

**KOHINOOR CTNL INFRASTRUCTURE COMPANY PRIVATE LIMITED**  
Registered Office : Kohinoor Square, N.C. Kelkar Marg, Dadar (West), Mumbai - 400028  
CIN :U45200MH2005PTC155800

**Statement Of Financial Results For the Half Year and Year Ended 31st March 2021**

Sr. No.	Particulars	HALF YEAR ENDED		YEAR ENDED	
		31.03.2021	31.03.2020	31.03.2021	31.03.2020
		Unaudited	Unaudited	Audited	Audited
		Rs. In Lakhs		Rs. In Lakhs	
1	<b>Income</b>				
	a) Revenue from Operations	7,715.25	4,863.73	6,792.37	52,776.53
	b) Other Income	738.52	(141.53)	782.62	261.85
2	<b>Total Income (a+b)</b>	<b>8,453.77</b>	<b>4,722.20</b>	<b>7,574.99</b>	<b>53,038.39</b>
3	<b>Expenses</b>				
	a) Project Expenses	4,409.89	7,083.50	5,158.08	10,901.29
	b) Changes In Inventory of Finished Goods and Work In Progress	3,406.40	(6,019.42)	(2,038.18)	17,388.86
	c) Employee benefits expense	332.35	352.37	605.17	635.29
	d) Finance Cost	10,534.23	13,584.20	18,808.66	18,569.11
	e) Depreciation and Amortisation Expense	14.55	19.86	23.17	27.30
	f) Other Expenses	2,040.02	1,476.17	5,977.50	7,055.09
	<b>Total Expenses</b>	<b>20,737.44</b>	<b>16,496.69</b>	<b>28,534.40</b>	<b>54,576.94</b>
4	<b>Profit/(Loss) before Tax and exceptional items (2-3)</b>	<b>(12,283.67)</b>	<b>(11,774.50)</b>	<b>(20,959.41)</b>	<b>(1,538.55)</b>
5	<b>Exceptional items</b>	-	-	-	-
6	<b>Profit/(Loss) before Tax (4-5)</b>	<b>(12,283.67)</b>	<b>(11,774.50)</b>	<b>(20,959.41)</b>	<b>(1,538.55)</b>
7	<b>Tax Expense:</b>				
	a) Current Tax	-	-	-	-
	b) Deferred Tax Expense/(Income)	-	-	-	-
8	<b>Net Profit/(Loss) for the period (6-7)</b>	<b>(12,283.67)</b>	<b>(11,774.50)</b>	<b>(20,959.41)</b>	<b>(1,538.55)</b>
9	<b>Other Comprehensive Income</b>				
	Items that will not be reclassified subsequently to Profit and Loss				
	- Remeasurements of Defined Benefit Liability - (Gain) /Loss	0.08	(0.77)	(0.23)	(0.77)
	- Fair Value change in Mutual Fund - Gain /(Loss)	(40.57)	(204.67)	6.73	11.11
10	<b>Total Comprehensive Income for the period net of tax (8+9)</b>	<b>(12,324.16)</b>	<b>(11,979.94)</b>	<b>(20,952.91)</b>	<b>(1,528.22)</b>
11	<b>Paid-up equity share capital</b>	<b>50.04</b>	<b>50.04</b>	<b>50.04</b>	<b>50.04</b>
	(Face value Re.10 per share)				
12	Reserves excluding revaluation reserves	-	-	(96,804.49)	(75,856.18)
13	<b>Basic &amp; Diluted Earning Per Share ( * Not Annualised ) Rs.</b>	<b>(2,454.74)</b>	<b>(2,352.98)</b>	<b>(4,187.17)</b>	<b>(305.39)</b>
14	<b>Debt Equity Ratio</b>	<b>(0.10)</b>	<b>0.02</b>	<b>(1.22)</b>	<b>(1.43)</b>
15	<b>Debt Service Coverage Ratio</b>	<b>(0.17)</b>	<b>0.13</b>	<b>(0.11)</b>	<b>0.92</b>
16	<b>Interest Service Coverage Ratio</b>	<b>(0.17)</b>	<b>0.13</b>	<b>(0.11)</b>	<b>0.92</b>



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**STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH, 2021**

Particulars	(Rs. in lakhs)	
	31.03.2021	31.03.2020
	Audited	Audited
<b>I] ASSETS</b>		
<b>A] Non-Current Assets</b>		
(i) Property, Plant & Equipment	21.06	36.25
(ii) Capital Work in Progress	-	-
(iii) Intangible Assets	9.64	16.45
(iv) Financial Assets	-	-
(a) Investments	-	-
(b) Loans	-	-
(c) Other Financial Assets	996.76	932.37
(v) Income Tax Assets (Net)	-	-
(vi) Other Non-Current Assets	219.67	143.92
<b>Total Non-Current Assets - [A]</b>	<b>1,247.13</b>	<b>1,129.00</b>
<b>B] Current Assets</b>		
(I) Inventories	1,75,847.10	1,73,808.92
(ii) Financial Assets	-	-
(a) Investments	907.04	231.47
(b) Trade Receivables	7,567.78	10,051.25
(c) Cash and Bank Balances	4,672.41	916.46
(d) Other Financial Assets	35.48	-
(iii) Other Current Assets	8,257.18	8,644.23
<b>Total Current Assets - [B]</b>	<b>1,97,287.00</b>	<b>1,93,652.33</b>
<b>Total Assets - [A + B]</b>	<b>1,98,534.13</b>	<b>1,94,781.33</b>
<b>II] EQUITY AND LIABILITIES</b>		
<b>A] Equity</b>		
(I) Equity Share Capital	50.04	50.04
(ii) Other Equity	(96,798.76)	(75,845.85)
<b>Total Equity</b>	<b>(96,748.72)</b>	<b>(75,795.82)</b>
<b>B] Liabilities</b>		
<b>1] Non-Current Liabilities</b>		
(I) Financial Liabilities		
(a) Borrowings	70,442.33	68,322.75
(b) Other Financial Liabilities	-	-
(ii) Provisions	24,653.28	24,642.16
(iii) Deferred Tax Liabilities (Net)	-	-
(iv) Other Non-Current Liabilities	-	-
<b>Total Non-Current Liabilities - 1</b>	<b>95,095.62</b>	<b>92,964.90</b>
<b>2] Current Liabilities</b>		
(I) Financial Liabilities		
(a) Borrowings	47,500.00	39,878.45
<b>(b) Trade Payable</b>		
Payable to Micro and Small Enterprises	84.85	78.68
Payable to Others	3,358.04	4,367.17
(c) Other Financial Liabilities	39,649.93	26,175.95
(ii) Other Current Liabilities	1,09,591.30	1,07,109.92
(iii) Provisions	3.10	2.05
(iv) Current Tax Liabilities	-	-
<b>Total Current Liabilities - 2</b>	<b>2,00,187.23</b>	<b>1,77,612.21</b>
<b>Total Equity and Liabilities - [A + B]</b>	<b>1,98,534.13</b>	<b>1,94,781.31</b>



**Notes:**

1. The above results for the half year and year ended 31st March, 2021 are in compliance with Indian Accounting Standards (Ind-AS) as notified by Ministry of Corporate Affairs. The said results have been reviewed and approved by the Board of Directors of the Company at its Meeting held on June 30, 2021. The Statutory Auditors have carried out Limited Review of results for the half year ended 31st March, 2021 and half year ended 31st March, 2020.
2. The figures of the six months ended 31st March 2021 and 31st March 2020 are the balancing figures in respect of full financial year and unaudited published year to date figures of six month of the respective financial year and previous financial year.
3. The Company has issued Non Convertible Debentures in September 2020, of Rs. 75 crores at the rate of 18%. Debenture Subscription fees paid on the same at 1% of the issued value is charged to profit and loss account in the year of Issue.

**4 Details of Non Convertible Debentures**

## Previous repayment of Principal and Interest

Particulars	31st March 2021	31st March 2020
Previous Due Date for Principal Repayment	NA	NA
Previous Due Date for Interest Repayment	NA	30-06-2019

## Repayment Schedule of Non Convertible Debentures

Particulars	Principal Repayment	
	Amount (In Crs.)	Due Date
18% Non Convertible Debentures (INE409V07059)	300.00	30-09-2021
	<b>300.00</b>	
18% Non Convertible Debentures (INE409V07042)	100.00	30-09-2021
	<b>100.00</b>	
18% Non Convertible Debentures (INE409V07034)	75.00	30-09-2021
	<b>75.00</b>	

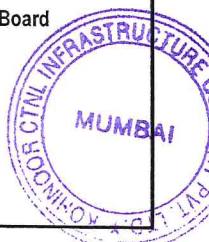
Particulars	Interest Repayment	
	Amount (In Crs.)	Due Date
18% Non Convertible Debentures (INE409V07059)	190.01	30-09-2021
	<b>190.01</b>	
18% Non Convertible Debentures (INE409V07042)	51.83	30-09-2021
	<b>51.83</b>	
18% Non Convertible Debentures (INE409V07034)	15.29	30-09-2021
	<b>15.29</b>	

5. In case of Unlisted 0.01% Optionally Convertible Debentures issued, Company has defaulted in payment of Interest from the year ended 31st March 2019 to 31st March 2021 amounting to Rs. 6,75,000/-
6. Credit Rating **D**  
Credit Rating Agency **Brickwork Ratings India Pvt. Ltd.**
7. World Health Organisation (WHO) declared outbreak of Coronavirus Disease ( COVID -19) a global pandemic on March 11,2020. Consequent to this, Government of India declared lockdown on March 23,2020 and Company suspended the operation in its ongoing project in compliance with the lockdown instruction issued by Central and State Government. COVID -19 Has impacted the normal business operation of the company by way of interruption in Project Execution, supply chain disruption, unavailability of personnel during the lock down period.  
The Company has made a detailed assessment of its liquidity position, including recoverability/carrying values of its trade receivables, business and other advances, inventory, and investments as at balance sheet date. Based on the current indicators of future economic condition, the company expects to recover the carrying amount of these assets. The situation is changing rapidly giving rise to inherent uncertainty around the extent and timing of the potential future impact of COVID -19 Which may differ from the estimated as at the date of approval of these financial statements.  
The company will continue to closely monitor any further changes to the business and financial statements due to COVID-19 and other business related events and the definitive assessment of the impact would be highly dependent upon circumstances as they evolve in the subsequent period.
8. The Company has only one Operating Segment as per IND-AS 108 "Operating Segment". Accordingly disclosures as per SEBI Circular No. CIR/CFC/FAC/62/2016 dated 05th July 2016 is not required.
9. Figures for the previous period have been regrouped/reclassified to conform to the figure for the current period.

For and on behalf of the Board

*M. Shah*Mona Shah  
(Director)

DIN : 01212338

Place Mumbai  
Date 30.06.2021