

V. Goyal & Associates

Chartered Accountants

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Limited Review Report on Quarterly Unaudited Financial Results of Golechha Global Finance Limited pursuant to the Regulations 33 of the SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors,
Golechha Global Finance Limited,

We have reviewed the accompanying statement of unaudited financial results of **Golechha Global Finance Limited** for the quarter ended **30th June, 2019** attached herewith, being submitted by the Company pursuant to the Requirements of Regulation 33 of SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015. The 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 the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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 from material misstatement. A review is limited primarily to inquiries of the 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 any 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 the applicable accounting standards and other recognised 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.

Date: 23.08.2019
Place: Kolkata

For V.Goyal & Associates
Chartered Accountants


[Pankaj Goyal]
Partner

Membership No. 059991
Firm Regn.No.312136E

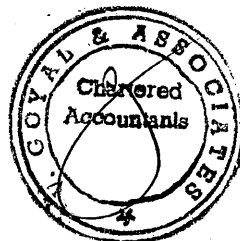
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PART I - STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2019

(Rs. in lacs except per share data)

SL NO	PARTICULARS	UNAUDITED	
		3 Months Ended	
		30/06/2019	30/06/2018
1	Income		
	Revenue from Operations	22.30	22.24
	(i) Interest Income	-	-
	(ii) Other Operating Income		
	Total (a)	22.30	22.24
	(b) Other income	-	-
	Total (b)	-	-
	Total Income (a+b)	22.30	22.24
2	EXPENSES:		
	(a) Finance Costs	-	-
	(b) Net Loss on fair value changes	-	-
	(c) Employee benefits expense	3.01	2.08
	(d) Depreciation and amortization expenses	-	-
	(e) Other Expenses	8.09	6.49
	Total expenses	11.10	8.57
3	PROFIT BEFORE TAX (1-2)	11.20	13.67
4	TAX EXPENSE		
	(a) Current Tax	2.91	3.52
	(b) Deferred tax	-	-
	© tax adjustment of earlier years (net)	-	-
	Total tax expenses	2.91	3.52
5	Profit for the Period (3-4)	8.29	10.15
6	Other Comprehensive Income (OCI)		
	(i) items that will be reclassified to profit or loss	-	-
	(ii) items that will be not reclassified to profit or loss	-	-
	Gain/(Loss) arising on Defined Employee Benefits	-	-
	gain/(Loss) arising on fair valuation of investments	-	-
	Income tax on the above	-	-
	Total Other Comprehensive Income	-	-
	Total Comprehensive Income for the period (5+6)		
7	Comprising Profit/(Loss) and Other Comprehensive Income for the period)	8.29	10.15
8	paid up equity share capital (face value Re. 10/- per share)	550.00	550.00
9	Earning Per Share		
	Basic	0.15	0.18
	Diluted	0.15	0.18



NOTES:

- 1) The above un-audited financial results for the quarter ended on 30.06.2019 were approved and taken on record in the Board meeting held on 23.08.2019 after being reviewed and recommended by the Audit committee on the same date.
- 2) The limited review for the quarter ended 30th June,2019, as required under Regulation 33 of SEBI(Listing Obligation & Disclosure Requirements) Regulation,2015 has been carried out by the Statutory Auditors.
- 3) The company has adopted Indian Accounting Standards (IND AS) with effect from 01st April,2019 and consequently, these financial results have been prepared in accordance with the recognition and measurement principles laid down in 'IND AS 34 Interim Financial Reporting' prescribed under section 133 of the Companies Act,2013 read with relevant rules issued there under and other accounting principles generally accepted in India. The date of transition to Ind AS is 01st April,2018 and the impact of transition has been accounted for in opening reserves and the comparative period results disclosed here are restated accordingly. However, the opening Balance Sheet as at 01st April,2018 and the results of the subsequent periods would get finalised alongwith the annual financial statements for the year ended 31st March,2020.
- 4) There is a possibility that these quarterly financial results alongwith the opening Balance Sheet as of 01st April,2018 and provisional financial statement as of and for the year ended March 31,2019 may require adjustment before constituting the final IND AS financial statements as of and for the year ended March 31,2020 due to changes in financial reporting requirements arising from new or revised standards or interpretations issued by MCA or changes in the use of one or more optional exemptions from full retrospective application of certain IND AS as permitted under IND AS 101.
- 5) As per exemption given in para 2.6.1(iii) of SEBI Circular No.CIR/CFD/FAC/62/2016 dated 05/07/2016, the Ind AS compliant financial results for the preceding quarter 31st March,2019 and previous year ended 31st March,2019 have not been provided.
- 6) The Ministry of Corporate Affairs (MCA), vide its notification dated October 11,2018 added Division III of Schedule III, which provides the format for financial statements of Non-Banking Financial Companies, as defined in the Companies (Indian Accounting Standards) (Amendment) Rules,2016. These Financial Results have been prepared in accordance with the same. The previous period figures have also undergone a reclassification to comply with the requirements of the Division III.
- 7) Segment-wise particulars are not furnished as the company has only one segment namely 'Financing'.
- 8) Previous period figures have been regrouped/ reclassified wherever necessary to conform to current period classification.

Place : Kolkata
Date : 23/08/2019

Mihir Ranjan

By Order of the Board
Sd-
Mihir Ranjan
Whole Time Director and CFO
DIN: 0532246



GOLECHHA GLOBAL FINANCE LIMITED
REGISTERED OFFICE : Room No.522,5th floor, 1. Old Court House Corner,Kolkata-700 001

Reconciliation between Profit after Tax as per Indian GAAP and Total Comprehensive Income as per Ind AS for the Quarter ended 30th June,2018 is as under:-

		(Rs. In Lacs)
Particulars		Quarter Ended 30/06/2018
Net Profit/(Loss) as per Previous GAAP (After Tax)		10.15
a) Reclassification of income related to financial assets measured at fair value		-
b) Measurement of Financial Assets at amortised Cost		-
c) Measurement of Financial Liabilities at amortised cost		-
d) Other adjustments		-
e) Tax Adjustments		-
Profit for the period		10.15
Other Comprehensive Income		
f) Gain/(Loss) arising on defined employee benefits		-
g) Gain or Loss arising on fair valuation of equity instrument		-
h) income tax relating to the item classified to Profit or Los		-
Total Comprehensive Income for the period		10.15

Place :Kolkata
 Date : 23/08/2019

By Order of the Board
 Sd-
 Mihir Ranjan Das
 Whole Time Director and CFO
 DIN: 05322461

