

11	Earnings per equity share:					
	(1) Basic	0.00	(0.00)	(0.00)	0.01	(0.01) 0.00
	(2) Diluted	0.00	(0.00)	(0.00)	0.01	(0.01) 0.00

Notes:

1. The above results were reviewed by Audit Committee and taken on record by the Board of Directors at its meeting held on 03rd February, 2018

2. The Company has only single Reportable Business Segment.

3. During the quarter ended 31st December 2017, Nil complaints was received and attended.

4. Previous quarter's figures have been re-grouped / re-arranged wherever necessary.

5. The Company has adopted Indian Accounting Standards ("IND AS") from April 1, 2017 and accordingly these financial have been prepared in accordance with the recognition and measurements principles laid down in Ind AS 34 Interim Financial Reporting prescribed under section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Financial Results for the previous period have been prepared in accordance with recognition and measurements

principles of Ind AS 34

6. Reconciliation of Statement of Profit and Loss reported for previous year under IGAAP to Ind AS Quarter Ended December 31, 2016

Particulars	Item Impacting	As Per IGAA	Effect on Transition to Ind AS	As Per Ind AS
Revenue from Operations		NIL	NIL	NIL
Other Comprehensive Income		NIL	NIL	NIL
Tax Expenses		NIL	NIL	NIL
Profit After Tax		(3.62)	NIL	(3.62)

Reconciliation of Statement of Profit and Loss reported for previous year under IGAAP to Ind AS Nine Months Ended December 31, 2016

Particulars	Item Impacting	As Per IGAA	Effect on Transition to Ind AS	As Per Ind AS
Revenue from Operations		NIL	NIL	NIL
Other Comprehensive Income		NIL	NIL	NIL
Tax Expenses		NIL	NIL	NIL
Profit After Tax		(11.25)	NIL	(11.25)

By Order of the Board of Directors

For Saptak Chem and Business Limited
(Formerly known as Munak Chemicals Limited)


Manthan Bhavsar
Managing Director
DIN: 05208214

Place : Bathinda

Date : 03/02/2018