



# 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@joonktolleetea.in  
CIN - L01132WB1991PLC152586

February 9, 2018

**BSE Limited**

Phiroze Jeejeebhoy Towers  
Dalal Street  
Mumbai - 400 001

Dear Sir,

**Sub : Unaudited Financial Results for the Quarter and Nine Months ended 31<sup>st</sup> December, 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 and Nine Months ended 31<sup>st</sup> December, 2017, approved at the meeting of the Board of Directors of the Company held on 9<sup>th</sup> February, 2018.

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.



# THE COCHIN MALABAR ESTATES AND INDUSTRIES LIMITED

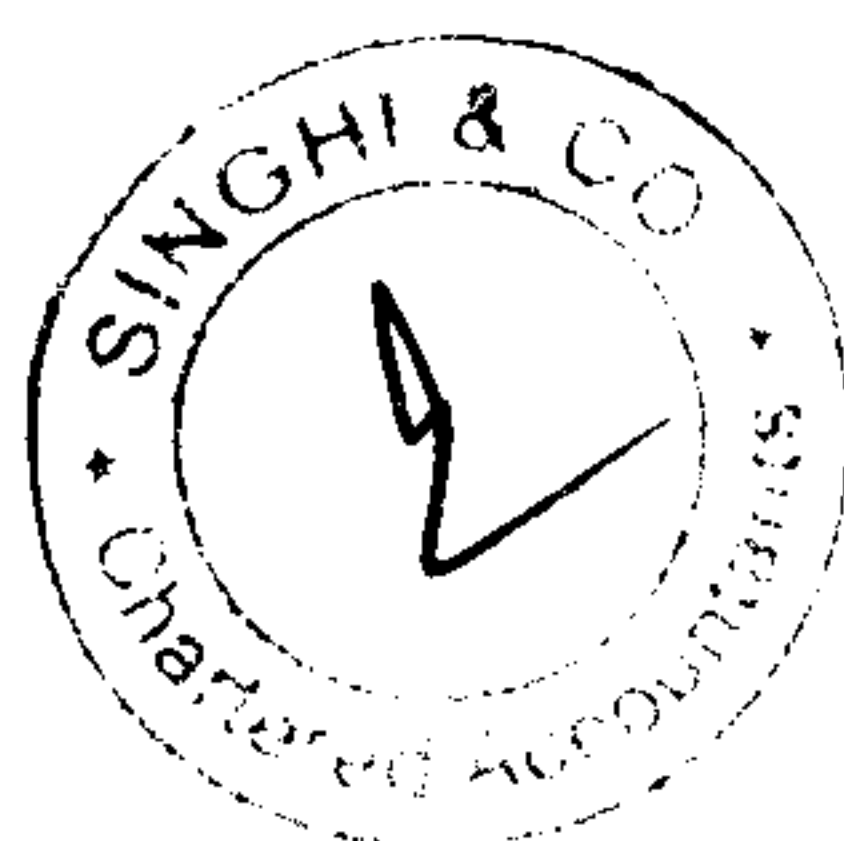
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## STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE THREE MONTHS AND NINE MONTHS ENDED 31/12/2017 (₹ in Lakhs)

Sl. No.	Particulars	THREE MONTHS ENDED			NINE MONTHS ENDED	
		31/12/2017	30/09/2017	31/12/2016	31/12/2017	31/12/2016
		UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED
<b>1</b>	<b>Income</b>					
	(a) Revenue from Operations	-	-	-	-	-
	(b) Other Income	0.35	0.17	0.09	0.52	0.16
	<b>Total Income</b>	<b>0.35</b>	<b>0.17</b>	<b>0.09</b>	<b>0.52</b>	<b>0.16</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	0.18	0.18
	(e) Finance costs (net)	3.91	3.39	2.12	10.44	5.64
	(f) Depreciation and amortisation expense	0.08	0.07	0.08	0.23	0.24
	(g) Other expenses	1.47	5.58	1.10	13.02	14.56
	<b>Total Expenses</b>	<b>5.52</b>	<b>9.10</b>	<b>3.36</b>	<b>23.87</b>	<b>20.62</b>
<b>3</b>	<b>Profit/(Loss) before exceptional items and tax (1-2)</b>	<b>(5.17)</b>	<b>(8.93)</b>	<b>(3.27)</b>	<b>(23.35)</b>	<b>(20.46)</b>
<b>4</b>	<b>Exceptional Items</b>	-	-	-	-	-
<b>5</b>	<b>Profit/(Loss) before tax (3+4)</b>	<b>(5.17)</b>	<b>(8.93)</b>	<b>(3.27)</b>	<b>(23.35)</b>	<b>(20.46)</b>
<b>6</b>	<b>Tax Expense :</b>					
	(a) Current Tax	-	-	-	-	-
	(b) Deferred Tax	-	-	-	-	-
	<b>Total tax expense</b>	-	-	-	-	-
<b>7</b>	<b>Net Profit/(Loss) for the period (5-6)</b>	<b>(5.17)</b>	<b>(8.93)</b>	<b>(3.27)</b>	<b>(23.35)</b>	<b>(20.46)</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>9</b>	<b>Total Comprehensive Income for the period (comprising Profit / (Loss) and other comprehensive income for the period) (7+8)</b>	<b>(5.17)</b>	<b>(8.93)</b>	<b>(3.27)</b>	<b>(23.35)</b>	<b>(20.46)</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	(0.29)	(0.50)	(0.18)	(1.32)	(1.15)
	(b) Diluted	(0.29)	(0.50)	(0.18)	(1.32)	(1.15)





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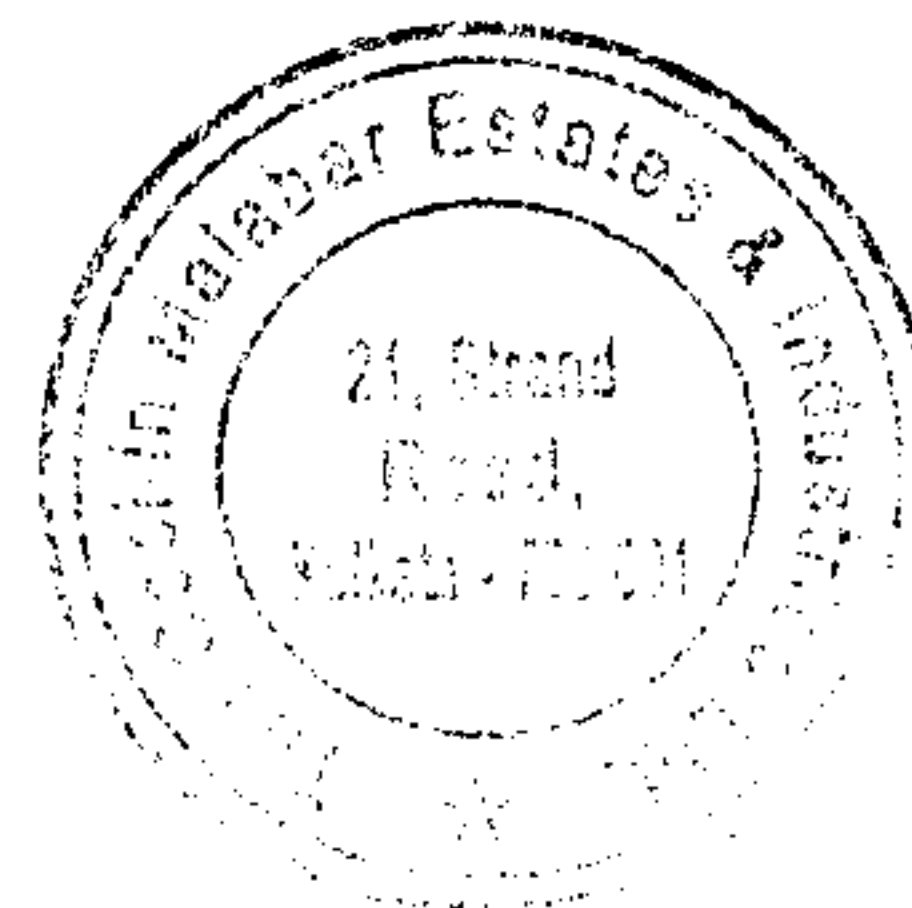
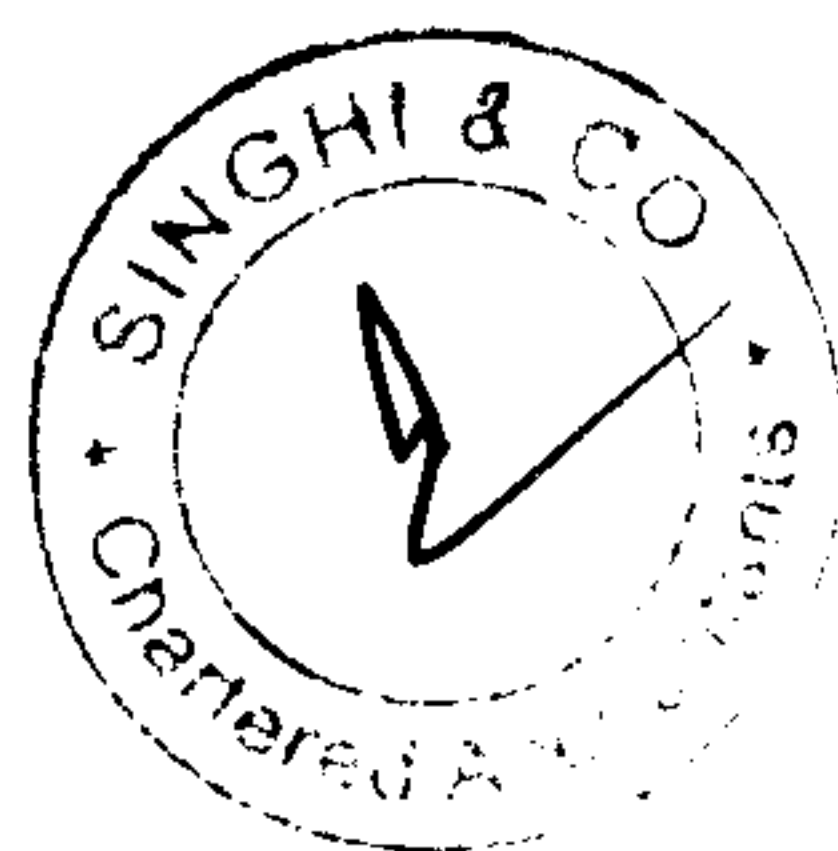
## Notes :

- 1 The above unaudited results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 9th February, 2018. The Limited Review for the three months and nine months ended 31st December, 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. Accordingly, the three months and nine months financial results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS prescribed under section 133 of the Companies Act, 2013 read with relevant rules thereunder and other accounting principles generally accepted in India. The impact of transition has been accounted for in opening reserves and comparative periods has been restated accordingly. The Company has opted to avail the relaxation provided by SEBI Circular no. CIR/CFD/FAC/62/2016 dated 5th July, 2016 in respect of disclosure requirements of Ind-AS compliant financial results for the previous year ended 31st March, 2017.
- 3 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.
- 4 Reconciliation of Net Loss related to previous period on account of transition from the previous GAAP to Ind AS for the three months and nine months ended 31st December, 2016 is as under :

Particulars	Three months ended 31st December, 2016	Nine months ended 31st December, 2016
Net Profit for the period as per previous GAAP	(3.27)	(20.46)
Net Profit for the period as per Ind AS	(3.27)	(20.46)

- 5 The figure of the previous period has been regrouped/reclassified, wherever necessary, to conform to the classification for the three months and nine months ended 31st December, 2017.

Place : Kolkata  
Date : 9th February, 2018



C.P. Sharma  
Director (DIN : 00258646)

# 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 Nine Months 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

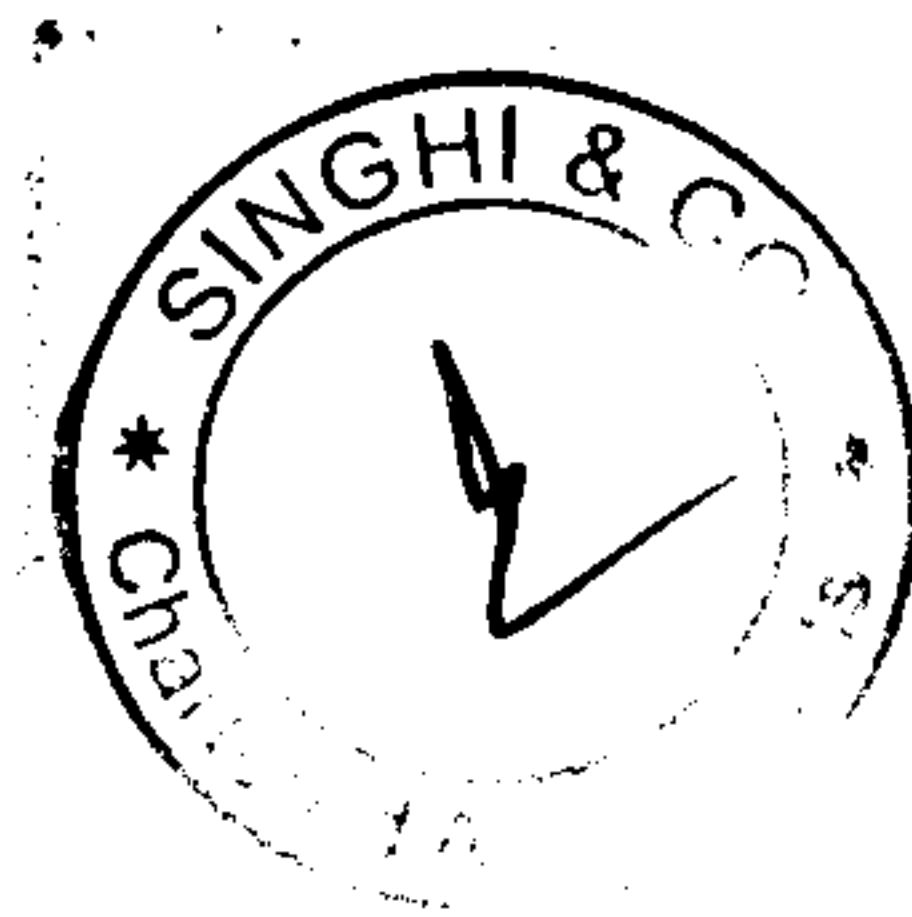
We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **M/s. THE COCHIN MALABAR ESTATES AND INDUSTRIES LIMITED** ("the Company") for the quarter and nine months ended 31<sup>st</sup> December, 2017 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors in their meeting held on 09<sup>th</sup> February, 2018, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133, of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these Financial Statement based on our review.

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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is 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 stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (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 mis-statement.

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



(Gopal Jain)  
Partner

Membership No. 59417

Place: Kolkata

Date: 09<sup>th</sup> February, 2018