

**ANJANI FOODS LIMITED**

"Anjani Vishnu Centre"
Plot No.7 & 8, Nagarjuna Hills,
Punjaqutta, Hyderabad 500 082
Telangana

tel 040 4033 4848
fax 040 4033 4818

REGD. OFFICE

Vishnupur, B.V. Raju Marg,
Bhimavaram,
W.G. District 534 202
Andhra Pradesh

CIN
L65910AP1983PLC004005

14.02.2018

To,

The Manager-Listing,
Department of Corporate Affairs,
The Bombay Stock Exchange Limited,
Floor-25, P.J.Towers,
Dalal Street, Mumbai-400 001

Sub- Financial Results for the quarter and nine months ended 31.12.2017

Dear Sir,

The meeting of the Board of Directors of the company commenced at 5:00 PM and concluded at 6:00 PM. The following matters were considered and thereby approved:-

1. Standalone Financial Results for the quarter and nine months ended 31.12.2017
2. Consolidated Financial Results for the quarter and nine months ended 31.12.2017
3. Limited Review Report for the period ended 31.12.2017

Kindly take the same on record.

Yours faithfully

For Anjani Foods Limited

R.K.Pooja
R.K.Pooja

Company Secretary



Anjani Foods Limited

CIN : L65910AP1983PLC004005

Statement of Standalone / Consolidated Un-Audited Financial Results for the Quarter & Nine months Ended 31st December 2017

Particulars	Standalone						Consolidated					
	Quarter Ended			Nine Months Ended			Quarter Ended			Nine Months Ended		
	31.12.2017	30.09.2017	31.12.2016	31.12.2017	31.12.2016	31.12.2016	31.12.2017	30.09.2017	31.12.2016	31.12.2017	31.12.2016	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	
Income from Operations	-	-	-	-	-	-	540.64	510.15	849.17	1,462.31	1,682.04	
Other Income	8.62	7.55	4.27	21.80	12.04	10.72	10.72	10.13	13.04	31.30	26.91	
Total Income (1+2)	8.62	7.55	4.27	21.80	12.04	551.36	551.36	520.28	862.21	1,493.61	1,708.95	
Expenses	-	-	-	-	-	-	-	-	-	-	-	
a. Cost of Materials Consumed	-	-	-	-	-	-	237.83	236.29	502.41	646.12	860.44	
b. Purchases of stock in trade	-	-	-	-	-	-	35.80	42.98	32.42	116.38	80.65	
c. Changes in Inventories and finished goods, work in progress and stock in trade	-	-	-	-	-	(19.98)	(19.98)	(16.48)	117.74	(51.08)	109.63	
d. Employees Benefit Expenses	11.52	10.62	11.27	33.43	37.88	134.10	134.10	116.92	73.35	358.10	287.06	
e. Finance Costs	-	0.01	0.01	0.01	0.02	5.60	5.60	5.98	8.29	19.36	28.97	
f. Depreciation and Amortisation Expenses	-	-	0.18	0.18	0.54	15.55	15.55	15.91	13.63	45.53	41.86	
g. Other Expenses	3.73	10.16	5.03	19.17	14.98	144.27	144.27	127.88	142.75	377.49	378.22	
Total Expenditure (a+b+c+d+e+f+g)	15.25	20.79	16.49	52.61	53.42	553.17	553.17	529.48	890.59	1,511.90	1,786.84	
Profit/(loss) before exceptional and tax (3-4)	(6.63)	(13.24)	(12.22)	(30.81)	(41.38)	(1.81)	(1.81)	(9.20)	(28.38)	(18.29)	(77.88)	
Exceptional items	-	-	-	-	-	-	-	-	-	-	-	
Profit/(Loss) before tax (5-6)	(6.63)	(13.24)	(12.22)	(30.81)	(41.38)	(1.81)	(1.81)	(9.20)	(28.38)	(18.29)	(77.88)	
Tax Expenses	-	-	-	-	-	-	-	-	-	-	-	
a. Current tax	-	-	-	-	-	-	-	-	-	-	-	
b. Deferred tax	-	-	-	-	-	-	-	-	-	-	-	
Profit/(loss) for the period from continuing operations (7-8)	(6.63)	(13.24)	(12.22)	(30.81)	(41.46)	(1.81)	(1.81)	(9.20)	(28.38)	(18.29)	(77.88)	
Profit/(loss) from discontinuing operations	-	-	-	-	-	-	-	-	-	-	-	
Tax Expenses of discontinuing operations	-	-	-	-	-	-	-	-	-	-	-	
Profit/(loss) for the period from discontinuing operations after tax (10-11)	-	-	-	-	-	-	-	-	-	-	-	
Net Profit/(loss) for the period before Minority Interest (9+12)	(6.63)	(13.24)	(12.22)	(30.81)	(41.46)	(1.81)	(1.81)	(9.20)	(28.38)	(18.29)	(77.88)	
Other Comprehensive Income (net of tax)	-	-	-	-	-	-	-	-	-	-	-	
Total Comprehensive Income (13+14)	(6.63)	(13.24)	(12.22)	(30.81)	(41.46)	(1.81)	(1.81)	(9.20)	(28.38)	(18.29)	(77.88)	
Minority Interest	-	-	-	-	-	-	-	-	-	-	-	
Net Profit/(loss) for the period after taxes, minority interest (15-16)	(6.63)	(13.24)	(12.22)	(30.81)	(41.46)	(1.81)	(1.81)	(9.20)	(28.38)	(18.29)	(77.88)	
Earnings Per Share (EPS)												
a. Basic	(0.17)	(0.33)	(0.31)	(0.77)	(1.04)	(0.15)	(0.15)	(0.27)	(0.60)	(0.69)	(1.70)	
b. Diluted	(0.17)	(0.33)	(0.31)	(0.77)	(1.04)	(0.15)	(0.15)	(0.27)	(0.60)	(0.69)	(1.70)	



Signature

- 1) The above results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on February 14, 2018. The financial statements are prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016 and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by circular no CIR/CFD/FAC/62/2016 dt. July 05, 2016.
- 2) These are the Company's first Ind-AS compliant financial statements. The Company has adopted all the applicable Ind-AS in accordance with "Ind-AS 101-First time adoption of Indian Accounting Standards". The said transition to Ind AS was carried out from Indian Accounting Principles generally accepted in India as prescribed under Sec 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 (IGAAP), which was the previous GAAP.
- 3) On account of transition from the previous Indian Generally Accepted Accounting Principles (IGAAP) to Ind AS, the reconciliation of Statement of Profit and Loss and Other Comprehensive Income is as follows:

STANDALONE

(Rs. in Lakhs)

Particulars	Quarter ended	Nine Months ended
	31-12-2016	31-12-2016
Net profit under Previous GAAP (After Tax)	(12.22)	(41.46)
Actuarial (gain) / loss on employee benefit plans	-	-
Net Profit under Ind AS (After Tax)	(12.22)	(41.46)
Other Comprehensive Income	-	-
Total Comprehensive Income under Ind AS	(12.22)	(41.46)

CONSOLIDATED


(Rs. in Lakhs)

Particulars	Quarter ended	Nine Months ended
	31-12-2016	31-12-2016
Net profit under Previous GAAP (After Tax)	(28.38)	(77.96)
Actuarial (gain) / loss on employee benefit plans	-	-
Net Profit under Ind AS (After Tax)	(28.38)	(77.96)
Other Comprehensive Income	-	-
Total Comprehensive Income under Ind AS	(28.38)	(77.96)

- 4) The Statutory Auditors have carried out Limited Review of the above financial results.
- 5) The holding company has not carried out any operations during the quarter/nine months. Income earned is by way of interest on loans given. Accounts have been prepared on going concern basis. Approval of NCLT for merger of its subsidiary M/s. Sai Aditya Foods & Retail Private Limited was passed on 27.10.2017 and the order copy was received by the company dated 13/12/2017. ROC confirmation was received on 19.01.2018.
- 6) The figures for the corresponding previous periods have been restated / regrouped, wherever necessary, to make them comparable

For and on behalf of the Board




 R. Ravichandran
 Whole time Director

Date: 14.02.2018
Place: Hyderabad

Anjani Foods Limited

CIN: L65910AP1983PLC004005

Abstract of Standalone and Consolidated Audited Financial Results for the Quarter & Nine Months Ended 31st December 2017

(Rs. in Lakhs)

Particulars	Quarter Ended 31.12.2017	Nine Months Ended 31.12.2017	Quarter Ended 31.12.2017	Nine Months Ended 31.12.2017
	Standalone		Consolidated	
Total Income from Operations (Net)	-	-	540.64	1,462.31
Net Profit after tax before from Ordinary activities	(6.63)	(30.62)	(5.93)	(26.63)
Total Comprehensive Income for the period (after tax)	(6.63)	(30.62)	(5.93)	(26.63)
Paid-up Equity Share Capital	398.80	398.80	398.80	398.80
Reserves excluding Revaluation Reserves as per balance sheet of Previous accounting year				
Earnings Per Share (EPS) before extraordinary Items				
(a) Basic	(0.17)	(0.77)	(0.27)	(0.69)
(b) Diluted	(0.17)	(0.77)	(0.27)	(0.69)
Earnings Per Share (EPS) after Extraordinary items				
(a) Basic	(0.17)	(0.77)	(0.27)	(0.69)
(b) Diluted	(0.17)	(0.77)	(0.27)	(0.69)


Note: The above is an extract of the detailed format of Standalone and Consolidated Financial Results for the quarter end and nine months ended 31st December, 2017 filed with the Stock Exchange under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Financial Results for the quarter ended and nine months ended 31st December, 2017 are available on the Stock Exchange website (www.bseindia.com).

Place: Hyderabad

Date: 14th February, 2018

By order of the Board




R. Ravichandran
Whole time Director

M. ANANDAM & CO.,
CHARTERED ACCOUNTANTS

**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF
INTERIM FINANCIAL STATEMENTS**

To

The Board of Directors of **Anjani Foods Limited**

We have reviewed the accompanying statement of Standalone Unaudited Financial Results of Anjani Foods Limited for the quarter and nine months ended 31stDecember, 2017. 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) 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 statements are free of material misstatements. 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 applicable accounting standards i.e., Ind AS prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder 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, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M.Anandam & Co.,
Chartered Accountants

(Firm Regn.No.0002155)

K. Subbulakshmi
K. Subbulakshmi

Partner

M.No: 205983



Place: Hyderabad

Date: 14.02.2018

M. ANANDAM & CO.,
CHARTERED ACCOUNTANTS

**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF
INTERIM FINANCIAL STATEMENTS**

To

The Board of Directors of **Anjani Foods Limited**

We have reviewed the accompanying statement of Consolidated Unaudited Financial results of Anjani Foods Limited ("Holding Company") and its subsidiary namely Sai Aditya Foods and Retail Private Limited, (together referred to as "the Group"), for the quarter and nine months ended 31st December, 2017 ("the Statement") being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Circular No. CIR/CFD/CMD/15/2015 dated 30th November, 2015 and SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016. This Statement which is the responsibility of the Holding Company's Management and approved by the Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. 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) 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 statements are free of material misstatements. 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.


The consolidated financial results include the interim financial information of wholly owned subsidiary company, whose interim financial information reflect total revenues of Rs. 540.64 lakhs for the quarter and Rs. 1462.31 lakhs for nine months ended 31st December, 2017 respectively and total comprehensive income of Rs. 0.70 lakhs for the quarter and Rs. 3.99 lakhs for nine months ended 31st December, 2017 respectively as considered in consolidated financial results. These interim financial results have been reviewed by other auditor whose report has been furnished to us, and our opinion on the quarterly financial results and the year to date results, to the extent they have been derived from such interim financial results is based solely on the report of such other auditor.



Based on our review conducted as above and based on the consideration of the unaudited interim financial information of the subsidiaries which have been furnished by the Management referred to in paragraph 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 i.e., Ind AS prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under 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, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Hyderabad
Date: 14.02.2018

For M.Anandam & Co.,
Chartered Accountants
(Firm Regn.No.000125S)


K. Subbulakshmi
Partner

M.No: 205983

