

# ANAND JAIN & CO.

CHARTERED ACCOUNTANTS

Anand Prakash Jain

B.Com., LL.B., F.C.A., A.C.S.

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Independent Auditors Review Report  
to the Board of Directors of Transcorp International Limited

1. We have reviewed the accompanying Statement comprising the "Standalone Unaudited Financial Results for the Quarter and nine months ended 31<sup>st</sup> December 2014 of Transcorp International Limited ("the Company") being submitted by the Company pursuant to Clause 41 of the Listing Agreements with the Stock Exchanges, except for the disclosures in Part II – Select information referred to in paragraph 4 below. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on the Statement based on our review.
2. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', 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 Statement is 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.
3. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the Accounting Standards specified under the Companies Act, 1956 (which are deemed to be applicable as per Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Clause 41 of the Listing Agreements with the Stock Exchanges, including the manner in which is to be disclosed, or that it contains any material misstatement.
4. Further, we also report that we have traced the number of shares as well as the percentage of shareholding in respect of the aggregate amount of public shareholding and the number of shares as well as the percentage of shares pledged/ encumbered and non-encumbered in respect of the aggregate amount of promoters and promoter group shareholding in terms of Clause 35 of the Listing Agreements with the Stock Exchange and the particulars relating to Investor complaints disclosed in Part II – Select information for the quarter and nine months ended 31<sup>st</sup> December, 2014 of the Statement from the details furnished by the Management/Registrar.

For ANAND JAIN & CO.  
Chartered Accountants  
FRN 001857C

  
(ANAND PRAKASH JAIN)  
PROPRIETOR  
M.NO.071045



Date: 21<sup>st</sup> January 2015  
Place: Jaipur

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Office: 556, 5<sup>th</sup> Floor, Sunny Mart, New Aatish Market, Mansarovar, Jaipur-302020  
Res.: 20/144, M.L.A. Qtrs, Kaveri Path, Mansarovar, JAIPUR-302020



**ANSCORP INTERNATIONAL LIMITED**

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CIN: L51909DL1994PLC235697 Web-site: www.transcorpint.com, Phone: 91-11-30418901-05, Fax: 91-11-30418906, e-mail: grievance@transcorpint.com

Limitedly Reviewed Standalone FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED ON 31ST DECEMBER 2014

PART I Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2014	30.09.2014	31.12.2013	31.12.2014	31.12.2013	31.03.2014
	Limitedly Reviewed	Limitedly Reviewed	Audited	Limitedly Reviewed	Audited	Audited
<b>1. Income from operations</b>						
a) Sales and income from operations	23510.01	26628.26	15218.95	76481	46832.45	66240.90
b) Other operating income	5.40	14.06	9.17	27.35	13.63	29.90
<b>Total income from operation (net)</b>	<b>23515.41</b>	<b>26642.32</b>	<b>15228.12</b>	<b>76508.67</b>	<b>46846.08</b>	<b>66270.80</b>
<b>2. Expenses</b>						
a) Purchase of Foreign Currency Notes and Paid Documents	22527.79	25356.48	14092.91	73139.52	43531.61	61908.39
b) Increase/Decrease in stock of Foreign Currency Notes and paid documents	-59.53	120.62	84.44	-8.58	45.72	-63.56
c) Employee Benefit Expenses	222.72	260.55	206.79	701.99	652.45	891.54
d) Travelling and Conveyance	47.65	53.47	47.99	172.8	164.97	213.59
e) Rent	40.94	41.44	37.00	123.84	118.31	154.19
f) Advertisement and Publicity	51.48	71.05	57.04	174.89	169.62	232.96
g) Commission/Service Charges	422.01	447.28	451.09	1319.73	1281.91	1738.42
h) Depreciation	32.61	28.84	19.85	95.65	59.37	78.24
i) Other expenses	139.53	149.63	125.16	456.32	436.91	577.09
<b>Total Expenses</b>	<b>23425.20</b>	<b>26529.36</b>	<b>15122.27</b>	<b>76176.16</b>	<b>46459.87</b>	<b>65730.86</b>
<b>3. Profit from operations before other income, finance cost and exceptional items (3-2)</b>	<b>90.21</b>	<b>112.96</b>	<b>105.85</b>	<b>332.51</b>	<b>386.21</b>	<b>539.94</b>
4. Other income	50.49	157.67	6.19	230.18	19.44	37.38
<b>5. Profit before finance cost and exceptional items (3+4)</b>	<b>140.70</b>	<b>270.63</b>	<b>112.04</b>	<b>562.69</b>	<b>405.65</b>	<b>577.32</b>
6. Finance Cost	113.18	114.98	101.47	336.99	293.46	403.32
<b>7. Profit after interest but before exceptional items (5-6)</b>	<b>27.52</b>	<b>155.65</b>	<b>10.57</b>	<b>225.70</b>	<b>112.19</b>	<b>174.00</b>
Exceptional item	0	0.00	0.00	0	0.00	0.00
<b>8. Profit from ordinary activities before tax (6-7)</b>	<b>27.52</b>	<b>155.65</b>	<b>10.57</b>	<b>225.70</b>	<b>112.19</b>	<b>174.00</b>
9. Tax Expenses	5.43	25.83	4.09	45.15	37.37	71.62
<b>10. Net Profit/Loss from Ordinary Activities after tax (8-9)</b>	<b>22.09</b>	<b>129.82</b>	<b>6.48</b>	<b>180.55</b>	<b>74.82</b>	<b>102.38</b>
<b>11. Net Profit/Loss for the period</b>	<b>22.09</b>	<b>129.82</b>	<b>6.48</b>	<b>180.55</b>	<b>74.82</b>	<b>102.38</b>
12. Paid-up Equity Share Capital	508.52	508.52	406.82	508.52	406.82	406.82
13. Proposed Dividend and Tax	0	0.00	0.00	0	0.00	38.08
14. Reserves excluding revaluation reserve	-	-	-	-	-	2812.12
15. a) Basic EPS for the period (not annualized)	0.43	2.55	0.16	3.55	1.84	2.52
b) Diluted EPS for the period (not annualized)	0.43	2.55	0.16	3.55	1.84	2.52

PART II Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2014	30.09.2014	31.12.2013	31.12.2014	31.12.2013	31.03.2014
	Limitedly Reviewed	Limitedly Reviewed	Audited	Limitedly Reviewed	Audited	Audited
<b>A. PARTICULARS OF SHAREHOLDING</b>						
1. Public Shareholding						
- Number of Shares	1361878	1361878	1089501	1361878	1089501	1089501
- Percentage of shareholding	26.78%	26.78%	26.78%	26.78%	26.78%	26.78%
2. Promoters and Promoters' Group Shareholding						
a) Pledge/encumbered						
- Number of shares	NIL	NIL	NIL	NIL	NIL	NIL
- Percentage of shareholding (as a % of total shareholding of promoters' and promoter group)	NIL	NIL	NIL	NIL	NIL	NIL
- Percentage of shares (as a % of total share capital of the company)	NIL	NIL	NIL	NIL	NIL	NIL
b) Non encumbered						
- Number of shares	3723361	3723361	2978690	3723361	2978690	2978690
- Percentage of shareholding (as a % of total shareholding of promoters' and promoter group)	100%	100%	100%	100%	100%	100%
- Percentage of shares (as a % of total share capital of the company)	73.22%	73.22%	73.22%	73.22%	73.22%	73.22%

Particulars	Qtr ended 31.12.2014	
<b>B. INVESTOR COMPLAINTS</b>		
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 financial results have been reviewed by Statutory Auditors and Audit Committee and approved by Board of Directors at its meeting held on 21st January 2015 at Jaipur
- To facilitate comparison, figures of the previous year have been rearranged/regrouped/re-casted.
- The company is engaged primarily in the business of forex and remittance and hence there is no separate reportable segment within the criteria defined under Accounting Standard-17- Segment Reporting
- Depreciation has been calculated on straight line method as per the methodology provided and useful life of the asset mentioned in Schedule II to the Companies Act, 2013. Carrying amount in respect of assets with remaining useful life being Nil at the beginning of the year, will be recognized in the opening balance of retained earnings at the year end.

For Anand Jain & Co.  
CHARTERED ACCOUNTANTS  
FRN: 001857C

Anand Prakash Jain  
Proprietor  
M.No.: 071045  
Date: 21.01.2015  
Place: Jaipur



For Transcorp International Limited

Amitava Ghosh  
Executive Director  
DIN No. 02193354

Rajiv Tiwari  
CFO