

Kohinoor Foods Ltd.

30th May, 2022

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 30th May, 2022

Ref: Regulation - 30 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

This is to inform that the Board of Directors of the Company at its Meeting held today, i.e. on 30th May, 2022 which commenced at 03:00 P.M. (IST) and concluded at 04:55 P.M. (IST) has, *inter-alia*, taken the following decision :-

1. Approved and taken on record the Audited Standalone and Consolidated Financial Results (AFRs) of the Company for the quarter and financial year ended on 31st March, 2022, which was recommended by the Audit Committee at their meeting held on Monday, 30th May, 2022. A copy of the said Standalone and Consolidated AFR's along with the Auditor's Report as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 on the said financials is enclosed herewith. (Annexure-1)
2. The Board received the Auditor's Report from the Auditor of Company M/s N C Raj & Associates, Chartered Accountants for the year ended 31st March, 2022.
3. The Board of Directors of the Company did not recommend any Dividend for the Financial Year 2021-22.

Further, we are enclosing herewith the following:

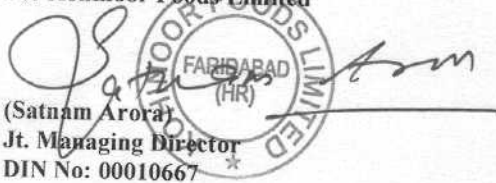
1. Statement on Impact of Audit Qualifications on the financial statements for the year ended 31st March, 2022 as per SEBI Circular CIR/CFD/CMD/56/2016 dated 27th May, 2016 (Annexure-2).

Please acknowledge receipt.

Thanking you,

Yours faithfully,

For Kohinoor Foods Limited


(Satnam Arora)
Jt. Managing Director
DIN No: 00010667

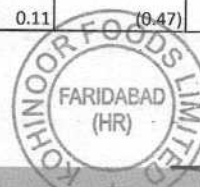
Encl.: As above

Kohinoor Foods Ltd.

STANDALONE STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER/YEAR ENDED MARCH 31, 2022.

(Rs. in Lacs)

SI.	Particulars	STANDALONE				
		QUARTER ENDED			YEAR ENDED	
		31-03-2022	31-12-2021	31-03-2021	31-03-2022	31-03-2021
No.		AUDITED	UN-AUDITED	AUDITED	AUDITED	AUDITED
I	Revenue from Operation	4,026	2,261	1,595	9,857	4,019
II	Other Income	446	17	266	492	416
III	Total Income (I+II)	4,472	2,278	1,861	10,348	4,435
IV	Expenses					
	Cost of material consumed	2,231	713	225	5,642	1,075
	Purchase of stock-in-trade	561	239	705	800	705
	(Increase)/Decrease in Inventories of finished goods, stock-in-trade and work-in-progress	48	174	31	69	7
	Employee benefits expense	166	164	133	594	547
	Finance Costs	50	3	72	67	111
	Depreciation and amortisation expense	191	196	223	773	904
	Impairment of Assets	185	-	442	185	442
	Other Expenses	892	748	874	2,747	1,823
	Total expenses (IV)	4,325	2,237	2,705	10,877	5,614
V	Profit/ (Loss) before exceptional items and tax (III-IV)	147	41	(844)	(529)	(1,179)
VI	Exceptional Items	22	-	(853)	22	(853)
VII	Profit/ (Loss) before tax (V-VI)	125	41	9	(551)	(326)
VIII	Tax Expense	-	-	-	-	-
	(1) Current Tax	-	-	-	-	-
	(2) Income Tax for Prior Years	-	-	-	-	-
	(3) Deferred tax	80	-	189	80	189
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	45	41	(180)	(630)	(515)
X	Profit/(Loss) from discontinuing operations					
XI	Tax expenses of discontinued operations					
XII	Profit/(Loss) from Discontinuing operations (after tax) (X-XI)					
XIII	Profit/ (Loss) for the period (VII-VIII)	45	41	(180)	(630)	(515)
XIV	Other Comprehensive Income					
	A (i) Items that will not be reclassified to profit or loss	11		5	11	5
	(ii) Income tax relating to items that will not be reclassified to profit or loss					
	B (i) Items that will be reclassified to profit or loss					
	(ii) Income tax relating to items that will be reclassified to profit or loss					
XV	Total Comprehensive Income for the period (IX+X)	56	41	(175)	(619)	(510)
XVI	Earning per Equity share (for continuing operation):					
	(1) Basic	0.15	0.11	(0.47)	(1.67)	(1.38)
	(2) Diluted	0.15	0.11	(0.47)	(1.67)	(1.38)
XVII	Earning per Equity share (for discontinuing operation):					
	(1) Basic					
	(2) Diluted					
XVIII	Earning per Equity share :-(Face Value of Rs. 10 each) (not annualised)					
	(1) Basic	0.15	0.11	(0.47)	(1.67)	(1.38)
	(2) Diluted	0.15	0.11	(0.47)	(1.67)	(1.38)



[Signature]

Kohinoor Foods Ltd.

STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH, 2022

(Amount in Lacs)

SI No.	Particulars	STANDALONE	
		AS AT 31.03.2022 AUDITED	AS AT 31.03.2021 AUDITED
	ASSETS		
1	Non-current assets		
	Property, Plant and Equipment	16,513	17,255
	Capital work-in-progress	-	3
	Other Non Current Assets	354	70
	Deferred tax assets (net)	231	311
	Total Non-Current Assets	17,097	17,638
2	Current Assets		
	Inventories	709	542
	Financial Assets		
	Investments	11	4,528
	Trade receivables	1,126	3,299
	Cash and cash equivalents	143	69
	Other Financial Assets	6	3
	Other current assets	2,439	2,023
	Total Current Assets	4,434	10,463
	Total Assets	21,532	28,101
	EQUITY AND LIABILITIES		
	Equity		
	Equity Share capital	3,707	3,707
	Other Equity	(55,042)	(54,423)
	Total Equity	(51,335)	(50,716)
	LIABILITIES		
1	Non-current liabilities		
	Financial Liabilities		
	Borrowings	295	328
	Provisions	87	101
	Total Non-Current Liabilities	383	430
2	Current liabilities		
	Financial Liabilities		
	Borrowings	70,707	72,833
	Trade payables	833	2,336
	Other financial liabilities	424	1,137
	Other current liabilities	499	2,066
	Provisions	22	16
	Total Current Liabilities	72,484	78,388
	Total Equity and Liabilities	21,532	28,101



Registered/Corporate Office: Pinnacle Business Tower, 10th Floor, Shooting Range Road, Surajkund, Faridabad, Haryana-121001

Corporate Identity No. L52110HR1989PLC070351, Phone: +91-129-424-2222, Fax: +91-129-424-2233

E-mail: info@kohinoorfoods.in, Website: www.kohinoorfoods.in

Kohinoor Foods Ltd.

Standalone Cash Flow Statement of the year ended 31st March 2022

Particulars	(Rs. in Lacs)	
	For the Period Ended 31-Mar-2022	For the Period Ended 31-Mar-2021
A. Cash Flow From Operating Activities		
Net Profit before tax	(550.58)	(326.07)
Adjustments for :		
Depreciation and Amortisation Expenses	772.59	904.35
Finance cost	67.27	110.63
Interest income	(0.66)	(0.24)
(Profit)/Loss on Sale/Deletion of Fixed Assets	(0.49)	13.43
Income from Key Man Insurance Policy	(47.58)	-
Impairment loss on Investment in Subsidiary	184.90	(45.12)
Bad Debts/Provision for Bad Debts	21.94	441.54
Operating profit before working capital changes	447.38	1,098.52
Adjustments for		
Decrease/(Increase) in Inventories	(167.29)	(36.53)
Decrease/(Increase) in Trade Receivables	2,151.06	1,336.23
Decrease/(Increase) in other Receivables	(703.16)	(794.69)
Increase/(Decrease) in Trade payables	(1,503.09)	(1,000.62)
Increase/(Decrease) in other payables	(2,279.03)	(239.61)
Cash generated from operations	(2,054.13)	363.30
Income tax paid	-	-
Net Cash from operating activities	(2,054.13)	363.30
B. Cash Flow from Investing Activities		
Sale of property, plant and equipment's	(27.23)	9.19
Sale of Investments	4,332.98	-
Interest Received	0.66	0.24
Income from Key Man Insurance Policy	47.58	45.12
Net cash from Investment activities	4,353.98	54.55
C. Cash Flow from Financing Activities		
Increase/(Decrease) in short term borrowings	(2,125.44)	(266.28)
Increase/(Decrease) in Long term borrowings	(33.22)	(13.93)
Interest paid	(67.27)	(110.63)
Net cash flow from financing activities	(2,225.94)	(390.85)
Net Increase/(Decrease) in Cash and Cash Equivalents	73.92	27.01
- Cash & Cash equivalent at beginning of the year	69.01	42.00
- Cash & Cash equivalent at end of the year	142.93	69.01
	73.92	27.01

Notes

The above cash flow statement has been prepared under the 'Indirect Method' as set out in Ind AS7, Statement of Cash Flow.

