

KHODAY INDIA LIMITED

Regd. Office : "Brewery House", 7th Mile, Kanakapura Road , Bangalore - 560 062

UNAUDITED STANDALONE FINANCIAL RESULTS (PROVISIONAL)

FOR THREE MONTHS ENDED 30TH JUNE 2015

(Rs In Lakhs)

SL. NO	PARTICULARS	Quarter Ended			Year Ended
		30.06.2015	30.06.2014	31.03.2015	31.03.2015
		[Unaudited]		[Audited]	[Audited]
1	Income From Operations				
	a) Net Sales / Income From Operations (Net of Excise duty)	3,408.48	2,948.49	4,430.34	15,711.59
	b) Other operating income	82.41	22.17	54.09	234.11
	Total Income from Opreations (Net)	3,490.89	2,970.66	4,484.43	15,945.70
2	Expenses				
	a) Cost of Materials consumed	1,945.56	1,985.07	2,156.30	9,277.15
	b) Purchases of stock-in-trade	-	-	-	-
	c) Changes in inventories of finished goods , work -in-progress and stock-in-trade	551.60	(569.14)	1,420.71	390.17
	d) Employee benefits expense	456.29	439.17	467.94	1,776.61
	e) Depreciation and amortisation expense	181.97	189.29	572.28	1,147.77
	f) Other Expenses	1,123.73	943.09	1,250.27	4,407.61
	Total Expenses (sum of (a) to(f))	4,259.15	2,987.48	5,867.50	16,999.31
3	Profit from Operations before Other Income , finance cost and Exceptional Items (1-2)	(768.26)	(16.82)	(1,383.07)	(1,053.61)
4	Other Income	4.95	3.42	40.74	55.65
5	Profit from ordinary activities before finance costs and Exceptional Items (3+4)	(763.31)	(13.40)	(1,342.33)	(997.96)
6	Finance Costs	511.22	522.37	566.00	2,127.66
7	Profit from ordinary activities after finance costs but Exceptional Items (3+4)	(1,274.53)	(535.77)	(1,908.33)	(3,125.62)
8	Exceptional items	-	-	15.00	256.68
9	Profit (+) / Loss (-) from Ordinary Activities before tax	(1,274.53)	(535.77)	(1,923.33)	(3,382.30)
10	Tax Expense	-	-	-	0.72
11	Profit (+) / Loss (-) from Ordinary Activities after tax	(1,274.53)	(535.77)	(1,923.33)	(3,383.02)
12	Extraordinary Items	-	-	3.46	3.46
13	Net Profit (+) / Loss (-) for the Period	(1,274.53)	(535.77)	(1,926.79)	(3,386.48)
14	Share of profit of associates	-	-	-	-
15	Minority interest	-	-	-	-
16	Profit (+) / Loss (-) after taxes, minority interest and Share of profit of associates	(1,274.53)	(535.77)	(1,926.79)	(3,386.48)
17	Paid-up Equity Share Capital (Face Value Rs.10/- per Share)	3,366.01	3,759.12	3,366.01	3,366.01
18	Reserves excluding revaluation reserves.	-	-	-	(1,996.59)
19.i	Earning per share before extraordinary items (of Rs 10/-each) (Not annualised)				
	Basic & Diluted - Rs	-	-	-	(9.56)
19.ii	Earning per share after extraordinary items (of Rs 10/-each) (Not annualised)				
	Basic & Diluted - Rs	-	-	-	(9.56)

A PARTICULARS OF SHAREHOLDING					
1	Public Shareholding				
	a) No.of shares	-	3,931,042	-	-
	b) % of Holdings (to total shareholding)	-	10.46%	-	-
2	Promoters and Promoter Group Shareholdings				
	a) Pledged \ Encumbered				
	- Number of Shares	Nil	Nil	Nil	Nil
	- Percentage of Share out of the Promoters' Holdings	Nil	Nil	Nil	Nil
	- Percentage of Share of the out of total Share Capital	Nil	Nil	Nil	Nil
	b) Non- Encumbered				
	- Number of Shares	33,660,195	33,660,195	33,660,195	33,660,195
	- Percentage of Share out of the Promoters' Holdings	100%	100%	100%	100%
	Company	100%	89.54%	100%	100%
B INVESTOR COMPLAINTS		Quarter ended 30th June 2015			
	Pending at the beginning of the quarter	NIL			
	Received during the quarter	NIL			
	Disposed of during the quarter	NIL			
	Remaining unresolved at the end of the quarter	NIL			

NOTE:

- Sales excludes Excise Duty , VAT \ Sales Tax and Tax Collected at source.
- Provision for taxation will be considered at the time of finalisation of accounts.
- During the quarter , there was no transaction in the Company's sole and wholly owned subsidiary M/s. Khoday Properties Private Limited . Hence only the above standalone results, after being reviewed by the Audit Committee, were approved and taken on record by the Board of Directors at its meeting held on 04.09.2015.
- (i) The Hon'ble High Court of Karnataka at Bangalore vide its Order dated 07-08-2014 , confirmed the special resolution passed by the members at the Annual General Meeting held on 30th December 2013 for reduction of Paid -up equity share capital by cancelling 39,31,042 shares held by the public , under Section 100 read with Section 101 to 105 of the Companies Act,1956. The Procedure formulated by the Company for payment to the public shareholders @Rs.10/- towards return of capital and Rs.65/- towards premium, thus aggregating to Rs.75/- per share has also been approved in the aforesaid order.

(ii) Upon registration of the said Order by the Registrar of Companies in Karnataka, Bangalore, vide Certificate dated 12.09. 2014 , the paid -up equity share capital of the Company stands reduced from Rs.37,59,12,370/- to Rs.33,66,01,950/-, divided into 3,36,60,195 equity shares of Rs.10/-each. The entire paid -up share capital of the Company is presently held by its promoters and persons to the promoter group and the Company's un audited financial statement for the quarter ended as at 30th June 2015 has accordingly been prepared based on legal advice in that regard.

(iii) The Company has already deposited the entire aggregate amount of Rs.29,48,28,150/- payable to public shareholders, consequent on reduction of capital , in a special account opened with Punjab National Bank , Large Corporate Branch , Bangalore , to facilitate payment through cash warrants.

(vi) The Company has made consistent and repeated attempts to implement the Court's Order by proposing to fix the Record date first on 29-09.2014 and subsequently on 10-10-2014 , 07-04-2015 and 22.06.2015 for the purpose of drawing up the list of public shareholders entitled to payment . But the said record dates have been cancelled by BSE Limited , reportedly at the instance of SEBI.
- The Auditors of the Company have carried out a Limited Review of the above unaudited financial results in terms of Clause 41 of the Listing Agreement. The said Report does not have any impact on the above results and Notes.
- Figures for the previous periods have been re-grouped , wherever necessary , to conform to the current period's classification.

By order of the Board
For Khoday India Limited


K. L. SRIHARI
Vice Chairman & Managing Director

Place: Bangalore
Date : 04.09.2015

STANDALONE SEGMENTWISE REVENUE, RESULT AND CAPITAL EMPLOYED:

[Rs. In Lacs]

Sl. No.	PARTICULARS	Quarter Ended			Year Ended
		30.06.2015	30.06.2014	31.03.2015	31.03.2015
		[Unaudited]		[Audited]	[Audited]
1	Segment Revenue (Net Sale / Income)				
	Domestic				
	a. Liquor	3,408.48	2,957.11	4,430.34	15,711.59
	b. Glass	-	-	-	-
	c. Contract	-	-	-	-
	d. Systems	-	-	-	-
	e. Others	84.36	22.17	84.21	303.28
	Total ...	3,492.84	2,979.28	4,514.55	16,014.87
	Less: Inter segment revenue	1.95	8.62	30.12	69.17
	Net Sales / Income from operations	3,490.89	2,970.66	4,484.43	15,945.70
2	Segment Results				
	Profit(+) / (Loss) (-) before tax & interest from each segment.				
	a. Liquor	(1,067.14)	(274.43)	(1,367.39)	(1,866.44)
	b. Glass	(19.14)	(22.54)	(21.19)	(76.61)
	c. Contract	(0.62)	(0.70)	(0.99)	(3.10)
	d. Systems	(46.43)	(73.76)	(324.79)	(565.40)
	e. Others	(1.54)	(4.91)	(4.52)	(13.46)
	Total ...	(1,134.87)	(376.34)	(1,718.88)	(2,525.01)
	Less : Other Un-allocable income net off unallocable Expense	-	-	-	15.97
	Operating Profit	(1,134.87)	(376.34)	(1,718.88)	(2,540.98)
Less ; Exceptional items	-	-	15.00	256.68	
Less :Interest Expenses net off interest income	139.66	159.43	189.45	584.64	
Profit(+) / (Loss) (-) before tax	(1,274.53)	(535.77)	(1,923.33)	(3,382.30)	
3	Capital Employed	As on	As on	As on	As on
		30.06.2015	30.06.2014	31.03.2015	31.03.2015
	Segment Assets - Segment Liabilities				
	a. Liquor	(1,925.56)	(438.97)	(722.00)	(722.00)
	b. Glass	(420.06)	(342.06)	(397.68)	(397.68)
	c. Contract	6,654.38	6,657.72	6,655.00	6,655.00
	d. Systems	(1,694.94)	(914.12)	(1,648.51)	(1,648.51)
e. Others	212.91	225.97	214.45	214.45	
Total ...	2,826.73	5,188.54	4,101.26	4,101.26	



RANGARAJU AND ASSOCIATES

CHARTERED ACCOUNTANTS
AUDIT & TAXATION DIVISION

No. 202, 2nd Floor,
73/25, Shree Complex,
St. John's Road,
Bangalore - 560 042

Ph : 91 80 2530 7959
Fax : 91 80 2530 7962
e-mail : rangaraju.associates@gmail.com

LIMITED REVIEW REPORT

The Board of Directors,
Khoday India Limited,
'Brewery House', 7th Mile,
Kanakapura Road,
Bangalore-560 062.

Dear Sirs,

We have reviewed the accompanying statement of un-audited financial results of M/s Khoday India Limited for the quarter ended 30th June, 2015. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, *Engagements to Review Financial Statements* issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of un-audited financial results prepared in accordance with applicable

accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Clause 41 of the Listing Agreement including the manner in which it is to be disclosed, or that it contains any material misstatement.

for RANGARAJU AND ASSOCIATES
CHARTERED ACCOUNTANTS



(KRISHNAN RANGARAJU)
PARTNER

Membership No. 018457

Firm no: 006912S



Place : Bangalore
Date :04.09.2015