

TIPS Industries Limited							
(Rupees in lacs except for earning per share data)							
Statement of Standalone Unaudited Financial Results for the Quarter Ended 30th September 2016							
Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.16 (Unaudited)	30.06.16 (Unaudited)	30.09.15 (Unaudited)	30.09.16 (Unaudited)	30.09.15 (Unaudited)	31.03.16 (Audited)
1	Income from Operations						
	a) Net Sales / Income from Operations	1,057.81	1,672.37	1,200.56	2,730.17	2,086.56	6,844.45
	b) Other Operating Income	-	-	-	-	-	-
	Total Income from Operations (Net)	1,057.81	1,672.37	1,200.56	2,730.17	2,086.56	6,844.45
2	Expenses						
	a) Cost of materials consumed	-	-	-	-	1.09	1.40
	b) Purchase of stock-in-trade	-	-	-	-	-	-
	b) Changes in inventories of finished goods, work-in progress and stock-in-trade	-	-	-	-	-	-
	c) Employees Benefit Expenses	167.59	168.91	140.62	336.50	282.46	586.22
	d) Depreciation	37.65	35.38	41.80	73.03	85.54	161.39
	e) Cost of Production/ Distribution of films	342.38	661.57	313.30	1,003.95	570.83	1,921.50
	f) Other Expenses	217.60	503.92	260.88	721.52	449.57	2,837.59
	Total Expenses	765.22	1,369.78	756.61	2,135.00	1,389.49	5,508.11
3	Profit From Operations before other Income, finance cost & Exceptional Items (1 - 2)	292.59	302.59	443.95	595.18	697.07	1,336.34
4	Other Income	68.31	80.63	71.06	148.94	95.13	305.73
5	Profit from ordinary activities before finance cost & Exceptional Items (3+4)	360.90	383.22	515.01	744.12	792.20	1,642.07
6	Finance Cost	281.20	281.38	331.14	562.58	669.90	1,260.98
7	Profit from ordinary activities after finance cost but before Exceptional Items (5 - 6)	79.70	101.84	183.87	181.54	122.29	381.09
8	Exceptional Items	-	-	-	-	-	-
9	Profit/(Loss) from Ordinary Activities before tax (7 + 8)	79.70	101.84	183.87	181.54	122.29	381.09
10	Tax Expenses	26.77	20.76	24.94	47.54	24.94	77.71
a)	Current Tax	16.25	20.76	24.94	37.02	24.94	77.71
b)	Excess / (Short) Provisions	10.52	-	-	10.52	-	-
11	Net Profit / (Loss) from ordinary activities After Tax (9 - 10)	52.93	81.07	158.93	134.00	97.36	303.39
12	Extra Ordinary Items (net of Tax Expenses)	-	-	-	-	-	-
13	Net Profit / (Loss) for the period (11 - 12)	52.93	81.07	158.93	134.00	97.36	303.39
14	Paid-Up Equity Share Capital (Rs.10/- each Fully paid up)	1,431.87	1,431.87	1,535.86	1,431.87	1,535.86	1,506.77
15	Reserve Excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	5,457.41
16(i)	Earnings Per share (before extraordinary items)						
a)	Basic & Diluted	0.37	0.55	1.03	0.93	0.63	1.98
16(ii)	Earnings Per share (after extraordinary items)						
a)	Basic & Diluted	0.37	0.55	1.03	0.93	0.63	1.98

TIPS INDUSTRIES LTD.

601, Durga Chambers, 6th Floor, Linking Road, Khar (West), Mumbai 400 052.

Tel. : 6643 1188 Email : response@tips.in Website : www.tips.in

CIN: L92120MH1996PLC099359

TIPS Industries Limited							
(Rupees in lacs except for earning per share data)							
Unaudited Segmentwise Revenue, Results, Segment Assets & Liabilities for the quarter ended 30th September, 2016							
Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.16 (Unaudited)	30.06.16 (Unaudited)	30.09.15 (Unaudited)	30.09.16 (Unaudited)	30.09.15 (Unaudited)	31.03.16 (Audited)
1	Segment Revenue:						
	Audio Product Sales / Income	634.34	934.21	900.56	1,568.56	1,786.56	4,609.86
	Film Distribution/Production Income	423.47	738.15	300.00	1,161.62	300.00	2,234.60
	Revenue from Operation	1,057.81	1,672.37	1,200.56	2,730.17	2,086.56	6,844.45
2	Segment Results:						
	Profit (+) / Loss (-) before interest & Tax						
	- Audio Product	548.89	807.39	791.45	1,274.17	1,597.79	3,877.71
	- Film Distribution/Production	30.84	(229.51)	(87.79)	(220.30)	(387.72)	(1,350.25)
	Less: Interest [Net]	281.20	281.38	331.14	562.58	669.90	1,260.98
	Less: Unallocable Corporate Expenses net of unallocable corporate income	218.83	194.66	188.64	309.76	417.87	885.39
	Profit (+) / Loss (-) before Tax	79.70	101.84	183.87	181.54	122.29	381.09
3	Segment Assets						
	- Audio Product	793.09	712.36	189.22	793.09	189.22	679.59
	- Film Distribution/Production	11,276.09	11,507.89	12,466.93	11,276.09	12,466.93	12,104.60
	- Unallocable Corporate Assets	5,170.72	5,546.06	6,142.99	5,170.72	6,142.99	5,792.67
		17,239.91	17,766.32	18,799.14	17,239.91	18,799.14	18,576.86
	Segment Liability						
	- Audio Product	55.77	55.04	58.43	55.77	58.43	54.29
	- Film Distribution/Production	20.78	140.18	(60.64)	20.78	(60.64)	574.93
	- Unallocable Corporate Liabilities	10,530.60	11,003.12	11,679.02	10,530.60	11,679.02	10,983.47
	Total	10,607.16	11,198.34	11,676.82	10,607.16	11,676.82	11,612.69



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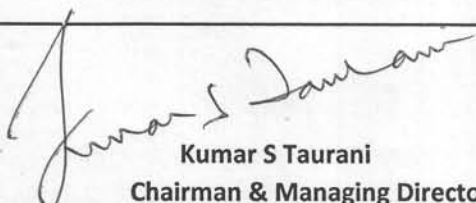
Unaudited statement of Assets & Liabilities as at 30th September 2016 (Rs. in Lacs)		
Particulars	As on 30/09/2016	As on 31/03/2016
	Unaudited	Audited
[I] EQUITY AND LIABILITIES		
1] Shareholders' Fund		
(a) Share Capital	1,432	1,507
(b) Reserves and Surplus	5,201	5,457
	6,633	6,964
2] Non-current Liabilities		
(a) Long Term borrowings	5,359	6,469
(b) Other Long Term Liabilities	38	37
(c) Long Term provisions	42	32
	5,439	6,538
3] Current Liabilities		
(a) Short Term borrowings	1,125	200
(b) Trade payables	139	827
(c) Other current liabilities	2,616	2,664
(d) Short Term provisions	-	184
	3,880	3,875
TOTAL	15,952	17,377
[II] ASSETS		
1] Non current Assets		
(a) Fixed Assets		
i] Tangible Assets	2,533	2,603
	2,533	2,603
(b) Non-current investments	20	11
(c) Long-Term loans and advances	1,164	881
(d) Other Non Current Assets	-	7
	3,717	3,502
2] Current Assets		
(a) Inventories	9,584	10,451
(b) Trade Receivables	991	1,352
(c) Cash & Bank balances	121	188
(d) Short-Term loans and advances	1,501	1,847
(e) Other Current assets	38	37
	12,235	13,875
TOTAL	15,952	17,377

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Notes:	
1	The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on November 10, 2016, are subjected to Limited Review by Statutory Auditors.
2	Considering the nature of business carried on by the company whereby revenues do not necessarily accrue evenly over the year, the results of the quarter may not be representative of the result for the year. As such, the result of the current quarter is not comparable with the result of corresponding quarter.
3	The Company operates in two segments i.e. Audio/Video Products and Film Production/ Distribution Rights.
4	Tax expenses have been provided based on the rate applicable for minimum alternate tax ('MAT'). The provision for tax (including deferred tax) will be accounted at the year end based on financial results for the entire year.
5	The Previous period's / Year's figures have been regrouped / rearranged wherever necessary to make it comparable with the current period.
<p>Place : Mumbai Date : November 10, 2016</p> <p style="text-align: right;"> Kumar S Taurani Chairman & Managing Director</p>	

TIPS INDUSTRIES LTD.