

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, 10th Floor, Suraj Kund, Faridabad, Haryana-121001, for the quarter/half year ended September 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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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: 13th November, 2014