

# Kohinoor Foods Ltd.

20-Nov-2017

**The National Stock Exchange of India Limited**

Exchange Plaza, 5<sup>th</sup> Floor  
Plot No. C/1, G Block  
Bandra-Kurla Complex  
Bandra (East)  
**MUMBAI – 400 051**

**Trading Symbol: KOHINOOR**

Dear Sir/Ma'am,


**Sub: Submission of Un-audited Financial Results pursuant to Regulation 33 of the SEBI  
(Listing Obligations and Disclosure Requirements) Regulations, 2015**

With reference to your letter no. NSE/LIST/FR/2696 dated 16-Nov-2017, captioned as above, please find enclosed herewith the altered format of Financial Results, mainly Statement of Assets and Liabilities as at 30<sup>th</sup> September, 2017 as required under Schedule III to the Companies Act, 2013.

Please find the same in order.

Thanking You,

For **Kohinoor Foods Limited**



(Rama Kant)  
Company Secretary & GM (Legal)  
FCS NO: 4818

# Kohinoor Foods Ltd.

STATEMENT OF UN-AUDITED STANDALONE RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2017

(Rs. In Lakhs except share data)

Sl. No.	Particulars	QUARTER ENDED			HALF YEAR ENDED	
		30.09.2017 UN-AUDITED	30.06.2017 UN-AUDITED	30.09.2016 UN-AUDITED	30.09.2017 UN-AUDITED	30.09.2016 UN-AUDITED
I	Revenue from Operation	19556	26884	27816	46440	55469
II	Other Income	53	39	27	92	54
III	<b>Total Income (I+II)</b>	<b>19609</b>	<b>26923</b>	<b>27843</b>	<b>46532</b>	<b>55523</b>
IV	<b>Expenses</b>					
	Cost of material consumed	10518	17767	17435	28285	33875
	Purchase of stock-in-trade	2348	1840	3167	4188	7211
	(Increase)/Decrease in Inventories of finished goods, stock-in-trade and work-in-progress	1392	765	279	2157	142
	Employee benefits expense	551	530	540	1081	1080
	Finance Costs	2065	2109	2243	4174	4516
	Depreciation and amortisation expense	253	228	270	481	530
	Other Expenses	2264	3257	3391	5521	7050
	<b>Total expenses (IV)</b>	<b>19392</b>	<b>26496</b>	<b>27325</b>	<b>45888</b>	<b>54404</b>
V	<b>Profit/ (Loss) before exceptional items and tax (III-IV)</b>	217	427	518	644	1119
VI	Exceptional Items	-	-	-	-	-
VII	<b>Profit/ (Loss) before tax (V-VI)</b>	217	427	518	644	1119
VIII	Tax Expense					
	(1) Current Tax	44	85	104	129	224
	(2) Deferred tax					
IX	<b>Profit/(Loss) for the period from continuing operations (VII-VIII)</b>	173	342	413	515	894
X	Profit/(Loss) from discontinuing operations					
XI	Tax expenses of discontinued operations					
XII	<b>Profit/(Loss) from Discontinuing operations (after tax) (X-XI)</b>					
IX	<b>Profit/ (Loss) for the period (VII-VIII)</b>	173	342	413	515	894
X	Other Comprehensive Income	-	-	-	-	-
XI	<b>Total Comprehensive Income for the period (IX+X)</b>	174	342	413	515	894
XII	<b>Earning per Equity share :- (Face Value of Rs. 10 each) (not annualised)</b>					
	(1) Basic	0.49	0.97	1.17	1.46	2.54
	(2) Diluted	0.49	0.97	1.17	1.46	2.54



**STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2017**

SI No.	Particulars	Note No.	AS AT 30.09.2017 UN-AUDITED	AS AT 30.09.2016 AUDITED	UN-
	<b>ASSETS</b>				
1	<b>Non-current assets</b>				
	a) Property, Plant and Equipment		6,910	7,296	
	(b) Capital work-in-progress		12	25	
	(c) Financial Assets				
	(i) Investments		9,040	9,030	
	(ii) Loans		2,016	2,057	
	(i) Deferred tax assets (net)		9,774	2,573	
	(j) Other non-current assets		157	164	
	<b>Total Non-Current Assets</b>		<b>27,909</b>	<b>21,145</b>	
2	<b>Current Assets</b>				
	(a) Inventories		84,098	94,334	
	(b) Financial Assets				
	(i) Trade receivables		7,532	13,201	
	(ii) Cash and cash equivalents		153	353	
	(iii) Bank balances other than (ii) above		1,208	523	
	(c) Current Tax Assets (Net)		2,716	2,784	
	(d) Other current assets		5,571	1,529	
	<b>Total Current Assets</b>		<b>101,279</b>	<b>112,724</b>	
	<b>Total Assets</b>		<b>129,188</b>	<b>133,869</b>	
	<b>EQUITY AND LIABILITIES</b>				
	<b>Equity</b>				
	(a) Equity Share capital		3,524	3,524	
	(b) Other Equity		23,650	34,687	
	<b>Total Equity</b>		<b>27,174</b>	<b>38,211</b>	
	<b>LIABILITIES</b>				
1	<b>Non-current liabilities</b>				
	a) Financial Liabilities				
	(i) Borrowings		1,645	1,870	
	(b) Provisions		317	298	
	<b>Total Non-Current Liabilities</b>		<b>1,962</b>	<b>2,168</b>	
2	<b>Current liabilities</b>				
	(a) Financial Liabilities				
	(i) Borrowings		74,094	76,856	
	(ii) Trade payables		20,628	13,311	
	(iii) Other financial liabilities		250	560	
	(b) Other current liabilities		4,952	2,435	
	(c) Provisions		129	328	
	<b>Total Current Liabilities</b>		<b>100,053</b>	<b>93,490</b>	
	<b>Total Equity and Liabilities</b>		<b>129,188</b>	<b>133,869</b>	



**NOTES:**

- 1) The Un-Audited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 14th November, 2017.
- 2) The Statutory Auditors have 'conducted a "Limited Review" of these results in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 3) The Company is primarily engaged in the business of manufacturing, trading & marketing of food products which is a single segment, as per Accounting Standard (AS) 17 issued by the Institute of Chartered Accountants of India.
- 4) The statement does not include Ind AS compliant results for the previous year ended March 31, 2017 as it is not mandatory as per SEBI's circular dated July 5, 2016.
- 5) The reconciliation of net profit or loss reported in accordance with previous Indian GAAP to total comprehensive income in accordance with Ind AS is given below:-

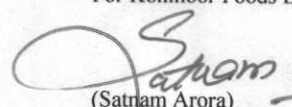
(Rs. in Lakh)

Description	Quarter Ended 30-09-2016	Half Year Ended 30-09-2016
Net Profit/(Loss) as per previous indian GAAP	415	897
Difference in Depreciation as per Ind AS and as per previous GAAP	-2	-3
Total Comprehensive Income as per Ind AS	413	894

- 6) The Ind AS compliant corresponding figures for the quarter and half year ended Sep 30, 2016 have not been subjected to limited review or audit. However, the Company's management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of company's affairs.
- 7) The Un-Audited Financial Results have been prepared in accordance with the recognition and measurement principles laid down under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.
- 8) The CEO and CFO certificate in respect of the above results in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been placed before the Board of Directors.
- 9) The above financial results are on standalone basis and do not include the results of the company's Subsidiaries and Joint Venture.
- 10) The effect of deferred tax will be considered at the end of the year.
- 11) The figures of previous quarter have been regrouped / rearranged whenever considered necessary.

Place : Faridabad

Date : 14th November, 2017

By Order of the Board  
For Kohinoor Foods Ltd.  
(Satnam Arora)  
Jt. Managing Director  
DIN: 00010667