



Champion Commercial Company Limited
P-15, New CIT Road, Kolkata - 700073

Web: www.championcommercial.in Email : mumbai@singhaniagroup.com. Tel: +91 33 22372190.
UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER 2018

(Rs.in lakhs)

Sr No	Particulars	Quarter Ended			Nine Month Ended		Year Ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		31/12/2018	30/09/2018	31/12/2017	31/12/2018	31/12/2017	31/03/2018
1	Income						
	(a) Revenue from Operations	3224.69	3057.73	2,396.12	9709.69	5961.63	8,480.75
	(b) Other Income	53.25	6.79	49.95	22.56	79.68	117.13
	Total Income from operations	3,277.95	3,064.52	2,446.08	9,732.25	6,041.32	8,597.88
2	Expenses:						
	a) Purchase of Stock-in-trade	2730.23	3001.77	2,423.72	8,993.09	5,438.37	7,693.52
	b) Changes in Inventory of Finished goods, Work-in-progress and Stock-in-trade	71.99	(417.37)	-403.41	(653.07)	(321.95)	(422.54)
	c) Employee Benefits Expenses	72.24	97.16	91.24	261.90	257.15	375.06
	d) Finance Costs	47.30	33.26	32.02	111.02	84.25	107.46
	e) Depreciation and Amortisation expense	23.78	22.11	10.87	64.85	25.35	75.65
	f) Other expenses	99.46	173.20	82.34	392.54	238.77	343.89
	Total Expenses	3,045.00	2,910.13	2,236.77	9,170.34	5,721.93	8,173.03
3	Profit / (Loss) from ordinary activities before Exceptional items (1-2)	232.95	154.39	209.31	561.91	319.39	424.85
4	Exceptional Items						
5	Profit / (Loss) before tax (3 +/- 4)	232.95	154.39	209.31	561.91	319.39	424.85
6	Tax Expense						
	- Current tax	73.08	47.88	68.46	179.51	104.27	147.68
	- Deferred tax	6.67	(6.61)	-1.63	(16.63)	0.52	9.75
	Total Tax Expenses	79.75	41.27	66.83	162.88	104.79	157.44
7	Profit / (Loss) for the period (5 +/- 6)	153.20	113.12	142.48	399.03	214.60	267.41
8	Other Comprehensive Income, net of income tax						
	A. (i) Items that will not be reclassified to profit or loss	-98.83	(42.99)	243.02	(189.55)	330.98	174.83
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-2.44	(21.26)	-70.30	(2.76)	(93.76)	(11.88)
	B. (i) Items that will be reclassified to profit or loss						
	(ii) Income tax relating to items that will be reclassified to profit or loss						
	Total Other Comprehensive Income, net of income tax	(101.27)	(64.26)	172.72	(192.31)	237.22	162.96
9	Total Comprehensive Income for the period (8 +/- 7)	51.93	48.87	315.20	206.72	451.82	430.37
10	Paid-up equity share capital (face value of Rs 10/- per share)	20.00	20.00	20.00	20.00	20.00	20.00
11	Earning per share (EPS) (of Rs 10/- each) (not annualised)						
	Basic/ Diluted EPS	76.60	56.56	71.24	199.52	107.30	133.71
1)	The unaudited financial results of the Company for the quarter and nine months ended December 31, 2018 have been reviewed by the Audit Committee of the Board and approved by the Board of Directors at its meeting held on 06th February, 2019. The above unaudited financial results for the quarter and nine months ended December 31, 2018 have been reviewed by the statutory auditors of the Company in terms of Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.						
2)	The unaudited financial results have been prepared in accordance with Indian Accounting Standards (Ind AS), the provisions of the Companies Act, 2013 (the Act), as applicable and guidelines issued by the Securities and Exchange Board of India (SEBI).						
3)	Effective 1 April 2018, the Company adopted Ind AS 115 'Revenue from contracts with customers'. The effect on adoption of Ind AS 115 on the financial results is insignificant.						
4)	The Company is engaged mainly in Trading of "Chemicals" and therefore, there is only one reportable segment in accordance with the Accounting Standards on Segment Reporting (AS 17).						
5)	The Earning Per Share in respect of financial year ended 31st March, 2018 is for the whole year, whereas for the quarter ended period(s), it is only for that period.						
6)	Previous quarter / year figures have been appropriately regrouped, recasted and reclassified wherever necessary to conform to the current year presentations.						
	Place: Mumbai Date: 06.02.2019					 Sushil Kumar Singhania Chairman DIN - 00379991	

