

## STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2014

(Rupees in Lacs except per share data)

Sl. No.	Particulars	Quarter Ended			Year Ended
		30.06.2014	31.03.2014	30.06.2013	31.03.2014
Part-I		UNAUDITED	AUDITED	UNAUDITED	AUDITED
<b>1</b>	<b>Income from operations</b>				
	(a) Net Sales/Income from operation	32878	41424	28800	126237
	(b) Other operating Income	9	7	16	100
	<b>Total Income from operation</b>	<b>32887</b>	<b>41431</b>	<b>28816</b>	<b>126337</b>
<b>2</b>	<b>Expenses</b>				
	(a) Cost of material consumed	22076	25488	16384	74740
	(b) Purchase of stock-in-trade	4145	7632	4282	18908
	(c) Changes in Inventories of finished goods, work-in-progress and stock-in-trade	(175)	243	1038	3099
	(d) Employee benefits expense	508	585	451	1999
	(e) Depreciation and amortisation expense	266	301	272	1130
	(f) Other Expenses	3229	4392	3726	15726
	<b>Total expenses</b>	<b>30049</b>	<b>38641</b>	<b>26153</b>	<b>115602</b>
<b>3</b>	<b>Profit/ (Loss) from operations before other income, finance costs and exceptional items</b>	<b>2,838</b>	<b>2790</b>	<b>2664</b>	<b>10735</b>
4	Other Income	24	65	52	156
<b>5</b>	<b>Profit/ (Loss) from ordinary activities before finance costs and exceptional items</b>	<b>2862</b>	<b>2855</b>	<b>2716</b>	<b>10891</b>
6	Finance Costs	2306	2328	2248	8641
<b>7</b>	<b>Profit/ (Loss) from ordinary activities after finance costs but before exceptional items</b>	<b>556</b>	<b>527</b>	<b>468</b>	<b>2250</b>
8	Exceptional Items	-	-	-	-
<b>9</b>	<b>Profit/(Loss) from ordinary activities before tax</b>	<b>556</b>	<b>527</b>	<b>468</b>	<b>2250</b>
10	Tax Expense	111	(272)	94	72
<b>11</b>	<b>Net Profit/(Loss) from ordinary activities after tax</b>	<b>445</b>	<b>799</b>	<b>374</b>	<b>2178</b>
12	Extraordinary Items	-	1527	-	1527
<b>13</b>	<b>Net Profit/ (Loss) for the period</b>	<b>445</b>	<b>(728)</b>	<b>374</b>	<b>651</b>
14	Share of profit/(Loss) of associates				
15	Minority Interest				
<b>16</b>	<b>Net Profit/ (Loss) after tax, minority Interest and share of profit/(loss) of associates</b>	<b>445</b>	<b>(728)</b>	<b>374</b>	<b>651</b>
17	Paid-up equity share capital (face value of Re. 10 Each)	3524	3524	2819	3524
18	Reserve excluding Revaluation Reserve as per balance sheet of previous accounting year				44983
<b>19.i</b>	<b>Earning per share (before extraordinary items) (of Re 10/- each) (not annualised)</b>				
	(a) Basic	1.26	2.27	1.33	7.15
	(b) Diluted	1.26	2.27	1.33	7.15
<b>19.ii</b>	<b>Earning per share (after extraordinary items) (of Re 10/- each) (not annualised)</b>				
	(a) Basic	1.26	(2.06)	1.33	2.14
	(b) Diluted	1.26	(2.06)	1.33	2.14



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**Information for the Year Ended 30th June, 2014**

Sl. No.	Particulars	Quarter Ended			Year Ended
		30.06.2014	31.03.2014	30.06.2013	31.03.2014
Part-II					
<b>A</b>	<b>PARTICULARS OF SHAREHOLDING</b>				
1	Public shareholding				
	- Number of shares	18454219	18454219	11753393	18454219
	- Percentage of shareholding	52.36	52.36	41.69	52.36
2	Promoters and Promoter Group Shareholding				
	a) Pledged/ Encumbered				
	- Number of shares	-	-	-	
	- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	-	-	-	
	- Percentage of shares (as a % of the total share capital of the company)	-	-	-	
	b) Non-encumbered				
	- Number of shares	16787311	16787311	16439831	16787311
	- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	100	100	100	100
	- Percentage of shares (as a % of the total share capital of the company)	47.64	47.64	58.31	47.64
	<b>Particulars</b>	<b>Quarter ended 30.06.2014</b>			
<b>B</b>	<b>INVESTOR COMPLAINTS</b>				
	Pending at the beginning of the quarter	0			
	Received during the quarter	1			
	Disposed of during the quarter	1			
	Remaining unresolved at the end of the quarter	0			

**NOTE:**

- 1) The Company is primarily engaged in the business of manufacturing, trading & marketing of food products which is a single segment, as per Accounting Standard (AS) 17 issued by the Institute of Chartered Accountants of India.
- 2) The Audited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 13th August, 2014.
- 3) The Statutory Auditors of the Company have carried out the Limited Review of the above Financial Results in accordance with Clause 41 of the Listing Agreement
- 4) The Company is in the process of assessing the potential impact of depreciation on adoption of Schedule II of the Companies Act 2013, which has come into effect from 1 April 2014. Pending such assessment, no adjustments have been made in these results.
- 5) The effect of deferred tax will be considered at the end of the year.
- 6) The above financial results are on standalone basis and do not include the results of the company's Subsidiaries and Joint Venture
- 7) The figures of previous year have been regrouped / rearranged whenever considered necessary.
- 8)

An appeal was pending before the Income Tax Appellate Tribunal, New Delhi against the impugned Income Tax Assessment Order in respect of Assessment Years 2002-03 to 2008-09 in which additional income tax of Rs. 63.32 Cr. along with interest Rs. 31.55 Cr. has been demanded. Hon'ble Income Tax Appellate Tribunal, New Delhi in its order dated. 21st July 2014 has granted significant relief by deleting the majority of additions made by the Income Tax Authorities. The resultant tax effect of the same is estimated at Rs. 38.78 Cr. (appx.) for Income Tax and Rs. 19.38 Cr. (appx.) for Interest. Apart from above, certain issues have been remanded back to the Assessing Officer for fresh adjudication in view of the substantial material placed on records by the company before Hon'ble ITAT, New Delhi.

Place : Faridabad  
Date : 13th August, 2014

  
 Jt. Managing Director



# **RAJENDER KUMAR SINGAL & ASSOCIATES LLP**

## **CHARTERED ACCOUNTANTS**

### **LIMITED REVIEW REPORT**

To  
The Board of Directors  
**KOHINOOR FOODS LIMITED**  
New Delhi.

We have reviewed the accompanying statement of unaudited financial results of **M/S KOHINOOR FOODS LIMITED** having its registered office at 201, VIPPS Centre, Masjid Moth, Greater Kailash- II, New Delhi- 110048 and Corporate Office at Pinnacle Business Tower, 10<sup>th</sup> Floor, Suraj Kund, Faridabad, Haryana-121001, for the quarter ended June 30, 2014 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 reviewed 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 results based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditor of the Entity" 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 the Accounting Standards specified under the Companies Act 1956 (which are deemed to be applicable as per as per Section 133 of the Companies Act 2013, read with Rule 7 of the Companies (Accounts)



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Formerly known as "Rajender Kumar Singal & Associates" (firm regd. No. 271 dated 24.07.2013)  
(ICAI FRN No. : 016379 N) converted and registered as LLP on 02.12.2013 vide LLPIN No. AAB-8994 with Limited Liability

Rules, 2014) and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Clause 41 of the Listing Agreement with the Stock Exchanges, including the manner in which it is to be disclosed, or that it contains any material misstatement.

We draw attention to Note 4 of the statement. As explained in the note, the Company is in the process of assessing the potential impact on depreciation under Schedule II of the Companies Act 2013, which has come into effect from 1 April 2014. Pending such assessment, no adjustments have been made in these results. Our report is not qualified in respect of this matter.

**For Rajender Kumar Singal & Associates LLP**

**Chartered Accountants**

**FRN No. : 016379N**



**Pankaj Gupta**

**Partner**

**M. No. : 094909**

Place: New Delhi

Date: 13<sup>th</sup> August, 2014