

SPARKLING (INDIA) FINSHARES LIMITED
CIN:L74900DL1994PLC062222
714, VISHWADEEP BUILDING, PLOT NO. 4, DISTRICT CENTRE, JANAKPURI, NEW DELHI - 110058
Statement of Standalone Unaudited Financial Results for the quarter and half year ended on September 30, 2015

(Rs. In Lakhs)

S.No	Particulars	PART I					
		3 months ended (30/09/2015)	Preceding 3 months ended 30/06/2015	Corresponding 3 months ended 30/09/2014 in the previous year	Year to date figures for current period ended 30/09/2015	Year to date figures for the previous year ended 30/09/2014	Previous year ended 31/03/2015
		(Unaudited)		(Unaudited)		(Audited)	
1	Income from Operations						
	Net Sales/Income from Operations	9.74	-	1.87	9.74	8.90	
	Other operating income	-	-	-	3.65	-	
	Total Income from operations (net)	9.74	-	1.87	9.74	8.90	
2	Expenses						
	(a) Cost of materials consumed	-	-	-	-	-	
	(b) Purchases of stock-in-trade	-	-	-	-	-	
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	
	(d) Employee benefits expense	2.12	1.75	0.42	3.87	1.83	
	(e) Depreciation and amortisation expense	-	-	0.00	-	0.01	
	(f) Other Expenses	4.67	0.74	0.12	5.41	0.51	
	Total Expenses	6.79	2.49	0.54	9.28	2.35	
3	Profit / (Loss) from operations before other income, finance cost and exceptional items (1-2)	2.95	(2.49)	1.33	0.46	6.55	
4	Other income	-	2.85	0.54	2.85	2.56	
5	Profit / Loss from ordinary activities before finance costs and exceptional items (3+4)	2.95	0.36	1.86	3.31	9.11	
6	Financial Costs	-	-	-	-	-	
7	Profit / Loss from ordinary activities after finance costs but before exceptional items (5±6)	2.95	0.36	1.86	3.31	9.11	
8	Exceptional items	-	-	-	-	-	
9	Profit / (Loss) from ordinary activities before tax (7±8)	2.95	0.36	1.86	3.31	9.11	
10	Tax Expenses	0.89	-	0.58	0.69	2.81	
11	Net Profit / (Loss) from ordinary activities after tax (9±10)	2.07	0.36	1.29	2.43	6.29	
12	Extraordinary items (net of expense)	-	-	-	-	-	
13	Net Profit / (Loss) for the period (11±12)	2.07	0.36	1.29	2.43	6.29	
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)	2.07	0.36	1.29	2.43	6.29	
17	Paid-up equity Share Capital (Equity Shares of Rs. 10/- each)	400.05	400.05	400.05	400.05	400.05	
18	Reserves excluding revaluation reserves as per balance sheet of previous accounting year	-	-	-	-	0.64	
19 i	Earning Per Share (before extraordinary items) (of Rs. 10/- each) (not annualised):						
	(a) Basic	0.05	0.01	0.03	0.06	0.16	
	(b) Diluted	0.05	0.01	0.03	0.06	0.16	
19 ii	Earning Per Share (after extraordinary items) (of Rs. 10/- each) (not annualised):						
	(a) Basic	0.05	0.01	0.03	0.06	0.16	
	(b) Diluted	0.05	0.01	0.03	0.06	0.16	

PART II							
Information for the quarter and six months ended on September 30, 2015							
A	PARTICULARS OF SHARE HOLDING	3 months ended (30/09/2015)	Preceding 3 Months ended 30/06/2015	Corresponding 3 Months ended 30/09/2014 in the previous year	Year to date figures for current period ended 30/09/2015	Year to date figures for the previous year ended 30/09/2014	Previous year ended 31/03/2015
1	Public shareholding						
	- Number of Shares	3721000	3721000	3721000	3721000	3721000	3721000
	- Percentage of shareholding	93.01%	93.01%	93.01%	93.01%	93.01%	93.01%
2	Promoters and Promoter Group Shareholding						
	(a) Pledged/ Encumbered						
	- Number of Shares	-	-	-	-	-	-
	- Percentage of Shares (as a % of the total shareholding of the promoter and promoter group)	-	-	-	-	-	-
	- Percentage of Shares (as a % of the total share capital of the company)	0	0	0	0	0	0
	(c) Non-encumbered						
	- Number of Shares	279500	279500	279500	279500	279500	279500
	- Percentage of Shares (as a % of the total shareholding of the promoter and promoter group)	100	100	100	100	100	100
	- Percentage of Shares (as a % of the total share capital of the company)	6.99%	6.99%	6.99%	6.99%	6.99%	6.99%

B	Particulars	3 months ended 30.09.2015
	INVESTOR COMPLAINTS	
	Pending at the beginning of the quarter	NIL
	Received during the quarter	NIL
	Disposed of during the quarter	NIL
	Remaining unresolved at the end of the quarter	NIL

Notes

- The above unaudited financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on November 14, 2015
- No Investor complaint was pending at the end of the quarter
- The Company has single reportable segment as defined in Accounting Standard 17 therefore segment reporting is not applicable to the Company
- Figures of previous period have been regrouped wherever necessary to conform to the current year classification.
- In accordance with provisions of Clause 41 of the Listing Agreement, the above results have undergone Limited Review by the Statutory Auditors of the Company
- EPS is calculated in accordance with Accounting Standard 20 issued by ICAI

For SPARKLING (INDIA) FINSHARES LIMITED

C. Sagarika
(CHERUKU SAGARIKA)
Director
DIN: 07167996

Place: New Delhi
Date: 14.11.2015

SPARKLING (INDIA) FINSHARES LIMITED
CIN:L74900DL1994PLC062222
714, VISHWADEEP BUILDING, PLOT NO. 4, DISTRICT CENTRE, JANAKPURI, NEW DELHI - 110058
Standalone Statement of Assets and Liabilities as at September 30, 2015

(Rs. In Lakhs)

	Particulars	As at 30/09/2015	As at 31/03/2015
		(Unaudited)	(Audited)
A	EQUITY AND LIABILITIES		
1	Shareholders' funds		
	(a) Share Capital	400.05	400.05
	(b) Reserves and Surplus	3.06	0.64
	(c) Money received against share warrants		
	Sub-total - Shareholders' funds	403.11	400.69
2	Share application money pending allotment	-	-
3	Minority interest	-	-
4	Non-current liabilities		
	(a) Long-term borrowings	-	-
	(b) Deferred tax liabilities (net)	-	-
	(c) Other long-term liabilities	-	-
	(d) Long-term provisions	-	-
	Sub-total - Non-current liabilities	-	-
5	Current liabilities		
	(a) Short-term borrowings	-	-
	(b) Trade payables	-	-
	(c) Other current liabilities	0.59	1.64
	(d) Short-term provisions	3.53	3.53
	Sub-total - Current liabilities	4.12	5.17
	TOTAL - EQUITY AND LIABILITIES	407.23	405.86
B	ASSETS		
1	Non-current assets		
	(a) Fixed Assets	0.02	0.02
	(b) Goodwill on consolidation	-	-
	(c) Non-current investments	394.45	394.45
	(d) Deferred tax assets (net)	-	-
	(e) Long-term loans and advances	-	-
	(f) Other non-current assets	-	-
	Sub-total - Non-current assets	394.47	394.47
2	Current assets		
	(a) Current investments	-	-
	(b) Inventories	0.24	0.24
	(c) Trade receivables	8.01	8.01
	(d) Cash and cash equivalents	3.62	2.25
	(e) Short-term loans and advances	0.89	0.89
	(f) Other current assets	-	-
	Sub-total - Current assets	12.76	11.39
	TOTAL - ASSETS	407.23	405.86

For SPARKLING (INDIA) FINSHARES LIMITED

C. Sagarika

Place : New Delhi
Date : 14.11.2015

(CHERUKU SAGARIKA)
Director
DIN: 07167996

Limited Review Report

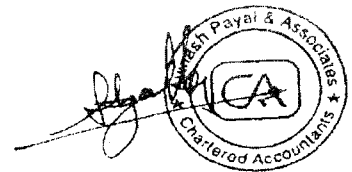
To,
The Board of Directors
Sparkling (India) Finshares Limited
714, Vishwadeep Building, Plot No. 4,
District Centre, Janakpuri, New Delhi-110058

We have reviewed the accompanying statement of unaudited financial results of **Sparkling (India) Finshares Limited** (hereinafter referred to as the "Company"), for the period ended September 30, 2015 except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been audited by us. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors/ Committee of 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

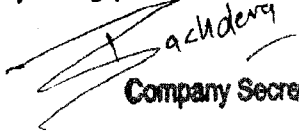
Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Clause 41 of the Listing Agreement including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For AVINASH PAYAL & ASSOCIATES
CHARTERED ACCOUNTANTS**



(AVINASH AGARWALLA)
Partner
M. No. 505433
FRN: 327211E

Place: New Delhi
Date: November 14, 2015

For Sparkling (India) Finshares Ltd.

Company Secretary