



ENNORE COKE LIMITED

Regd. Office: Mookambika Complex - 6th Floor, No.4, Lady Desika Road, Mylapore,
Chennai - 600 004. Telefax : +91 44 4269 9766 E-mail : info@ennorecoke.com
CIN : L65921TN1985PLC070358

December 13, 2017

The Manager
Dept of Corporate Services - Listing
BSE Limited
P.J. Towers, Dalal Street
Mumbai - 400 001

Dear Sirs,

**Sub: Unaudited Financial Results for the quarter and six months ended
September 30, 2017 and Outcome of the Meeting held on December 13,
2017**

We wish to inform you that, the Resolution Professional at its meeting held today, considered the Unaudited Financial Results for the quarter and half year ended September 30, 2017 which was duly authenticated and signed by the Director of the Company.

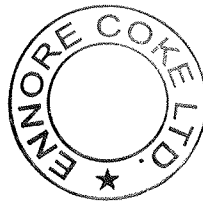
Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith copy of the Unaudited Financial Results along with the Limited Review Report for the quarter and six months ended September 30, 2017.

We request you to kindly take the same on record and oblige.

Thanking you,
Yours faithfully,

Thanking you,
For Ennore Coke Limited

G Srinivasa Ramanujan
G Srinivasa Ramanujan
Company Secretary &
Compliance Officer



Encl.: as above

INDEPENDENT AUDITORS REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS

TO THE RESOLUTION PROFESSIONAL OF ENNORE COKE LIMITED

1. We have reviewed the accompanying statement of Unaudited financial results of Ennore Coke Ltd (the company) for the quarter ended 30th September 2017 (The Statement) being submitted by the company pursuant to the requirement of regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations 2015 as modified by the circular No CIR/CFD/FAC/62/2016 dated July 5, 2016. 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 of and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' (IND AS 34) Prescribed under section 133 of 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 view

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. The 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 the 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, and read with our comments in Para 4 below, Nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations and disclosure Requirements) Regulations, 2015. As modified by 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

4

The Company has not provided interest to the banks for an amount of Rs. 6,44,69,474 for the Quarter under review on the premise that the bank accounts are presently not operational and the accounts have become Non- Performing Assets (NPA's) and the banks have stopped charging interest from July 2015 as the accounts have become NPA's. The Company has taken this stand also on the premise that an application has been submitted to the NCLT under Insolvency and Bankruptcy Code banks during the quarter and a final liability, if any will be known only at the time of final orders from NCLT. The liability for payment of interest subsists till the acceptance of the any proposal or orders by the Banks. As a result of the non provision of the sum of Rs 6,44,69,474, the loss and the liabilities to Banks is understated by the sum of Rs 6,44,69,474 respectively.

Our Report is qualified to the extent of above



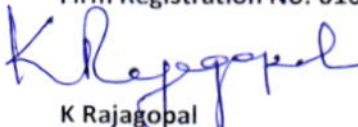
Emphasis of Matter

We draw attention of the shareholders for the followings:

- a) Note No 31 of Notes to Financial Statements for the year ended 31st March 2017 regarding the financial statements being prepared on a going concern basis, notwithstanding the fact that the Company's net worth is fully eroded and is significantly negative as at June 30,2017 and the consortium of banks have classified their debts as Non-Performing Assets. The Company has also made an application to NCLT under Insolvency and Bankruptcy code and the same has been taken on record on 20th Jun 2017. These events indicate the existence of a material uncertainty that may cast significant doubt about the Company's ability to continue as a going concern. The going concern basis will be significantly impacted, pending the final orders from NCLT. The Company has appointed Resolution professionals and they have initiated the process of chartering a Resolution plan under the Insolvency and Bankruptcy Code 2016. The Management has opted to continue preparation of Financial Statements on going concern basis pending the final orders from NCLT. In the given circumstance, the Management is yet to estimate the effects of impairments of Fixed and Current Assets and provide the same in the books of accounts.
- b) Note No 47 of Notes to Financial Statements for the year ended 31st March 2017 regarding non-availability of confirmation of balances relating to certain Loans and Advances, Trade Payables, Deposits, Advance given to a supplier and Loans received.
- c) Note No 48 of Notes to Financial Statements for the year ended 31st March 2017 regarding inter adjustments of trade receivables and Trade payables with a fellow subsidiary.
- d) Note No 49 of Notes to Financial Statements for the year ended 31st March 2017 regarding VAT payment of Rs.7 70 00 000/- paid to West Bengal VAT Authorities
- e) Note No 50 of Notes to Financial Statements for the year ended 31st March 2017 regarding adjustment of Input Credit – Excise duty.
- f) Note No 51 of Notes to Financial Statements for the year ended 31st March 2017 regarding non movement in trade receivables accounts.
- g) Note No 52 of Notes to Financial Statements for the year ended 31st March 2017 regarding non movement in certain loans & advances accounts.

Our opinion is not qualified in respect of matters mentioned above.

For K Rajagopal & Associates
Firm Registration No: 016198s



K Rajagopal
Sole Proprietor

Membership No: 023716



Date: 13/12/2017

Place: Chennai



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Telephone No.044-42699766 email : info@ennorecoke.com

Statement of unaudited financial results for the quarter and six months period ended September 30, 2017

Particulars	Rs. In Lakhs (Except EPS)					
	Quarter ended			Six months period ended		Year Ended
	September 30, 2017	June 30, 2017	September 30, 2016	September 30, 2017	September 30, 2016	Previous accounting year ended March 31,2017
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 Income from operations						
Revenue from operations [includes excise duty of Rs. Nil (Sep 30, 2016 - Rs. 1.46 LAcs)]	-	10.44	100.56	10.44	223.14	270.40
Other Operating Income	-	-	-	-	-	-
Total income from operations	-	10.44	100.56	10.44	223.14	270.40
2 Expenses						
Cost of raw materials consumed	-	-	50.02	-	184.00	184.00
Purchase of stock-in-trade	-	-	-	-	-	-
Changes in Inventories of finished goods, work-in-progress and Stock in trade	-	-	607.66	-	1,873.58	2,521.40
Employee benefits expense	69.43	74.89	52.47	144.32	107.84	217.36
Depreciation and amortisation expense	136.78	207.03	223.80	343.82	453.45	906.68
Other expenses	75.57	52.43	347.88	128.00	471.45	658.49
Total expenses	281.78	334.35	1,281.83	616.15	3,090.33	4,487.94
3 Profit before Exceptional items	-281.78	-323.91	-1,181.28	-605.70	-2,867.19	-4,217.54
4 Other Income	-0.39	0.51	739.35	0.12	739.44	796.21
5 Profit /Loss from ordinary activities before finance costs and exceptional items	-282.17	-323.40	-441.92	-605.58	-2,127.74	-3,421.33
Less: Exceptional items	-	-	0.01	-	0.01	0.01
6 Profit before tax	-282.17	-323.40	-441.93	-605.58	-2,127.75	-3,421.34
7 Tax expense						
- Current tax	-	-	-	-	-	-
- Deferred tax	-	-	-	-	-	-59.52
Total Tax	-	-	-	-	-	-59.52
8 Profit after tax	-282.17	-323.40	-441.93	-605.58	-2,127.75	-3,361.82
9 Other comprehensive income/(expense)	-	-	-	-	-	-
10 Total comprehensive income	-282.17	-323.40	-441.93	-605.58	-2,127.75	-3,361.82
11 Earnings per equity share (EPS)						
Basic and Diluted (in Rs.)	-1.82	-2.09	-2.85	-3.91	-13.73	-21.69
Weighted average number of shares (Nos.)	155	155	155	155	155	155
Par value of equity share (in Rs.)	10	10	10	10	10	10

Statement of assets and liabilities

Particulars	Rs. In Lakhs	
	As at September 30, 2017	As at March 31, 2017
A ASSETS		
1 Non-current assets		
(a) Property, plant and equipment	5,649.83	5,495.21
(b) Capital work-in-progress	-	498.82
(c) Intangible assets	9.02	10.85
(d) Financial assets		
i. Loans	578.00	620.49
ii. Other financial assets	53.46	-
(e) Other non-current assets	1,323.12	1209.05
Sub-total - Non-current assets	7,613.44	7,834.42
2 Current assets		
(a) Inventories	21.76	21.76
(b) Financial assets	-	-

Branch Office: Dishari, 3rd Floor, DD-34 A, Sector - I, Salt Lake City, Kolkata - 700 064. West Bengal, India

Phone : +91-33-2334 1697, **Fax :** +91-33-2334 1695

Works : VIII : Alichak, Post: Khanjanchak, Haldia, Dist : Purba Medinipur WB : 721602



	i. Trade receivables	18.55	65.98
	ii. Cash and cash equivalents	16.10	0.066
	iii. Bank balances other than (iii) above	38.95	54.85
	iv. Loans	10,726.88	10,854.22
	v. Other financial assets	9.79	136.31
	Sub-total - Current assets	10,832.03	11,133.19
	Total - Assets	18,445.47	18,967.61
B	EQUITY AND LIABILITIES		
1	Equity		
(a)	Equity share capital	1,550.00	1,550.00
(b)	Other equity	(20,706.93)	(20,101.35)
	Sub-total - Equity	(19,156.93)	(18,551.35)
2	Non-current liabilities		
(a)	Financial liabilities		
	i. Borrowings	23,327.09	23,327.09
	ii. Trade payables	924.21	
	iii. Other financial liabilities	344.10	1,259.02
(b)	Provisions	18.18	19.37
(c)	Deferred tax liabilities (net)	172.99	172.99
	Sub-total - Non-current liabilities	24,786.57	24,778.48
3	Current liabilities		
(a)	Financial liabilities		
	i. Borrowings	10,361.05	10,327.90
	ii. Trade payables	1,717.59	1,708.15
(b)	Other payables	354.89	317.93
(c)	Provisions	382.30	386.51
	Sub-total - Current liabilities	12,815.82	12,740.49
	Total - Equity and Liabilities	18,445.47	18,967.61

Notes:

- The Company has adopted the Indian Accounting Standards (Ind AS) from April 1, 2017 with transition date of April 1, 2016 and these financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 - Interim Financial Reporting, prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and in terms of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Requirements) Regulations, 2015 ('SEBI Regulations') and SEBI circular dated July 5, 2016.
- The above statement of unaudited financial results for the quarter and six months period ended September 30, 2017 has been reviewed and approved by the Resolution Professional at the meeting held on December 13, 2017 for discharging the powers of the Board of Directors of the Company which has been conferred upon him in terms of the provisions of Section 17 of the Insolvency and Bankruptcy Code, 2016. The said results have been prepared and authenticated by the Company & its officials and the Resolution Professional assumes no responsibilities of the results pertaining to the period prior to the appointment of the Resolution Professional. The above results are subjected to limited review by the Statutory Auditors of the Company.
- Figures for the corresponding quarter ended September 30, 2016 in the above statement of unaudited financial results have been presented after making necessary adjustments to provide a true and fair view of the financial results in accordance with Ind AS. These adjustments have been approved by the Resolution Professional, but not subjected to review / audit.
- Reconciliation of net profit previously reported under Indian GAAP to that reported in these results for the quarter ended June 30, 2016 is as

Particulars	Rs. In Lakhs	
	Quarter ended September 30, 2016	Six months period ended September 30, 2016
Profit after tax (PAT) as per previous GAAP	-605.58	-2,127.75
Add / (less):		
Actuarial loss / (gain) on employee benefit plans recognised in Other comprehensive income	Nil	Nil
Tax adjustments on the above	Nil	Nil
Profit after tax (PAT) as per Ind AS	-605.58	-2,127.75
<i>Other comprehensive income</i>		
Remeasurement gain / (loss) on employee benefit plans (net of tax)	Nil	Nil
Total comprehensive income	-605.58	-2,127.75

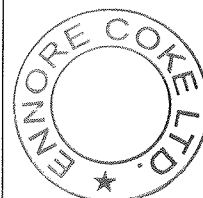
- The Company is engaged in the business of manufacture and sale of coke, which in the context of Ind AS 108 - Operating Segments, is considered as the operating segment of the Company.
- Previous period's figures have been regrouped or reclassified wherever necessary.

Place: Chennai
Date: December 13, 2017

For ENNORE COKE LIMITED

[Signature]

Director





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SEGMENT WISE REVENUE, RESULTS & CAPITAL EMPLOYED UNDER REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

(Rupees in Lakhs)

Particulars	3 months ended	Previous 3 months ended	Corresponding 3 months ended in the previous year	Year to date figures for current period ended	Year to date figures for the previous year ended	Previous accounting year ended
	30-Sep-2017	30-Jun-17	30-Sep-16	30-Sep-17	30-Sep-16	31-Mar-17
	Un Audited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Segment Revenue: (Net Sales/Income from each Segment)						
a. Coke	-	10.44	821.09	10.44	943.67	-270.40
b. Power	-	-	-	-	-	-
Sub - Total	-	10.44	821.09	10.44	943.67	-270.40
Add/(Less): Intersegment Revenue	-	-	-	-	-	-
Net Sales/ Income from Operations	-	10.44	821.09	10.44	943.67	-270.40
2. Segment Results: (Profit (+)/ Loss (-) before Tax and Interest from each segment)						
a. Coke	-183.02	4,553.53	-161.67	4,370.51	(1,476.96)	1002.72
b. Power	-10.75	-4,757.70	-20.06	-4,768.45	(332.06)	-4820.17
Sub - Total	-193.77	-204.17	-181.73	-397.94	-1,809.02	-3,817.75
Add/(Less): Intersegment Revenue	-	-	-	-	-	-
Sub - Total	-193.77	-204.17	-181.73	-397.94	-1,809.02	-3,817.75
Add/(Less): (i) Interest & Finance Charges	-	0.00	-232.00	0.00	(235.43)	70.92
Add/(Less): (ii) Other Un-allocable Income	-88.41	-119.23	18.83	-207.64	18.92	-790.18
Add/(Less): (iii) Other Un-allocable expenditure	-	-	-47.20	-	-102.20	322.86
Total Profit/ (Loss) Before Tax	-282.17	-323.40	-442.12	-605.58	-2,127.75	-4,214.15
3. Capital Employed (Segment Assets - Segment Liabilities)						
a. Coke	-133.79	6,434.86	-558.49	6,301.07	9,195.60	6609.75
b. Power	-0.51	-896.86	-5.05	-897.36	3,833.37	-897.64
Sub - Total	-134.30	5,538.00	-563.54	5,403.70	13,028.97	5,712.11
Add/(Less): Intersegment Elimination	-	-	-	-	-	-
Sub - Total	-134.30	5,538.00	-563.54	5,403.70	13,028.97	5,712.11
Other Un-allocable Assets Net of Un-allocable Liabilities	-147.88	-14,412.75	121.62	-14,560.63	-20,346.24	-14263.47
Total Capital Employed	-282.17	-8,874.75	-441.92	-9,156.93	-7,317.27	-8,551.36

Segments have been identified in line with Accounting Standard on Segment Reporting (AS 17) and accordingly segment-wise information are given.

Place: Chennai
Date: December 13, 2017

For Ennore Coke Limited

Director



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