

## BLUE CIRCLE SERVICES LIMITED

Regd. Office : Unit No. 324, 3rd Floor, Building No 9, Laxmi Plaza , New Link Road, Andheri (West), Mumbai-400053.

CIN : L74140MH1983PLC029378, Email : blue.circl@gmail.com, Website : www.bluecircleservices.com

### Statement of Un-Audited Financial Results for the Quarter & Six months ended 30th September 2018

Rs. in Lakhs

Sr. No.	Particulars	3 Months ended 30.09.2018	3 Months ended 30.06.2018	Corresponding 3 Months ended 30.09.2017	6 Months ended 31.09.2018	Corresponding 6 Months ended 30.09.2017	Year to date figures as on 31.03.2018
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I	Revenue from Operations	-	-	-	-	-	832.31
II	Other Income/(Loss)	-	-	-	-	28.50	-
III	<b>Total Income (I+II)</b>	-	-	-	-	28.50	832.31
IV	<b>Expenses</b>						
	Cost of Material Consumed	-	-	-	-	-	-
	Purchases	-	-	-	-	-	262.70
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	1.35	0.68	130.12	2.03	1,007.77	1,014.37
	Employees Benefit Expenses	1.70	1.75	1.50	3.45	3.30	7.10
	Finance Costs	-	-	-	-	-	-
	Depreciation & Amortization Expenses	1.93	1.93	2.81	3.86	5.62	12.57
	Other Expenses	1.70	3.50	2.95	5.20	6.05	13.53
	<b>Total Expenses (IV)</b>	<b>6.68</b>	<b>7.86</b>	<b>137.38</b>	<b>14.54</b>	<b>1,022.74</b>	<b>1,310.27</b>
V	<b>Profit / (Loss) before Tax &amp; Exceptional Items (III-IV)</b>	<b>(6.68)</b>	<b>(7.86)</b>	<b>(137.38)</b>	<b>(14.54)</b>	<b>(994.24)</b>	<b>(477.96)</b>
VI	Exceptional Items	-	-	-	-	-	-
VII	<b>Profit / (Loss) before Tax (V-VI)</b>	<b>(6.68)</b>	<b>(7.86)</b>	<b>(137.38)</b>	<b>(14.54)</b>	<b>(994.24)</b>	<b>(477.96)</b>
VIII	<b>Tax Expenses</b>						
	Current	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	(2.66)
	<b>Total Tax Expenses (VIII)</b>	-	-	-	-	-	<b>(2.66)</b>
IX	<b>Profit for the Period / Year from continuing operations (VII-VIII)</b>	<b>(6.68)</b>	<b>(7.86)</b>	<b>(137.38)</b>	<b>(14.54)</b>	<b>(994.24)</b>	<b>(475.30)</b>
X	Other Comprehensive Income	-	-	-	-	-	-
	A. Items that will not be classified to Profit or Loss	-	-	-	-	-	-
	i) Remeasurements of the defined measurement plan	-	-	-	-	-	-
	ii) Income Tax relating to Items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
	B. i) Items may be classified to Profit or Loss	-	-	-	-	-	-
	ii) Income Tax relating to Items that may be reclassified to Profit or Loss	-	-	-	-	-	-
	<b>Total other Comprehensive Income (X)</b>	-	-	-	-	-	-
XI	<b>Total Comprehensive Income for the Period / Year (IX+X)</b>	<b>(6.68)</b>	<b>(7.86)</b>	<b>(137.38)</b>	<b>(14.54)</b>	<b>(994.24)</b>	<b>(475.30)</b>
XII	Paid-up Equity Share Capital (Face Value of Re 10/- each)	2,034.70	2,034.70	2,034.70	2,034.70	2,034.70	2,034.70
XIII	Reserves excluding revaluation Reserves						(1,323.62)
XIV	<b>Earnings per Share (Face Value of Re 10/- each)</b>						
	a) Basic	(0.03)	(0.04)	(0.68)	(0.07)	(4.89)	(2.34)
	b) Diluted	(0.03)	(0.04)	(0.68)	(0.07)	(4.89)	(2.34)

#### Notes :

- As per Indian Accounting Standard (Ind AS) 108 "Operating Segment", the Company's business falls within a single business segment viz. "Finance & Investments" and thus Segmental Report for the Quarter is not applicable to the Company.
- Above results were reviewed and recommended by Audit Committee taken on record by Board of Directors in their Meeting held on November 14, 2018.
- Previous period figure have been regrouped/rearranged wherever necessary, to correspond with the current period / year classification / disclosures.
- The Statutory Auditors have carried Limited Review for above Financial Results.
- Ind AS 115 Revenue from Contracts with Customers, mandatory for reporting periods beginning on or after April 1, 2018, replaces existing revenue recognition requirements. Under the modified retrospective approach there were no adjustments required to the retained earnings at April 1, 2018. Also, the application of Ind AS 115 did not have any significant impact on recognition and measurement of revenue and related items in the financial results.
- This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind-AS) prescribed under Section 133 of the Companies Act, 2013, read with rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 and Companies (Indian Accounting Standard) Accounting Rules, 2016.

Place : Mumbai

Date : 14th November 2018

**For Blue Circle Services Limited**

Sd/-

**Anil Kumar Purohit**  
Managing Director

**BLUE CIRCLE SERVICES LIMITED**  
Statement of Assets & Liabilities as at 30th September 2018

Rs. In Lakhs

Particulars	As At	
	30th Sept 2018	31st Mar 2018
	Un-Audited	Audited
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
<b>Fixed Assets</b>		
Tangible Assets	19.26	23.12
Intangible Assets	-	-
Capital Work in Progress	-	-
Non-Current Investments	-	-
Deferred Tax Assets (Net)	-	-
Long Term Loans & Advances	-	-
Other Non-Current Assets	6.73	6.73
<b>Total Non-Current Assets ...</b>	<b>25.99</b>	<b>29.85</b>
<b>Current Assets</b>		
Inventories	465.22	467.26
<b>Financial Assets</b>		
Current Investments	-	-
Trade Receivables	32.89	32.89
Cash & Cash Equivalents	0.12	0.30
Bank Balances	0.52	0.52
Short Term Loans & Advances	186.04	186.04
Other Financial Assets	-	-
Other Current Assets	30.77	30.77
<b>Total Non-Current Assets ...</b>	<b>715.56</b>	<b>717.78</b>
<b>Total Assets .....</b>	<b>741.55</b>	<b>747.63</b>
<b>EQUITY &amp; LIABILITIES</b>		
<b>Equity</b>		
Equity Share Capital	2,034.70	2,034.70
Reserves & Surplus	(1,338.16)	(1,323.62)
Money Received against Share Warrants	-	-
<b>Total Equity ...</b>	<b>696.54</b>	<b>711.08</b>
<b>Share Application Money Pending allotment</b>	-	-
<b>LIABILITIES</b>		
<b>Non Current Liabilities</b>		
Financial Liabilities	-	-
Long Term Borrowings	-	-
Long Term Provisions	-	-
Deferred Tax Liabilities (Net)	1.24	1.24
Other Non Current Liabilities	-	-
<b>Total Non-Current Liabilities ...</b>	<b>1.24</b>	<b>1.24</b>
<b>Current Liabilities</b>		
Financial Liabilities		
Short Term Borrowings	-	-
Trade Payables	10.21	10.21
Other Financial Liabilities	-	-
Short Term Provisions	-	-
Current Tax Liabilities (Net)	-	-
Other Current Liabilities	33.56	25.10
<b>Total Current Liabilities ...</b>	<b>43.77</b>	<b>35.31</b>
<b>Total Liabilities .....</b>	<b>45.01</b>	<b>36.55</b>
<b>Total Equity &amp; Liabilities .....</b>	<b>741.55</b>	<b>747.63</b>