

General information about company	
Scrip code	539032
NSE Symbol	
MSEI Symbol	
ISIN*	INE184Q01010
Name of company	Fraser and Company Limited
Type of company	
Class of security	Equity
Date of start of financial year	01-04-2018
Date of end of financial year	31-03-2019
Date of board meeting when results were approved	20-05-2019
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	10-05-2019
Description of presentation currency	INR
Level of rounding used in financial results	Millions
Reporting Quarter	Yearly
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited	Audited
Segment Reporting	Single segment
Description of single segment	COMMERCIAL TRADING AND DISTRIBUTION
Start date and time of board meeting	20-05-2019 17:00
End date and time of board meeting	20-05-2019 18:00
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion

Financial Results ◆ Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-01-2019	01-04-2018
B	Date of end of reporting period	31-03-2019	31-03-2019
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.			
1 Income			
	Revenue from operations	25.56	48.11
	Other income	0.59	0.59
	Total income	26.15	48.7
2 Expenses			
(a)	Cost of materials consumed	0	0
(b)	Purchases of stock-in-trade	22.76	43.86
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.27	-0.75
(d)	Employee benefit expense	0.84	1.49
(e)	Finance costs	0	0
(f)	Depreciation, depletion and amortisation expense	0.08	0.12
(f) Other Expenses			
1	Others	1.74	3.03
10			
	Total other expenses	1.74	3.03
	Total expenses	25.69	47.75

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3 Total profit before exceptional items and tax			
		0.46	0.95
4	Exceptional items	0	0
5	Total profit before tax	0.46	0.95
7 Tax expense			
8	Current tax	0.19	0.28
9	Deferred tax	-0.02	-0.02
10	Total tax expenses	0.17	0.26
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
14	Net Profit Loss for the period from continuing operations	0.29	0.69
15	Profit (loss) from discontinued operations before tax	0	0
16	Tax expense of discontinued operations	0	0
17	Net profit (loss) from discontinued operation after tax	0	0
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
21	Total profit (loss) for period	0.29	0.69
22	Other comprehensive income net of taxes	0	0

Financial Results ◆ Ind-AS			
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23 Total Comprehensive Income for the period			
		0.29	0.69
24 Total profit or loss, attributable to			
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
25 Total Comprehensive income for the period attributable to			
	Comprehensive income for the period attributable to owners of parent	0	0
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0
26 Details of equity share capital			
	Paid-up equity share capital	81.2	81.2
	Face value of equity share capital	10	10
27 Details of debt securities			
28	Reserves excluding revaluation reserve		-33.91
29 Earnings per share			
i Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	0.04	0.1
	Diluted earnings (loss) per share from continuing operations	0.04	0.1
ii Earnings per equity share for discontinued operations			
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0
ii Earnings per equity share			
	Basic earnings (loss) per share from continuing and discontinued operations	0.04	0.1
	Diluted earnings (loss) per share from continuing and discontinued operations	0.04	0.1
30	Debt equity ratio		
31	Debt service coverage ratio		
32	Interest service coverage ratio		
33 Disclosure of notes on financial results			

Statement of Asset and Liabilities		
Particulars	Current year ended (dd-mm-yyyy)	
Date of start of reporting period	01-04-2018	
Date of end of reporting period	31-03-2019	
Whether results are audited or unaudited	Audited	
Nature of report standalone or consolidated	Standalone	
Assets		
1 Non-current assets		
Property, plant and equipment	0.56	
Capital work-in-progress	0	
Investment property	0	
Goodwill	0	
Other intangible assets	0	
Intangible assets under development	0	
Biological assets other than bearer plants	0	
Investments accounted for using equity method	0	
Non-current financial assets		
Non-current investments	0	
Trade receivables, non-current	0	
Loans, non-current	0	
Other non-current financial assets	0.11	
Total non-current financial assets	0.11	
Deferred tax assets (net)	0.02	
Other non-current assets	1.3	
Total non-current assets	1.99	
2 Current assets		
Inventories	0.75	
Current financial asset		
Current investments	0	
Trade receivables, current	36.16	
Cash and cash equivalents	10.75	
Bank balance other than cash and cash equivalents	0	
Loans, current	0	
Other current financial assets	0	
Total current financial assets	46.91	
Current tax assets (net)	0	
Other current assets	5.6	
Total current assets	53.26	

Statement of Asset and Liabilities		
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Date of start of reporting period	01-04-2018	
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Whether results are audited or unaudited	Audited	
Nature of report standalone or consolidated	Standalone	
3 Non-current assets classified as held for sale	0	
4 Regulatory deferral account debit balances and related deferred tax Assets	0	
Total assets	55.25	
Equity and liabilities		
Equity		
Equity attributable to owners of parent		
Equity share capital	81.2	
Other equity	-33.91	
Total equity attributable to owners of parent	47.29	
Non controlling interest		
Total equity	47.29	
Liabilities		
Non-current liabilities		
Non-current financial liabilities		
Borrowings, non-current	0	
Trade payables, non-current	0	
Other non-current financial liabilities	0	
Total non-current financial liabilities	0	
Provisions, non-current	0	
Deferred tax liabilities (net)	0	
Deferred government grants, Non-current	0	
Other non-current liabilities	0.47	
Total non-current liabilities	0.47	
Current liabilities		
Current financial liabilities		
Borrowings, current	0	
Trade payables, current	7.19	
Other current financial liabilities	0.3	
Total current financial liabilities	7.49	
Other current liabilities	0	
Provisions, current	0	
Current tax liabilities (Net)	0	
Deferred government grants, Current	0	
Total current liabilities	7.49	
3 Liabilities directly associated with assets in disposal group classified as held for sale	0	
4 Regulatory deferral account credit balances and related deferred tax liability	0	
Total liabilities	7.96	
Total equity and liabilities	55.25	
Disclosure of notes on assets and liabilities		

Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results			
Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-01-2019	01-04-2018
Date of end of reporting period		31-03-2019	31-03-2019
Whether accounts are audited or unaudited			
Nature of report standalone or consolidated		Standalone	Standalone
1 Segment Revenue (Income)			
(net sale/income from each segment should be disclosed)			
	Total Segment Revenue		
	Less: Inter segment revenue		
	Revenue from operations		
2 Segment Result			
Profit (+) / Loss (-) before tax and interest from each segment			
	Total Profit before tax		
	i. Finance cost		
	ii. Other Unallocable Expenditure net off Unallocable income		
	Profit before tax		
3 (Segment Asset - Segment Liabilities)			
Segment Asset			
	Total Segment Asset		
	Un-allocable Assets		
	Net Segment Asset		
4 Segment Liabilities			
Segment Liabilities			
	Total Segment Liabilities		
	Un-allocable Liabilities		
	Net Segment Liabilities		
Disclosure of notes on segments			