

Kohinoor Foods Ltd.

20-Nov-2017

The National Stock Exchange of India Limited

Exchange Plaza, 5th 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 30th 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	Total Income (I+II)	19609	26923	27843	46532	55523
IV	Expenses					
	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
	Total expenses (IV)	19392	26496	27325	45888	54404
V	Profit/ (Loss) before exceptional items and tax (III-IV)	217	427	518	644	1119
VI	Exceptional Items	-	-	-	-	-
VII	Profit/ (Loss) before tax (V-VI)	217	427	518	644	1119
VIII	Tax Expense					
	(1) Current Tax	44	85	104	129	224
	(2) Deferred tax					
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	173	342	413	515	894
X	Profit/(Loss) from discontinuing operations					
XI	Tax expenses of discontinued operations					
XII	Profit/(Loss) from Discontinuing operations (after tax) (X-XI)					
IX	Profit/ (Loss) for the period (VII-VIII)	173	342	413	515	894
X	Other Comprehensive Income					
XI	Total Comprehensive Income for the period (IX+X)	174	342	413	515	894
XII	Earning per Equity share :- (Face Value of Rs. 10 each) (not annualised)					
	(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-
	ASSETS				
1	Non-current assets				
	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	
	Total Non-Current Assets		27,909	21,145	
2	Current Assets				
	(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	
	Total Current Assets		101,279	112,724	
	Total Assets		129,188	133,869	
	EQUITY AND LIABILITIES				
	Equity				
	(a) Equity Share capital		3,524	3,524	
	(b) Other Equity		23,650	34,687	
	Total Equity		27,174	38,211	
	LIABILITIES				
1	Non-current liabilities				
	a) Financial Liabilities				
	(i) Borrowings		1,645	1,870	
	(b) Provisions		317	298	
	Total Non-Current Liabilities		1,962	2,168	
2	Current liabilities				
	(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	
	Total Current Liabilities		100,053	93,490	
	Total Equity and Liabilities		129,188	133,869	



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:-

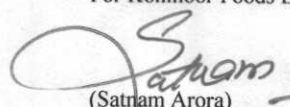
(Rs. in Lakh)

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

