

# KOA TOOLS INDIA LIMITED

Regd.Office: A-22, Sector-14, Noida-201301, Distt. Gautam Budh Nagar (U.P.)

CIN: L28932UP1989PLC022049

Phone no.: 0120-4206532, e-mail: [koatoolsktl@gmail.com](mailto:koatoolsktl@gmail.com)

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To

The Listing Department

U.P. Stock Exchange Association Ltd.

Padam Towers, 14/113 Civil Lines

Kanpur – 208 001

Sub. : Unaudited Financial Results for the quarter and half year ended on 30<sup>th</sup> September, 2016 u/r 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir

Please find enclosed herewith a copy of the Unaudited Financial Results (Provisional) for the quarter and half year ended on 30<sup>th</sup> September, 2016, which have been approved and taken on record by the Board of Directors at the Board Meeting of the Company held on Monday, the 14<sup>th</sup> day of November, 2016.

The Limited Review Report by the Auditors of the Company is also annexed herewith.

Kindly take the above on record and oblige.

Thanking You,

Yours Faithfully

**FOR KOA TOOLS INDIA LIMITED**

**For Koa Tools (I) Ltd**



**Dir. cum Sign**  
**Vijay Kumar Mittal**  
**Chairman cum Managing Director**

CC. to : The Stock Exchange, Mumbai  
Corporate Relationship Department  
1st Floor, New Trading Ring.  
Rotunda Building  
PJ Towers, Dalal Street Fort  
Mumbai - 400 001

# KOA TOOLS INDIA LIMITED

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## UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2016

		(Rs. In lacs)					
Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-Sep-16 Unaudited	30-Jun-16 Unaudited	30-Sep-15 Unaudited	30-Sep-16 Unaudited	30-Sep-15 Unaudited	31-Mar-16 Audited
1	<b>Income from Operations</b>						
	(a) Gross Sales/Income from operations	-	-	-	-	-	1.85
	Less: Excise duty	-	-	-	-	-	-
	<b>Net Sales/Income from operations</b>	-	-	-	-	-	1.85
	(b) Other operating income	-	-	-	-	-	-
	<b>Total Income from operations (net)</b>	-	-	-	-	-	-
2	<b>Expenses</b>						1.85
	a) Cost of materials consumed	-	-	-	-	-	-
	b) Purchase of stock-in-trade	-	-	-	-	-	-
	c) Changes in inventories of finished goods, work in progress and stock in trade	-	-	-	-	-	-
	d) Employee benefits expense	-	-	-	-	-	-
	e) Depreciation and amortisation expense	0.12	0.12	0.42	0.24	0.84	1.79
	f) Other Expenditure	-	-	-	-	-	-
	<b>Total expenses</b>	17.85	0.11	2.08	17.96	2.63	23.67
3	<b>Profit from Operations before Other Income, finance costs and Exceptional Items (1-2)</b>	17.97	0.23	2.50	18.20	3.47	25.46
4	Other Income	(17.97)	(0.23)	(2.50)	(18.20)	(3.47)	(23.60)
5	<b>Profit before finance costs and Exceptional Items (3+4)</b>	3.96	-	-	3.96	-	(26.95)
6	Finance Costs	(14.01)	(0.23)	(2.50)	(14.24)	(3.47)	(50.55)
7	<b>Profit after finance costs but before Exceptional Items (5-6)</b>	0.00	-	-	0.00	-	0.02
8	Exceptional Expense	(14.01)	(0.23)	(2.50)	(14.24)	(3.47)	(50.57)
9	<b>Profit from Ordinary Activities before tax (7-8)</b>	-	-	-	-	-	-
10	Tax Expenses	(14.01)	(0.23)	(2.50)	(14.24)	(3.47)	(50.57)
11	<b>Net Profit from ordinary Activities after tax (9-10)</b>	-	-	-	-	-	-
12	Extraordinary Items net of tax	(14.01)	(0.23)	(2.50)	(14.24)	(3.47)	(50.57)
13	<b>Net Profit for the period (11-12)</b>	-	-	-	-	-	-
14	Paid-up Equity Share Capital (Face value of Rs 1 per share)	(14.01)	(0.23)	(2.50)	(14.24)	(3.47)	(50.57)
15	Reserves excluding Revaluation Reserve	347.59	347.59	347.59	347.59	347.59	347.59
16	Earnings Per Share before & after Extraordinary items( Rs.)						17.86
	-Basic	(0.040)	(0.001)	(0.007)	(0.041)	(0.010)	(0.145)
	-Diluted	(0.040)	(0.001)	(0.007)	(0.041)	(0.010)	(0.145)

Koa Tools (I) Ltd

Vijay H

**UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2016**

Particulars	(Rs. In Lacs)	
	Standalone	
	As at	
	30-Sep-16	31-Mar-16
	Unaudited	Audited
<b>Equity and liabilities</b>		
<b>SHAREHOLDERS FUND:</b>		
Share capital		
Reserves and surplus	347.59	347.59
	3.62	17.86
<b>Sub total - Shareholder's funds</b>	<b>351.21</b>	<b>365.45</b>
<b>Non-current liabilities</b>		
<b>Sub total - Non-current liabilities</b>	-	-
<b>Current liabilities</b>		
Short-term borrowings		
Trade payables		0.15
Other current liabilities	6.96	10.60
Short-term provisions		
<b>Sub total - Current liabilities</b>	<b>6.96</b>	<b>10.75</b>
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>358.17</b>	<b>376.20</b>
<b>Assets</b>		
<b>Non-current assets</b>		
Fixed assets	0.63	0.63
Non-current investments	208.00	236.50
Long-term loans and advances		
Other non-current assets		
<b>Sub total - Non-current assets</b>	<b>208.63</b>	<b>237.13</b>
<b>Current assets</b>		
Inventories		
Trade receivables	18.80	21.28
Cash and cash equivalents	12.55	15.93
Short-term loans and advances	118.18	101.86
Other current assets		
<b>Sub total - Current assets</b>	<b>149.54</b>	<b>139.07</b>
<b>TOTAL - ASSETS</b>	<b>358.17</b>	<b>376.20</b>

**NOTES:-**

- 1 'The Company operates in one segment only . Accordingly, Segment Reporting as defined in Accounting Standard (AS-17) is not applicable.
- 2 Figures for previous year/ period have been regrouped wherever necessary
- 3 The above results have been reviewed by the Audit Committee and taken on record by the Board of Directors at their Meeting held on November 14, 2016. and review by the statutory auditors

**BY ORDER OF THE BOARD OF DIRECTORS  
FOR KOA TOOLS INDIA LIMITED**

  
Vijay Kumar Mittal

Chairman cum Managing Director

Place : NOIDA  
Date : 14.11.2016



**P.C. BINDAL & CO.**  
Chartered Accountants

101, Sita Ram Mansion, 718/21, Joshi Road,  
Karol Bagh, New Delhi-110 005  
☎ 23549822 / 23 Fax : 23623829  
e-mail : pcbindalco@gmail.com

**Limited Review Report on Standalone Financial Results for the  
Quarter and Six Months Ended 30/09/2016**

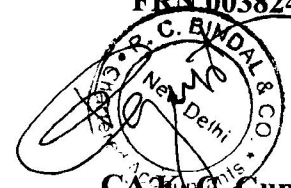
To the Board of Directors  
**KOA TOOLS INDIA LIMITED**

We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of KOA TOOLS INDIA LIMITED ("the Company") for the Quarter and Six Months Ended 30/09/2016. 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, 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 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 Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For P.C. Bindal & Co.  
Chartered Accountants  
FRN 003824N



**CA K.C. Gupta**  
(Partner)  
M.No : 088638

Place: Noida  
Date: 14.11.2016