

ABELLON ENERGY LIMITED

Regd. Off: 10th Floor Sangeeta Complex, Near Parimal Crossing, Ellisbridge,
Ahmedabad- 380006

CIN:U40100GJ2008PLC054493

12th November, 2016

To,
Department of Corporate Services,
BSE Limited
25th Floor, P.J. Tower,
Dalal Street
Mumbai - 400 001.

Script Code No.: 167878

Dear Sirs,

Sub: Submission of Un-Audited Financial Results for the half year ended on 30th September, 2016 under Regulation 52 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

Pursuant to Regulation 52 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations "), we enclosed herewith following documents which has been approved by the Board of Directors at their meeting held on 12th November, 2016 at the registered office of the Company.

- 1) Un-Audited Financial Results for the half year ended on 30th September, 2016 along with Limited Review Report issued by Statutory Auditors of the Company under Regulations 52 (1) of Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 2) Disclosures under Regulation 52 (4) of the Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

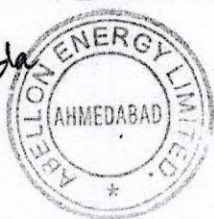
The Certificate of Debenture Trustee under Regulation 52 (5) of the said Regulations is being sent separately.

Kindly take the same on record..

Yours Faithfully,

For Abellon Energy Limited


Aditya Handa
Director
DIN: 00308513



Encl: As above

ABELLON ENERGY LIMITED

10th Floor Sangeeta Complex, Near Parimal Crossing, Ellisbridge, Ahmedabad-380006

STATEMENT OF FINANCIAL RESULTS FOR THE HALF YEAR ENDED ON SEPTEMBER 30, 2016

	Particulars	For the half year ended on 30.09.2016	For the half year ended on 30.09.2015	For the half year ended on 30.09.2016	For the year ended on 31.03.2016
		Rupees	Rupees	Rupees	Rupees
		Unaudited	Unaudited	Unaudited	Audited
1	Income:				
(a)	Net Sales/ Income from Operations	23,600,098	10,582,218	23,600,098	49,331,854
(b)	Other Operating Income	-	-	-	-
	Total	23,600,098	10,582,218	23,600,098	49,331,854
2	Expenditure:				
(a)	Increase/Decrease in stock in trade and work in progress	-	-	-	-
(b)	Consumption of raw materials	-	-	-	-
(c)	Purchase of traded goods	22,655,460	10,164,546	22,655,460	47,367,390
(d)	Employment cost	-	-	-	-
(e)	Depreciation	-	-	-	-
(f)	Other expenditure	2,646,608	54,371	2,646,608	8,677,003
	Total	25,302,068	10,218,917	25,302,068	56,044,393
3	Profit (+)/Loss (-) Before other Income , Interest and Exceptional Items (1-2)	(1,701,970)	363,301	(1,701,970)	(6,712,539)
4	Other Income	31,835,232	-	31,835,232	1,116,775
5	Profit (+)/Loss(-) Before Interest & Exceptional Items (3+4)	30,133,262	363,301	30,133,262	(5,595,764)
6	Interest	132,952,846	101,982,246	132,952,846	367,610,455
7	Exceptional Items	-	-	-	-
8	Profit (+)/Loss(-) From Ordinary Activities before tax (3)-(4+5+6)	(102,819,584)	(101,618,945)	(102,819,584)	(373,206,219)
9	Tax Expenses	41,323	-	41,323	96,127
10	Net Profit(+)/Loss (-)From Ordinary activities after tax (8-9)	(102,860,907)	(101,618,945)	(102,860,907)	(373,302,346)
11	Extraordinary Items (net of tax expenses)	-	-	-	-
12	Net Profit (+)/Loss (-) For Period (10-11)	(102,860,907)	(101,618,945)	(102,860,907)	(373,302,346)
13	Paid up equity share capital (Face Value - 10 each)	500,000	500,000	500,000	500,000
14	Paid up Debt Capital	800,000,000	-	800,000,000	800,000,000
15	Reserves as per balance sheet of previous accounting year	-	-	-	18,069,403
16	Debt Redemption Reserve	-	-	-	-
17	Earning Per Share	(2,057)	(2,032)	(2,057)	(7,466)
18	Debt Equity Ratio	-5:1	-31:1	-5:1	8:1
19	Debt Service Coverage Ratio	0.04:1	0.004:1	0.04:1	-0.015:1
20	Interest Service Coverage Ratio	0.21:1	0.004:1	0.21:1	-0.015:1

ISCR = Earning before Interest and tax / Interest Expenses

DSCR = Earning before Interest and tax/ Interest Exp + Repayment

EPS = Profit after tax/ Share capital

Debt Equity Ratio = Total Debt/ Share holder's Fund

Notes:

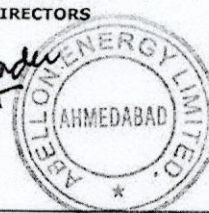
- The above financial results of Abellon Energy Limited for the half year ended September 30, 2016 have been reviewed and recommended by the Audit committee and approved by Board of Directors at the meeting held on 12th November, 2016
- Earning per share for the half year ended September 30, 2016 and September 30, 2015 have been calculated for six month not annualised
- The Net Loss for the period ended September 30, 2016 is after adjusting the Maturity premium of current period for Rs. 47,217,146/- payable on maturity of relevant debt, wherever applicable.
- The Previous financial year /period figure have been regrouped/reclassified wherever necessary to conform to current financial year /period presentation.
- The statement and details to be submitted by the management of the company as referred in regulation 52(4) of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations 2015 is attached as Annexure - A.
- The Figures of half year ended September 30, 2015 are as determined by the management of the Company.

Place: Ahmedabad
Date: 12/11/2016



FOR & BEHALF OF BOARD OF DIRECTORS

Aditya J. Sarda
DIRECTOR



**SHAH & SHAH ASSOCIATES
CHARTERED ACCOUNTANTS**

702, ANIKET,
Nr. MUNICIPAL MARKET,
C.G. ROAD, NAVRANGPURA,
AHMEDABAD - 380 009.
PHONE: 26465433
FAX : 079 - 26406983
Email: ca@shahandshah.co.in

**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM
FINANCIAL RESULTS**

**TO THE BOARD OF DIRECTORS OF
ABELLON ENERGY LIMITED**

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **ABELLON ENERGY LIMITED** ("the Company") for the half-year ended September 30, 2016 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (AS 25), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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 provide 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 aforesaid Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 52 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. The Financial Results include the results for the half year ended 30th September, 2015 which were unaudited and as submitted by the management of the company and accepted by auditors as such.

For SHAH & SHAH ASSOCIATES

Chartered Accountants
Firm Regn. No. 113742W

SUNIL K. DAVE

PARTNER

Membership Number: 047236

Place : Ahmedabad.

Date : 12 NOV 2016



ABELLON ENERGY LIMITED

Regd. Off: 10th Floor Sangeeta Complex, Near Parimal Crossing, Ellisbridge,
Ahmedabad- 380006

CIN: U40100GJ2008PLC054493

12th November, 2016

To,
Department of Corporate Services,
BSE Limited
25th Floor, P.J. Tower,
Dalal Street
Mumbai - 400 001.

Dear Sirs,

Sub: Disclosure under Regulations 52 (4) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

Pursuant to Regulation 52 (4) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations "), we are furnishing the following information for the half year ended September 30, 2016.

1. Credit Rating : "BWR BB" for NCD Issue of Rs. 80 Crore.
2. Asset Cover Available : 1.22:1
3. Debt Equity Ratio: -5:1
4. Previous due date for the payment of Interest/ Principal and whether the same has been paid or not: **As per Annexure - A**
5. Next due date for the payment of Interest/ Principal : **As per Annexure - A**
6. Outstanding Redeemable preference shares (quantity and value) : Nil
7. Debenture Redemption Reserve : Nil
8. Net Worth: - - 457.59 (Amount in Million)
9. Net Profit After Tax :- -102.86 (Amount in Million)
10. Earning per share :- -2057**

Yours Faithfully,

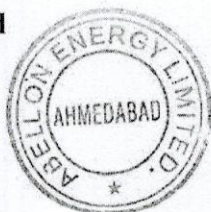
For Abellon Energy Limited

Aditya Handa

Aditya Handa

Director

DIN: 00308513



ANNEXURE - A

Sr. No.	ISIN No.	Script code	Face Value (Rs.)	Previous Due date for payment of Interest/ Principal	Actual Date of payment	Next Due date for payment of Interest/ Principal
1.	INE496R07013	952972	21,90,00,000	Interest (Quarterly) 31.10.2016	27.10.2016	31.01.2017
2.	INE496R07021	952973	20,00,00,000	Interest (Quarterly) 31.10.2016	27.10.2016	31.01.2017
3.	INE496R07039	952974	38,10,00,000	Interest (Quarterly) 31.10.2016	27.10.2016	31.01.2017

-*Net Worth = Share Capital+ Reserves and Surplus

- **Earning Per Share = profit after tax/Share capital

