

Keval India Limited

CIN: L51109WB1983PLC035843

Regd. Office: 54/10 DEBENDRA CHANDRA DEY ROAD, KOLKATA (WB), 700015
Phone- 033-66066777, Email: keval.india@rediffmail.com; Website: www.kevalindia.com
Corp. Office: 170/10, Film Colony, R.N.T. Marg, Indore- 452001, Ph.: 0731-4279626

Date: 13th February, 2019

To,

**The Listing Department
The Calcutta Stock Exchange Association Ltd.
7, Lyons Range,
Calcutta- 700 001**

**Sub: Un-audited Financial Results for the quarter and nine months ended 31st December,
2018 with Limited Review Report.**


Dear Sir/ Madam,

Please find attached the copy of the Un-audited Standalone Financial Results for the Quarter and nine months ended 31st December, 2018 with Limited Review Report. The results were approved and taken on records by the Board of Directors of the Company at their meeting held on 13th February, 2019.

The Board Meeting commenced at 06.00 pm and concluded at 07.00 pm.

You are requested to take the same on your records and oblige.

**Thanking You,
For Keval India Limited**


**Rajendra Prasad Hardiya
Director
DIN: 03157513**

KEVAL (INDIA) LIMITED

54/10, DEBENDRA CHANDRA DEY ROAD, KOLKATA (WB), 700015

Un-audited Financial Results for the quarter and nine months ended 31st December, 2018

Rs. in Lacs

PARTICULARS	STANDALONE					
	Quarter Ended (3 months)			Nine months ended		Year ended
	31.12.2018	30.09.2018	31.12.2017	31.12.2018	31.12.2017	31.03.2018
(Refer Notes Below)	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Income from operations						
(a) Net Sales / Income From Operations (Net of excise Duty)	0.00	0.00	0.00	0.00	0.00	0.00
(b) Other Operating Income	0.00	0.00	0.00	0.00	0.00	0.00
Total Income from operations (net)	0.00	0.00	0.00	0.00	0.00	0.00
Other Income	0.00	0.00	4.00	0.00	9.00	280.53
Total Revenue	0.00	0.00	4.00	0.00	9.00	280.53
2 Expenses						
a) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
b) Purchase of stock in trade	0.00	0.00	0.00	0.00	0.00	0.00
c) Changes in inventories of finished goods, work in progress & stock in trade	0.00	0.00	0.00	0.00	0.00	0.00
d) Employee benefit expense	0.00	0.00	0.00	0.00	0.22	0.22
e) Finance Cost	0.00	0.00	2.00	0.00	5.00	0.03
f) Depreciation & Amortisation Expense	0.03	0.00	0.03	0.03	0.03	0.04
g) Other Expenditure	1.42	1.01	0.71	2.43	1.85	282.36
Total expenses (a) to (g)	1.45	1.01	2.74	2.46	7.10	282.65
3 Profit/ (Loss) before exceptional items and tax	(1.45)	(1.01)	1.26	(2.46)	1.90	(2.12)
4 Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
5 Profit(+)/Loss(-) Before Tax	(1.45)	(1.01)	1.26	(2.46)	1.90	(2.12)
6 Tax Expense						
Current Tax	0.00	0.00	0.38	0.00	0.57	0.00
Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
7 Net Profit (+)/ Loss(-) from continuing operations	(1.45)	(1.01)	0.88	(2.46)	1.33	(2.12)
8 Profit/ (Loss) from discontinuing operation Before tax	0.00	0.00	0.00	0.00	0.00	0.00
9 Tax expenses of discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
Current Tax	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
10 Net Profit/ (Loss) from discontinuing operation after tax	0.00	0.00	0.00	0.00	0.00	0.00
11 Profit/ (Loss) for the period before minority interest	(1.45)	(1.01)	0.88	(2.46)	1.33	(2.12)
12 Share of profit/(loss) of associates	NA	NA	NA	NA	NA	NA
13 Profit (loss) of Minority Interest	NA	NA	NA	NA	NA	NA
14 Net profit/(loss) for the period	(1.45)	(1.01)	0.88	(2.46)	1.33	(2.14)

For KEVAL (INDIA) LTD:

R. Phardiy
Director

KEVAL (INDIA) LIMITED

54/10, DEBENDRA CHANDRA DEY ROAD, KOLKATA (WB), 700015

15	Other Comprehensive income						
	Amount of items that will not be reclassified to profit and loss	0.00	0.00	0.00	0.00	0.00	0.00
	Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	Amount of items that will be reclassified to profit and loss	0.00	0.00	0.00	0.00	0.00	0.00
	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
16	Total comprehensive income	(1.45)	(1.01)	0.88	(2.46)	1.33	(2.14)
17	Paid up equity share capital (FV of Rs. 10 each)	24.90	24.90	24.90	24.90	24.90	24.90
18	Reserves excluding revaluation Reserves as per balance sheet of previous accounting year						273.4
19	Earnings per share (in Rs.)						
	Earning per equity share from continue operations						
	Basic EPS for continuing operations	(0.58)	(0.41)	0.35	(0.99)	0.53	(0.85)
	Diluted EPS for continuing operations	(0.58)	(0.41)	0.35	(0.99)	0.53	(0.85)
	Earnings per equity share for discontinued operations						
	Basic EPS for discontinued operations	-	-	-	-	-	-
	Diluted EPS for discontinued operations	-	-	-	-	-	-
	Earnings per equity share						
	Basic EPS for continued and discontinued operations	(0.58)	(0.41)	0.35	(0.99)	0.53	(0.85)
	Diluted EPS for continued and discontinued operations	(0.58)	(0.41)	0.35	(0.99)	0.53	(0.85)

Notes:

- 1 The above results have been reviewed by the Audit Committee and taken on record by the Board of Directors of the Company at their meeting held on 13.02.2019 and the statutory auditors of the Company have also carried out Limited Review of the Unaudited results for the quarter ended on 31.12.2018
- 2 Previous period/year figures have been regrouped/recasted wherever necessary, to make them comparable with current period/year figures.
- 3 The above financial results are available on Company's website www.kevalindia.com and also on the website of CSE .

Dated : 13.02.2019
Place : Indore

For & On Behalf of Board of Directors

RAJENDRA PRASAD HARDIYA
DIRECTOR
DIN:03157513

For KEVAL (INDIA) LTD.

R. Hardiya
Director

PALAK VAID
ACA, DISA



PALAK VAID & COMPANY
Chartered Accountants
47/B, Nemi Nagar, Jain Colony
Kesar Bagh Road
INDORE-452018
Phone: (0731)2974787
Cell No. 99075-58880

REVIEW REPORT

To,
The Board of Directors,
M/S Keval (India) Limited,
54/10 Debendra Chandra Dey Road,
Kolkata

SUB: Limited Review for the Quarter ended on 31st December 2018.

Dear Sirs,

We have reviewed the accompanying statement of Un-audited (Provisional) Financial Result of **M/s Keval (India) Limited** for the period ended 31st December 2018 expect for disclosures regarding "Public Shareholding" and promoter and Promoter Group Shareholding" which have been traced from disclosures made by the management and have not been audited by us. 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.

The said statement is included in "Un-Audited (Provisional) Financial Results for the period ended 31st December 2018, (Un-Audited Results") which has been approved by its Board of Directors in their meeting held on 13th February, 2019. The said statement is based on the un-audited account of the Company for the Quarter ended on 31st December 2018.

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. A review of interim financial information consists principally of applying analytical procedure for financial data and making inquires of persons responsible for financial and accounting matters. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatements. 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.



.....2

PALAK VAID
ACA, DISA



PALAK VAID & COMPANY
Chartered Accountants
47/B, Nemi Nagar, Jain Colony
Kesar Bagh Road
INDORE-452018
Phone: (0731)2974787
Cell No. 99075-58880

::2::

Based on our review conducted as above, nothing has come to our attention, expect:

1. That the Company would review impairment of its assets in accordance with Indian Accounting Standard (Ind AS) 36, "Impairment of Assets" on year end,
2. That the Company would review additional obligation, if any, in accordance with Indian Accounting Standard (Ind AS) 19 on employee benefit at the year end, and
3. That as per Indian Accounting Standard (Ind AS) 12, "Income Taxes", the Company has not considered deferred tax asset during the quarter and the same will be considered at the year end,

That causes us to believe that the accompanying statements of assets and liabilities and un-audited 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 the term of clause 41 of listing agreement including the manner in which it is to be disclosed, or that it contains any material misstatements.

For Palak Vaid & Company
Chartered Accountants
(Firm Reg. No. 021796C)

Palak Vaid
Proprietor
M.No.429517



Place: Indore
Date: 13/02/2019