



**AUDITOR'S LIMITED REVIEW REPORT**

**Kohinoor Broadcasting Corporation Ltd.**  
SCO 87, Sector 46-C,  
Chandigarh

"We have reviewed the accompanying statement of un-audited financial results of M/s Kohinoor Broadcasting Corporation Limited for the quarter ended 31<sup>st</sup> December, 2013 except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been audited by us. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors/ Committee of Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

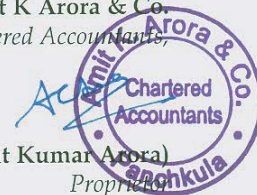
We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, engagements to Review Financial Statements issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial 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 provide 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 unaudited 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 Kohinoor Broadcasting Corporation Limited

(Mangal Singh)  
Managing Director

For Amit K Arora & Co.  
Chartered Accountants



(Amit Kumar Arora)  
Proprietor  
F-096831

Place: Chandigarh  
Date: 14<sup>th</sup> February, 2014

(Figures in ₹ Lacs)

**PART I**

Sr. No.	Particulars	Standalone					
		Quarter Ended			9 Months Ended		Year Ended
		31st Dec 2013	30th Sept 2013	31st Dec 2012	31st Dec 2013	31st Dec 2012	31st March 2013(Audited)
1	<b>Income from Operations</b>						
	Net Sales/ Income from Operations (Net of Excise Duty)	4.89	0.95	1.80	7.26	7.10	8.70
	Other Operating Income	0.00	0.00	0.03	0.00	0.03	0.03
	<b>Total Income from Operations (Net)</b>	<b>4.89</b>	<b>0.95</b>	<b>1.83</b>	<b>7.26</b>	<b>7.13</b>	<b>8.73</b>
2	<b>Expenses</b>						
	(a) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Purchases of Stock in trade	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Changes in inventories of finished goods, work in progress and stock in trade	0.00	0.00	0.00	0.00	0.00	0.00
	(d) Employee benefit expense	2.30	2.30	2.30	6.89	8.70	11.72
	(f) Depreciation and amortisation expense	36.86	36.86	63.96	110.58	151.47	223.52
	(g) Other expenses	5.47	1.37	16.05	8.62	43.68	53.56
	<b>Total Expenses</b>	<b>44.63</b>	<b>40.53</b>	<b>82.31</b>	<b>126.09</b>	<b>203.85</b>	<b>288.80</b>
3	<b>Profit/ (Loss) from operations before other income, finance costs and exceptional items (1-2)</b>	<b>-39.74</b>	<b>-39.58</b>	<b>-80.48</b>	<b>-118.83</b>	<b>-196.72</b>	<b>-280.07</b>
4	Other Income	0.05	0.00	0.00	0.07	0.05	0.11
5	<b>Profit/ (Loss) from ordinary activities before finance costs and exceptional items (3±4)</b>	<b>-39.69</b>	<b>-39.58</b>	<b>-80.48</b>	<b>-118.76</b>	<b>-196.67</b>	<b>-279.96</b>
6	Finance Costs	0.00	0.00	0.00	0.00	0.00	0.00
7	<b>Profit/ (Loss) from ordinary activities after finance costs but before exceptional items (5±6)</b>	<b>-39.69</b>	<b>-39.58</b>	<b>-80.48</b>	<b>-118.76</b>	<b>-196.67</b>	<b>-279.96</b>
8	Exceptional Items	0.00	0.00	1365.79	0.00	5210.92	4931.17
9	<b>Profit/ (Loss) from ordinary activities before tax (7±8)</b>	<b>-39.69</b>	<b>-39.58</b>	<b>-1446.27</b>	<b>-118.76</b>	<b>-5407.59</b>	<b>-5211.13</b>
10	Tax Expense	0.01	2.00	0.00	2.01	0.00	31.59
11	<b>Net Profit/ (Loss) from ordinary activities after tax (9±10)</b>	<b>-39.70</b>	<b>-41.58</b>	<b>-1446.27</b>	<b>-120.77</b>	<b>-5407.59</b>	<b>-5242.72</b>
12	Extraordinary items (net of tax expense)	0.00	0.00	0.00	0.00	0.00	0.00
13	<b>Net Profit/ (Loss) for the period (11±12)</b>	<b>-39.70</b>	<b>-41.58</b>	<b>-1446.27</b>	<b>-120.77</b>	<b>-5407.59</b>	<b>-5242.72</b>
14	Share of profit/ (loss) of associates	0.00	0.00	0.00	0.00	0.00	0.00
15	Minority Interest	0.00	0.00	0.00	0.00	0.00	0.00
16	<b>Net Profit/ (Loss) after taxes, minority interest and share of profit/ (loss) of associates (13±14±15)</b>	<b>-39.70</b>	<b>-41.58</b>	<b>-1446.27</b>	<b>-120.77</b>	<b>-5407.59</b>	<b>-5242.72</b>
17	Paid up Equity Share Capital	1102057000	1102057000	1102057000	1102057000	1102057000	1102057000
18	Face Value of Share	10.00	10.00	10.00	10.00	10.00	10.00
19	Reserves excluding Revaluation Reserves	-7143.36	-7103.66	-7520.33	-7143.36	-7520.33	-7022.60
20	<b>Earning per share (before extraordinary items)</b>						
	(i) Basic	-0.04	-0.04	-1.31	-0.11	-4.91	-4.76
	(ii) Diluted	-0.04	-0.04	-1.31	-0.11	-4.91	-4.76
21	<b>Earning per share (after extraordinary items)</b>						
	(i) Basic	-0.04	-0.04	-1.31	-0.11	-4.91	-4.76
	(ii) Diluted	-0.04	-0.04	-1.31	-0.11	-4.91	-4.76

**PART II**

A	Particulars of Shareholding						
1	Public Shareholding:						
	(i) Number of Shares	109805700	109805700	109805700	109805700	109805700	109805700
	(ii) Percentage of Shareholding	99.64	99.64	99.64	99.64	99.64	99.64
2	Promoter and Promoter group holdings:						
2	(a) Pledged/ Encumbered -						
	(i) Number of Shares	-	-	-	-	-	-
	(ii) Percentage of Shareholding	-	-	-	-	-	-
	(b) Non Encumbered -						
	(i) Number of Shares	400000	400000	400000	400000	400000	400000.00
	(ii) Percentage of Shareholding	0.36	0.36	0.36	0.36	0.36	0.36

**Notes:**

- The above result for the quarter and nine months ended on 31st December 2013 were reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 14th February 2014. The Statutory Auditors have carried a Limited Review on these results.
- The company does not have any reportable segment.
- The enclosed un-audited consolidated results have been prepared in accordance with AS-21 issued by The Institute of Chartered Accountants of India.
- The Consolidated results for the quarter and nine months ended on 31st December 2013 include the working results of three subsidiaries viz. Kohinoor Broadcasting Corporation FZE, Sharjah, having net investment of ₹ 4188.10 Lacs and Indian subsidiaries, KBC Power Corporation Ltd., having investment amounting to ₹ 142.51 Lacs and Asian IT Education Private Limited having investment amounting to ₹ 49.00 Lacs.
- During the Quarter, no trading activity has been done in FZE in view of the heavy payment crisis.
- Previous period figures have been re-grouped/re-arranged wherever necessary.
- The Un-audited quarterly results (standalone and consolidated) for the quarter and nine month ended on 31st December 2013 are also available on the website of the company at ([www.kohinoorbroadcasting.com](http://www.kohinoorbroadcasting.com))

8	Investor Complaints	Qtr. ended Dec, 2013
	Pending at the beginning of the quarter	0
	Received during the quarter	0
	Resolved during the quarter	0
	Remaining unresolved at the end of the quarter	0

For Amit K Arora & Co.  
Chartered Accountants  
*(Amit Kumar Arora)*  
Proprietor

For Kohinoor Broadcasting Corporation Limited  
*(Mangal Singh)*  
Managing Director



(Figures in ₹ Lacs)

**PART I**

Sr. No.	Particulars	Consolidated					
		Quarter Ended			9 Months Ended		Year Ended
		31st Dec 2013	30th Sept 2013	31st Dec 2012	31st Dec 2013	31st Dec 2012	31st March 2013(Audited)
1	<b>Income from Operations</b>						
	Net Sales/ Income from Operations (Net of Excise Duty)	4.89	0.95	1.80	7.26	620.92	616.31
	Other Operating Income	0.00	0.00	0.03	0.00	0.03	0.03
	<b>Total Income from Operations (Net)</b>	<b>4.89</b>	<b>0.95</b>	<b>1.83</b>	<b>7.26</b>	<b>620.95</b>	<b>616.34</b>
2	<b>Expenses</b>						
	(a) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Purchases of Stock in trade	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Changes in inventories of finished goods, work in progress and stock in trade	0.00	0.00	0.00	0.00	4497.75	4176.85
	(d) Employee benefit expense	2.30	2.30	2.30	6.89	12.68	15.66
	(e) Depreciation and amortisation expense	36.88	36.88	63.96	110.63	152.03	224.06
	(f) Other expenses	5.55	1.48	18.81	11.44	3432.70	3432.31
	<b>Total Expenses</b>	<b>44.73</b>	<b>40.66</b>	<b>85.07</b>	<b>128.96</b>	<b>8095.16</b>	<b>7848.88</b>
3	<b>Profit/ (Loss) from operations before other income, finance costs and exceptional items (1-2)</b>	<b>-39.84</b>	<b>-39.71</b>	<b>-83.24</b>	<b>-121.70</b>	<b>-7474.21</b>	<b>-7232.54</b>
4	Other Income	0.05	0.00	0.00	0.07	0.05	0.11
5	<b>Profit/ (Loss) from ordinary activities before finance costs and exceptional items (3±4)</b>	<b>-39.79</b>	<b>-39.71</b>	<b>-83.24</b>	<b>-121.63</b>	<b>-7474.16</b>	<b>-7232.43</b>
6	Finance Costs	0.00	0.00	0.00	0.00	0.00	0.00
7	<b>Profit/ (Loss) from ordinary activities after finance costs but before exceptional items (5±6)</b>	<b>-39.79</b>	<b>-39.71</b>	<b>-83.24</b>	<b>-121.63</b>	<b>-7474.16</b>	<b>-7232.43</b>
8	Exceptional Items	0.00	0.00	0.00	0.00	301.41	301.32
9	<b>Profit/ (Loss) from ordinary activities before tax (7±8)</b>	<b>-39.79</b>	<b>-39.71</b>	<b>-83.24</b>	<b>-121.63</b>	<b>-7775.57</b>	<b>-7533.75</b>
10	Tax Expense	0.01	2.00	0.00	2.01	0.00	31.02
11	<b>Net Profit/ (Loss) from ordinary activities after tax (9±10)</b>	<b>-39.80</b>	<b>-41.71</b>	<b>-83.24</b>	<b>-123.64</b>	<b>-7775.57</b>	<b>-7564.77</b>
12	Extraordinary items (net of tax expense)	0.00	0.00	0.00	0.00	0.00	0.00
13	<b>Net Profit/ (Loss) for the period (11±12)</b>	<b>-39.80</b>	<b>-41.71</b>	<b>-83.24</b>	<b>-123.64</b>	<b>-7775.57</b>	<b>-7564.77</b>
14	Share of profit/ (loss) of associates	0.00	0.00	0.00	0.00	0.00	0.00
15	Minority Interest	0.00	0.00	0.00	0.00	0.00	0.17
16	<b>Net Profit/ (Loss) after taxes, minority interest and share of profit/ (loss) of associates (13±14±15)</b>	<b>-39.80</b>	<b>-41.71</b>	<b>-83.24</b>	<b>-123.64</b>	<b>-7775.56</b>	<b>-7564.94</b>
17	Paid up Equity Share Capital	1102057000	1102057000	1102057000	1102057000	1102057000	1102057000
18	Face Value of Share	10.00	10.00	10.00	10.00	10.00	10.00
19	Reserves excluding Revaluation Reserves	-9928.61	-9888.81	-9623.12	-9928.61	-9623.12	-9804.64
20	Earning per share (before extraordinary items)						
	(i) Basic	-0.04	-0.04	-0.08	-0.11	-7.06	-6.86
	(ii) Diluted	-0.04	-0.04	-0.08	-0.11	-7.06	-6.86
21	Earning per share (after extraordinary items)						
	(i) Basic	-0.04	-0.04	-0.08	-0.11	-7.06	-6.86
	(ii) Diluted	-0.04	-0.04	-0.08	-0.11	-7.06	-6.86

**PART II**

A	Particulars of Shareholding						
1	Public Shareholding:						
	(i) Number of Shares	109805700	109805700	109805700	109805700	109805700	109805700
	(ii) Percentage of Shareholding	99.64	99.64	99.64	99.64	99.64	99.64
2	Promoter and Promoter group holdings:						
2	(a) Pledged/ Encumbered -						
	(i) Number of Shares	-	-	-	-	-	-
	(ii) Percentage of Shareholding	-	-	-	-	-	-
	(b) Non Encumbered -						
	(i) Number of Shares	400000	400000	400000	400000	400000	400000.00
	(ii) Percentage of Shareholding	0.36	0.36	0.36	0.36	0.36	0.36

For Kohinoor Broadcasting Corporation Limited

  
 (Mangal Singh)  
 Managing Director

Chandigarh 14th February, 2014