



# *Kanika Infrastructure & Power Ltd.*

6th Floor, 'Crescent Tower', 229, A.J.C. Bose Road, Kolkata - 700 020

Phone : 2280-6946/47/48, Fax : 91-033-2280 5708

E-mail : kanika@kanika.com

February 14<sup>th</sup>, 2018

To  
The Secretary,  
Bombay Stock Exchange Ltd.  
Floor 25,  
P.J. Towers  
Dalal Street  
Mumbai – 400 001.

Dear Sir,

**Sub : Un-Audited Financial Results for the Quarter and Nine-months ended 31<sup>st</sup> December, 2017 and Limited Review Report**

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), we enclose herewith the Un-Audited Financial Results of our Company for the Quarter and Nine-months ended 31<sup>st</sup> December, 2017, duly approved by the Board of Directors of the Company at its Meeting held today i.e. 14<sup>th</sup> February, 2018.

We also submit herewith the Limited Review Report dated 14<sup>th</sup> February, 2018, issue by M/s.Raj Kumar Kothari & Co., Statutory Auditors of the Company, on the financial results of the Company for the said period, which was duly placed before the Board at the aforesaid Meeting.

This is for your information and record.

Thanking you,

Yours faithfully,  
For **KANIKA INFRASTRUCTURE & POWER LTD.**

(S.K. Mall)  
Managing Director  
DIN : 00398430

Encl. : As above

# Kanika Infrastructure & Power Limited

(CIN: L45202WB1995PLC068135)

Registered Office: 6th Floor, "Crescent Tower"

229, A. J. C. Bose Road, Kolkata - 700020

E-mail: kanika@kanika.com; Website: www.kanika.com

Telephone: 033 2280-6946/47/48; Fax: 033 2280-5708

## STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2017

(Rs. in lacs)

Sl. No.	Particulars	STANDALONE					
		Three months Ended			Nine months Ended		Year Ended
		31.12.2017	30.09.2017	31.12.2016	31.12.2017	31.12.2016	31.03.2017
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
PART I							
1	(a) Net Sales / Income from Operations	10.48	9.04	9.21	28.46	28.38	38.36
	(b) Other Operating Income	-	-	-	-	-	-
	Total Income (a+b)	10.48	9.04	9.21	28.46	28.38	38.36
2	Expenditure						
	(a) Cost of Materials Consumed	-	-	-	-	-	-
	(b) Changes in Inventories of Stock-in-Trade and work in progress	-	-	-			-
	(c) Purchase of traded goods	9.91	8.39	8.77	26.56	26.80	35.93
	(d) Employees Benefits Expense	1.59	1.59	1.08	4.77	3.24	4.32
	(e) Finance Costs	-	-	-	-	-	-
	(f) Depreciation and Amortisation expenses	1.10	1.10	1.77	3.30	5.31	7.10
	(g) Other expenditure	4.30	0.33	0.45	5.50	4.05	12.05
	Total Expenditure	16.90	11.41	12.07	40.13	39.40	59.40
3	Profit / (Loss) before Tax (1 - 2)	(6.42)	(2.37)	(2.85)	(11.67)	(11.02)	(21.04)
4	Tax Expenses						
	(a) Current Tax	-	-	-	-	-	-
	(b) Deferred Tax (Assets)/Liabilities	-	-	-	-	-	(1.50)
5	Profit / (Loss) for the period (3 - 4)	(6.42)	(2.37)	(2.85)	(11.67)	(11.02)	(19.54)
6	Other Comprehensive Income						
	(a) Items that will not be reclassified to profit or loss Remeasurements of post-employment defined benefit obligations Change in Fair Value of FVOCI Equity Instruments	-	-	-	-	-	-
	(b) Income Tax relating to these items	-	-	-	-	-	-
	Total Other Comprehensive Income (net of tax)	-	-	-	-	-	-
7	Total Comprehensive Income for the period (5 +6)	(6.42)	(2.37)	(2.85)	(11.67)	(11.02)	(19.54)
8	Earnings per Shares (Rs.)						
	a) Basic	(0.009)	(0.004)	(0.004)	(0.02)	(0.02)	(0.03)
	b) Diluted	(0.009)	(0.004)	(0.004)	(0.02)	(0.02)	(0.03)
9	Paid up Equity Sahre Capital (face value Rs.2/- each) (Includes partly paid up shares)	1,353.39	1,353.39	1,353.39	1,353.39	1,353.39	1,353.39
10	Reserve excluding Revaluation Reserves (as per balance sheet) of previous accounting year						(13.45)

### Notes :

- The above Results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on 14th February, 2018 and these have been subjected to a limited review by the Statutory Auditors of the Company.
- There have been no investor grievances during the quarter ended 31st December, 2017.
- The company operation in one segment only. Hence no separate segmentwise information of Revenue, Results and Capital employed is given.
- Figures have been regrouped and rearranged wherever necessary in order to be consistent with current period presentation.
- Provision for Taxation including deferred tax will be made at the end of the financial year.

KANIKA INFRASTRUCTURE & POWER LTD.



Director

## Kanika Infrastructure & Power Limited

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6. The Reconciliation of net profit or loss reported in accordance with Indian GAAP to total comprehensive income in accordance with IND AS is given below :

Description	Figures for Quarter ended Dec 31, 2017 (Unaudited)	Figures for Quarter ended Sep 30, 2017 (Unaudited)	Figures for Quarter ended Dec 31, 2016 (Unaudited)	Figures for Nine months ended Dec 31, 2017 (Unaudited)	Figures for Nine months ended Dec 31, 2016 (Unaudited)	Figures for Year ended March 31, 2017 (Audited)
	(Rs. In lacs)					
	(Standalone)					
Net Profit as per previous GAAP (Indian GAAP)	(6.42)	(2.37)	(2.85)	(11.67)	(11.02)	(19.54)
Add/Less : Increase/ (Decrease) in net profit as reported under Indian GAAP	-	-	-	-	-	-
Net Profit as per IND AS	(6.42)	(2.37)	(2.85)	(11.67)	(11.02)	(19.54)
Other comprehensive Income	-	-	-	-	-	-
Total Comprehensive Income for the period	(6.42)	(2.37)	(2.85)	(11.67)	(11.02)	(19.54)

For and on behalf of the Board  
KANJIKA INFRASTRUCTURE & POWER LTD.



(S.K. MALL)  
Managing Director  
DIN : 00398430

Place : Kolkata.

Dated : The 14th day of February, 2018



# Raj Kumar Kothari & Co.

Chartered Accountants

32, Ezra Street, 4<sup>th</sup> Floor  
Suite # 403, Kolkata - 700 001  
Ph : 2235-0677, 2234-1478, 3985-0274  
Website : www.rkkco.com  
Email : rkothari@cal3.vsnl.net.in

The Board of Directors  
M/s.Kanika Infrastructure & Power Ltd.  
"Crescent Tower", 6<sup>th</sup> Floor  
229, A.J.C. Bose Road  
Kolkata - 700 020

Dear Sirs,

Sub : Report on Limited Review of the Statement of Un-audited Financial Results of the Company for the Quarter & Nine-months ended 31<sup>st</sup> December, 2017

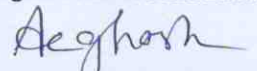
1. We have reviewed the unaudited financial results of M/s.Kanika Infrastructure & Power Ltd. ("the Company") for the quarter and nine months ended 31<sup>st</sup> December, 2017 which are included in the accompanying 'Statement of Unaudited Financial Results for the quarter and nine months ended 31<sup>st</sup> December, 2017' together with the notes therein (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of Securities Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation, 2015 (the "Listing Regulations, 2015"), which has been initialled by us for identification purposes. The 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 the Statement based on our review.
2. We conducted our review of the Statement 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. The standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement.
3. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our Review conducted as above, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with the applicable Accounting Standards and other recognised accounting practices and policies, and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place : Kolkata

Dated : The 14<sup>th</sup> day of February, 2018



For RAJ KUMAR KOTHARI & CO.  
Chartered Accountants  
Firm Registration No.320166E

  
(CA. ASHOK KUMAR GHOSH)  
Partner  
Membership No.053366

Branches : MUMBAI • HYDERABAD • GUWAHATI • KATHMANDU