

RISHI ARORA & ASSOCIATES

CHARTERED ACCOUNTANT

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OFF : H-23A (BASMENT), KALKAJI
NEW DELHI - 110019**Auditor's Report On Half Yearly standalone Financial Results and standalone Year to Date Results of Shri Krishna Prasadam Limited, Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To

The Board of Directors of

Shri Krishna Prasadam Limited

C-214, Second Floor Paryavaran Complex,

Near Saket Metro Station,

New Delhi -110030

We have audited the standalone financial results of Shri Krishna Prasadam Limited for the Half Year ended 31.03.2017 and the standalone year to date results for the period 01.04.2016 to 31.03.2017, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These standalone Half Yearly financial results as well as the standalone year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (AS 25 / Ind AS 34), prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these standalone half yearly financial results as well as the standalone year to date results:

- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- (ii) give a true and fair view of the net profit/ loss and other financial information for the half year ended 31.03.2017 as well as the year to date results for the period from 01.04.2016 to 31.03.2017.

For Rishi Arora & Associates**Chartered Accountants****FRN 027766N**

Rishi Arora
Proprietor

M. No. 501847

Place: New Delhi

Date: 30.05.2017

Shri Krishna Prasadam Limited

Regd. Office: C-214, Second Floor Paryavaran Complex, Near Saket Metro Station, New Delhi- 110030
CIN: L70200DL2009PLC190708

Email Id: shrikrasadam@gmail.com, website: www.shrikrishnaprasdam.com, Tel. No. 011- 29832714

		(AMOUNT IN LAKHS)		
Particulars	For The Half Year Ended On			For Year Ended On
	31.03.2017	31.03.2016	30.09.2016	31.03.2016
	Audited	Audited	Unaudited	Audited
I. Income from Operations				
(a) Net Sales/Income from Operation (Net of excise duty)	11.62	103.89	33.60	343.90
(b) Other Operating Income	0.64	0.00	2.00	0.00
Total income from operations (net)	12.26	103.89	35.60	343.90
II. Other Income	0.00	0.00	0.00	0.00
III. Total Income (I+II)	12.26	103.89	35.60	343.90
IV. Expenses				
(a) Cost of materials consumed	0.00	0.00	0.00	0.00
(b) Purchases of stock-in-trade	0.00	87.23	44.30	322.59
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	7.47	9.78	-12.00	2.94
(d) Employee benefits expense	0.44	3.36	0.68	11.44
(e) Finance Costs	0.00	0.00	0.00	0.00
(f) Depreciation and amortisation expense	0.01	0.22	0.10	0.22
(g) Other expenses	4.20	2.80	1.98	6.49
Total Expenses	12.12	103.39	35.06	343.68
V. Profit/(Loss) before exceptional and extraordinary items and tax (III-IV)	0.14	0.50	0.54	0.22
VI. Exceptional items	0.00	0.00	0.00	0.00
VII. Profit / (Loss) before extraordinary items and tax (V-VI)	0.14	0.50	0.54	0.22
VIII. Extraordinary Items	0.00	0.00	0.00	0.00
IX. Profit / (Loss) before tax (VII-VIII)	0.14	0.50	0.54	0.22
X. Tax expenses:				
1) Current tax	0.05	0.13	0.17	0.06
2) Deferred tax	0.00	0.00	0.01	0.01
XI. Profit/(Loss) for the period from continuing operations (VII-VIII)	0.09	0.37	0.36	0.15
XII. Profit/(Loss) from discontinuing operations	0.00	0.00	0.00	0.00
XIII. Tax expenses of discontinuing operations	0.00	0.00	0.00	0.00
XIV. Profit/(Loss) from discontinuing operations (after tax) (XII-XIII)	0.00	0.00	0.00	0.00
XV. Profit/(Loss) for the period (XI+XIV)	0.09	0.37	0.36	0.15
XVI. Earning per equity share:				
(1) Basic	0.00	0.01	0.01	0.00
(2) Diluted	0.00	0.01	0.01	0.00
* Applicable in case of consolidated results				

Notes:-

- The above audited financial results for the quarter and year ended on 31.03.2017 have been reviewed by the Audit committee and have been approved by the Board at their meeting held on 29.05.2017
- There are no Separate Reportable Segment in terms of Accounting Standard AS-17 "Segment Reporting issued by the Institute of Chartered Accountants of India.
- The figures of quarter ended on 31.03.2017 are the balancing figure between audited figures in respect of financial year 2016-17 and the published year to date figure upto third quarter of the financial year 2016-17
- Previous period figure has been regrouped/rearranged wherever necessary.
- All investment in the subsidiary companies has been disposed off during the period however Company has subscribed to the shares of newly incorporated Entities which has not started Operations and therefore has not been consolidated.

For Shri Krishna Prasadam Limited

For Shri Krishna Prasadam Limited

Director
Kulbhushan Parashar
Chairman

DIN: 02608369

Place: New Delhi
Date: 30.05.2017

SHRI KRISHNA PRASADAM LIMITED

C-214, Second Floor Paryavaran Complex, Near Saket Metro Station, New Delhi -110030
CIN: L70200DL2009PLC190708,

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STATEMENT OF ASSET AND LIABILITIES AS AT 31ST MARCH 2017

PARTICULARS		(Amount in Lakh)	
		STANDALONE	
		As At 31.03.2017	As At 31.03.2016
		Audited	Audited
I	EQUITY AND LIABILITIES		
1	Shareholders' funds		
(a)	Share Capital		
(b)	Reserve & Surplus	486.72	486.72
(c)	Money Received against Share Warrants	5.07	4.61
	Sub-total - Shareholders' funds	393.74	0.00
		885.53	491.33
2	Share application money pending allotment		
3	Non Current Liabilities		
(a)	Long term borrowings		
(b)	Deferred tax liabilities (net)	0.00	0.00
(c)	Other long term liabilities	-0.06	0.00
(d)	Long term provisions	205.93	442.22
	Sub Total - Non Current Liabilities	0.00	0.00
		205.87	442.22
4	Current Liabilities		
(a)	Short term borrowings		
(b)	Trade Payables	0.00	0.00
(c)	Other current liabilities	90.20	170.43
(d)	Short term provisions	0.41	0.59
	Sub Total - Current Liabilities	0.31	0.09
		90.92	171.11
	TOTAL- EQUITY AND LIABILITIES		
		1182.32	1104.66
II	ASSETS		
1	Non Current Assets		
(a)	Fixed Assets		
(i)	Tangible Assets		
(ii)	Intangible Assets	0.27	0.38
(iii)	Capital work in progress	0.00	0.00
(iv)	Intangible assets under development	0.00	0.00
(b)	Non Current Investments	0.00	0.00
(c)	Deferred tax assets (net)	0.00	0.00
(d)	Long term loans and advances	0.00	0.06
(e)	Other non current assets	824.00	677.78
	Sub Total - Non Current Assets	13.44	10.44
		837.71	688.66
2	Current Assets		
(a)	Current Investment		
(b)	Inventories	215.00	307.13
(c)	Trade receivables	4.53	0.00
(d)	Cash and cash equivalents	79.72	102.36
(e)	Short term loans and advances	43.82	5.35
(f)	Other current assets	0.00	0.00
	Sub Total - Current Assets	1.54	1.18
		344.61	416.01
	TOTAL- ASSETS		
		1182.32	1104.66

* Applicable in the case of consolidated statement of assets and liabilities.

For Shri Krishna Prasadam Limited

For Shri Krishna Prasadam Limited

Place : New Delhi
Dated : 30.05.2017

Kulbhushan Parashar
Chairman
DIN: 02608369