

PART-II- STATEMENT OF PROFIT AND LOSS

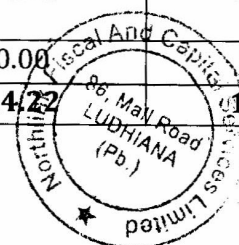
Name of the Company: Northlink Fiscal and Capital Services Ltd

Address: 86, Mall Road, Civil Lines, Ludhiana

Statement of Profit And Loss for the Period Ended: 30.06.2019

(Rs. In Lakh)

| | Particulars | Figure for the current reporting period Quarter ended 30.06.2019 Un-Audited | Figure for the previous reporting period Quarter ended 30.06.2018 Un-Audited |
|--------|---|--|---|
| | Revenue from operations | | |
| (i) | Interest Income | 12.42 | 5.08 |
| (ii) | Dividend Income | 0.00 | 0.00 |
| (iii) | Rental Income | 2.40 | 6.40 |
| (iv) | Fees and commission Income | 0.00 | 0.00 |
| (v) | Net gain on fair value changes | 0.00 | 0.00 |
| (vi) | Net gain on derecognition of financial instruments under amortised cost category | 0.00 | 0.00 |
| (vii) | Sale of Products(including Excise Duty) | 296.72 | 56.03 |
| (viii) | Sale of services | 0.00 | 0.00 |
| (ix) | Others (to be specified) | 11.46 | 7.51 |
| (I) | Total Revenue from operations | 323.00 | 75.02 |
| (II) | Other Income (to be specified) | 0.00 | 0.00 |
| (III) | Total Income (I+II) | 323.00 | 75.02 |
| | Expenses | | |
| (i) | Finance Costs | 0.46 | 0.26 |
| (ii) | Fees and commission expense | 0.00 | 0.00 |
| (iii) | Net loss on fair value changes | 0.00 | 0.00 |
| (iv) | Net loss on derecognition of financial instruments under amortised cost category | 0.00 | 0.00 |
| (v) | Impairment on financial instruments | 0.00 | 0.00 |
| (vi) | Cost of materials consumed | 0.00 | 0.00 |
| (vii) | Purchases of Stock-in-trade | 283.29 | 56.44 |
| (viii) | Changes in Inventories of finished goods, stock-in- trade and work-in- progress | 7.99 | -3.21 |
| (ix) | Employee Benefits Expenses | 8.55 | 2.56 |
| (x) | Depreciation, amortization and impairment | 3.50 | 3.15 |
| (xi) | Others expenses (to be specified) | 4.99 | 4.31 |
| (IV) | Total Expenses (IV) | 308.78 | 64.51 |
| (V) | Profit / (loss) before exceptional items and tax (III-IV) | 14.22 | 10.51 |
| (VI) | Exceptional items | 0.00 | 0.00 |
| (VII) | Profit/(loss) before tax (V -VI) | 14.22 | 10.51 |

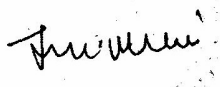


| | | | |
|---------|--|--------------|--------------|
| (VIII) | Tax Expense: (1) Current Tax (2) Deferred Tax | 0.00 3.40 | 0.00 0.00 |
| (IX) | Profit / (loss) for the period from continuing operations(VII-VIII) | 10.82 | 10.51 |
| (X) | Profit/(loss) from discontinued operations | 0.00 | 0.00 |
| (XI) | Tax Expense of discontinued operations | 0.00 | 0.00 |
| (XII) | Profit/(loss) from discontinued operations(After tax) (X-XI) | 0.00 | 0.00 |
| (XIII) | Profit/(loss) for the period (IX+XII) | 10.82 | 10.51 |
| (XIV) | Other Comprehensive Income | | |
| | (A) (i) Items that will not be reclassified to profit or loss (specify items and amounts) | 0.00 | 0.00 |
| | (ii) Income tax relating to items that will not be reclassified to profit or loss | 0.00 | 0.00 |
| | Subtotal (A) | 0.00 | 0.00 |
| | (B) (i) Items that will be reclassified to profit or loss (specify items and amounts) | 0.00 | 0.00 |
| | (ii) Income tax relating to items that will be reclassified to profit or loss | 0.00 | 0.00 |
| | Subtotal (B) | 0.00 | 0.00 |
| | Other Comprehensive Income (A + B) | 0.00 | 0.00 |
| (XV) | Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period) | 0.00 | 0.00 |
| (XVI) | Earnings per equity share (for continuing operations) | | |
| | Basic (Rs.) | 0.20 | 0.20 |
| | Diluted (Rs.) | 0.20 | 0.20 |
| (XVII) | Earnings per equity share (for discontinued operations) | | |
| | Basic (Rs.) | 0.00 | 0.00 |
| | Diluted (Rs.) | 0.00 | 0.00 |
| (XVIII) | Earnings per equity share (for continuing and discontinued operations) | | |
| | Basic (Rs.) | 0.20 | 0.20 |
| | Diluted (Rs.) | 0.20 | 0.20 |

For Northlink Fiscal and Capital Services Limited

Date: - 14/08/2019

Place: - Ludhiana


(Sunil Dutt Maria)
Chief Executive Officer

Notes:

1. The company is a NBFC Company. The Company adopted Indian Accounting Standards ("Ind AS") from April 1, 2019 and accordingly above results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 'Interim Financial Reporting' prescribed under section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India. There is no entry for reconciliation of comparative statement.
2. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14.08.2019.
3. The figures of the previous periods have been regrouped/ rearranged wherever considered necessary.





PARMOD G. GUPTA & ASSOCIATES
CHARTERED ACCOUNTANTS
(A Peer Reviewed Firm)

Review report to **Northlink Fiscal and Capital Services Limited**

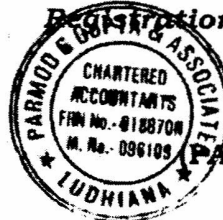
We have reviewed the accompanying statement of unaudited financial results of Northlink Fiscal and Capital Services Limited for the period ended 30.06.2019. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement 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 moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures 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.

Place: Ludhiana
Dated: 14.08.2019

For PARMOD G. GUPTA & ASSO;
CHARTERED ACCOUNTANTS
Registration No. 018807N



Parmod Gupta
PARMOD GUPTA)
PARTNER
M.NO.096109