

Kohinoor Foods Ltd.

10.08.2017

**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: Disclosure pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

This is to inform you that the Board of Directors of the Company at its Meeting held today , i.e. on 10th August, 2017 which commenced at 12.30 P.M. and concluded at 3:00 P.M. has, *inter-alia*, taken the following decisions :-

1. The Board approved the Unaudited Financial Results of the Company for the first quarter ended 30th June, 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 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016. The results are also being published in newspapers, in the prescribed format.
2. The **Twenty Eighth Annual General Meeting** of the Company scheduled to be held at **11:00 A.M. on Monday, the 25th September, 2017** at Magpie Tourist Complex (a unit of Haryana Tourism Corporation Limited), Main Mathura Road, Sector 16A, Faridabad, Haryana-121002. The notice setting out business to be transacted at the meeting together with Annual Report for the Financial Year 2016-2017 is being mailed/dispached to all members.
3. Pursuant to Section 91 of the Companies Act, 2013 and as per SEBI(LODR), Regulations, 2015, the Register of Members and Share Transfer Books of the Company will remain closed from **Wednesday, the 20th September, 2017 to Monday, the 25th September, 2017** (both days inclusive) in connection with the 28th Annual General Meeting scheduled to be held on 25th September, 2017.
4. The Board approved the issuance of 58,14,000 (Fifty Eight Lakhs Fourteen Thousand Only) Convertible Warrants on preferential basis subject to approval of shareholders, to Promoters/Promoters Group as listed below, with an option to warrant holders to subscribe



for equal no. of equity shares as per pricing norms of SEBI (ICDR) Regulations, 2009 and other applicable laws,

Sl. No.	Name of the Proposed Allottee(s)	No. of Convertible Warrants
1.	Shri Jugal Kishore Arora	19,38,000
2.	Shri Satnam Arora	19,38,000
3.	Shri Gurnam Arora	19,38,000

5. The Board has approved to alter/adopt object clause of Object Clause of the Memorandum of Associations of the Company as required under the Companies Act, 2013, subject to approval of shareholders.
6. The Board has approved to alter/adopt new set of Articles of Associations of the Company as required under the Companies Act, 2013, subject to approval of shareholders.

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 ENDED JUNE 30, 2017

(Figures in Lacs except share data)

Sl. No.	Particulars	3 MONTHS ENDED	
		30.06.2017	30.06.2016
		UN-AUDITED	UN-AUDITED
I	Revenue from Operation	26884	27653
II	Other Income	39	27
III	Total Income (I+II)	26923	27680
IV	Expenses		
	Cost of Material Consumed	17767	16440
	Purchase of Stock-in-trade	1840	4044
	(Increase)/Decrease in Inventories of finished goods, stock-in-trade and work-in-progress	765	(137)
	Employee Benefits Expense	530	540
	Finance Costs	2109	2273
	Depreciation and Amortisation expense	228	260
	Other Expenses	3257	3659
	Total expenses (IV)	26496	27079
V	Profit/ (Loss) before exceptional items and tax (III-IV)	427	602
VI	Exceptional Items	-	-
VII	Profit/ (Loss) before tax (V-VI)	427	602
VIII	Tax Expense		
	(1) Current Tax	85	120
	(2) Deferred tax		
IX	Profit/ (Loss) for the period (VII-VIII)	342	481
X	Other Comprehensive Income	-	-
XI	Total Comprehensive Income for the period (IX+X)	342	481
XII	Earning per Equity share :- (Face Value of Rs. 10 each) (not annualised)		
	(1) Basic	0.97	1.36
	(2) Diluted	0.97	1.36



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 10th August, 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 has adopted Indian Accounting Standards (Ind AS) and accordingly these financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 Interim Financial Reporting prescribed under section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder. The date of transition to Ind AS is 1 April 2016. The impact of transition has been accounted for in opening reserves and the comparative periods have been restated accordingly. However, the opening balance sheet as at 1 April 2016 and the results for the subsequent periods would get finalised along with the annual financial statements for the year ended 31 March 2018.
- 4) The statement does not include Ind AS compliant results for the preceding quarter and 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 Lacs)

Description	Quarter Ended 30-06-2016
Net Profit/(Loss) as per previous indian GAAP	482
Difference in Depreciation as per Ind AS and as per previous GAAP	-1
Net Profit as per Ind AS	481

- 6) The Ind AS compliant corresponding figures for the quarter ended June 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 Company is primarily engaged in the business of manufacturing, trading & marketing of food products which is a single segment, as per Ind AS 108 issued by the Institute of Chartered Accountants of 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
(Satnam Arora)

Jt. Managing Director
DIN: 00010667

Place : Faridabad
Date : 10th August, 2017

RAJENDER KUMAR SINGAL & ASSOCIATES LLP

CHARTERED ACCOUNTANTS

Limited Review Report for the quarter ended 30th June, 2017

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of KOHINOOR FOODS LIMITED (" the Company") for the Quarter ended 30th June, 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 June, 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 10th August, 2017. Our responsibility is to issue a report on these Statements 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 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



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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

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: 10/08/2017