

PART - I STATEMENT OF STAND ALONE & CONSOLIDATED UNAUDITED RESULTS FOR THE 2 QUARTER AND 6 MONTHS ENDED 30TH SEPTEMBER, 2015

Particulars	STAND ALONE						CONSOLIDATED					
	Quarter Ended		Year to Date (6 Months)		Year Ended	Quarter Ended		Year to Date (6 Months)		Year Ended		
	30.09.2015	30.06.2015	30.09.2014	30.09.2015	31.03.2015	30.09.2015	30.09.2014	30.09.2015	30.09.2014	31.03.2015		
1. (a) Net Sales/ Income from Operation	Unaudited 5247.09	Unaudited 3870.54	Unaudited 2556.01	Unaudited 9117.64	Audited 28857.47	Unaudited 5842.37	Unaudited 2853.50	Unaudited 35887.50	Unaudited 10810.85	Audited 32635.22		
(b) Other Operating Income	59.08	20.78	18.37	79.86	150.61	59.08	18.37	79.86	33.45	82.56		
(c) Total Income	5306.17	3891.32	2574.38	9197.50	30008.08	6001.45	2871.87	35967.36	10844.30	32717.78		
2. Expenditure:	(0.09)	154.30	26.71	154.21	(188.28)	(0.09)	26.71	154.21	(61.89)	(188.28)		
a. (Increase)/decrease in stock and work in progress												
b. Consumption of Raw Materials	5054.84	3582.15	2439.39	8616.99	28850.45	44.14	24.09	44.14	74.47	1047.37		
c. Purchase of finished goods	14.18	14.22	13.91	28.40	98.06	5441.94	2467.60	34682.49	9900.41	29192.55		
d. Employees Cost	1.07	1.07	1.58	2.13	12.32	58.30	96.05	112.48	238.12	184.15		
e. Depreciation						62.88	68.15	104.18	136.45	238.28		
f. Selling/traded goods Expenses						41.86	69.46	83.24	281.68	1113.81		
g. Other Expenditure	34.47	13.65	14.39	48.13	207.45	85.74	50.20	141.02	191.12	342.08		
h. Total Expenditure	5104.47	3745.39	2495.98	8849.86	29000.61	5734.76	2802.26	35321.76	10760.36	31929.96		
3. Profit from operations before other income, interest and Exceptional Items (1-2)	201.71	145.93	78.40	347.64	1007.47	266.69	69.61	645.60	83.93	787.82		
4. Other Income												
5. Profit before interest and Exceptional Items (3+4)	201.71	145.93	78.40	347.64	1007.47	266.69	69.61	645.60	83.93	787.82		
6. Interest & other finance charges	120.83	106.82	112.18	227.65	642.72	121.06	112.19	240.69	213.56	682.71		
7. Profit after interest but before Exceptional Items (5-6)	80.88	39.12	(33.78)	119.99	364.75	145.63	(42.58)	404.91	(129.63)	105.11		
8. Exceptional Items												
9. Profit (+)/Loss (-) from Ordinary activities before tax (7+8)	80.88	39.12	(33.78)	119.99	364.75	145.63	(42.58)	404.91	(129.63)	105.11		
10. Income Tax Expense (Net of MAT Credit)	26.61	11.73	(33.78)	38.35	115.92	28.61	(42.58)	404.91	(129.63)	105.11		
11. Net Profit (+)/Loss (-) from Ordinary Activities after tax (9-10)	54.27	27.38	(33.78)	81.64	248.83	119.02	(42.58)	315.36	(136.76)	(10.80)		
12. Extraordinary Items :												
13. Net Profit (+)/Loss (-) for the period (11-12)	54.27	27.38	(33.78)	81.64	248.83	119.02	(42.58)	315.36	(136.76)	(10.80)		
14. Less Minority Interest												
15 Net Profit (+)/ Loss (-) after Minority interest (13-14)	54.27	27.38	(33.78)	81.64	248.83	119.02	(42.58)	315.36	(136.76)	(10.80)		
16. Paid-up equity share capital (Paid up value Rs. 10/- per share)	2837.96	2837.96	2837.96	2837.96	248.83	132.51	(29.03)	342.38	(108.91)	(70.97)		
17. Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year					2837.96	2837.96	2837.96	2837.96	2837.96	60.17		
18. Earning Per Share (EPS)												
a) Basic EPS before Extraordinary items for the period, for the year to date and for the previous year (not to be annualized)	0.19	0.10	(0.12)	0.29	0.88	0.47	(0.10)	0.74	(0.28)	(0.04)		
b) Basic EPS after Extraordinary items for the period, for the year to date and for the previous year (not to be annualized)	0.19	0.10	(0.12)	0.29	0.88	0.47	(0.10)	0.74	(0.28)	0.21		
c) Diluted EPS after Extraordinary items for the period, for the year to date and for the previous year (not to be annualized)	0.19	0.10	(0.12)	0.29	0.88	0.47	(0.10)	0.74	(0.28)	0.21		
d) Cash EPS	0.19	0.10	(0.11)	0.30	0.92	0.69	0.71	0.83	(0.04)	1.05		



PART II SELECT INFORMATION FOR THE 2nd QUARTER AND 6 MONTHS ENDED 30th September, 2015

Particulars	STAND ALONE						CONSOLIDATED					
	Quarter Ended		Year to Date (6 Months)		Year Ended		Quarter Ended		Year to Date (6 Months)		Year Ended	
	30.06.2015	30.09.2014	30.09.2015	30.09.2014	31.03.2015	30.09.2015	30.06.2015	30.09.2014	30.09.2015	30.09.2014	31.03.2015	
	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
A. PARTICULARS OF SHARE HOLDING												
1. Public Share holding:												
- No. of Shares	24,281,123	24,358,234	24,281,123	24,358,234	24,358,234	24,358,234	24,358,234	24,358,234	24,281,123	24,358,234	24,358,234	
- Percentage of Shareholding	85.56%	85.83%	85.56%	85.83%	85.83%	85.83%	85.83%	85.83%	85.56%	85.83%	85.83%	
2. Promoters and Promoters group shareholding												
a) Pledged/Encumbered												
- Number of shares	4000000	4000000	4000000	4000000	4000000	4000000	4000000	4000000	4000000	4000000	4000000	
- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	97.60%	99.47%	97.60%	99.47%	99.47%	99.47%	99.47%	99.47%	97.60%	99.47%	99.47%	
b) Non-encumbered												
- Number of Shares	14.09%	14.09%	14.09%	14.09%	14.09%	14.09%	14.09%	14.09%	14.09%	14.09%	14.09%	
- Percentage of shares (as a% of the total shareholding of promoter and promoter group)	98.445	21.334	98.445	21.334	21.334	21.334	21.334	21.334	98.445	21.334	21.334	
- Percentage of shares (as a % of the total share capital of the company)	2.40%	0.53%	2.40%	0.53%	0.53%	0.53%	0.53%	0.53%	2.40%	0.53%	0.53%	
	0.35%	0.08%	0.35%	0.08%	0.08%	0.08%	0.08%	0.08%	0.35%	0.08%	0.08%	



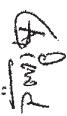
B. INVESTOR COMPLAINTS

Particulars	3 months ended 30.09.2015
Pending at the beginning of the quarter	-
Received during the quarter	1
Disposed of during the quarter	1
Remaining unresolved at the end of the quarter	-

Note : 1) The above results were reviewed by the Audit Committee and taken on record by Board of Directors at their meeting held on 13.11.2015 and is subjected to limited review by the Statutory Auditors of the company.

- 2) The financial statements are prepared in accordance with the principles and procedures for the preparation and presentation of consolidated financial statements as set out in the Accounting Standard on consolidated Financial Statements mandated by the Companies (Accounting Standard) Rules, 2006, the provisions of the Companies Act, 2013, and guidelines issue by the SEBI. The financial statements of the parent company and its subsidiaries have been consolidated as per Accounting Standard issued by the Institute of Chartered Accountants of India.
- 3) The consolidated financial statements represents the consolidated figures of the company's and its subsidiaries operations.
- 4) Stand alone results are available at the company's website www.nehainternational.com and also at BSE web site www.bseindia.com.
- 5) Status of investor grievances for the Quarter ended 30th September 2015 Opening :NIL Received during the quarter 1 Closing NIL
- 6) The Company's Accounting year is from 01.04.2015 to 31.03.2016.
- 7) Figures of previous period have been re-arranged/restated whenever necessary.

Place: Hyderabad
Date: 13.11.2015

By Order of the Board
For Neha International Limited

G. Vinod Reddy
Chairman & Managing Director



STATEMENT OF STAND ALONE & CONSOLIDATED UNAUDITED SEGMENT REVENUE AND RESULTS FOR THE 2nd QUARTER AND 6 MONTHS ENDED 30th SEPTEMBER, 2015

Particulars	STAND ALONE						CONSOLIDATED					
	Quarter Ended		Year to date (6 Months)		Year Ended	Quarter Ended		Year to date		Year Ended		
	30.09.2015	30.06.2015	30.09.2014	30.09.2014	31.03.2015	30.09.2015	30.06.2015	30.09.2014	30.09.2015	30.09.2014	31.03.2015	
Segment Revenue	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1) Income from Each Segment												
--- Non - Trading												
--- Trading												
Total Amount	5,247.09	3,870.54	2,556.01	10,081.87	29,857.47	695.28	4,699.34	297.49	5,264.62	728.98	2,777.75	
2) Segment Result												
Profit before Interest and Tax	5,247.09	3,870.54	2,556.01	10,081.87	29,857.47	695.28	4,699.34	2,853.50	30,622.88	10,061.87	29,857.47	
--- Non - Trading												
--- Trading												
Less: Interest	201.72	145.93	78.40	256.52	1,007.47	64.91	83.79	(8.79)	148.70	(172.59)	532.67	
Less: Provision for Taxation	120.83	106.82	112.18	213.54	642.72	201.78	295.14	78.40	496.90	256.52	255.15	
Total Profit/ (Loss) after tax	26.61	11.73	(33.79)	7.13	115.92	121.06	119.63	112.19	240.89	213.56	882.71	
--- Non Trading Activity (Growth of cut roses, Agriculture & Processing)	54.27	27.38	(33.79)	35.85	248.83	26.61	62.94	(42.59)	89.55	7.13	115.91	
--- Trading	1,805.71	1,751.38	1,549.81	1,549.81	1,711.02	119.02	196.36	(136.76)	315.36	(136.76)	(10.80)	
3) Capital Employed												
--- Non Trading												
--- Trading												
Total	1,805.71	1,751.38	1,549.81	1,549.81	1,711.02	17,432.71	17,487.04	16,330.48	17,432.71	16,245.87	17,487.04	
--- Non Trading						1,805.71	1,751.38	1,572.26	1,805.71	1,606.04	1,711.02	
--- Trading												




(Rs. in Lakhs)

Statement of Assets and Liabilities as at 30.09.2015 is as under

(Amount : Rs. In Lakhs)

Particulars	Stand Alone		Consolidated	
	As at 30.09.2015	As at 31.03.2015	As at 30.09.2015	As at 31.03.2015
EQUITY AND LIABILITIES				
Shareholders' funds				
(a) Share Capital	2,837.96	2,837.96	2,837.96	2,837.96
(b) Reserve and Surplus	15,315.79	15,234.16	20,904.11	20,561.73
© Money received against share warrants				
Sub-total-Shareholders' funds	18,153.75	18,072.12	23,742.07	23,399.69
Share application money pending allotment				
Non-Current Liabilities				
(a) Long-term borrowings	1,093.04	1,125.95	680.30	819.09
(b) Deferred tax liabilities (net)				
© Other long-term Liabilities			701.29	745.95
(d) Long-term provisions	23.11	23.11	23.11	23.11
Sub-total - Non-Current Liabilities	1,116.15	1,149.06	1,404.70	1,588.15
Current Liabilities				
(a) Short-term borrowings	984.09	1,390.64	1,632.67	2,139.22
(b) Trade Payables	8,647.09	5,762.18	13,828.48	5,904.35
© Other Current Liabilities	894.66	1,377.79	1,259.58	1,942.50
(d) Short-term Provisions	393.55	283.55	740.46	629.75
Sub-total - Current Liabilities	10,919.38	8,814.26	17,461.19	10,615.82
TOTAL - EQUITY AND LIABILITIES	30,189.28	28,035.44	42,607.96	35,603.66
ASSETS				
Non-current assets				
(a) Fixes Assets				
Tangible Assets	751.97	740.93	3,552.41	3,645.55
Intangible assets			3,807.94	3,807.94
Capital work-in-progress			3,243.47	3,243.47
(b) Non-current investments	16,416.45	16,416.45	1.52	1.52
(c) Deferred tax assets (net)	1.39	1.39	1.39	1.39
(d) Long-term loans and advances				
(e) Other non-current assets	11.69	11.01	17.85	17.17
Sub-total - Non-Current assets	17,181.50	17,169.78	10,624.58	10,717.04
Current assets				
(a) Current investments				
(b) Inventories	51.24	205.45	112.76	395.19
(c) Trade receivables	10094.85	7,479.72	22,385.69	9,743.00
(d) Cash and cash equivalents	405.96	371.45	817.07	800.56
(e) Short-term loans and advances	1418.81	1,724.80	8,403.08	13,709.07
(f) Other Current assets	1036.92	1,084.24	264.78	238.80
Sub-total - Current assets	13007.78	10,865.66	31,983.38	24,886.52
TOTAL- ASSETS	30,189.28	28,035.44	42,607.96	35,603.66

Figures of previous period have been re-arranged/restated whenever necessary.

For Neha International Limited

 Managing Director



**Limited Review Report on Standalone Financial Results Pursuant to
Clause 41 of Listing Agreement**

Review Report to the Board of Directors of **NEHA INTERNATIONAL LIMITED**

We have reviewed Part I - Standalone Unaudited Financial Results for the Quarter Ended 30/09/2015 of the accompanying Statement of Unaudited Financial Results ("Part I of the Statement") of **NEHA INTERNATIONAL LIMITED**, which has been approved by the Board of Directors/ Committee of Board of Directors.

Management is responsible for the preparation and presentation of the said Part I of the Statement in accordance with applicable Accounting Standards and other recognised accounting practices and policies. Our responsibility is to express a conclusion on the said Part I of the Statement based on our review.

Scope of Review

We conducted our review 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

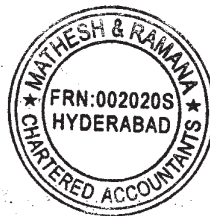
Conclusion

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the said Part I of the Statement is not prepared, in all material respects, in accordance with applicable Accounting Standards and other recognised accounting practices and policies and 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.


Report on Legal and Other Regulatory Requirements

We also report that we have traced the number of shares as well as the percentage of shareholding in respect of the aggregate amount of public shareholding and the number of shares as well as the percentage of shares pledged/encumbered and non-encumbered in respect of the aggregate amount of promoters and promoter group shareholding in terms of Clause 35 of the Listing Agreement and the particulars relating to investor complaints disclosed in Part II - Select Information for the Quarter ended 30/09/2015 of the Statement, from the details furnished by the Management / Registrars.

Place: Hyderabad
Date: 13/11/2015



For **MATHESH & RAMANA**
CHARTERED ACCOUNTANTS


B. V. RAMANA REDDY
M. No. 020967 Partner



**Limited Review Report on Consolidated Financial Results Pursuant to
Clause 41 of Listing Agreement**

Review Report to the Board of Directors of **NEHA INTERNATIONAL LIMITED**

We have reviewed Part I - Consolidated Unaudited Financial Results for the Quarter Ended 30/09/2015 of the accompanying Statement of Unaudited Financial Results ("Part I of the Statement") of **NEHA INTERNATIONAL LIMITED**, and its subsidiaries (together "the Group") which has been approved by the Board of Directors/ Committee of Board of Directors.

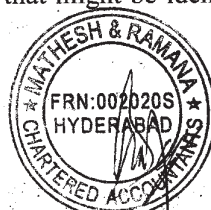
Management is responsible for the preparation and presentation of the said Part I of the Statement in accordance with applicable Accounting Standards and other recognised accounting practices and policies. Our responsibility is to express a conclusion on the said Part I of the Statement based on our review.

The said Part I of the Statement includes the financial results of the following entities (list of entities included in consolidation):

1. M/s. Globeagro Holdings
2. M/s. Holetta Roses Plc.
3. M/s. Alliance Flower Plc.
4. M/s. Oromia Wonders Plc.
5. M/s. Neha Agri Corp Pte. Ltd.
6. M/s. NINT Agri Plc.
7. M/s. Neha Agri Tanzania Ltd.
8. M/s. Neha Agri Ventures (U) Ltd.
9. M/s. Neha Agri Zambia Ltd.
10. M/s. Neha Agri Senegal, SURAL
11. M/s. Neha Agriservices Pte. Ltd.
12. M/s. Neha Agriservices FZE
13. M/s. Dream Flowers Plc.

Scope of Review

We conducted our review 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



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Conclusion

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the said Part I of the Statement is not prepared, in all material respects, in accordance with applicable Accounting Standards and other recognized accounting practices and policies and 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.

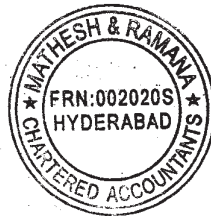
Other Matters

We did not review the interim financial information of 13 subsidiaries included in the said Part I of the Statement. These interim financial information have been reviewed by other auditors whose reports have been furnished to us and our conclusion on the said Part I of the Statement, to the extent the same has been derived from such interim financial information, is based solely on the reports of the such other auditors.

We did not review the interim financial information of 13 subsidiaries included in the consolidated financial results, whose interim financial information reflect total revenue (net) of Rs. 695.28 Lakhs for the quarter ended 30/09/2015, as considered in the consolidated financial results. These interim financial information have been reviewed by other auditors whose reports have been furnished to us by the Management and our opinion on the quarterly and the year to date consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of the other auditors.

Report on Legal and Other Regulatory Requirements

We also report that we have traced the number of shares as well as the percentage of shareholding in respect of the aggregate amount of public shareholding and the number of shares as well as the percentage of shares pledged/encumbered and non-encumbered in respect of the aggregate amount of promoters and promoter group shareholding in terms of Clause 35 of the Listing Agreement and the particulars relating to investor complaints disclosed in Part II - Select Information for the Quarter ended 30/09/2015 of the Statement, from the details furnished by the Management / Registrars.



For **MATHESH & RAMANA**
CHARTERED ACCOUNTANTS


B. V. RAMANA REDDY
M. No. 026967 Partner

Place: Hyderabad

Date: 13/11/2015