

Kohinoor Foods Ltd.

November 14, 2017

**The National Stock Exchange of India
Limited**

Exchange Plaza, 5th Floor
Plot No C/1, G Block
Bandra-Kurla Complex
Bandra (East)
MUMBAI – 400 051

The Listing Department
BSE Limited
P.J. Tower, Dalal Street
MUMBAI – 400 001

Company Code : KOHINOOR
Scrip Code : 512559

Dear Sirs,

Sub: Outcome of Board Meeting held on 14th November, 2017

This is to inform that the Board of Directors of the Company at its Meeting held today , i.e. on 14th November, 2017 which commenced at 12.00 Noon and concluded at 1:25 P.M. has, *inter-alia*, taken the following decision :-

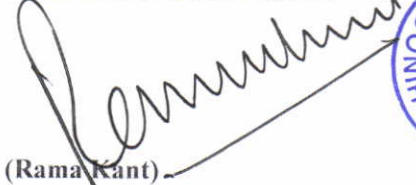
1. The Board approved the Unaudited Financial Results of the Company for the quarter and half year ended on 30th September, 2017. Copy of the said results along with Limited Review Report thereon by the Statutory Auditors of the Company is submitted herewith in compliance of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Please acknowledge receipt.

Thanking you,

Yours faithfully,

For Kohinoor Foods Limited



(Rama Kant)

Company Secretary & GM (Legal)

FCS: 4818

Encl.: As above



Kohinoor Foods Ltd.

STATEMENT OF UN-AUDITED STANDALONE RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2017

(Rs. In Lakhs except share data)

Sl. No.	Particulars	QUARTER ENDED			HALF YEAR ENDED	
		30.09.2017 UN-AUDITED	30.06.2017 UN-AUDITED	30.09.2016 UN-AUDITED	30.09.2017 UN-AUDITED	30.09.2016 UN-AUDITED
I	Revenue from Operation	19556	26884	27816	46440	55469
II	Other Income	53	39	27	92	54
III	Total Income (I+II)	19609	26923	27843	46532	55523
IV	Expenses					
	Cost of material consumed	10518	17767	17435	28285	33875
	Purchase of stock-in-trade	2348	1840	3167	4188	7211
	(Increase)/Decrease in Inventories of finished goods, stock-in-trade and work-in-progress	1392	765	279	2157	142
	Employee benefits expense	551	530	540	1081	1080
	Finance Costs	2065	2109	2243	4174	4516
	Depreciation and amortisation expense	253	228	270	481	530
	Other Expenses	2264	3257	3391	5521	7050
	Total expenses (IV)	19392	26496	27325	45888	54404
V	Profit/ (Loss) before exceptional items and tax (III-IV)	217	427	518	644	1119
VI	Exceptional Items	-	-	-	-	-
VII	Profit/ (Loss) before tax (V-VI)	217	427	518	644	1119
VIII	Tax Expense					
	(1) Current Tax	44	85	104	129	224
	(2) Deferred tax					
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	173	342	413	515	894
X	Profit/(Loss) from discontinuing operations					
XI	Tax expenses of discontinued operations					
XII	Profit/(Loss) from Discontinuing operations (after tax) (X-XI)					
IX	Profit/ (Loss) for the period (VII-VIII)	173	342	413	515	894
X	Other Comprehensive Income					
XI	Total Comprehensive Income for the period (IX+X)	174	342	413	515	894
XII	Earning per Equity share :- (Face Value of Rs. 10 each) (not annualised)					
	(1) Basic	0.49	0.97	1.17	1.46	2.54
	(2) Diluted	0.49	0.97	1.17	1.46	2.54



STATEMENT OF ASSETS AND LIABILITIES AS AT 30th SEPTEMBER, 2017

Sl.No.	Particulars	AS AT 30.09.2017 UN-AUDITED	AS AT 30.09.2016 UN-AUDITED
A	EQUITY AND LIABILITIES		
1	Shareholders' Funds		
	a) Share Capital	3524	3524
	b) Reserves and Surplus	23650	34687
	c) Money received against share warrants	-	-
	Sub-Total Shareholders' Funds	27174	38211
2	Share application money pending allotment	-	-
3	Minority Interest	-	-
4	Non-current Liabilities		
	a) Long-Term Borrowings	1645	1870
	d) Long Term Provisions	317	298
	Sub-Total Non-current Liabilities	1962	2168
5	Current Liabilities		
	a) Short-Term Borrowings	74094	76856
	b) Trade Payables	20628	13311
	c) Other Current Liabilities	5202	2995
	d) Short Term Provisions	129	328
	Sub-Total Current Liabilities	100053	93490
	Total Equity and Liabilities	129188	133869
B	ASSETS		
1	Non-Current Assets		
	a) Fixed Assets	6922	7321
	b) Goodwill on consolidation		
	c) Non-Current Investments	9040	9030
	d) deferred Tax Assets (Net)	9774	2573
	e) Long Term Loans and Advances	2173	2221
	f) Other non-current assets		
	Sub-Total Non-Current Assets	27909	21145
2	Current Assets		
	a) Current Investments		
	b) Inventories	84098	94334
	c) Trade Receivables	7532	13201
	d) Cash and Bank Balances	1361	875
	e) Short Term Loans and Advances	8188	4221
	f) Other Current Assets	99	92
	Sub-Total Current Assets	101279	112724
	Total Assets	129188	133869



NOTES:

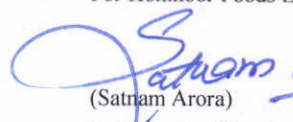
- 1) The Un-Audited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 14th November, 2017.
- 2) The Statutory Auditors have 'conducted a "Limited Review" of these results in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 3) 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.
- 4) The statement does not include Ind AS compliant results for the previous year ended March 31, 2017 as it is not mandatory as per SEBI's circular dated July 5, 2016.
- 5) The reconciliation of net profit or loss reported in accordance with previous Indian GAAP to total comprehensive income in accordance with Ind AS is given below:-

(Rs. in Lakh)

Description	Quarter Ended 30-09-2016	Half Year Ended 30-09-2016
Net Profit/(Loss) as per previous indian GAAP	415	897
Difference in Depreciation as per Ind AS and as per previous GAAP	-2	-3
Total Comprehensive Income as per Ind AS	413	894

- 6) The Ind AS compliant corresponding figures for the quarter and half year ended Sep 30, 2016 have not been subjected to limited review or audit. However, the Company's management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of company's affairs.
- 7) The Un-Audited Financial Results have been prepared in accordance with the recognition and measurement principles laid down under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.
- 8) The CEO and CFO certificate in respect of the above results in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been placed before the Board of Directors.
- 9) The above financial results are on standalone basis and do not include the results of the company's Subsidiaries and Joint Venture.
- 10) The effect of deferred tax will be considered at the end of the year.
- 11) The figures of previous quarter have been regrouped / rearranged whenever considered necessary.

By Order of the Board
For Kohinoor Foods Ltd.


(Satnam Arora)
Jt. Managing Director
DIN: 00010667



Place : Faridabad

Date : 14th November, 2017

RAJENDER KUMAR SINGAL & ASSOCIATES LLP

CHARTERED ACCOUNTANTS

To,
The Board of Directors
Kohinoor Foods Ltd.
Pinnacle Business Tower,
10th Floor, Shooting range road,
Surajkund, Faridabad (Haryana)-121001

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of KOHINOOR FOODS LIMITED (" the Company") for the Quarter and half yearly ended 30th September, 2017 ("the Statement"), being submitted by the company's, pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, read with Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

Attention is drawn to the fact that the figure for the corresponding quarter ended 30th September, 2016, including the reconciliation of Net Profit under Ind AS of the corresponding quarter with Net Profit reported under the previous GAAP, as reported in these financial result have been approved by the company's Board of Directors, but have not been subjected to review or audit.

This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors of the Company in their meeting held on 14th November, 2017. Our responsibility is to issue a report on the Statement based on our review.

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. This Standard requires that we plan and perform the review to obtain moderate assurance about whether the financial results are free of material misstatement. A review is limited primarily to enquiries 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.
3. 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 result has not been



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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

prepared in all material respects in accordance with the applicable Indian Accounting Standards i.e. Ind AS prescribed u/s 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognized accounting practices and principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by SEBI 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.

For Rajender Kumar Singal & Associates LLP

Chartered Accountants

FRN NO. : 016379N



Pankaj Gupta

Partner

M. No. : 094909

Place: New Delhi

Date: 14/11/2017