

Amount in Rs.

Statement of Unaudited Financial Results for the Quarter ended 31st December, 2017

	Particulars	3 months	Year to date figures for current period ended
		01.10.2017 - 31.12.2017	01.04.2017 - 31.12.2017
		(Unaudited)	(Unaudited)
1	Income		
	Revenue from operations	0.000	0.000
	Other income	171129.280	373308.280
	Total income	171129.280	373308.280
2	Expenses		
(a)	Cost of materials consumed	0.000	0.000
(b)	Purchases of stock-in-trade	0.000	0.000
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.000	0.000
(d)	Employee benefit expense	30500.000	49323.000
(e)	Finance costs	302.000	444.000
(f)	Depreciation, depletion and amortisation expense	0.000	0.000
(f)	Other Expenses		
		26865.000	167331.000
1	Total other expenses	26865.000	167331.000
	Total expenses	57667.000	217098.000
3	Total profit before exceptional items and tax	113462.280	156210.280
4	Exceptional items	0.000	0.000
5	Total profit before tax	113462.280	156210.280
6	Tax expense		
7	Current tax	0.000	0.000
8	Deferred tax	0.000	0.000
9	Total tax expenses	0.000	0.000
10	Net Profit Loss for the period from continuing operations	113462.280	156210.280
11	Profit (loss) from discontinued operations before tax	0.000	0.000
12	Tax expense of discontinued operations	0.000	0.000
13	Net profit (loss) from discontinued operation after tax	0.000	0.000
14	Total profit (loss) for period	113462.280	156210.280
15	Other comprehensive income net of taxes		
A (1)	Items that will not be reclassified to P & L	0.000	0.000
A (2)	Income tax relating to items that will not be reclassified to P & L	0.000	0.000
B (1)	Items that will be reclassified to P & L	0.000	0.000
B (2)	Income tax relating to items that will be reclassified to P & L	0.000	0.000
16	Total Comprehensive Income for the period	113462.280	156210.280
17	Earnings per share		
	Earnings per equity share		
(a)	Basic earnings (loss) per share from continuing and discontinued operations	0.456	0.627
(b)	Diluted earnings (loss) per share from continuing and discontinued operations	0.456	0.627

Notes:

- 1** The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the company in their respective meetings held at New Delhi on 13.02.2018. The statutory auditors of the company have carried out Limited Review on the above results.

2 These results have 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 relevant rules issued thereunder and the other accounting principles generally accepted in India and accordingly the results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS-34 "Interim Financial Reporting". Beginning 1st April 2017, the company has for the first time adopted Ind AS with a transition date of 1st April 2016.

3 Results for the quarter ended 31.12.2017 have been subjected to a Limited Review by the Auditors. The Ind AS compliant corresponding figures of quarter ended 31.12.2016 have not been subjected to Limited Review by the auditors. The Company has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs.

4 Reconciliation of Profit after tax for the Quarter ended 31.12.2016 between Ind AS compliant results as reported above with the results reported in previous year as per Indian GAAP are as given below:

S.No.	Particulars	Quarter ended Dec 2016	Nine months ended Dec 2016
A	Net profit after tax for the period as per previous GAAP	(0.15)	(1.65)
B1	Effects of Transition to Ind AS on Statement of profit and Loss		
	Sales	-	-
B1 (a)	regrouping of excise duty on sales	-	-
B1 (b)	regrouping of Cash discount and other discounts given to customers	-	-
B2	Regrouping of excise duty on sales	-	-
B3	Employees Benefit Expense	-	-
B3 (a)	Remeasurement of defined benefit plans	-	-
B3 (b)	reclassification of Actuarial gains/ (Losses), arising in respect of defined benefit Plans	-	-
B4	Other expenses	-	-
B4 (a)	regrouping of Cash discount and other discounts given to customers	-	-
B5	Tax Expenses	-	-
B5 (a)	Tax impact on above Ind AS Adjustments	-	-
	Profit after tax reported as per Ind AS		
B6	Other Comprehensive Income (Net of tax)	(0.15)	(1.65)
	Total Comprehensive Income as per Ind AS		

5 Previous period's figures have been regrouped/ rearranged wherever necessary, to make them comparable.

For MORNING GLORY LEASING AND FINANCE LTD.

Sanjay Bhatnagar
Director

Address: H. NO. 10756, IInd Floor, Gali Nale Wali,
Near Filmistan Cinema, Manak Pura, East Park Road, New Delhi 110005

Date: 13.02.2018

Place: New Delhi

LIMITED REVIEW REPORT

MORNING GLORY LEASING AND FINANCE LIMITED

Review for the quarter ended as on 31st December, 2017

We have reviewed the accompanying statement of unaudited financial results of Morning Glory Leasing And Finance Limited for the period ended 31st December, 2017. 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.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Engagements to Review Financial Statements issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited 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 terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

M/s Rattan Gupta & Co.
Chartered Accountants
FRN: 00304N



(Rattan Gupta)
Partner
M.No. 017542

Place: New Delhi
Date: 13.02.2017