GOVIND POY OXYGEN LTD.

Statement of Assets and Liabilities as at September 30, 2017

Sr. No.	Particulars	As at 30.09.2017 Rupees Unaudited
I	**ASSETS**	
	(A) Non - Current Assets	
	(a) Property, Plant and Equipment	177.42
	(b) Capital Work-in-Progress	4.83
	(c) Financial Assets	
	(i) Investments	238.57
	(ii) Loans and Advances	5.85
	(d) Deferred Tax Assets (Net)	7.29
	(e) Other Non - Current Assets	5.56
	Total Non - Current Assets (A)	**439.52**
	(B) Current Assets	
	(a) Inventories	19.56
	(b) Financial Assets	
	(i) Trade receivables	130.05
	(ii) Cash and cash equivalents	9.70
	(iii) Other bank balances	15.29
	(iv) Loans and Advances	19.36
	(v) Other Financial Assets	
	Total Current Assets (B)	**193.96**
	TOTAL - ASSETS (A+B)	**633.48**
II	**EQUITY AND LIABILITIES**	
	(A) Equity	
	(a) Equity Share Capital	40.00
	(b) Other Equity	282.60
	Total Equity (A)	**322.60**
	(B) Liabilities	
	1 Non - Current Liabilities	
	(a) Provisions	[illegible]

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NOTES:

NOTES

1. The above unaudited financial results of the Company have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on December 09, 2017. The statutory auditors of the Company have conducted a "Limited Review" of the unaudited financial results for the quarter and half year ended September 30, 2017.

2. The financial results are prepared in accordance with the Indian Act

GOVIND POY OXYGEN LTD.

(Rs in lakhs)

Description	Quarter ended September 30, 2016) (Unaudited)	Six Months ended September 30, 2016) (Unaudited)
Net Profit before Tax as per Previous GAAP (Indian GAAP)	13.94	28.69
IND AS adjustments: Add/(Less)		
On account of :		