

STATEMENT OF ASSETS AND LIABILITIES			
Sr. No.	Particulars	As At	As At
		30.09.2019	31.03.2019
		Rs. in Lacs	
A	EQUITY AND LIABILITIES		
1	Shareholders' Funds		
	(a) Share Capital	516.00	516.00
	(b) Reserves and Surplus	139.36	121.03
	Sub-total-Shareholders' Funds	655.36	637.03
2	Non Current Liabilities		
	(a) Long Term Borrowings	75.59	82.76
	(b) Deferred Tax Liabilities (Net)	2.00	2.00
	(c) Other Long Term Liabilities	Nil	Nil
	(d) Long Term Provisions	Nil	Nil
	Sub-total-Non Current Liabilities	77.59	84.76
3	Current Liabilities		
	(a) Short Term Borrowings	Nil	Nil
	(b) Trade Payables	Nil	Nil
	(i) Payable to Non-MSME	219.84	182.84
	(ii) Payable to MSME	Nil	Nil
	(c) Other Current Liabilities	Nil	Nil
	(d) Short Term Provisions	15.45	3.61
	Sub-total-Current Liabilities	235.29	186.45
	TOTAL EQUITY AND LIABILITIES	968.24	908.24
B	ASSETS		
1	Non-Current Assets		
	(a) Fixed Assets:		
	(i) Tangible Assets	97.33	100.44
	(i) Intangible Assets	7.52	8.59
	(i) Capital Work in Progress	Nil	Nil
	(i) Intangible Assets under development	Nil	Nil
	(b) Non Current Investments	Nil	Nil
	(c) Deferred Tax Assets (Net)	Nil	Nil
	(d) Long Term Loans & Advances	Nil	Nil
	(e) Other Non Current Assets	Nil	Nil
	Sub-total-Non Current Assets	104.85	109.03
2	Current Assets		
	(a) Current Investments	3.99	3.99
	(b) Inventories	323.03	330.07
	(c) Trade Receivables	399.46	320.93
	(d) Cash & Bank Balances	48.30	42.87
	(e) Short Term Loans & Advances	77.18	89.92
	(f) Other Current Assets	11.43	11.43
	Sub-total-Current Assets	863.39	799.20
	TOTAL ASSETS	968.24	908.24



Rs. in Lacs (Except Share Data)

AUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30th SEPTEMBER, 2019

Sr. No.	Particulars	Six (6) Months ended	Preceding Six (6) months ended	Corresponding Six (6) Months ended	Year Ended	Year Ended
		30.09.2019	31.03.2019	31.03.2018	31.03.2019	31.03.2018
		Unaudited	Unaudited	Unaudited	Audited	Audited
	Revenue					
1	Revenue from Operations	219.54	260.82	271.50	483.68	419.25
2	Other Income	0.42	7.10	5.22	7.10	5.96
3	Total Revenue (1+2)	219.96	267.92	276.72	490.78	425.21
4	Expenses					
	(a) Cost of materials consumed	Nil	Nil	Nil	Nil	Nil
	(b) Purchases of stock in trade	140.98	203.96	222.61	360.76	299.29
	(c) Changes in inventories of finished goods, work in progress and stock in trade	7.04	-1.41	-11.26	13.00	14.94
	(d) Employee benefits expense	13.58	12.55	8.82	21.64	15.67
	(e) Finance Cost	4.26	5.31	2.94	8.79	9.28
	(f) Depreciation and Amortisation Expenses	4.43	5.16	10.96	10.16	10.96
	(g) Other Expenses	24.90	31.58	25.75	59.51	58.44
	Total Expenses	195.19	257.15	259.83	473.86	408.59
	Profit before Exceptional and Extraordinary Items and Tax (3-4)	24.77	10.77	16.89	16.92	16.62
6	Exceptional Items	-	-	-	-	-
7	Profit before Extraordinary Items and Tax (5-6)	24.77	10.77	16.89	16.92	16.62
8	Extraordinary Items	-	-	-	-	-
9	Profit before Tax (7-8)	24.77	10.77	16.89	16.92	16.62
10	Tax Expense					
	(a) Current Tax	6.44	2.03	(3.26)	3.61	3.21
	(b) Deferred Tax	-	0.43	0.96	0.43	0.96
11	Profit / (Loss) for the Period from Continuing operations (9-10)	18.33	8.31	12.68	12.87	12.46
12	Profit / (Loss) from Discontinuing operations	-	-	-	-	-
13	Tax Expenses of Discontinuing operations	-	-	-	-	-
14	Profit / (Loss) from Discontinuing operations (12-13)	-	-	-	-	-
15	Profit / (Loss) for the Period (11+14)	18.33	8.31	12.68	12.87	12.46
16	Earnings Per Share of Rs. 10 Each (Not Annualised)					
17	(a) Basic (Rs.)	0.36	0.16	0.26	0.25	0.24
	(b) Diluted (Rs.)	0.36	0.16	0.26	0.25	0.24

Notes:

1. The financial results were reviewed by the audit committee and approved by the Board of directors at its meeting held on 14th November, 2019.
2. There were no investor complaints received / pending as at 30th September, 2019.
3. The company does not have more than one reportable segment in terms of AS-17 issued by ICAI. Hence segment wise reporting is not applicable.
4. The Company has not adopted the Indian Accounting Standards (IND AS) in terms of exemption available to Companies listed with SME Platform.



CHOTHANI FOODS LIMITED

01-04-2019 TO 30-09-2019

CASH FLOW STATEMENT M/S CHOTHANI FOODS LTD.

A)	Cash Flow From Operating Activities	
	Net Profit After Tax	1833073.77
	Adjustment For :	
	Add : Non Operating Profit and Non Cash Exp	
	Depreciation	443111.49
	Deferred Tax Liability	Nil
	Interest and Other Financial Cost Paid	426298.00
	Less : Non Operative and Non Cash Income	Nil
	Operating Profit Before Working Capital Change	2702483.26
	Movements in Working Capital	
	Increase/(Decrease) in Liability	2983170.34
	Increase/(Decrease) in Provisions	1183354.61
	(Increase)/Decrease in Miscellaneous Expenditure	Nil
	(Increase)/Decrease In Sundry Debtors	(78,52,992.00)
	(Increase)/Decrease In Inventory	703699.11
	(Increase)/Decrease In Current Investments	Nil
	(Increase)/Decrease In Loans and Advances	1274501.06
	(Increase)/Decrease In Other Current Assets	Nil
	Net Cash (Used in) from Operating Activities	994216.38
B)	Cash Flow From Investing Activities	
	Purchase of Fixed Assets	(24,873.00)
	Sale of Fixed Assets	Nil
	Net Cash Flow From Investing Activities	(24,873.00)
C)	Cash Flow From Finance Activities	
	Interest Paid	(4,26,298.00)
	Issue of Share Capital	Nil
	Loan Repaid	Nil
	Tax on Regular Assessment	Nil
	Dividend Paid	Nil
	Net Cash Flow from Financing Activities	(4,26,298.00)
	Net Cash Flow	543045.38
	Cash and Cash Equivalents 01-04-2019	4287139.73
	Cash and Cash Equivalents 30-09-2019	<u>4830185.11</u>





Rakesh Agarwal



RAKESH R. AGARWAL & ASSOCIATES

M. Com. (I). F.C.A.

CHARTERED ACCOUNTANTS

M-2, SHARDA CHAMBER NO. 1, 31, KESHAVJI NAIK ROAD, BHAT BAZAR, MASJID BUNDER (WEST), MUMBAI - 400 009.
TEL.: 2371 6074 / 2371 5405 / 4970 6074 MOB.: 93234 96448 E-MAIL : rakeshragarwal.associates@gmail.com / rakeshragarwal@rediffmail.com

LIMITED REVIEW REPORT

TO THE BOARD OF DIRECTORS OF CHOTHANI FOODS LTD.

We have reviewed the accompanying statement of unaudited financial results of Chothani Foods Ltd. ("the company") for the half year ended 30th September, 2019 ("the statement"). 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.

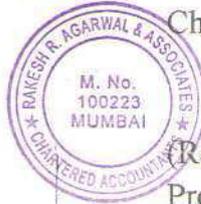
We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance 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 applicable accounting standards and other recognised 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place : Mumbai

Date : 12-11-2019

For Rakesh R. Agarwal & Associates
Chartered Accountants



(Rakesh Agarwal)

Proprietor

Mem. No.100223