



SEIKO COMMERCIAL LIMITED

"IRC House", 1, Sunyat Sen Street, Kolkata - 700 012, India
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E-mail : ho@ircl.in, Website : www.irclgroup.com
CIN : L51109WB1984PLC038003

To,
The Secretary
Listing Department
Calcutta Stock Exchange Ltd
7, Lyons Range,
Kolkata - 700 001.



Dtd: 14/11/2018

Sub: Submission of documents in compliance of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for Quarter and Half Yearly ended 30/09/2018:.

- Clause 33(3)(a)- Un-Audited Financial Results
- Clause 33(1)(d) – Limited Review Report

Dear Sir/Madam,

With reference to the above, enclosed please find the Un-audited Financial Result & Limited Review Report for the Quarter ended 30th September, 2018.

The Board of Directors of the Company at their meeting held on 14th November, 2018 noted the above results.

This is for your information and records.

Thanking You,

Yours Faithfully,
FOR, SEIKO COMMERCIAL LIMITED
SEIKO COMMERCIAL LTD

DIRECTOR


Director



SEIKO COMMERCIAL LIMITED
Registered Office : 1, Sunyat Sen Street, Kolkata 700 012
Annexure I

(In Rupees)

Part I Statement of Standalone / Consolidated Unaudited / Audited Results for the Quarter ended 30/09/2018						
Particulars	3 months ended (30/09/2018)	Preceding 3 months ended (30/06/2018)	Corresponding 3 months ended in the previous year (30/09/2017)	Year to date figures for current period ended (30/09/2018)	Year to date figures for the previous year ended (30/09/2017)	Previous year ended (31/03/2018)
(Refer Notes Below)	(Unaudited)/ (Audited)	(Unaudited)/ (Audited)	(Unaudited)/ (Audited)	(Unaudited)/ (Audited)	(Unaudited)/ (Audited)	(Audited)
1. Income from Operations						
(a) Net Sales/Income from Operations (Net of excise duty)			10,746.00			10,823.00
(b) Other Operating Income			10,746.00		10,746.00	10,823.00
Total Income from Operations (net)						
2. Expenses						
(a) Cost of Materials consumed						
(b) Purchase of stock-in-trade						
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade						
(d) Employee benefits expense						
(e) Depreciation and amortisation expense			35,346.00	68,523.95	81,217.00	126,919.96
(f) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	24,797.00	43,726.95	35,346.00	68,523.95	81,217.00	126,919.96
Total Expenses	(24,797.00)	(43,726.95)	(24,600.00)	(68,523.95)	(70,471.00)	(116,096.96)
3. Profit / (Loss) from operations before finance costs and exceptional items (1-2)						
4. Other Income			(24,600.00)	(68,523.95)	(70,471.00)	(116,096.96)
5. Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)	(24,797.00)	(43,726.95)				
6. Finance Costs			(24,600.00)	(68,523.95)	(70,471.00)	(116,096.96)
7. Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 + 6)	(24,797.00)	(43,726.95)		(48,500.00)		
8. Exceptional Items	(48,500.00)					
9. Profit / (Loss) from ordinary activities before tax (7 + 8)	(73,297.00)	(43,726.95)	(24,600.00)	(117,023.95)	(70,471.00)	(116,096.96)
10. Tax expense						
11. Net Profit / (Loss) from ordinary activities after tax (9 + 10)	(73,297.00)	(43,726.95)	(24,600.00)	(117,023.95)	(70,471.00)	(116,096.96)
12. Extraordinary Items (net of tax expense Lakhs)						
13. Net Profit / (Loss) for the period (11 + 12)	(73,297.00)	(43,726.95)	(24,600.00)	(117,023.95)	(70,471.00)	(116,096.96)
14. Share of Profit / (loss) of associates *						
15. Minority Interest*						
16. Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13 + 14 + 15) *	(73,297.00)	(43,726.95)	(24,600.00)	(117,023.95)	(70,471.00)	(116,096.96)
17. Paid-up equity share capital (Face Value of the Share shall be indicated)	2,490,000.00	2,490,000.00	2,490,000.00	2,490,000.00	2,490,000.00	2,490,000.00
18. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year						
19.i Earnings Per Share (before extraordinary items) (of` /- each) (not annualised):						
(a) Basic	(0.29)	(0.18)	(0.10)	(0.47)	(0.28)	(0.47)
(b) Diluted	(0.29)	(0.18)	(0.10)	(0.47)	(0.28)	(0.47)
19.ii Earnings Per Share (after extraordinary items) (of` /- each) (not annualised):						
(a) Basic	(0.29)	(0.18)	(0.10)	(0.47)	(0.28)	(0.47)
(b) Diluted	(0.29)	(0.18)	(0.10)	(0.47)	(0.28)	(0.47)

* Applicable in the case of consolidated results

Note:-

Profit / Loss from discontinuing operation, if any included in the above shall be disclosed separately with details thereof.

A Company which presents quarterly financial results in accordance with Ind AS 34 Interim Financial Reporting (applicable under Companies (Indian Accounting Standards) Rules. 2015) for the period covered by its first Ind AS financial statement shall comply with the requirements of paragraph 32 of Ind As 101- First time Adoption of Indian Accounting Standard.

SEIKO COMMERCIAL LTD.

[Signature]
Director

SEIKO COMMERCIAL LIMITED
Registered Office : 1, Sunyat Sen Street, Kolkata 700 012
Annexure IV

Reporting of Segment wise Revenue, Results and Capital Employed

Particulars	3 months ended (30/09/2018)	Previous 3 months ended (30/06/2018)	Corresponding 3 months ended in the previous year (30/09/2017)	Year to date figures for current period ended (30/09/2018)	Year to date figures for the previous year ended (30/09/2017)	Previous accounting year ended (31/03/2018)
	Audited/ Unaudited*	Audited/ Unaudited*	Audited/ Unaudited*	Audited/ Unaudited*	Audited/ Unaudited*	Audited/ Unaudited*
1. Segment Revenue						
(net sale/income from each segment should be disclosed under this head)						
(a) Segment – A						
(b) Segment – B						
(c) Segment – C						
(d) Segment...						
(e) Unallocated						
Total						
Less: Inter Segment Revenue						
Net sales/Income From Operations						
2. Segment Results (Profit)(+)/ Loss (-) before tax and interest from Each segment)#						
(a) Segment – A						
(b) Segment – B						
(c) Segment – C						
(d) Segment...				N A		
(e) Unallocated						
Total						
Less: i) Interest**						
ii) Other Un-allocable Expenditure net off						
(iii) Un-allocable income						
Total Profit Before Tax						
3. Capital Employed						
(Segment assets – Segment Liabilities)						
(a) Segment – A						
(b) Segment – B						
(c) Segment – C						
(d) Segment...						
(e) Unallocated						
Total						

* strike off whichever is not applicable

Profit / Loss before tax and after interest in case of segments having operations which are primarily of financial nature.

** Other than the Interest Pertaining to the segment having operation which are primarily of financial nature.

SEIKO COMMERCIAL LTD

[Handwritten Signature]
Director

TEKRIWAL & ASSOCIATES
CHARTERED ACCOUNTANTS

4, Chowringhee Lane
Block-1, Floor-9
Kolkata-700 016

Email : tekriwal.associates@gmail.com

Limited Review Report

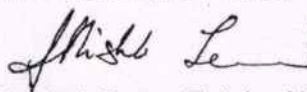
SEIKO COMMERCIAL LIMITED,
"IRC HOUSE,"
1, Sunyat Sen Street,
Kolkata - 700012

We have reviewed the accompanying statement of unaudited financial results of Seiko Commercial Limited for the quarter ended 30th September, 2018. 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 in accordance with the Standard on Review Engagement (SRE) 2400, *Engagements to Review Financial Statements* 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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an 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 recognised accounting practices and policies has not disclosed the information required to be disclosed the information required to be disclosed in terms Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements), Regulations 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For and on behalf of
Tekriwal & Associates
Chartered Accountants
(Firm's Regn. No. 327438E.)



(Abhishek Kumar Tekriwal)
(Partner)
(Membership No. 300626)



Place :Kolkata
Date: