0.08	0.02	(0.00)
	Total Tax Expenses	0.05	0.03	0.01	0.08	0.02	(0.00)
7	Net Profit / (Loss) after tax (5-6)	73.17	(2.27)	72.25	70.90	69.94	69.12
8	Extraordinary Item						
9	Net Profit / (Loss) for the period (11+12) after tax	73.17	(2.27)	72.25	70.90	69.94	69.12
10	Other Comprehensive Income						
	Items that will not be classified to profit or loss	-	-	-	-	-	-
	Items that will be classified to profit or loss	-	-	-	-	-	-
	Total Comprehensive Income	73.17	(2.27)	72.25	70.90	69.94	69.12
11	Paid-up Equity Share Capital (Face Value Rs. 10.00)	580.32	580.32	580.32	580.32	580.32	580.32
12	Earnings Per Share (EPS), Not annualised						
a	Basic	1.26	(0.04)	1.25	1.22	1.21	1.19
b	Diluted	1.26	(0.04)	1.25	1.22	1.21	1.19

Statement of Assets and Liabilities - Standalone		Unaudited As at 30-Sep-19	Audited As at 31-Mar-19
A	ASSETS		
1	Non-Current Assets		
	a) Property, Plant and Equipment	14.52	14.71
	b) Capital work-in-progress	0.87	0.87
	c) Investment Property		
	d) Goodwill		
	e) Other Intangible assets	-	-
	f) Intangible assets under development		
	g) Biological assets other than bearer plants		
	h) Financial Assets		
	i) Investments	1,688.45	1,688.45
	ii) Trade receivables		
	iii) Loans		
	iv) Others Financial Assets	12.50	12.50
	i) Deferred tax assets (net)		
	j) Other non-current assets		
	Total Non-Current Assets	1,716.34	1,716.53
2	Current Assets		
	a) Inventories		
	b) Financial Assets		
	i) Investments		
	ii) Trade receivables		
	iii) Cash and cash equivalents	3.01	0.90
	iv) Bank balances other than (iii) above	4.13	4.13
	v) Loans		
	vi) Others		
	c) Current tax Assets (Net)	1.37	1.78
	d) Other current assets	1.99	0.01
	Total Current Assets	10.50	6.82
	Total Assets	1,726.84	1,723.35
B	EQUITY AND LIABILITIES		
	EQUITY		
	a) Equity Share Capital	580.32	580.32
	b) Other Equity	1,128.47	1,130.11
	Total Equity	1,708.79	1,710.43
	LIABILITIES		
1	Non-current Liabilities		
	a) Financial Liabilities	-	-
	i) Borrowings	-	-
	ii) Trade payables	-	-
	iii) Others Financial Liabilities - Deferred Tax Liability	3.16	3.24
	Total Non-current Liabilities	3.16	3.24
2	Current Liabilities		
	a) Financial Liabilities	-	-
	i) Borrowings	9.20	3.40
	ii) Trade payables	0.06	0.59
	iii) Others Financial Liabilities	5.63	5.63
	b) Other current liabilities	-	0.06
	c) Provisions	-	-
	d) Current Tax Liabilities (Net)	-	-
	Total current Liabilities	14.89	9.68
	Total Liabilities	18.05	12.92
	Total Equity and Liabilities	1,726.84	1,723.35

Cash Flow Statement for the period 30th September,2019(Standalone)						
					Period ended	Year ended
					ended	ended
					30-Sep-19	31-Mar-19
					Unaudited	Audited
A. Cash Flow From Operating Activities						
Net Profit before Tax as per Profit and Loss Statement					70.82	69.12
Adjusted for:						
Depreciation & Amortisation					0.19	0.39
Dividend and Interest Income					(75.17)	(75.60)
Gain on sale of Non Current Investments					-	-
Operating Profit before Working Capital Changes					(4.16)	(6.09)
Adjusted for:						
(Increase)/Decrease in Trade and Other Receivables					(1.98)	0.00
(Increase)/Decrease in Stock in Trade					-	-
(Increase)/Decrease in Trade and Other Payables					(0.59)	0.97
Net Cash generated from Working Capital changes					(2.57)	0.98
Cash generated from Operating Activities					(6.73)	(5.12)
Direct Taxes Refunds/(Net of Payments)					0.41	(0.42)
Net Cash Flow from Operating Activities - (A)					(6.32)	(5.54)
B. Cash Flow from Investing Activities						
Dividend and Interest Income					75.17	75.60
Gain on sale of Non Current Investments					-	-
Sale (Purchase) of Non Current Investments					-	-
Short term Borrowings taken (repaid)					5.80	2.70
Net Cash Flow from Investing Activities - (B)					80.97	78.30
C. Cash Flow from Financing Activities						
Dividend Paid					(72.54)	(72.54)
Tax on Dividend					-	-
Proceeds from (Repayment of) Short term Borrowings					-	-
Net Cash Flow from Financing Activities - (C)					(72.54)	(72.54)
Net Increase in Cash and Cash Equivalents (A+B+C)					2.11	0.22
Opening Balance of Cash and Cash Equivalents					17.53	17.30
Closing Balance of Cash and Cash Equivalents					19.64	17.53
INVESTORS COMPLAINTS						3 months
(in Numbers)						ended
						30-Sep-19
Pending at the beginning of the quarter						0
Received during the quarter						0
Disposed off during the quarter						0
Pending at the end of the quarter						0
Notes:						
1. The above Audited Financial Results have been reviewed by the Audit Committee and approved in the meeting of Board of Directors held on 14th November, 2019.						
2. The Company has adopted Indian Accounting Standard (Ind AS) for the financial year commencing from 1st April,2017 and above results have been prepared in accordance with Ind AS prescribed under section 133 of The Companies Act, 2013 and read with relevant rules made there under.						
3. Reconciliation of net profit and Equity between Previous GAAP and IND AS						
				Net Profit Reconciliation		Equity Reconciliation
			Quarter ended	Half year	Year ended 31st	As on 30th
			30th	ended 30th	Mar, 2019	September
			September,	September,		2019
			2019	2019		As on 31st
						March,2019
			73.17	70.90	69.12	1,708.79
			Net Profit (Loss) / Equity under previous GAAP			1,710.43
			-	0.00	-	-
			Impact on account of IND AS adjustment			-
			73.17	70.90	69.12	1,708.79
			Net Profit (Loss) / Equity as per IND AS			1,710.43
4. Previous year's figures have been regrouped and recast wherever necessary.						
5. All activities of the company and its subsidiary are relating to Capital Markets, hence segmental reporting is not applicable.						
6. Figures of last quarter are the balancing figures between unaudited figures in respect of the half financial year and the published year to date figures upto the first quarter of the current financial year.						
7. Quarterly results are not indicative of full year's performance.						

(All Rs. In lakhs except EPS)		Consolidated					
		3 months ended	3 months ended	3 months ended	6 months ended	6 months ended	12 months ended
PARTICULARS		30-Sep-19	30-Jun-19	30-Sep-18	30-Sep-19	30-Sep-18	31-Mar-19
		UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	AUDITED
1	Income						
a	Income from Operations	(26.41)	69.07	(92.48)	42.66	3.59	328.40
b	Other Operating Income	(1.63)	2.70	11.09	1.07	12.85	20.15
c	Other Income	2.79	7.67	6.19	10.46	14.05	27.48
	Total Income	(25.25)	79.44	(75.20)	54.19	30.49	376.03
2	Expenses						
a	Employee Benefits Expenses	43.47	47.30	30.83	90.77	70.54	154.91
b	Depreciation & Amortisation	10.14	9.69	10.82	19.83	21.48	44.73
c	Communication & Exchange Connectivity	11.52	12.80	14.59	24.32	26.89	51.51
d	Legal & Professional Fees	2.08	1.83	2.70	3.91	5.13	9.21
e	Travelling Expenses	(0.84)	15.90	9.33	15.06	18.95	19.29
f	Stock Exchange Charges and SEBI Fees	3.09	1.92	2.28	5.01	3.70	7.60
g	Other Expenses	15.53	24.22	20.06	39.75	40.09	93.09
h	Finance Costs	6.10	6.55	6.63	12.65	10.60	25.24
	Total Expenses	91.10	120.21	97.24	211.31	197.37	405.58
3	Profit / (Loss) before exceptional and extraordinary items and tax (1-2)	(116.35)	(40.77)	(172.44)	(157.12)	(166.88)	(29.55)
4	Exceptional items	-	-	-	-	-	-
5	Profit / (Loss) before tax (3+4)	(116.35)	(40.77)	(172.44)	(157.12)	(166.88)	(29.55)
6	Tax expense						
a	Current	(9.59)	(4.87)	(0.04)	(14.46)	(1.77)	(1.59)
b	Prior Years Tax Adjustment	-	-	4.58	-	4.58	4.58
c	Deferred	0.05	0.03	0.01	0.08	0.02	-
	Total Tax Expenses	(9.54)	(4.84)	4.55	(14.38)	2.83	2.99
7	Net Profit / (Loss) after tax (5-6)	(125.89)	(45.61)	(167.89)	(171.50)	(164.05)	(26.56)
8	Extraordinary Item						
9	Net Profit / (Loss) for the period (11+12) before adjustment for Minority Interest	(125.89)	(45.61)	(167.89)	(171.50)	(164.05)	(26.56)
10	Add / (Less) : Share of (Profit)/Loss Transferred to Minority Interest	32.34	11.27	43.02	43.61	41.42	5.46
11	Net Profit / (Loss) after taxes, minority interest for the period (13+14)	(93.55)	(34.34)	(124.87)	(127.89)	(122.63)	(21.10)
12	Other Comprehensive Income						
	Items that will not be classified to profit or loss	-	-	-	-	-	-
	Items that will be classified to profit or loss	-	-	-	-	-	-
	Total Comprehensive Income	(93.55)	(34.34)	(124.87)	(127.89)	(122.63)	(21.10)
13	Paid-up Equity Share Capital (Face Value Rs. 10.00)	580.32	580.32	580.32	580.32	580.32	580.32
14	Earnings Per Share (EPS), Not annualised						
a	Basic	(1.61)	(0.59)	(2.15)	(2.20)	(2.11)	(0.36)
b	Diluted	(1.61)	(0.59)	(2.15)	(2.20)	(2.11)	(0.36)

Statement of Assets and Liabilities - Consolidated		Unaudited As at 30-Sep-19	Audited As at 31-Mar-19
ASSETS			
Non-Current Assets			
a) Property, Plant and Equipment		283.89	300.45
b) Capital work-in-progress		-	-
c) Investment Property		-	-
d) Goodwill on Consolidation		141.79	141.79
e) Other Intangible assets		10.48	11.99
f) Intangible assets under development		-	-
g) Biological assets other than bearer plants		-	-
h) Financial Assets		-	-
i) Investments		-	-
ii) Trade receivables		-	-
iii) Loans		-	-
iv) Others Financial Assets		561.35	465.85
Fixed Deposits with bank		-	-
i) Deferred tax assets (net)		-	-
j) Other non-current assets		-	0.32
Total Non-Current Assets		997.51	920.40
Current Assets			
a) Inventories		2,203.29	2,670.41
b) Financial Assets			
i) Investments		346.78	-
ii) Trade receivables		404.03	1.60
iii) Cash and cash equivalents		414.78	214.10
iv) Bank balances other than (iii) above		4.13	4.13
v) Loans		4.23	6.44
vi) Others		-	-
c) Current tax Assets (Net)		(10.78)	2.39
d) Other current assets		16.24	28.59
Total Current Assets		3,382.70	2,927.66
Total Assets		4,380.21	3,848.06
EQUITY AND LIABILITIES			
EQUITY			
a) Equity Share Capital		580.32	580.32
b) Other Equity		1,728.99	1,976.39
Total Equity		2,309.31	2,556.71
Minority Interest		981.60	1,025.21
LIABILITIES			
Non-current Liabilities			
a) Financial Liabilities			
i) Borrowings		16.50	20.62
ii) Trade payables		-	-
iii) Others Financial Liabilities		-	-
b) Deferred tax liabilities (net)		3.16	3.24
Total Non-current Liabilities		19.66	23.86
Current Liabilities			
a) Financial Liabilities			
i) Borrowings		441.67	101.96
ii) Trade payables		149.59	11.67
iii) Others Financial Liabilities		478.38	128.58
b) Other current liabilities		-	0.06
c) Provisions		-	-
d) Current Tax Liabilities (Net)		-	-
Total current Liabilities		1,069.64	242.27
Total Liabilities		1,089.30	266.13
Total Equity and Liabilities		4,380.21	3,848.05

Consolidated Cash Flow Statement for the period ended 30th September, 2019			
		Period ended ended 30-Sep-19 Unaudited	Year ended ended 31-Mar-19 Audited
A. Cash Flow From Operating Activities			
Net Profit / (Loss) before Tax and Exceptional Item as per Profit and Loss Statement		(157.12)	(29.56)
Adjusted for:		-	-
Depreciation & Amortisation		19.83	44.73
Interest & Finance Charges paid		12.65	25.24
Dividend and Interest Income		(22.94)	(41.21)
(Profit) Loss on Sale of Investments		14.27	-
Operating Profit / (Loss) before Working Capital Changes		(133.30)	(0.81)
Adjusted for:		-	-
Trade and Other Receivables		(547.69)	90.38
Stock in Trade		467.12	135.17
Trade and Other Payables		487.66	10.67
Net Cash generated from Working Capital changes		407.09	236.22
Cash Flow from Operating Activities		273.79	235.41
Direct Taxes paid		(14.46)	(0.20)
Net Cash Flow from Operating Activities - (A)		259.33	235.22
B. Cash Flow from Investing Activities		-	-
Dividend Paid		(98.78)	(98.78)
Dividend Distribution Tax paid		(20.75)	(19.99)
Dividend and Interest Income		22.94	41.21
Interest & Finance Charges paid		(12.65)	(25.24)
(Purchase) / Sales of Fixed Assets (Net)		(1.45)	(11.63)
(Purchase) / Sale of Investments (Net)		(361.06)	-
Net Cash Flow from Investing Activities - (B)		(471.75)	(114.43)
C. Cash Flow from Financing Activities		-	-
Long term Borrowings rereceived (repaid)		(4.11)	(5.21)
Short Term Borrowings received (repaid)		339.70	(30.54)
Net Cash Flow from Financing Activities - (C)		335.60	(35.75)
Net Increase in Cash and Cash Equivalents (A+B+C)		123.18	85.04
Opening Balance of Cash and Cash Equivalents		486.73	401.69
Closing Balance of Cash and Cash Equivalents		609.91	486.73

Notes:							
1. The above Audited Financial Results have been reviewed by the Audit Committee and approved in the meeting of Board of Directors held on 14th November,2019.							
2. The Company has adopted Indian Accounting Standard (Ind AS) for the financial year commencing from 1st April, 2017 and above results have been prepared in accordance with Ind AS prescribed under section 133 of The Companies Act, 2013 and read with relevant rules made there under.							
		Net Profit Reconciliation			Equity Reconciliation		
		Quarter ended 30th September, 2019	Half Year ended 30 th September, 2019	Year ended 31st March,2019	As on 30 th September,2 019	As on 31st March,2019	
3. Reconciliation of net profit and Equity between Previous GAAP and IND AS							
Net Profit (Loss) / Equity under previous GAAP		(93.55)	(127.89)	(21.10)	2,309.31	2,556.71	
Impact on account of IND AS adjustment		-	-	-	-	-	
Net Profit (Loss) / Equity as per IND AS		(93.55)	(127.89)	(21.10)	2,309.31	2,556.71	
4. Additional Information							
		<i>UNAUDITED</i> 3 months ended 30-Sep-19	<i>UNAUDITED</i> 3 months ended 30-Jun-19	<i>UNAUDITED</i> 3 months ended 30-Sep-18	<i>UNAUDITED</i> 6 months ended 30-Sep-19	<i>UNAUDITED</i> 6 months ended 30-Sep-18	<i>AUDITED</i> 12 months ended 31-Mar-19
Gain / (Loss) in Value of Shares held as Stock in Trade		(98.26)	(41.49)	(242.05)	(139.75)	(280.11)	(175.89)
Core PBT excluding Gain / (Loss) in Value of Shares held as Stock in Trade		(3.81)	0.72	69.60	(3.09)	113.23	146.33
4. Previous year's figures have been regrouped and recast wherever necessary.							
5. All activities of the company and its subsidiary are relating to Capital Markets, hence segmental reporting is not applicable.							
6. Figures of last quarter are the balancing figures between unaudited figures in respect of the half financial year and the published year to date figures upto the first quarter of the current financial year.							
7. Quarterly results are not indicative of full year's performance.							
For ELIXIR CAPITAL LIMITED							
Dipan Mehta							
Director							