

# UNIJOPLY INVESTMENTS COMPANY LIMITED

Admn Office: 1C, 1<sup>st</sup> Floor, Uma Enclave, Road No.9, Banjara Hills,  
Hyderabad – 500 034 Ph: 040-23356000

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June 23, 2018

To,  
Bombay Stock Exchange Limited  
Phiroze Jeejeebhoy Towers  
Dalal street  
Mumbai- 400001

Dear Sir,

**Sub: Financial Results as per regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

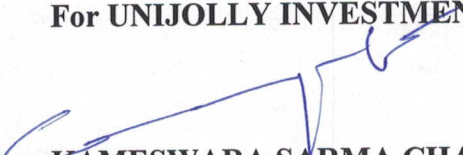
**Ref: Stock Code: 503671**  
**Ref: Your email dated June 22, 2018**

This is with reference to the discrepancy as raised by your good office vide email dated June 22, 2018 in the financial results filed by our Company for the 4<sup>th</sup> Quarter and Year ended 31<sup>st</sup> March 2018. In this regard, we are hereby attaching the Reconciliation Table for Equity and Reconciliation Table for Profit and Loss as required in the above email.

We request you to take the same on records and oblige.

Thanking you.

**For UNIJOPLY INVESTMENTS COMPANY LIMITED**

  
**KAMESWARA SARMA CHAVALI**  
**DIRECTOR**  
**DIN: 06933900**

## RECONCILIATIONS

The following reconciliations provide the effect of transition to Ind AS from IGAAP in accordance with Ind AS 101

A. Equity as at April 1, 2016 and March 31, 2017

B. Net Profit for the year ended March 31, 2017

C. Cash Flow statement :- There were no significant reconciliation items between cash flows prepared under previous GAAP and those prepared under Ind AS.

## A. RECONCILIATION OF EQUITY AS PREVIOUSLY REPORTED UNDER IGAAP TO IND AS

PARTICULARS	NOTE	Opening balance sheet as at April 1, 2016			Balance sheet as at March 31, 2017		
		IGAAP	Effect of transition to Ind AS	IND AS	IGAAP	Effect of transition to Ind AS	IND AS
		₹	₹	₹	₹	₹	₹
<b>I ASSETS</b>							
<b>1 NON-CURRENT ASSETS</b>							
a. Property, Plant and Equipment		48,599	-	48,599	41,593	-	41,593
b. Financial Assets							
Investments	a	17,575,497	37,876,069	55,451,566	17,917,446	47,931,082	65,848,528
c. Other non current assets		436,866	-	436,866	559,959	-	559,959
		<b>18,060,962</b>	<b>37,876,069</b>	<b>55,937,031</b>	<b>18,518,998</b>	<b>47,931,082</b>	<b>66,450,080</b>
<b>2 CURRENT ASSETS</b>							
b. Financial Assets							
Cash and Cash Equivalents		34,503	-	34,503	28,130	-	28,130
c. Other current assets		-	-	-	1,472,947	-	1,472,947
		<b>34,503</b>	<b>-</b>	<b>34,503</b>	<b>1,501,077</b>	<b>-</b>	<b>1,501,077</b>
<b>TOTAL</b>		<b>18,095,465</b>	<b>37,876,069</b>	<b>55,971,534</b>	<b>20,020,075</b>	<b>47,931,082</b>	<b>67,951,157</b>
<b>II EQUITY AND LIABILITIES</b>							
<b>1 EQUITY</b>							
a. Equity Share Capital		2,000,000	-	2,000,000	2,000,000	-	2,000,000
b. Other Equity	b	16,050,137	37,876,069	53,926,206	17,954,097	47,931,082	65,885,179
		<b>18,050,137</b>	<b>37,876,069</b>	<b>55,926,206</b>	<b>19,954,097</b>	<b>47,931,082</b>	<b>67,885,179</b>
<b>2 CURRENT LIABILITIES</b>							
a. Financial Liabilities							
Trade Payables		37,900	-	37,900	38,000	-	38,000
b. Other Current Liabilities		7,428	-	7,428	17,978	-	17,978
c. Current tax liabilities		-	-	-	10,000	-	10,000
		<b>45,328</b>	<b>-</b>	<b>45,328</b>	<b>65,978</b>	<b>-</b>	<b>65,978</b>
<b>TOTAL</b>		<b>18,095,465</b>	<b>37,876,069</b>	<b>55,971,534</b>	<b>20,020,075</b>	<b>47,931,082</b>	<b>67,951,157</b>

Explanation for reconciliation of balance sheet as previously reported under IGAAP to Ind AS:

Reasons for adjustments:

- Quoted Investments are valued at Fair Value as per the requirements of Ind AS 109
- Fair value through Other Comprehensive reserve was provided for the Quoted investments, which are valued at Fair Value as per the requirements of Ind AS 109

For Unijolly Investments Company Limited

Kameswara Sharma Chavali  
Director  
DIN: 06933900

Place: Hyderabad  
Date: 23.06.2018

**B. Reconciliation of statement of profit and loss as previously reported under IGAAP to Ind AS**

PARTICULARS	Year ended March 31, 2017			
	NOTE	IGAAP	Effect of transition to Ind AS	IND AS
		₹	₹	₹
<b>REVENUE</b>				
1. Revenue from Operations		60,716	-	60,716
2. Other Income		3,828,390	-	3,828,390
<b>3. Total Revenue</b>		<b>3,889,106</b>	<b>-</b>	<b>3,889,106</b>
<b>EXPENSES</b>				
a. Loss on derivative transactions		1,319,795	-	1,319,795
b. Employee Benefit Expense		109,500	-	109,500
c. Depreciation		18,704	-	18,704
d. Other Expenses		527,931	-	527,931
<b>4. Total Expenses</b>		<b>1,975,930</b>	<b>-</b>	<b>1,975,930</b>
<b>5. Profit Before Tax</b>		<b>1,913,176</b>	<b>-</b>	<b>1,913,176</b>
<b>6. Tax Expense</b>				
a. Current Tax		134,000	-	134,000
Less: MAT Credit Entitlement		124,783	-	124,783
Net Current Tax		<b>9,217</b>	<b>-</b>	<b>9,217</b>
b. Tax Pertaining to Earlier Years		-	-	-
c. Deferred Tax		-	-	-
		<b>9,217</b>	<b>-</b>	<b>9,217</b>
<b>7. Profit After Tax</b>		<b>1,903,959</b>	<b>-</b>	<b>1,903,959</b>
<b>8. Other Comprehensive Income ('OCI')</b>				
(i) Items that will not be reclassified to Profit or Loss				
Fair Value changes on Equity Instruments through OCI	c	-	10,055,014	<b>10,055,014</b>
		-	-	-
<b>9. Total Comprehensive Income for the Year (7+8)</b>		<b>1,903,959</b>	<b>10,055,014</b>	<b>11,958,973</b>

Explanations for the reconciliation of statement of profit and loss as previously reported under IGAAP to Ind AS:

**Reasons for adjustments:**

- c. Quoted Investments are valued at Fair Value as per the requirements of Ind AS 109 and the effects are recognized through Other Comprehensive Income

For Unijolly Investments Company Limited

Kameswara Sharma Chavali  
Director

DIN: 06933900

Place: Hyderabad

Date: 23.06.2018