

# ELF TRADING & CHEMICALS MANUFACTURING LIMITED

Regd. Office : 202/203, Magnum Opus, Shanti Nagar Industrial Estate, Vakola,  
Santacruz (East), Mumbai - 400 055. CIN : L51900MH1982PLC026174

ELF TRADING & CHEMICALS MANUFACTURING LIMITED						
Regd. Office: 202/203, Magnum Opus, Shantinagar Industrial Estate, Vakola, Santacruz (East), Mumbai - 400 055						
Part I			(Rs. in Lacs)			
AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2015						
Sr. No	Particulars	Three Months Ended			Year Ended	
		31.03.2015	31.12.2014	31.03.2014	31.03.2015	31.03.2014
		Unaudited	Unaudited	Unaudited	Audited	Audited
1	<b>Income from operation</b>					
	(a) Net Sales/ Income from Operation (Net of excise duty)	15.04	57.57	59.43	271.61	264.42
	(b) Other Operating Income	-	-	-	-	-
	<b>Total Income from operation (Net)</b>	15.04	57.57	59.43	271.61	264.42
2	<b>Expenses</b>					
	(a) Cost of Materials consumed	-	-	-	-	-
	(b) Purchases of stock-in-trade	14.89	56.99	58.82	268.83	261.73
	(c) Changes in inventories of finished goods, work-in-progress and stock in trade	-	-	-	-	-
	(d) Employee benefits expense	1.42	1.62	2.08	5.03	6.29
	(e) Depreciation and amortisation expense	4.89	4.23	2.77	17.55	11.03
	(f) Other expenses	4.31	3.65	4.40	13.32	13.27
	<b>Total expenses</b>	25.51	66.49	68.07	304.73	292.32
3	<b>Profit/(Loss) from operation before other income, finance costs and exceptional item (1-2)</b>	(10.47)	(8.92)	(8.64)	(33.12)	(27.90)
4	Other Income	8.20	4.12	(2.44)	160.86	121.31
5	<b>Profit/(Loss) from ordinary activities before finance costs and exceptional items (3+4)</b>	(2.27)	(4.80)	(11.08)	127.74	93.41
6	Finance costs	-	0.02	0.04	0.02	0.04
7	<b>Profit/(Loss) from ordinary activities after finance cost but before exceptional items (5-6)</b>	(2.27)	(4.82)	(11.12)	127.72	93.37
8	Exceptional items	-	-	-	-	-
9	<b>Profit/(Loss) From ordinary activities before tax(7+8)</b>	(2.27)	(4.82)	(11.12)	127.72	93.37
10	Tax expenses	-	-	-	-	0.02
11	<b>Net Profit/ Loss from ordinary activities after tax (9-10)</b>	(2.27)	(4.82)	(11.12)	127.72	93.35
12	Extraordinary items	-	-	0.04	-	0.04
13	<b>Net Profit / (Loss) for period (11+12)</b>	(2.27)	(4.82)	(11.08)	127.72	93.39
14	Share of Profit/(loss) of associates*	-	-	-	-	-
15	Minority Interest*	-	-	-	-	-
16	<b>Net Profit/(Loss) after taxes, minority interest and share of profit/(loss) of associates (13+ 14+15)*</b>	(2.27)	(4.82)	(11.08)	127.72	93.39
17	Paid-up equity share capital Face Value of the Share Rs.10/- each	18.72	18.72	18.72	18.72	18.72
18	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	645.06	523.45
19.i	<b>Earnings per share (before extraordinary items) (of Rs.10/- each) (not annualised):</b>					
	(a) Basic	(1.21)	(2.57)	(5.92)	68.23	49.89
	(b) Diluted	(1.21)	(2.57)	(5.92)	68.23	49.89
19.ii	<b>Earnings per share (after extraordinary items) (of Rs.10/- each) (not annualised):</b>					
	(a) Basic	(1.21)	(2.57)	(5.92)	68.23	49.89
	(b) Diluted	(1.21)	(2.57)	(5.92)	68.23	49.89

## PART II - Select Information for the Quarter and Year Ended 31st March, 2014

A	PARTICULARS OF SHAREHOLDINGS					
1	Public Shareholding					
	-Number of shares	49600	49600	49600	49600	49600
	-Percentage of Shareholding	26.50	26.50	26.50	26.50	26.50
2	Promoters and Promoter Group Shareholding**					
	(a) Pledged/ Encumbered					
	-Number of shares	-	-	-	-	-
	-Percentage of Shares (as a % of the total shareholding of promoter and promoter group)	-	-	-	-	-
	-Percentage of Shares (as a % of the total Share Capital of the Company)	-	-	-	-	-
	(b) Non-Encumbered					
	-Number of shares	137600	137600	137600	137600	137600
	-Percentage of Shares (as a % of the total shareholding of promoter and promoter group)	100.00	100.00	100.00	100.00	100.00
	-Percentage of Shares (as a % of the total Share Capital of the Company)	73.50	73.50	73.50	73.50	73.50

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B	INVESTOR COMPLAINTS	
	Pending at the beginning of the Quarter	NIL
	Received during the quarter	NIL
	Disposed of During the quarter	NIL
	Remaining unresolved at the end of the quarter	NIL

Note:

1. The above audited financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 18th May, 2015.
2. Other Expenses include Rs. 5,985/- pertaining to prior period.
3. Tax expenses include current tax, deferred tax and adjustment of taxes for the previous period if any.
4. The Board of Directors have recommended a final dividend of Rs. 2/- per share for the year ended 31st March, 2015. The payment is subject to the approval of share holders at the Annual General Meeting of the Company. In the previous year 2013-14, the company had paid final dividend of Rs. 2/- per equity share.
5. The Company is engaged in the business of trading and investments, the company has identified business segments as its primary in accordance with AS-17. Business segments are primarily Trading & Investments. Revenues and expenses directly attributable to segments are reported under each reportable segment. Expenses which are not directly identifiable to each reportable segment have been allocated on the basis associated revenues of the segment and manpower efforts. All other expenses which are not attributable or allocable to segments have been disclosed as unallocable expenses. Assets and liabilities that are directly attributable or allocable to segments are disclosed under each reportable segment. All other assets and liabilities are disclosed as unallocable. Fixed Assets that are used interchangeably amongst segments are not allocated to primary and secondary segments.
6. During the first quarter ended 30th June, 2014, the Company had realigned its depreciation policy in accordance with Schedule II to Companies Act, 2013. Consequently w.e.f 1st April, 2014  
a.) the carrying value of assets is now depreciated over its remaining useful life. b.) where the remaining useful life of the asset is NIL as on 1st April, 2014, the carrying value of assets has been adjusted against opening retained Earning (net of deferred tax if any)
7. Figures of the last quarter are the balancing figures between audited figure in respect of the full financial year and published year to date figures upto the 3rd quarter of the relevant financial year.
8. Previous year figures have been regrouped/reclassified wherever necessary to make them comparable with those of the current period/year.

For ELF Trading & Chemicals Manufacturing Limited

  
(Ashish Choksi)  
Director  
(DIN: 00059132)  
Date: 18th May, 2015



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**ELF TRADING & CHEMICALS MANUFACTURING LIMITED**  
**SEGMENT WISE REVENUE, RESULTS & CAPITAL EMPLOYED**  
**ALONG WITH THE AUDITED FINANCIAL RESULTS 31ST MARCH 2015**

Rs. In Lacs

S.No.	Particulars	Three Months Ended			Year Ended	
		31.03.2015	31.12.2014	31.03.2014	31.03.2015	31.03.2014
		Unaudited	Unaudited	Unaudited	Audited	Audited
1	<b>Segment Revenue</b>					
	a. Trading Activity	15.04	57.57	59.43	271.61	264.42
	b. Investment Activity	8.20	4.12	(2.44)	160.86	121.31
	Total	23.24	61.69	56.99	432.47	385.73
	<b>Less: Inter Segment revenue</b>	-	-	-	-	-
	Net sales/Income from operations	23.24	61.69	56.99	432.47	385.73
2	<b>Segment Results</b>					
	Profit(+)/Loss (-) before tax & interest from each segment					
	a. Trading Activity	(6.56)	(8.31)	(7.08)	(19.78)	(18.32)
	b. Investment Activity	4.29	3.49	(4.00)	147.50	111.71
	Less:					
	i. Interest	-	-	-	-	-
	other un-allocable expenditure net off unallocable expenditure net off unallocable					
	ii. income	-	-	-	-	-
	<b>Total Profit before Tax</b>	<b>(2.27)</b>	<b>(4.82)</b>	<b>(11.08)</b>	<b>127.72</b>	<b>93.39</b>
3	<b>Capital Employed</b> (Segment assets-segment liabilities)					
	a. Trading Activity	72.15	68.41	25.71	72.15	25.71
	b. Investment Activity	591.63	602.54	516.46	591.63	516.46
	<b>Total</b>	<b>663.78</b>	<b>670.95</b>	<b>542.17</b>	<b>663.78</b>	<b>542.17</b>

Note: Figures have been regrouped/reclassified wherever necessary.

For ELF Trading & Chemicals Manufacturing Limited

  
(Ashish Ashwin Choksi)  
Director  
(DIN: 00059132)  
Date: 18th May, 2015

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## ELF TRADING & CHEMICALS MANUFACTURING LIMITED

### AUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT 31, MARCH, 2015 (AUDITED)

Rs. In Lacs

	Particulars	As at Year Ended 31/03/2015	As at Year Ended 31/03/2014
<b>A</b>	<b>EQUITY AND LIABILITIES</b>		
1	<b>Shareholder's funds</b>		
	(a) Share capital	18.72	18.72
	(b) Reserves and Surplus	645.06	523.45
	(c) Money received against share warrant	-	-
	<b>Sub-total- shareholders funds</b>	<b>663.78</b>	<b>542.17</b>
2	Share application money pending allotment	-	-
3	Minority interest*	-	-
4	<b>Non-current liabilities</b>		
	(a) Long-term borrowings	-	-
	(b) Deferred tax liabilities (net)	-	-
	(c) Other long-term liabilities	-	-
	(d) Long-term Provision	-	-
	<b>Sub-total- Non- Current liabilities</b>	<b>-</b>	<b>-</b>
5	<b>Current Liabilities</b>		
	(a) Short term borrowings	-	-
	(b) Trade Payable	1.05	1.00
	(c) Other current liabilities	0.31	0.49
	(d) Short term provisions	4.50	4.39
	<b>Sub-total-Current Liabilities</b>	<b>5.86</b>	<b>5.88</b>
	<b>TOTAL-EQUITY AND LIABILITIES</b>	<b>669.64</b>	<b>548.05</b>
<b>B</b>	<b>ASSETS</b>		
1	<b>Non-current assets</b>		
	(a) Fixed assets	162.38	181.17
	(b) Goodwill on Consolidation*	-	-
	(c) Non-current investment	139.67	139.66
	(d) Deferred tax assets (net)	-	-
	(e) Long-term loans and advances	0.05	0.08
	(f) Other non-current assets	-	-
	<b>Sub-total-Non-current assets</b>	<b>302.10</b>	<b>320.91</b>
2	<b>Current assets</b>		
	(a) Current investments	-	198.32
	(b) Inventories	-	-
	(c) Trade receivables	48.68	23.75
	(d) Cash and Cash equivalents	316.39	3.47
	(e) Short-term loans and advances	2.47	1.60
	(f) Other current assets	-	-
	<b>Sub-total-Current assets</b>	<b>367.54</b>	<b>227.14</b>
	<b>TOTAL ASSETS</b>	<b>669.64</b>	<b>548.05</b>

For ELF Trading & Chemicals Manufacturing Limited

  
(Ashish Ashwin Choksi)  
Director  
(DIN: 00059132)  
Date: 18th May, 2015