

Sl. No.		Particulars	Quarter Ended			Year Ended	
			31st Mar 2018	31st Dec 2017	31st Mar 2017	31st Mar 2018	31st Mar 2017
		(Refer Notes Below)	(Audited)*	(Unaudited)	(Audited)*	(Audited)	(Audited)
1	Income						
	(a)	Revenue from operations	68.91	69.30	63.90	280.56	311.20
	(b)	Other Income	16.94	0.05	23.12	17.44	122.96
		Total income from Operations (net)	85.85	69.35	87.02	298.00	434.16
2	Expenses						
	(a)	Changes in inventories of finished goods	-	-	-	-	1.92
	(b)	Employee benefits expenses	15.45	16.75	17.35	65.40	65.28
	(c)	Finance costs	21.79	18.59	3.07	81.62	7.83
	(d)	Depreciation and amortization expense	48.90	49.09	54.22	196.15	216.33
	(e)	Other Expenditure	212.96	24.56	56.29	319.46	126.93
		Total expenses	299.10	108.99	130.93	662.63	418.29
3	Profit / (Loss) before exceptional items & Tax (1-2)		(213.25)	(39.64)	(43.91)	(364.63)	15.87
4	Exceptional items		-	-	-	-	-
5	Profit / (Loss) before tax (3+4)		(213.25)	(39.64)	(43.91)	(364.63)	15.87
6	Tax expense		(16.57)	(10.20)	2.88	(52.84)	19.89
7	Net Profit / (Loss) after tax (5-6)		(196.68)	(29.44)	(46.79)	(311.79)	(4.02)
8	Other Comprehensive Income (net of tax)						
	A (i)	Items that will not be reclassified to profit or loss	(0.18)	-	(0.10)	(0.22)	(0.04)
	(ii)	Income tax relating to items that will not be reclassified to profit or loss			0.04	0.05	0.04
	B (i)	Items that will be reclassified to profit or loss					
9	Total Comprehensive Income for the period (7+8) (Comprising Profit (Loss) and Other Comprehensive Income for the period)		(196.86)	(29.44)	(46.85)	(311.96)	(4.02)
10	Paid-up equity share capital (Face value of Rs. 10/- per share)		1,036.87	1,036.87	1,036.87	1,036.87	1,036.87
11	Reserve excluding Revaluation Reserves (as per audited balance sheet) of previous accounting year		-	-	-	1,995.03	2,306.99
12	Earnings per share (in Rs.) (of Rs. 10/- each)						
	(a)	Basic	(1.90)	(0.28)	(0.45)	(3.01)	(0.04)
	(b)	Diluted	(1.90)	(0.28)	(0.45)	(3.01)	(0.04)

Notes :

- The Company has adopted Indian Accounting Standards ('Ind AS') from 1st April, 2017 and accordingly 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 the relevant rules issued thereunder and other Accounting Principles Generally Accepted in India. The date of transition to Ind AS is 1st April, 2016.
- The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on May 30, 2018.
- The Company is primarily engaged in single Business Segment (Property Developers and Allied Services) and Geographical Segment (India). Hence, additional disclosure under Ind-AS 108 on Operating Segment is not applicable.
- Tax expense includes Current Income Tax, Deferred Tax and MAT credit.
- *The figures for the last quarter are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the relevant financial year.
- Reconciliation of Net Profit for the quarter and year ended March 31, 2017 as per Ind AS to that reported under previous generally accepted Accounting Principal (GAAP) is summarised as follows:

Particulars	₹ in Lakh	
	For the quarter ended 31st March 2017	For the year ended 31st March 2017
Net Profit as per Indian GAAP	(48.18)	1.80
Adjustments account of application on In AS:		
- Impact of fair valuation on equity instruments	0.64	(7.28)
- Impact of measuring Deposit at FVTPL	0.65	1.36
Comprehensive Income		
Net Profit as per Ind AS (before other Comprehensive Income)	(46.89)	(4.12)
Other Comprehensive income (net of tax)	0.04	0.10
Total Comprehensive Income as per Ind AS	(46.85)	(4.02)

- The figures for the corresponding previous quarter / years have been recasted / regrouped, wherever considered necessary.

for and on behalf of
ETT Ltd.

Sandeep Sethi
Managing Director
DIN 00053915

Place : Gurugram
Date : May 30, 2018



ETT LIMITED

Standalone Statement of Assets and Liabilities

		(₹ In Lakhs)	
Particulars		As at March 31, 2018	As at March 31, 2017
		(Unaudited)	(Audited)
A	ASSETS		
1	Non-current assets		
(a)	Property, plant and equipment	24.98	25.81
(b)	Investment Property	3,316.88	3,510.97
(c)	Financial Assets		
	- Investment	-	0.27
	- Loans	-	-
	- Others Financial Assets	8.20	7.99
(d)	Deferred Tax Assets (Net)	385.65	332.76
(e)	Non-Current Tax Assets(net)	205.49	187.58
(f)	Other Non-Current Assets	1.08	3.94
	Sub-total - Non-current assets	3,942.28	4,069.32
2	Current assets		
(a)	Inventories	1.64	1.21
(b)	Financial Assets		
	- Investments	12.29	33.69
	- Trade receivables	0.59	1.04
	- Cash and cash equivalents	4.86	13.81
	- Others Financial Assets	5.92	185.61
(c)	Other Current Assets	12.81	10.08
	Sub-total - Current assets	38.11	245.44
	TOTAL ASSETS	3,980.39	4,314.76
B	EQUITY AND LIABILITIES		
1	EQUITY		
(a)	Equity Share Capital	1,036.87	1,036.87
(b)	Other Equity	1,995.03	2,306.99
	Sub-total - Equity funds	3,031.90	3,343.86
2	NON-CURRENT LIABILITIES		
(a)	Financial Liabilities		
	- Borrowings	826.25	837.70
	- Other Financial Liabilities	60.12	54.29
(b)	Provisions	7.75	6.36
(c)	Other Non-Current Liabilities	23.30	28.30
	Sub-total - Non-current liabilities	917.42	926.65
3	CURRENT LIABILITIES		
(a)	Financial Liabilities		
	- Trade Payables	7.46	3.71
	- Other Financial Liabilities	11.62	20.51
(b)	Provisions	0.24	0.19
	Other Current Liabilities	11.75	19.84
	Sub-total - Current liabilities	31.07	44.25
	TOTAL - EQUITY AND LIABILITIES	3,980.39	4,314.76

for and on behalf of
ETT Ltd.

Sandeep Sethi
Managing Director
DIN 00053915

Place : Gurugram
Date : May 30, 2018