

MAL/SECTT/BSE/

Date: 12.08.2019

To

Bombay Stock Exchange Limited

25th Floor, Phiroze Jee Jee Bhoy Towers

Dalal Street, Mumbai - 400 001

SUBJECT: UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30.06.2019

Dear Sir's

Pursuant to Regulation 33, we are enclosing herewith copy of duly signed Unaudited Standalone and Consolidated Financial results along with the Limited review report for the quarter ended 30.06.2019 of the Company. The Board of Directors of the company in their meeting held on 12th day of August, 2019 has approved and taken the same on record.

Thanking you.

Yours Faithfully,

For Majestic Auto Limited



Mahesh Munjal

Managing Director

Encl: Attached

MAJESTIC AUTO LIMITED

CIN L35911DL1973PLC353132

Corporate Office: A-110, Ground Floor, Sector 4, Noida 201301 (U.P.)

Registered Office-10, Southern Avenue, First Floor, Maharani Bagh, New Delhi-110065

Tel.: 0120-4348907, Email: info@majesticauto.in, www.majesticauto.in



SAR & Associates

Chartered Accountants

Independent Auditor's Review Report on the Quarterly Unaudited Standalone and Year to Date Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

**Review Report to
The Board of Directors
Majestic Auto Limited**

We have reviewed the accompanying statement of unaudited standalone financial results of **Majestic Auto Limited** (the 'Company') for the quarter ended 30 June 2019 (the 'Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the 'Regulation'), read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 (the 'Circular').

This statement, which is the responsibility of the Company Management and approved by the Company Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India read with the Circular. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit 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 recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For SAR & Associates
Chartered Accountants
Firm Registration No. 122400W



CA Anubhav Goyal
Partner
Membership No. 123328
UDIN – 19123328AAAAAF2774
Place: Noida
Date: 12 August 2019

Branch Office: A-110, G.F. Sector-4, NOIDA Cell: + 91-9999700657
Email: anubhav@sarassociates.in, anubhavgoyal2205@gmail.com

Head Office: 1st Floor, Flat No.1, "Kalpana Plaza" Plot No. 258, N-1, Opp. N-1 Police Chowki, CIDCO, Aurangabad - 431 003

Majestic Auto Limited				
Regd. Office: 10, Southern Avenue, First Floor, Maharani Bagh, New Delhi-110065				
Statement of Financial Results for the quarter on 30 June 2019				
(₹ in lakhs)				
Particulars	Standalone			
	Quarter ended			Year ended
	30 June 2019	31 March 2019	30 June 2018	31 March 2019
	Unaudited	Refer Note 1	Unaudited	Audited
1 Income				
a) Revenue from operations	917.50	4,198.52	603.33	8,145.58
b) Other income	56.01	556.01	28.49	1,022.62
Total income	973.51	4,754.53	631.82	9,168.20
2 Expenses				
a) Cost of Product and services	471.96	1,748.37	408.07	3,309.02
b) Employee benefits expense	51.97	58.38	78.16	281.17
c) Finance costs	139.96	139.74	178.32	610.49
d) Depreciation and amortisation expense	52.16	22.08	19.80	79.42
e) Other expenses	65.88	132.02	66.67	369.34
Total expenses	781.93	2,100.59	751.02	4,649.44
3 Profit/ (loss) before tax from continuing operations (1-2)	191.58	2,653.94	(119.20)	4,518.76
4 Tax expense				
a) Current tax (including current tax and minimum alternate tax earlier year)	41.28	201.51	-	513.13
Less: MAT Credit Entitlement	(35.44)	(233.89)	-	(440.53)
a) Deferred tax credit	28.90	(139.93)	37.75	(296.59)
b) Earlier years tax adjustments (net)	-	-	-	-
Total tax expense/(credit)	34.74	(172.31)	37.75	(223.99)
5 Profit/ (loss) after tax from continuing operations (3-4)	156.84	2,826.25	(156.95)	4,742.75
6 Discontinued operations				
Profit/(Loss) from discontinued operations before tax	-	(1,212.24)	(47.74)	(1,262.55)
Tax expense/ (credit) of discontinued operations	-	(217.06)	114.11	(114.06)
7 Profit/(Loss) from discontinued operation	-	(995.18)	(161.85)	(1,148.49)
8 Net Profit/(loss) after tax (5+7)	156.84	1,831.07	(318.80)	3,594.26
9 Other comprehensive income				
(i) Items that will not be reclassified to profit or loss	264.79	(5,061.26)	(651.04)	(9,097.68)
(ii) Income tax relating to items that will not be reclassified to profit or loss	(54.51)	1,298.81	140.29	2,104.92
Other comprehensive Income/(Loss)	210.28	(3,762.45)	(510.75)	(6,992.76)
10 Total comprehensive Income/(Loss) (8+9)	367.12	(1,931.38)	(829.55)	(3,398.50)
11 Paid-up equity share capital (Face value of Rs 10 per equity share)	1,039.82	1,039.82	1,039.82	1,039.82
12 Earnings per share for continuing operations				
(a) Basic (in ₹)	1.51	27.18	(1.51)	45.62
(b) Diluted (in ₹)	1.51	27.18	(1.51)	45.62
Earnings per share for discontinued operations				
(a) Basic (in ₹)	-	(9.57)	(1.56)	(11.05)
(b) Diluted (in ₹)	-	(9.57)	(1.56)	(11.05)
Earnings per share for continuing & discontinued operations				
(a) Basic (in ₹)	1.51	17.61	(3.07)	34.57
(b) Diluted (in ₹)	1.51	17.61	(3.07)	34.57

Notes to standalone financial results:

- The above results have been reviewed by the Audit Committee at their meeting held on 12 August 2019 and thereafter approved by the Board of Directors at their meeting held on 12 August 2019 and have been reviewed by the Statutory Auditors. Figures for the quarters ended 31 March 2019 represents the balancing figures between the audited figures for the full financial year and the published year to date reviewed figures upto the third quarter of the respective financial year.
- This statement has been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- Effective 1 April, 2019, the Company has adopted Ind AS 116 "Leases" and capitalised assets taken on operating lease. The transition was effected using modified retrospective method and impact thereof of ₹ 1.75 lakhs (net of tax) has been reduced from statement of profit and loss.
- During the period the Company has leased out part of land and building, which was previously classified as Inventories. Now as required by Ind AS-40 "Investment Property", the land and building which was leased out has been reclassified as Investment Property, accordingly depreciation of ₹ 27.59 lakhs on the same has been provided.



MAJESTIC AUTO LIMITED

CIN L35911DL1973PLC353132

Corporate Office: A-110, Ground Floor, Sector 4, Noida 201301 (U.P.)

Registered Office-10, Southern Avenue, First Floor, Maharani Bagh, New Delhi-110065

Tel.: 0120-4348907, Email: info@majesticauto.in, www.majesticauto.in

5a. Pursuant to official notification issued on Bombay Stock Exchange ("BSE") dated 2 August 2017 and 7 September 2017 for electrical motor business of its "Electricals" division and official notification issued on Bombay Stock Exchange ("BSE") dated 5 October 2017 for fine blanking components business of its "Fine blanking components" division, the Company has discontinued both the divisions due to lack of viable orders, profitability and capital investment requirements for new technology. Consequently, loss before tax, tax expense and loss after tax for both the divisions has been disclosed separately as discontinued operations in the above results.

5b. Loss from discontinued operations includes :

(₹ in lakhs)

Particulars	Quarter ended			Year ended
	30 June 2019	31 March 2019	30 June 2018	31 March 2019
Income from ordinary activities attributable to discontinued operations	-	74.60	49.01	240.98
Expenses attributable to discontinued operations	-	1,286.84	96.75	1,503.53
Profit/(Loss) before income tax from discontinued operations	-	(1,212.24)	(47.74)	(1,262.55)
Income tax expense/ (credit)	-	(217.06)	114.11	(114.06)
Profit/(Loss) from discontinued operation	-	(995.18)	(161.85)	(1,148.49)

FOR AND ON BEHALF OF BOARD OF DIRECTORS



Mahesh Munjal
Chairman and Managing Director

Place : Noida
Date : 12 August 2019

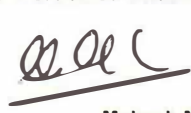
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Majestic Auto Limited				
Regd. Office: 10, Southern Avenue, First Floor, Maharani Bagh, New Delhi-110065				
Statement of Segment Results for the quarter ended on 30 June 2019				
(₹ in lakhs)				
Particulars	Standalone			
	Quarter ended			Year ended
	30 June 2019	31 March 2019	30 June 2018	31 March 2019
	Unaudited	Refer Note 1	Unaudited	Audited
Segment revenue				
(a) Real estate & management services	813.12	4,198.52	603.33	8,145.58
(b) Rental	104.38	-	-	-
Total	917.50	4,198.52	603.33	8,145.58
Less: Inter segment revenue	-	-	-	-
Income from operations	917.50	4,198.52	603.33	8,145.58
Segment results				
Profit/ (loss) before tax and interest				
(a) Real estate & management services	227.16	2,793.68	59.12	5,129.25
(b) Rental	104.38	-	-	-
Total profit/ (loss) before tax and interest	331.54	2,793.68	59.12	5,129.25
Less: Finance cost	139.96	139.74	178.32	610.49
Total profit/ (loss) before tax	191.58	2,653.94	(119.20)	4,518.76
Segment assets				
(a) Real estate & management services	40,406.69	45,047.26	49,955.29	45,047.26
(b) Rental	5,001.97	-	-	-
Total	45,408.66	45,047.26	49,955.29	45,047.26
Segment liabilities				
(a) Real estate & management services	7,076.19	7,255.36	13,041.26	7,255.36
(b) Rental	173.47	-	-	-
Total	7,249.66	7,255.36	13,041.26	7,255.36
The Segment information stated above does not include the following information relating to discontinued operation as stated in note 5 of the results.				
(₹ in lakhs)				
Particulars	Quarter ended			Year ended
	30 June 2019	31 March 2019	30 June 2018	31 March 2019
Segment revenue	-	74.60	47.82	240.98
Segment results	-	(1,212.24)	(47.74)	(1,262.55)
Segment assets	-	195.34	3,509.00	195.34
Segment liabilities	-	121.20	88.60	121.20
FOR AND ON BEHALF OF BOARD OF DIRECTORS				
				
Place : Noida				Mahesh Munjal
Date : 12 August 2019				Chairman and Managing Director

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SAR & Associates

Chartered Accountants

Independent Auditor's Review Report on the Quarterly Unaudited Consolidated and Year to Date Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

**Review Report to
The Board of Directors
Majestic Auto Limited**

We have reviewed the accompanying statement of unaudited consolidated financial results of **Majestic Auto Limited** (the "Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as 'the Group') for the quarter ended 30 June 2019 (the "Statement") attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Regulation"), read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 ("the Circular").

This statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India read with the Circular. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express and audit opinion.

The Consolidated Financial Statement includes the results of the following entities:

1. Majestic Auto Limited
2. Majestic IT Services Limited
3. Emirates Technologies Private Limited

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited consolidated financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For SAR & Associates

Chartered Accountants

Firm Registration No. 122400W

CA Anubhav Goyal

Partner

Membership No. 123328

UDIN -19123328AAAAAG3406

Place: Noida

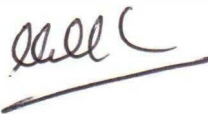
Date: 12 August 2019



Branch Office: A-110, G.F. Sector-4, NOIDA Cell: + 91-9999700657
Email: anubhav@sarassociates.in, anubhavgoyal2205@gmail.com

Head Office: 1st Floor, Flat No.1, "Kalpana Plaza"Plot No. 258, N-1, Opp. N-1 Police Chowki, CIDCO, Aurangabad - 431 003

Majestic Auto Limited				
Regd. Office: 10, Southern Avenue, First Floor, Maharani Bagh, New Delhi-110065				
Statement of Consolidated Financial Results for the quarter ended on 30 June 2019				
(₹ in Lakhs)				
Particulars	Consolidated			
	Quarter ended on			Year ended on
	30 June 2019	31 March 2019	30 June 2018	31 March 2019
	Unaudited	(Refer note 1)	Unaudited	Audited
1 Income				
a) Revenue from operations	1,836.85	5,112.32	1,686.20	11,670.26
b) Other income	17.05	532.34	5.58	1,022.79
Total income	1,853.90	5,644.66	1,691.78	12,693.05
2 Expenses				
a) Cost of Product and services	321.96	1,613.37	293.07	2,789.02
b) Employee benefits expense	104.95	112.33	112.41	445.34
c) Finance costs	522.08	624.19	522.42	2,160.74
d) Depreciation and amortisation expense	224.05	196.76	166.20	698.55
e) Other expenses	136.26	239.06	116.48	940.43
Total expenses	1,309.30	2,785.71	1,210.58	7,034.08
Profit/(loss) before exceptional items and tax (1-2)	544.60	2,858.95	481.20	5,658.97
Exceptional Items	-	-	-	-
3 Profit before tax from continuing operations (1-2)	544.60	2,858.95	481.20	5,658.97
4 Tax expense				
a) Current tax (including minimum alternate tax earlier years)	103.70	248.44	108.62	770.91
Less: MAT reversal/ (entitlement)	(35.58)	(233.89)	(0.18)	(440.53)
b) Deferred tax (credit)/ charge	(4.03)	(154.92)	37.55	(320.46)
c) Earlier years tax adjustments (net)	-	-	-	(0.17)
Total tax expense/(credit)	64.09	(140.37)	145.99	9.75
5 Net profit after tax from continuing operations (3-4)	480.51	2,999.32	335.21	5,649.22
6 Discontinued operations				
Loss from discontinued operations before tax	-	(1,212.24)	(47.74)	(1,262.55)
Tax expense/ (credit) of discontinued operations	-	(217.06)	114.11	(114.06)
Profit/(Loss) from discontinued operations	-	(995.18)	(161.85)	(1,148.49)
7 Net (loss)/ profit after tax (5+6)	480.51	2,004.14	173.36	4,500.73
Attributable to :				
Shareholders of the Company	429.99	1,978.07	84.31	4,360.27
Non-controlling interest	50.52	26.07	89.05	140.46
8 Other comprehensive income				
(i) Items that will not be reclassified to profit or loss	264.79	(5,067.61)	(651.04)	(9,104.03)
(ii) Income tax relating to items that will not be reclassified to profit or loss	(54.51)	1,298.81	140.29	2,104.92
Other comprehensive income	210.28	(3,768.80)	(510.75)	(6,999.11)
9 Total comprehensive income (7+8)	690.79	(1,764.66)	(337.39)	(2,498.38)
Attributable to :				
Shareholders of the Company	640.27	(1,790.73)	(426.44)	(2,638.84)
Non-controlling interest	50.52	26.07	89.05	140.46
Total comprehensive income attributable to owners				
Arises from :				
Continuing operations	690.79	(769.48)	(175.54)	(1,349.89)
Discontinued operations	-	(995.18)	(161.85)	(1,148.49)
10 Paid-up equity share capital (Face value of Rs 10 per equity share)	1,039.82	1,039.82	1,039.82	1,039.82
11 Earnings per share for continuing operations				
(a) Basic (in Rs.)	4.62	28.84	3.22	54.33
(b) Diluted (in Rs.)	4.62	28.84	3.22	54.33
Earnings per share for discontinued operations				
(a) Basic (in Rs.)	-	(9.57)	(1.56)	(11.05)
(b) Diluted (in Rs.)	-	(9.57)	(1.56)	(11.05)
Earnings per share for continuing & discontinued operations				
(a) Basic (in Rs.)	4.62	19.27	1.66	43.28
(b) Diluted (in Rs.)	4.62	19.27	1.66	43.28



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Notes to consolidated financial results:

- 1 The above results have been reviewed by the Audit Committee at their meeting held on 12 August 2019 and thereafter approved by the Board of Directors at their meeting held on 12 August 2019 and have been reviewed by the Statutory Auditors. Figures for the quarters ended 31 March 2019 represents the balancing figures between the audited figures for the full financial year and the published year to date reviewed figures upto the third quarter of the respective financial year.
- 2 This statement has been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- 3 Effective 1 April, 2019, the Group has adopted Ind AS 116 "Leases" and capitalised assets taken on operating lease. The transition was effected using modified retrospective method and impact thereof of ₹ 1.95 lakhs (net of tax) has been increased to statement of profit and loss.
- 4 During the period the Group has leased out part of land and building, which was previously classified as Inventories. Now as required by Ind AS-40 "Investment Property", the land and building which was leased out has been reclassified as Investment Property, accordingly depreciation of ₹ 27.59 lakhs on the same has been provided.
- 5a Pursuant to official notification issued on Bombay Stock Exchange ("BSE") dated 2 August 2017 and 7 September 2017 for electrical motor business of its "Electricals" division and official notification issued on Bombay Stock Exchange ("BSE") dated 5 October 2017 for fine blanking components business of its "Fine blanking components" division, the Group has discontinued both the divisions due to lack of viable orders, profitability and capital investment requirements for new technology. Consequently, loss before tax, tax expense and loss after tax for both the divisions has been disclosed separately as discontinued operations in the above financial results.

5b Loss from discontinued operation includes :

Particulars	(₹ in Lakhs)			
	Quarter ended on			Year ended on
	30 June 2019	31 March 2019	30 June 2018	31 March 2019
Income from ordinary activities attributable to discontinued operations	-	74.60	49.01	240.98
Expenses attributable to discontinued operations	-	1,286.84	96.75	1,503.53
Loss before income tax from discontinued operations	-	(1,212.24)	(47.74)	(1,262.55)
Income tax expense/ (credit)	-	(217.06)	114.11	(114.06)
Profit/(Loss) from discontinued operation	-	(995.18)	(161.85)	(1,148.49)

FOR AND ON BEHALF OF BOARD OF DIRECTORS



Mahesh Munjal
Chairman and Managing Director

Place : Noida

Date : 12 August, 2019

MAJESTIC AUTO LIMITED
CIN L35911DL1973PLC353132

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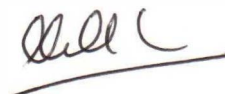
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Majestic Auto Limited				
Regd. Office: 10, Southern Avenue, First Floor, Maharani Bagh, New Delhi-110065				
Statement of Segment Results for the Quarter ended on 30 June 2019				
(₹ in Lakhs)				
Particulars	Consolidated			
	Quarter ended on			Year ended on
	30 June 2019	31 March 2019	30 June 2018	31 March 2019
	Unaudited	(Refer note 1)	Unaudited	Audited
Segment revenue				
(a) Real estate & management services	963.12	4,198.52	718.33	8,665.58
(b) Rental	1,023.73	913.80	1,082.87	3,524.68
Total	1,986.85	5,112.32	1,801.20	12,190.26
Less: Inter segment revenue	(150.00)	(135.00)	(115.00)	(520.00)
Income from operations	1,836.85	4,977.32	1,686.20	11,670.26
Segment results				
Profit before tax and interest				
(a) Real estate & management services	347.71	2,784.14	71.17	5,165.31
(b) Rental	718.97	699.00	932.45	2,654.40
Total profit before tax and interest	1,066.68	3,483.14	1,003.62	7,819.71
Less: Finance cost	522.08	624.19	522.42	2,160.74
Total profit before tax	544.60	2,858.95	481.20	5,658.97
Segment assets				
(a) Real estate & management services	30,802.82	34,911.69	40,955.85	34,911.69
(b) Rental	30,264.80	25,294.91	25,201.01	25,294.91
Total segment assets	61,067.62	60,206.60	66,156.86	60,206.60
Add: Unallocated	4,087.37	4,087.37	4,087.37	4,087.37
Total assets	65,154.99	64,293.97	70,244.23	64,293.97
Segment liabilities				
(a) Real estate & management services	7,359.95	7,222.96	13,045.81	7,222.96
(b) Rental	17,007.39	17,048.27	18,461.53	17,048.27
Total liabilities	24,367.34	24,271.23	31,507.34	24,271.23

The Segment information stated above does not include the following information relating to discontinued operation as stated in note 5 of the financial results:

(₹ in Lakhs)				
Particulars	Quarter ended on			Year ended on
	30 June 2019	31 March 2019	30 June 2018	31 March 2019
Segment revenue	-	74.60	47.82	240.98
Segment results	-	(1,212.24)	(47.74)	(1,262.55)
Segment assets	-	195.34	3,509.00	195.34
Segment liabilities	-	121.20	88.60	121.20

FOR AND ON BEHALF OF BOARD OF DIRECTORS



Mahesh Munjal
Chairman and Managing Director

Place : Noida
Date : 12 August, 2019

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