



Service



Discipline



Prudence



Fair play



Honesty

# PERFORMANCE HIGHLIGHTS Q1FY19



*SUNDARAM FINANCE HOLDINGS*



Integrity



Humility



Openness



Relationships

# PROFIT & LOSS STATEMENT

(₹ in Lakhs)

Particulars	June 2018	June 2017
Revenue from Operations		
- Revenue from Portfolio Companies	2296.50	738.60
- Operating Revenue	507.01	292.85
	2803.51	1031.45
Other Income	46.72	31.90
<b>Total Revenue</b>	<b>2850.23</b>	<b>1063.35</b>
Total Expenses	587.81	278.38
<b>Profit Before Tax</b>	<b>2262.42</b>	<b>784.97</b>
<b>Profit After Tax</b>	<b>2001.15</b>	<b>634.65</b>
Total Other Comprehensive Income (net of taxes)	(5211.75)	17763.61
Total Comprehensive Income for the Period	(3210.60)	18398.26
Basic & Diluted EPS (₹)	1.32	0.42

# ADOPTION OF INDIAN ACCOUNTING STANDARDS



The Company has adopted Indian Accounting Standards ('Ind AS') notified under section 133 of the Companies Act, 2013 ('the Act') read with the Companies (Indian Accounting Standards) Rules, 2015 from 1st April 2018 and the effective date of such transition is 1st April 2017. Such transition has been carried out from the erstwhile Accounting Standards notified under the Act, read with relevant rules issued thereunder and guidelines issued by Reserve Bank of India ('RBI') (collectively referred to as 'the previous GAAP'). Accordingly, the impact of the transition has been recorded in the opening reserves as at 1st April 2017.

In view of the evolving nature of the Financial Reporting requirements and modifications to the existing Standards, the financial results for both the current and previous periods may undergo changes during the year, in line with such regulatory/legislative requirements.

# IMPACT OF FAIR VALUATION ON EQUITY INVESTMENTS

(₹ in Lakhs)



	Fair Value			
	01.04.2017	30.06.2017	31.03.2018	30.06.2018
Quoted Investments	98566.91	113494.61	160351.36	155159.36
Unquoted Investments	41175.35	44865.48	50737.93	49920.87
<b>Total</b>	<b>139742.26</b>	<b>158360.09</b>	<b>211089.29</b>	<b>205080.23</b>
Excess of Fair Value over Cost	136433.37	155049.45	207778.65	201769.59
<b>Impact in Retained Earnings/OCI (Net of Taxes)</b>	<b>127091.11</b>	<b>17764.70</b>	<b>68650.37</b>	<b>(5209.18)</b>

# NET PROFIT RECONCILIATION

(₹ in Lakhs)

As required by Paragraph 32 of Ind AS 101, net profit reconciliation between the figures under Previous GAAP and Ind AS is as under:

Particulars	Quarter Ended 30.06.2017 Unaudited
Net Profit after tax as per Previous GAAP	642.00
<u>Adjustments increasing / (decreasing) net profit after tax as per previous GAAP:</u>	
Financial assets / liabilities measured at Fair Value through Profit & Loss	(5.82)
Tax adjustments on above items	(1.53)
Net Profit after tax as per Ind AS	634.65
Other Comprehensive income (net of taxes)	17763.61
Total Comprehensive income	18398.26

# EQUITY RECONCILIATION

(₹ in Lakhs)

Particulars	Amount
<b>Balance as per IGAAP</b>	<b>25184.61</b>
Adjustments as at April 1, 2017	
Fair Valuation of Investments	
• Quoted Equity Investments	95655.53
• Unquoted Equity Investments	40777.84
• Others	(17.90)
Other Adjustments	58.23
Deferred Tax on above adjustments	(9291.06)
<b>Total adjustments as at April 1, 2017</b>	<b>127182.63</b>
<b>Balance as per Ind AS</b>	<b>152367.24</b>

- Investments in Subsidiaries and Associates are valued at Cost
- Other Investments are valued at Fair Value

# Disclaimer

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