

Kohinoor Foods Ltd.

February 14, 2018

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

The Listing Department
BSE Limited
P.J. Tower, Dalal Street
MUMBAI – 400 001

Company Code : KOHINOOR
Scrip Code : 512559

Dear Sirs,

Sub: Outcome of Board Meeting held on 14th February, 2018

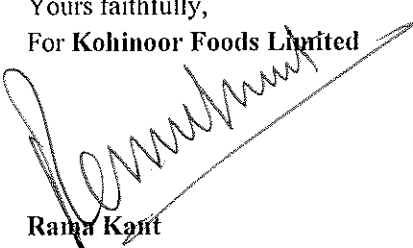
This is to inform that the Board of Directors of the Company at its Meeting held today , i.e. on 14th February, 2018 which commenced at 12.00 Noon and concluded at **1:50** P.M. has, *inter-alia*, taken the following decision :-

1. The Board approved the Unaudited Standalone Financial Results of the Company for the quarter and nine months ended on 31st December, 2017. Copy of the said results along with Limited Review Report thereon by the Statutory Auditors of the Company is submitted herewith in compliance of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Please acknowledge receipt.

Thanking you,

Yours faithfully,
For Kohinoor Foods Limited

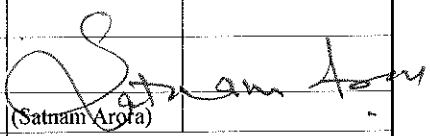

Rama Kant
Company Secretary & GM (Legal)
FCS: 4818
Encl.: As above

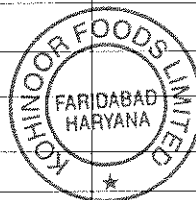


Kohinoor Foods Ltd.

STATEMENT OF UN-AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2017						
(Rs. In Lacs except earning per share data)						
Sl. No.	Particulars	QUARTER ENDED			NINE MONTHS ENDED	
		31.12.2017 UN-AUDITED	30.09.2017 UN-AUDITED	31.12.2016 UN-AUDITED	31.12.2017 UN-AUDITED	31.12.2016 UN-AUDITED
I	Revenue from Operation	20594	19556	22110	67034	77579
II	Other Income	108	53	729	200	783
III	Total Income (I+II)	20702	19609	22839	67234	78362
IV	Expenses					
	Cost of material consumed	12837	10518	10217	41122	44092
	Purchase of stock-in-trade	1305	2348	11410	5493	18621
	(Increase)/Decrease in Inventories of finished goods, stock-in-trade and work-in-progress	1459	1392	-5239	3616	-5097
	Employee benefits expense	552	551	510	1633	1590
	Finance Costs	2020	2065	2274	6194	6790
	Depreciation and amortisation expense	255	253	298	736	828
	Other Expenses	2171	2265	2540	7693	9590
	Total expenses (IV)	20598	19392	22010	66486	76413
V	Profit/ (Loss) before exceptional items and tax (III-IV)	104	217	829	748	1949
VI	Exceptional Items	-	-	-	-	-
VII	Profit/ (Loss) before tax (V-VI)	104	217	829	748	1949
VIII	Tax Expense					
	(1) Current Tax	21	44	167	150	391
	(2) Deferred tax	-	-	-	-	-
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	83	173	662	598	1558
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)	83	173	662	598	1558
X	Other Comprehensive Income	-	-	-	-	-
XI	Total Comprehensive Income for the period (IX+X)	83	173	662	598	1558
XII	Earning per Equity share :- (Face Value of Rs. 10 each) (not annualised)					
	(1) Basic	0.24	0.49	1.88	1.70	4.44
	(2) Diluted	0.24	0.49	1.88	1.70	4.44



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 February, 2018.		
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 Lacs)
	Description	Quarter Ended 31-12-2016	Nine Month Ended 31-12-2016
	Net Profit/(Loss) as per previous indian GAAP	666	1564
	Difference in Depreciation as per Ind AS and as per previous GAAP	-4	-7
	Total Comprehensive Income as per Ind AS	662	1557
6)	The Ind AS compliant corresponding figures for the quarter and nine month ended December 31, 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.		
			By Order of the Board
			For Kohinoor Foods Ltd.
			
			(Satnam Arora)
			Jt. Managing Director
			DIN: 00010667
Place : Faridabad			
Date : 14th February, 2018			



RAJENDER KUMAR SINGAL & ASSOCIATES LLP

CHARTERED ACCOUNTANTS

Limited Review Report

To,
The Board of Directors
Kohinoor Foods Ltd.
Pinnacle Business Tower,
10th Floor, Shooting range road,
Surajkund, Faridabad (Haryana)-121001

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results ("the Statement") of KOHINOOR FOODS LIMITED ("the Company") for the Quarter and nine months ended 31st December, 2017, being submitted by the company's, pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, read with Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

Attention is drawn to the fact that the figure for the corresponding quarter and nine months ended 31st December, 2016, including the reconciliation of Net Profit under Ind AS of the corresponding quarter with Net Profit reported under the previous GAAP, as reported in this financial result have been approved by the company's Board of Directors, but have not been subjected to review or audit.

This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors of the Company in their meeting held on 14th February, 2018. 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 about whether the financial results are free of material misstatement. A review is limited primarily to enquiries 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.



Regd. Off. : 602, Nilgiri Apartments 9, Barakhamba Road, New Delhi-110 001
Tel.: 011-23352689, 23325360, 23352673 Telefax: 23322623 Website: www.rksingal.com E-mail: rksingal@rksingal.com

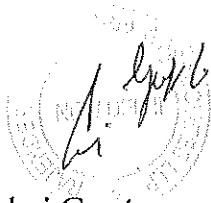
Formerly known as "Rajender Kumar Singal & Associates" (firm regd. No. 271 dated 24.07.2013)
(ICAI FRN No. : 016379 N) converted and registered as LLP on 02.12.2013 vide LLPIN No. AAB-8994 with Limited Liability

3. Based on our review conducted as above nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial result has not been prepared in all material respects in accordance with the applicable Indian Accounting Standards i.e. Ind AS prescribed u/s 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognized accounting practices and principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Rajender Kumar Singal & Associates LLP

Chartered Accountants

FRN No: 016379N



Pankaj Gupta

Partner

M. No. : 094909

Place: New Delhi

Date: 14/02/2018