

Nexus Commodities and Technologies Limited

Regd. Office: 1, Annai Avenue Main Road, (Agraharam), 1st Floor, Near Seetharaman Kalyana Mandapam, Korathur North,
Chennai – 600076 – Website: www.nexuscomtech.com Email: nexuscomm92@gmail.com
CIN - L52599TN1992PLC021979

Date: 25th September, 2017

To,
BSE Limited
Corporate Relation Department,
Phiroze Jeejeebhoy Towers,
Dalai Street, Fort,
Mumbai - 400 001.

Kind Attn.: Mr. Rakesh Farekh

Ref: Your e-mail dated September 12, 2017 - Discrepancies in the Financial Results of the Company for the quarter ended 30th June, 2017.

Sub: Revised Financial Results for the quarter ended 30th June, 2017.

Script Code: 538874

Dear Sir,

With reference to your e-mail dated September 12, 2017, we hereby submit the following documents:

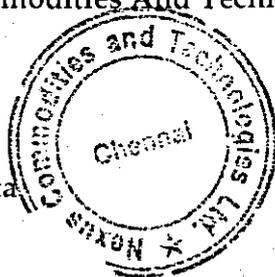
1. Revised Financial Results of the Company for the quarter ended 30th June, 2017 as per Schedule III of the Companies Act, 2013;
2. Limited Review Report on the financial results for the quarter ended 30th June, 2017.

We request you to take the same on your record.

Thanking You.

Yours faithfully,
For Nexus Commodities And Technologies Limited


Rupesh Roongta
DIN: 02576510
Director



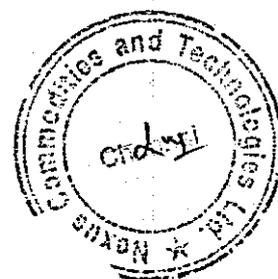
NEXUS COMMODITIES AND TECHNOLOGIES LIMITED

REGD. OFFICE : 1, ANNAI AVENUE MAIN ROAD, (AGRAHARAM), 1 FLOOR, NEAR SEETHARAMAN KALYANA MANDAPAM, KORATUR NORTH, CHENNAI - 6000 076.

CIN No. : L52599TN1992PLC021979, E-Mail : nexuscom92@gmail.com., Website : nexuscomtech.com

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30TH JUNE, 2017

| Part I | | Quarter Ended on | | | (Rs. In Lakhs) |
|---------|----------------------------------------------------------------------------------------------------|---------------------------|-------------------------|---------------------------|---------------------------------------|
| Sr. No. | Particulars | 30/06/2017 (Unaudited) | 31/03/2017 (Audited) | 30/06/2016 (Unaudited) | Year Ended 31/03/2017 (Audited) |
| 1 | Income from Operation | | | | |
| | a) Net Sales / Income from Operation (Net of Excise Duty) | 31.37 | 10.01 | 3.13 | 30.46 |
| | b) Other Income | 0.10 | 0.00 | - | - |
| | Total Income from Operation | 31.48 | 10.01 | 3.13 | 30.46 |
| 2 | Expenses | | | | |
| | a) Purchase of Traded Goods | 30.29 | 17.31 | - | 36.83 |
| | b) Change in Inventories of finished goods, WIP & stock in trade | (0.58) | (7.56) | 2.64 | (8.32) |
| | c) Employee Benefit Expenses | 3.82 | 2.24 | 1.74 | 7.77 |
| | d) Depreciation & Amortisation Expenses | 0.07 | 0.07 | 0.07 | 0.26 |
| | e) Other expenditure (Any item exceeding 10% of the total expenditure to be shown seperately). | 6.96 | 6.44 | 0.57 | 12.94 |
| | Total Expenses | 40.56 | 18.50 | 5.01 | 49.47 |
| 3 | Profit/(Loss) before tax | (9.08) | (8.49) | (1.88) | (19.01) |
| 4 | Tax Expenses | - | 0.25 | (0.58) | 0.24 |
| 5 | Profit after Tax (5-6) | (9.08) | (8.74) | (1.30) | (19.25) |
| 6 | Other Comprehensive Income | | | | |
| | Items not to be reclassified to profit or loss in subsequent periods: | | | | |
| | Remeasurement gains and (losses) on defined benefit obligations (net) | - | - | - | - |
| | Income tax effect | - | - | - | - |
| | Total | - | - | - | - |
| 7 | Total Comprehensive Income (7+6) | (9.08) | (8.74) | (1.30) | (19.25) |
| | Total Comprehensive Income for the period attributable to owners of the Company. | | | | |
| 8 | Paid-up equity share Capital (Face Value of Rs. 10/- each) | 547.19 | 547.19 | 547.19 | 547.19 |
| 9 | Reserves excluding revaluation reserve as per balance sheet of previous accounting year | - | - | - | (2.74) |
| 10 | Earning Per Share (Not Annualised) | | | | |
| | a) Basic and Diluted | (0.17) | (0.16) | (0.02) | (0.35) |



Part II

| PARTICULARS OF SHAREHOLDING | | | | | |
|---------------------------------------------------|-------------------------------------------------------------------|-----------|-----------|-----------|-----------|
| A | 1 Public Shareholding | | | | |
| | - Number of Shares | 4,103,775 | 4,103,775 | 4,103,775 | 4,103,775 |
| | - Percentage of Shareholding | 75.00 | 75.00 | 75.00 | 75.00 |
| | 2 Promoter and Promoter Group Shareholding | | | | |
| | a) Pledged / Encumbered | | | | |
| | - Number of Shares | - | - | - | - |
| | - Percentage of Shares | - | - | - | - |
| | (as a % of the total shareholding of promoter and promoter group) | - | - | - | - |
| | - Percentage of Shares | - | - | - | - |
| | (as a% of the total share capital of the company) | - | - | - | - |
| | b) Non - Encumbered | | | | |
| | - Number of Shares | 1,368,125 | 1,368,125 | 1,368,125 | 1,368,125 |
| | - Percentage of Shares | 100.00 | 100.00 | 100.00 | 100.00 |
| | (as a % of the total shareholding of promoter and promoter group) | - | - | - | - |
| - Percentage of Shares | 25.00 | 25.00 | 25.00 | 25.00 | |
| (as a% of the total share capital of the company) | | | | | |

Notes:

1. The Company has adopted Indian accounting standards (IND AS) from 1st April 2016, the above results have been prepared in compliance with IND AS. Further the financial results for the quarter ended 30th June 2016, 31st March 2017 and previous year ended 31st March 2017 have been restated to comply with IND AS.

2. Reconciliation of results between previously reported (referred to as "Previous GAAP") and IND AS for the quarter/year are presented as under.

| Particulars | Quarter ended 31.03.2017 | Quarter ended 30.06.2016 | Year Ended 31.03.2017 |
|-----------------------------------------------|-----------------------------|-----------------------------|--------------------------|
| Net Profit/(Loss) under Previous GAAP | (8.74) | (1.30) | (19.25) |
| Add/Less | - | - | - |
| Net Profit/(Loss) for the period under IND AS | (8.74) | (1.30) | (19.25) |
| Other Comprehensive Income | - | - | - |
| Total Comprehensive Income under IND AS | (8.74) | (1.30) | (19.25) |

3. The above Financial result were reviewed by the audit committee thereafter approved and record by the Board of Directors at their meeting held on 21st August, 2017.

4. The above results for the quarter ended 30th June 2017 have been reviewed by the Statutory Auditor of the Company.

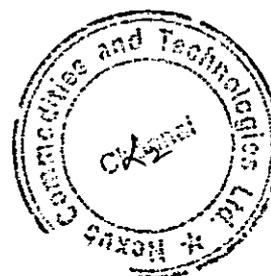
5. The company has not received any shareholder / investors complaints during the quarter ended 30th June, 2017.

6. The Company is engaged primarily in the trading business and therefore there is only one reportable segment.

7. Figures for the previous year/period have been regrouped when necessary.

For Nexus Commodities and Technologies Limited

Place: Mumbai.
Date : 21st August 2017



Rupesh Roongta
(Rupesh Roongta)
(DIN 02576510)
Director



RAJ AND RAVI

CHARTERED ACCOUNTANTS

Auditor's Report on Quarterly Financial Results of Nexus Commodities and Technologies Limited Pursuant to the Clause 41 of the Listing Agreement

To

Board of Directors of Nexus Commodities and Technologies Limited Limited

We have reviewed the accompanying statement of unaudited financial results of Nexus Commodities and Technologies Limited for the quarter ended 30/06/2017, being submitted by the company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015. These quarterly financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our review of such interim financial statements.

We conducted our review in accordance with the reviewing standards generally accepted in India. Those standards require that we plan and perform the review to obtain reasonable assurance about whether the financial results are free of material misstatement(s). A review includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. A review also includes assessing the accounting principles used and significant estimates made by management. We believe that our review provides a reasonable basis for our opinion.

Based on our review conducted as above, nothing has come to our attention that causes us believe that the accompanying Statement prepared in accordance with applicable accounting standards i.e. Ind AS prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder 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 RAJ AND RAVI
Firm Registration No. 10935 S
Chartered Accountants



RAJ V
(Membership No. 23211)
Partner

Place: Chennai 600088.
Date: 21st August 2017