

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

Statement Of Unaudited Financial Results For the Quarter Ended 30th June 2022

Sr. No.	Particulars	QUARTER ENDED			YEAR ENDED
		30.06.2022	31.03.2022	30.06.2021	31.03.2022
		Unaudited	Audited	Unaudited	Audited
Refer Note 8					
Rs. In Lakhs					
Rs. In Lakhs					
1	Income				
	a) Revenue from Operations	65,867.67	30,673.13	767.89	1,03,521.30
	b) Other Income	19,346.34	(61.60)	102.70	344.62
2	Total Income (a+b)	85,214.01	30,611.52	870.59	1,03,865.92
3	Expenses				
	a) Project Expenses	3,061.56	2,705.34	1,210.07	8,547.02
	b) Changes In Inventory of Finished Goods and Work In Progress	57,829.30	20,658.42	(2,980.80)	68,080.74
	c) Employee benefits expense	246.33	241.58	177.78	975.34
	d) Finance Cost	5,505.22	5,573.88	5,532.66	22,636.37
	e) Depreciation and Amortisation Expense	7.12	0.89	2.15	9.51
	f) Other Expenses	1,036.92	1,496.09	439.53	7,586.33
	Total Expenses	67,686.45	30,676.20	4,381.39	1,07,835.31
4	Profit/(Loss) before Tax and exceptional items (2-3)	17,527.56	(64.68)	(3,510.80)	(3,969.38)
5	Exceptional items				
6	Profit/(Loss) before Tax (4-5)	17,527.56	(64.68)	(3,510.80)	(3,969.38)
7	Extraordinary items				
8	Profit before Tax (6-7)	17,527.56	(64.68)	(3,510.80)	(3,969.38)
7	Tax Expense:				
	a) Current Tax	-	-	-	-
	b) Deferred Tax Expense/(Income)	-	-	-	-
8	Net Profit/(Loss) for the period (6-7)	17,527.56	(64.68)	(3,510.80)	(3,969.38)
9	Other Comprehensive Income				
	Items that will not be reclassified subsequently to Profit and Loss				
	- Remeasurements of Defined Benefit Liability - (Gain) /Loss		6.10	-	(2.47)
	- Fair Value change in Mutual Fund - Gain /(Loss)	0.18	0.17	-	0.76
10	Total Comprehensive Income for the period net of tax (8+9)	17,527.74	(58.43)	(3,510.80)	(3,971.10)
11	Paid-up equity share capital	50.04	50.04	50.04	50.04
	(Face value Re.10 per share)				
12	Reserves excluding revaluation reserves	NA	NA	NA	(1,00,769.86)
13	Basic & Diluted Earning Per Share (* Not Annualised) Rs.	*3502.66	*(12.93)	*(701.59)	(793.23)
14	Debt Equity Ratio	NA	NA	NA	(1.19)
15	Debt Service Coverage Ratio	NA	NA	NA	0.82
16	Interest Service Coverage Ratio	NA	NA	NA	0.82

17 Information as required pursuant to Regulation 52(4) of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015

Particulars	Quarter ended 30.06.2022
Outstanding redeemable preference shares (Nos. in Lakhs)	4,030.00
Outstanding redeemable preference shares (Value) (Rs. In Lakhs)	40,300.00
Capital Redemption Reserve/Debenture Redemption Reserve	-
Net Worth (Rs. In Lakhs)	(83,191.87)
Current Ratio	0.93
Long Term Debt to Working Capital	(12.60)
Bad Debts to Accounts Receivable Ratio	-
Current Liability Ratio	1.05
Total Debts to Total Assets	1.45
Debtors Turnover Ratio	3.99
Inventory Turnover	0.78
Operating Margin	0.06
Net Profit Margin (%)	26.61
Gross Non Performing Assets (%) ("GNPA")	NA
Net Non Performing Assets (%) ("NNPA")	NA
Provision Coverage Ratio (%) ("PCR")	NA
Asset Cover (No. of Times)	0.66

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Notes:

1. The above results for the quarter ended 30th June, 2022 are in compliance with Indian Accounting Standards (Ind-AS) as notified by Ministry of Corporate Affairs. The said results have been approved by the Board of Directors of the Company at its Meeting held on 10th August, 2022. The Statutory Auditors have carried out Limited Review of results for the quarter ended 30th June, 2022.

2. The above financial results have been prepared in accordance with the requirements of Regulation 52 of the SEBI (Listing Obligations & Disclosure Requirement) Regulations, 2015 as amended and the Indian Accounting Standards ("IND AS") notified under Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) Rules, 2016, prescribed under section 133 of the Companies Act 2013 ("the Act") read with the rules issued thereunder and the other accounting principles generally accepted in India.

3. Repayment Schedule of Non Convertible Debentures

Particulars	Principal Repayment	
	Amount (In Lakhs)	Due Date
18% Non Convertible Debentures (INE409V07067)	873.00	31-05-2022
	7,464.00	30-06-2022
	1,248.00	31-07-2022
	1,267.00	31-08-2022
	19,148.00	30-09-2022
	30,000.00	
18% Non Convertible Debentures (INE409V07083)	152.00	31-05-2022
	2,486.00	30-06-2022
	414.00	31-07-2022
	420.00	31-08-2022
	6,528.00	30-09-2022
	10,000.00	
18% Non Convertible Debentures (INE409V07075)	848.00	31-03-2022
	315.00	30-04-2022
	318.00	31-05-2022
	1,904.00	30-06-2022
	351.00	31-07-2022
	357.00	31-08-2022
	2,122.00	30-09-2022
	6,215.00	

Particulars	Interest Repayment		
	Amount (In Lakhs)	Due Date	
18% Non Convertible Debentures (INE409V07067)	756.79	31-03-2022	
	1,579.00	30-04-2022	
	706.00	31-05-2022	
	431.00	30-06-2022	
	331.00	31-07-2022	
	312.00	31-08-2022	
	283.00	30-09-2022	
	4,398.79		
	18% Non Convertible Debentures (INE409V07083)	234.72	31-03-2022
		526.00	30-04-2022
374.00		31-05-2022	
146.00		30-06-2022	
113.00		31-07-2022	
106.00		31-08-2022	
97.00		30-09-2022	
1,596.72			
18% Non Convertible Debentures (INE409V07075)	43.00	31-07-2022	
	38.00	31-08-2022	
	31.00	30-09-2022	
	112.00		

The Company has defaulted on interest repayment on 18% Non Convertible Debentures amounting to Rs. 4753.51 lacs and on repayment of Principal amount Rs.14,360/- lakhs which is due till 30th June 2022.

4. In case of Unlisted 0.01% Optionally Convertible Debentures issued, Company has defaulted in payment of Interest due for the period from 31st March 2019 to 30th June 2022 amounting to Rs. 9 lakhs

5. Credit Rating D
Credit Rating Agency Brickwork Ratings India Pvt. Ltd.

6. Net Worth has been calculated as per Section 2(57) of Companies Act, 2013

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7. Information as required pursuant to Regulation 52(4) of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015:

a	Debt Service Coverage Ratio	$\frac{\text{EBIT and Exceptional Items}}{\text{Interest Exp} + \text{Principal Repayment of Long Term Debt}}$
b	Interest Service Coverage Ratio	$\frac{\text{EBIT and Exceptional Items}}{\text{Interest Exp}}$
c	Debt Equity Ratio	$\frac{\text{Total Debt}}{\text{Total Equity}}$
d	Current Ratio	$\frac{\text{Current Assets}}{\text{Current Liabilities}}$
e	Long term debt to working capital	$\frac{\text{Non Current Borrowings}}{\text{Current Assets} - \text{Current Liabilities}}$
f	Bad debts to Account receivable ratio	$\frac{\text{Bad Debts}}{\text{Average Trade Receivables}}$
g	Current Liability Ratio	$\frac{\text{Total Current Liabilities}}{\text{Total Liabilities}}$
h	Total Debts to Total Assets	$\frac{\text{Total Debts}}{\text{Total Assets}}$
i	Debtors Turnover	$\frac{\text{Value of Sales and Services}}{\text{Average Trade Receivables}}$
j	Inventory Turnover	$\frac{\text{Cost of Goods Sold}}{\text{Average Inventory}}$
k	Operating Margin (%)	$\frac{\text{EBIT} - \text{Other Income}}{\text{Value of Sales and Services}}$
l	Net Profit Margin (%)	$\frac{\text{Profit After Tax}}{\text{Value of Sales and Services}}$

8. The figures for the quarter ended March 31, 2022 are the balancing figures between audited figures in respect of the full financial year and the unaudited published year to date figures upto the end of the third quarter of the previous financial year.

9. 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.

10. 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

Place Mumbai
Date August 10, 2022

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Mona Shah
(Director)
DIN : 01212338



Independent Auditor's Review Report on the unaudited quarterly Financial Results of the Company pursuant to the Regulation 52 of the SEBI (Listing Obligations and Disclosure requirements) Regulations 2015, as amended

Review Report to,

The Board of Directors of Kohinoor CTNL Infrastructure Company Private Limited

1. We have reviewed the accompanying statement of unaudited financial results of Kohinoor CTNL Infrastructure Company Private Limited (the 'Company') for the quarter ended June 30, 2022 (the 'Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Regulations').
2. This Statement, which is the responsibility of the Company's Board of Directors and have been approved by them, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013, as amended (the 'Act') read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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 statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. 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 recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Act, 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 the Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.



Emphasis of Matter

We draw attention to

5. Note No. 3 of the financial results, as regards the Company has defaulted in Interest Payment on 18% Non Convertible Debentures amounting to Rs.4,753.51 lakhs and on Principal repayment amounting to Rs 14360/- lakhs due till 30th June 2022.
6. Note No. 4 of the financial results, as regards the Company has defaulted in Interest Payment on Unlisted Optionally Convertible Debentures due for the period from 31st March 2019 to 30th June 2022 amounting to Rs.9 lakhs.

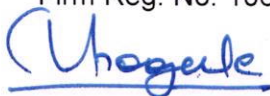
Our conclusion is not modified in respect of these matters.

Other Matters

7. The figures for the previous quarter ended June 30, 2021, as reported in these unaudited financial results have been approved by the Company's Board of Directors but have not been subjected to a review.

Our conclusion is not modified in respect of this matter.

For Mukund M. Chitale & Co
Chartered Accountants
Firm Reg. No. 106655W



V. A. Chougule
Partner
Membership No.: 132680

UDIN: 22132680AORXOL3621

Place: Mumbai
Date: August 10, 2022