

## DJS STOCK AND SHARES LIMITED

REGD. OFFICE : VISWEAWARAM, 132 WEST VENKATASAMY ROAD, GROUND FLOOR R8 PURAM, COIMBATORE TAMIL NADU-641002.

CIN No. : L67120TZ1994PLC005030, E-Mail : djs2011@gmail.com, Website : djsstocks.in, Ph. No. : 022-28172324.

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED ON 30th SEPTEMBER, 2017.

Part I		Quarter Ended on			Half Year Ended		(Rs. In Lakhs)
Sr. No.	Particulars	30/09/2017 (Unaudited)	30/06/2017 (Unaudited)	30/09/2016 (Unaudited)	30/09/2017 (Unaudited)	30/09/2016 (Unaudited)	31/03/2017 (Audited)
1	Income from Operation						
	a) Nat Sales / Income from Operation (Net of Excise Duty)	7.15	14.20	16.22	21.35	65.74	72.79
	b) Other Income	0.00	0.00	0.00	0.00	0.00	0.57
	<b>Total Income from Operation</b>	<b>7.15</b>	<b>14.20</b>	<b>16.22</b>	<b>21.35</b>	<b>66.74</b>	<b>73.38</b>
2	Expenses						
	a) Employee Benefit Expenses	8.42	8.42	7.61	16.83	14.36	28.45
	b) Depreciation & Amortisation Expenses	0.12	0.16	0.81	0.28	1.61	2.36
	c) Finance Cost	2.34	2.19	2.52	4.52	5.00	10.50
	d) Other expenditure ( Any item exceeding 10% of the total expenditure to be shown separately).	2.61	3.39	3.43	6.01	7.19	17.88
	<b>Total Expenses</b>	<b>13.48</b>	<b>14.16</b>	<b>14.37</b>	<b>27.64</b>	<b>28.16</b>	<b>69.19</b>
3	Profit/(Loss) from Operations before Tax	(6.34)	0.05	1.86	(6.29)	37.68	14.17
4	Tax Expenses	(0.01)	0.01	0.57	0.00	11.61	2.25
6	Profit after Tax (3-4)	(6.32)	0.03	1.29	(6.29)	25.97	11.93
6	Other Comprehensive Income						
	Items not to be reclassified to profit or loss in subsequent periods:						
	Remeasurement gains and (losses) on defined benefit obligations (net)	-	-	-	-	-	-
	Income tax effect	-	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-	-
7	Total Comprehensive Income (5+6)	(6.32)	0.03	1.29	(6.29)	25.97	11.93
	Total Comprehensive Income for the period attributable to owners of the Company.						
8	Paid-up equity share Capital (Face value of of Re. 1/- each )	754.56	754.56	754.58	754.56	754.56	754.56
9	Reserves excluding revaluation reserve as per balance sheet of previous accounting year	0.00	0.00	0.00	0.00	0.00	500.95
10	Earning Per Share (Not Annualised)						
	a) Basic and diluted (Rs.)	(0.008)	0.000	0.002	(0.008)	0.034	0.018

Part II							
<b>A</b>	<b>PARTICULARS OF SHAREHOLDING</b>						
1	Public Shareholding						
	- Number of Shares	33,325,500	33,325,500	33,325,500	33,325,500	33,325,500	33,325,500
	- Percentage of Shares	44.17	44.17	44.17	44.17	44.17	44.17
2	Promoter and Promoter Group Shareholding						
	a) Pledged / Encumbered						
	- Number of Shares	31,603,875	31,603,875	31,603,875	31,603,875	31,603,875	31,603,875
	- Percentage of Shares	75.01	75.01	75.01	75.01	75.01	75.01
	(as a % of the total shareholding of promoter and promoter group)						
	- Percentage of Shares	41.88	41.88	41.88	41.88	41.88	41.88
	(as a % of the total share capital of the company)						
	b) Non - Encumbered						
	- Number of Shares	10,526,625	10,526,625	10,526,625	10,526,625	10,526,625	10,526,625
	- Percentage of Shares	24.09	24.99	24.99	24.99	24.99	24.99
	(as a % of the total shareholding of promoter and promoter group)						
	- Percentage of Shares	13.95	13.95	13.95	13.95	13.95	13.95
	(as a % of the total share capital of the company)						



**NOTE : Statement of Assets & Liabilities**

Particulars	As at 30th September 2017	As at 31st March 2017
1	2	3
<b>(1) ASSETS</b>		
<b>Non-current assets</b>		
(a) Property, Plant and Equipment	513,377	541,165
(b) Financial Assets		
(i) Investments	47,336,659	47,336,669
(ii) Loans		
(c) Deferred tax assets (net)	340,164	340,164
<b>(2) Current assets</b>		
(a) inventories	22,245,413	22,246,197
(b) Financial Assets		
(i) Trade receivables	20,278,987	20,985,252
(ii) Cash and cash equivalents	6,172,564	5,440,786
(iii) Loans	110,397,120	120,196,723
(c) Current Tax Assets (Net)	1,804,612	1,508,290
(d) Other current assets	4,855,428	5,822,259
<b>Total Assets</b>	<b>213,944,335</b>	<b>224,417,506</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share capital	75,456,000	75,456,000
(b) Other Equity	49,465,654	50,094,710
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
(a) Financial Liabilities		
(i) Trade payables	87,986,420	97,536,919
(b) Other current liabilities	1,036,261	1,329,877
<b>Total Equity and Liabilities</b>	<b>213,944,335</b>	<b>224,417,506</b>



**Notes:**

1. The Company has adopted Indian accounting standards (IND AS) from 1st April 2017, the above results have been prepared in compliance with IND AS. Further the financial results for the quarter ended 30th September 2016, Half year ended 30th September 2016 and previous year ended 31st March 2017 have been restated to comply with IND AS.

2. Reconciliation of results between previously reported (referred to as "Previous GAAP") and IND AS for the quarter/year are presented as under:

Particulars	Quarter ended	Half Year Ended	Year Ended
	30.06.2016	30.09.2016	31.03.2017
Net Profit/(Loss) under Previous GAAP	1.29	25.97	11.93
Add/Less	-	-	-
Net Profit/(Loss) for the period under IND AS	1.29	25.97	11.93
Other Comprehensive Income	-	-	-
Total Comprehensive Income under IND AS	1.29	25.97	11.93

3. The above Financial result were review by the audit committee thereafter approved and record by the Board of Directors at their meeting held on 14 December 2017

4. The above results for the quarter ended 30th September 2017 have been reviewed by the Statutory Auditors of the Company.

5. The company has not received any shareholder / investors complaints during the quarter ended 30th September, 2017.

6. The provision for taxation under Income Tax Act, 1961 has been made based on the estimated taxable income for the year as a whole.

7. The Company is engaged primarily in the Share Broking business and therefore, there is only one reportable segment

8. Figures for the previous year/period have been regrouped where necessary.

Place: Mumbai.  
Date : 14th December 2017



For and on behalf of Board

(Harish Sharma)  
(DIN 07332874)  
Director



# Satya Prakash Natani & Co.

CHARTERED ACCOUNTANTS

CA S. P. NATANI  
B.Com., FCA, DISA (ICAI)

CA SANGEETA PAREKH  
B.Com. (Hons), FCA

CA SURESHKUMAR YADAV  
B.Com., ACA

Reviewer's Report on Quarterly Financial Results of the DJS Stock & Shares Limited Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To  
Board of Directors of DJS Stock & Shares Limited

We have reviewed the accompanying statement of unaudited financial results of DJS Stock & Shares Limited for the quarter ended 30/09/2017 and half year ended 30/09/2017, being submitted by the company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015. These financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our review of such interim financial statements.

We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent auditor of the entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain reasonable assurance about whether the financial results are free of material misstatement(s). A review includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. A review also includes assessing the accounting principles used and significant estimates made by management. We believe that our review provides a reasonable basis for our opinion.

Based on our review conducted as above, nothing has come to our attention that causes us believe that the accompanying Statement prepared in accordance with applicable accounting standards i.e. Ind AS prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder 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 except that valuation of financial assets being investment in shares are stated at cost.

**Date: 14/12/2017**

**For Satya Prakash Natani & Co.  
Firm Regn. No.: 115438W  
Chartered Accountants**

  
**(Satya Prakash Natani)  
Partner**

**Membership No. -- 048091  
Place: Mumbai**

