



# THE COCHIN MALABAR ESTATES AND INDUSTRIES LIMITED

Regd. Off. : 21, STRAND ROAD, KOLKATA - 700 001, PHONE : 2230 9601 (4 LINES)  
FAX : 00 91 033 2230 2105, E-mail : info@joonktolleeta.in  
CIN - L01132WB1991PLC152586

December 1, 2017

**BSE Limited**

Phiroze Jeejeebhoy Towers  
Dalal Street  
Mumbai-400 001

Dear Sir,

**Sub : Unaudited Financial Results for the Quarter/Half Year ended 30<sup>th</sup> September, 2017.**

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose a copy of the Unaudited Financial Results of the Company for the Quarter/Half Year ended 30<sup>th</sup> September, 2017, approved at the meeting of the Board of Directors of the Company held on 1<sup>st</sup> December, 2017.

A copy of the 'Limited Review' Report of the Auditors of the Company in respect of the said results is also enclosed.

Thanking You,

Yours faithfully,

For **THE COCHIN MALABAR ESTATES & INDUSTRIES LTD.**

C.P. Sharma  
Director (DIN : 00258646)

Encl : As above.



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## STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE THREE MONTHS AND SIX MONTHS ENDED 30/09/2017 (₹ in Lakhs)

Sl. No.	Particulars	THREE MONTHS ENDED			SIX MONTHS ENDED	
		30/09/2017	30/06/2017	30/09/2016	30/09/2017	30/09/2016
		UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED
<b>1</b>	<b>Income</b>					
	(a) Revenue from Operations	-	-	-	-	-
	(b) Other Income	0.17	-	-	0.17	0.07
	<b>Total Income</b>	<b>0.17</b>	<b>-</b>	<b>-</b>	<b>0.17</b>	<b>0.07</b>
<b>2</b>	<b>Expenses</b>					
	(a) Cost of Materials consumed	-	-	-	-	-
	(b) Change in inventories of finished goods, Stock-in-Trade and work-in-progress	-	-	-	-	-
	(c) Excise duty and Cess	-	-	-	-	-
	(d) Employee benefits expense	0.06	0.06	0.06	0.12	0.12
	(e) Finance costs (net)	3.39	3.14	1.87	6.53	3.52
	(f) Depreciation and amortisation expense	0.07	0.08	0.08	0.15	0.16
	(g) Other expenses	5.58	5.97	10.12	11.55	13.46
	<b>Total Expenses</b>	<b>9.10</b>	<b>9.25</b>	<b>12.13</b>	<b>18.35</b>	<b>17.26</b>
<b>3</b>	<b>Profit/(Loss) before exceptional items and tax (1-2)</b>	<b>(8.93)</b>	<b>(9.25)</b>	<b>(12.13)</b>	<b>(18.18)</b>	<b>(17.19)</b>
<b>4</b>	Exceptional Items	-	-	-	-	-
<b>5</b>	<b>Profit/(Loss) before tax (3+4)</b>	<b>(8.93)</b>	<b>(9.25)</b>	<b>(12.13)</b>	<b>(18.18)</b>	<b>(17.19)</b>
<b>6</b>	<b>Tax Expense :</b>					
	(a) Current Tax	-	-	-	-	-
	(b) Deferred Tax	-	-	-	-	-
	<b>Total tax expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>7</b>	<b>Net Profit/(Loss) for the period (5-6)</b>	<b>(8.93)</b>	<b>(9.25)</b>	<b>(12.13)</b>	<b>(18.18)</b>	<b>(17.19)</b>
<b>8</b>	<b>Other Comprehensive Income (net of tax)</b>					
	(a) Items that will not be reclassified subsequently to profit or loss	-	-	-	-	-
	(b) Items that will be reclassified subsequently to profit or loss	-	-	-	-	-
	<b>Total Other Comprehensive Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>9</b>	<b>Total Comprehensive Income for the period (comprising Profit / (Loss) and other comprehensive income for the period) (7+8)</b>	<b>(8.93)</b>	<b>(9.25)</b>	<b>(12.13)</b>	<b>(18.18)</b>	<b>(17.19)</b>
<b>10</b>	<b>Paid-up Equity Share Capital (Face value per share ₹ 10/-)</b>	<b>177.19</b>	<b>177.19</b>	<b>177.19</b>	<b>177.19</b>	<b>177.19</b>
<b>11</b>	<b>Earnings per equity share (of ₹10/- each) (not annualised)</b>					
	(a) Basic	(0.50)	(0.52)	(0.68)	(1.03)	(0.97)
	(b) Diluted	(0.50)	(0.52)	(0.68)	(1.03)	(0.97)



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## Notes :

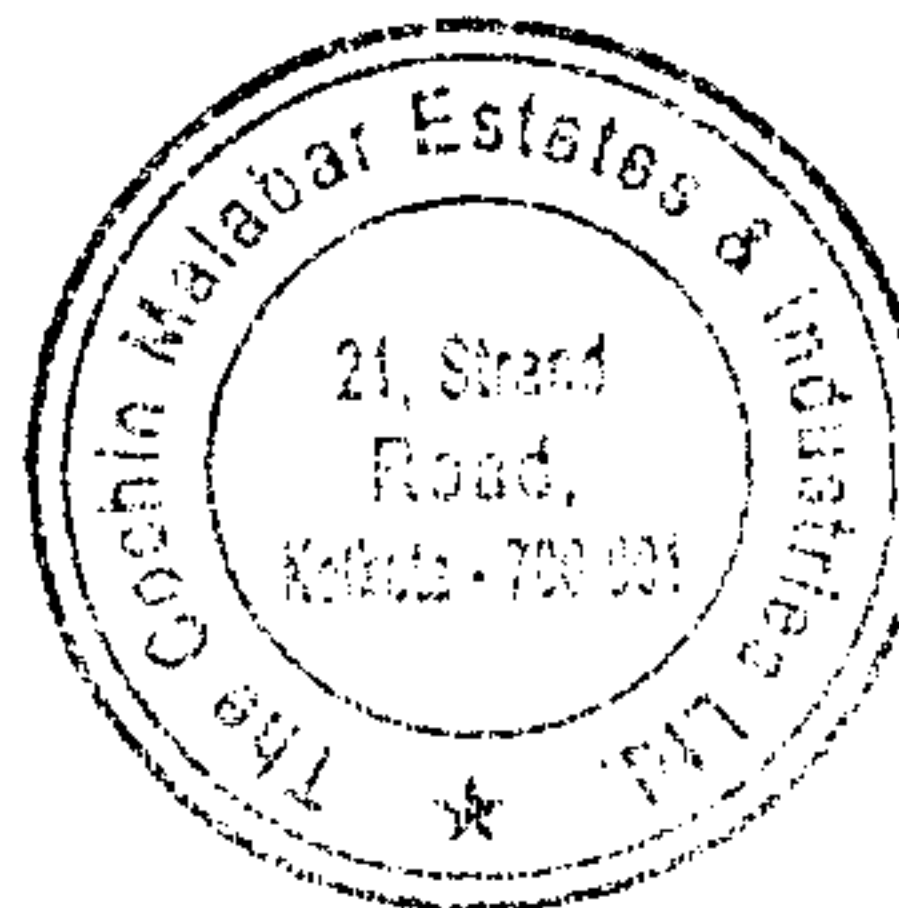
- 1 The above unaudited results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 1st December, 2017. The Limited Review for the three months and six months ended 30th September, 2017 has been carried out by the Statutory Auditors, as required under Regulation 33 of SEBI (LODR) Regulations, 2015.
- 2 The Company has adopted Indian Accounting Standards (Ind AS) from 1st April, 2017. The Ind AS compliant financial results for the three months and six months ended 30th September, 2016 have not been subjected to limited review or audit in line with SEBI circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016. However, the management has exercised necessary due diligence to ensure that the financial results provide a true and fair view of the Company's affairs.
- 3 The financial results do not include figures for the previous year ended 31st March, 2017 as per SEBI's circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016.
- 4 The Networth of the Company has been fully eroded. The Company is contemplating some plans based on the availability of fixed assets of the Company and based on which going concern status of the Company is maintained.
- 5 Reconciliation of Net Loss related to previous period on account of transition from the previous GAAP to Ind AS for the three months and six months ended 30th September, 2016 is as under :

Particulars	Three months ended 30th September, 2016	Six months ended 30th September, 2016
Net Profit for the period as per previous GAAP	(12.13)	(17.19)
Net Profit for the period as per Ind AS	(12.13)	(17.19)

- 6 The figure of the previous period has been regrouped/reclassified, wherever necessary, to conform to the classification for the three months and six months ended 30th September, 2017.
- 7 Statement of Assets and Liabilities in annexed herewith.

Place : Kolkata

Date : 1st December, 2017



*C.P. Sharma*

C.P. Sharma

Director (DIN : 00258646)



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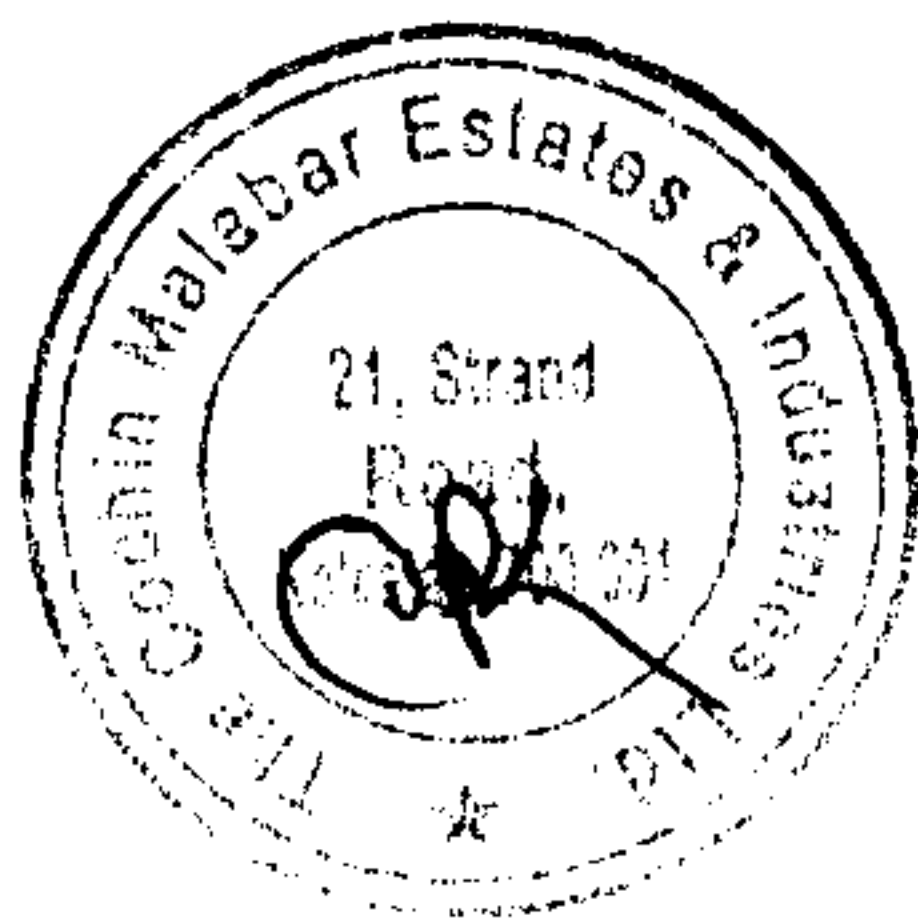
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₹ In Lakhs

STATEMENT OF ASSETS AND LIABILITIES AS AT 30/09/2017		As at 30/09/2017
		UNAUDITED
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, Plant and Equipment		50.98
Other Non-current Assets		3.34
		54.32
<b>Current Assets</b>		
Cash and Cash Equivalents		9.52
Other Current Assets		4.06
		13.58
		67.90
<b>TOTAL - ASSETS</b>		
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity Share Capital		177.19
Other Equity		(233.21)
		(56.02)
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
		-
<b>Current Liabilities</b>		
<b>Financial Liabilities</b>		
Borrowings		120.00
Trade Payables		0.41
Other Financial Liabilities		3.05
Other Current Liabilities		0.46
		123.92
		123.92
<b>TOTAL - LIABILITIES</b>		
<b>TOTAL - EQUITY AND LIABILITIES</b>		
		67.90



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# Singhi & Co.

## Chartered Accountants

161, SARAT BOSE ROAD, KOLKATA-700 026, (INDIA)

☎ : +91(0)33-2419 6000/01/02 • E-mail : kolkata@singhico.com • Website : www.singhico.com

**Limited Review Report on Quarterly and Half Yearly Ended Financial Results of The Cochin Malabar Estates and Industries Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To,  
The Board of Directors,  
**The Cochin Malabar Estates and Industries Limited**  
**21, Strand Road,**  
**Kolkata - 700 001**

We have reviewed the accompanying statement of unaudited financial results ("the statement") of **M/s. THE COCHIN MALABAR ESTATES AND INDUSTRIES LIMITED** ("the Company") for the quarter and half year ended 30<sup>th</sup> September, 2017 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 05<sup>th</sup>, 2016.

Attention is drawn to the fact that the figures for the corresponding quarter and half year ended 30<sup>th</sup> September, 2016 including the reconciliation of net loss for the quarter and half year under Ind AS with net loss for the quarter and half year ended 30<sup>th</sup> September 2016 prepared under previous GAAP, as reported in these financial results have been approved by the Company's Board of Directors but have not been subjected to our review.

This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors in their meeting held on 1<sup>st</sup> December, 2017. Our responsibility is to issue a report on the Statement 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 prepared in accordance with applicable Accounting Standards as notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in Section 133 of the Companies Act, 2013, read with the 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 & Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 05<sup>th</sup>, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For SINGHI & CO.  
Chartered Accountants  
Firm Registration No. 302049E

  
(Gopal Jain)  
Partner

Membership No. 59147

Place: Kolkata

Date: 1<sup>st</sup> December, 2017