

AVT NATURAL PRODUCTS LIMITED

Regd. Office: 60, Rukmani Lakshmipathy Salai, Egmore, Chennai - 600 008

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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE SECOND QUARTER AND HALF YEAR ENDED 30.09.2017

(Rs. in Lakhs)

Sl No	Particulars	Quarter ended			Half Year ended	
		30.09.2017	30.06.2017	30.09.2016	30.09.2017	30.09.2016
		(Un-Audited)			(Un-Audited)	
1	Income					
	a. Revenue from Operations	7,352	7,757	6,746	15,109	15,135
	b. Other Income	471	82	97	553	156
	Total income	7,823	7,839	6,843	15,662	15,291
2	Expenses					
	a. Cost of Materials Consumed	4,833	4,218	3,618	9,051	6,699
	b. Purchase of Stock in Trade	-	-	9	-	19
	c. Changes in Inventories of Finished Goods, Work-in-Progress & Stock-in-trade	- 626	225	- 109	- 401	1,979
	d. Employee Benefits Expenses	939	844	792	1,783	1,552
	e. Power and Fuel	463	434	464	897	855
	f. Depreciation & Amortisation Expenses	168	168	165	336	341
	g. Finance Cost	23	-	11	23	11
	h. Other Expenditure	1,202	1,210	867	2,412	1,795
	Total Expenses	7,002	7,099	5,817	14,101	13,251
3	Profit before exceptional items and tax (1-2)	821	740	1,026	1,561	2,040
4	Exceptional items	-	-	-	-	-
5	Profit before Tax (3-4)	821	740	1,026	1,561	2,040
6	Tax Expenses					
	- Current Tax	305	217	301	522	604
	- Deferred Tax	-31	22	27	-9	46
7	Net Profit / (Loss) after Tax from continuing operations (5-6)	547	501	698	1,048	1,390
8	Profit / loss from discontinued operations	-	-	-	-	-
9	Net Profit / (Loss) for the period (7+8)	547	501	698	1,048	1,390
10	Other Comprehensive Income (Net of Taxes)	-	-	-	-	-
11	Total Comprehensive Income (9+10)	547	501	698	1,048	1,390
12	Paid up Equity Share Capital - (Face value Re.1/- each)	1,523	1,523	1,523	1,523	1,523
13	Earnings per share (of Re.1/- each) (not annualised):					
	a) Basic :	0.36	0.33	0.46	0.69	0.91
	b) Diluted :	0.36	0.33	0.46	0.69	0.91

STATEMENT OF ASSETS AND LIABILITIES

Particulars	in Rs. Lakhs
	As at 30.09.2017
ASSETS	
Non Current Assets	
(a) Property, Plant and Equipment	5,410
(b) Capital Work in Progress	171
(c) Financial Assets -	
i) Investments	941
ii) Others Financial Assets	209
(d) Other Non Current Assets	132
Total non current assets	6,863
Current Assets	
(a) Inventories	10,413
(b) Financial Assets	
(i) Investments	2,917
(ii) Trade Receivables	6,594
(iii) Cash and cash equivalents	690
(iv) Bank balances other than (iii) above	215
(v) Other financial assets	137
(c) Other current assets	3,045
Total current assets	24,011
Total Assets	30,874
EQUITY AND LIABILITIES	
Equity	
(a) Equity Share Capital	1,523
(b) Other Equity	22,731
Total Equity	24,254
Liabilities	
Non Current Liabilities	
(a) Provision	252
(b) Deferred Tax liabilities (net)	561
Total non current liabilities	813
Current Liabilities	
(a) Financial liabilities	
(i) Borrowings	1,620
(ii) Trade Payables	3,059
(iii) Other financial liabilities	151
(b) Other Current Liabilities	115
(c) Provisions	301
(d) Current tax liabilities (net)	561
Total current liabilities	5,807
Total liabilities	6,620
Total equity and liabilities	30,874



Notes

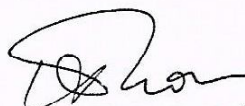
- 1 The company operates in solvent extracted products which is the primary reportable segment. Therefore, segment reporting is not applicable.
- 2 The above results of the three months and six months ended 30th September 2017 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 7th November 2017, and these have been subjected to a limited review by the Statutory Auditors of the Company
- 3 This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable. Beginning 1st April 2017, the Company has for the first time adopted Ind AS with a transition date of 1st April 2016.
- 4 The format for un-audited quarterly results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated 30th November 2015 has been modified to comply with requirements of SEBI's circular dated 5th July 2016, Ind AS and Schedule III (Division II) of the Companies Act, 2013 which are applicable to Company that are required to comply with Ind AS. The statement does not include the Ind AS compliant statement of results and statement of assets and liabilities for the previous year as the same is not mandatory as per SEBI's circular of 5th July 2016.
- 5 Reconciliation between Standalone financial results, as previously reported (referred to as 'previous GAAP') and Ind AS for the quarter and half year ended 30th September 2016 are as under:

Particulars	Quarter ended 30/09/2016	Half Year ended 30/09/2016
Net Profit for the period as per IGAAP	647	1304
Add: Impact of fair valuation on current investments	78	132
Less: Deferred Tax Liability	(27)	(46)
Net Profit for the period as per Ind AS	698	1390

- 6 The Ind AS compliant corresponding figures in the previous year have not been subjected to review. However, the Company's management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs.

Place : Chennai

Date : 7th November 2017


AJIT THOMAS
CHAIRMAN

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**EXTRACT OF STANDALONE UNAUDITED FINANCIAL RESULTS
FOR THE SECOND QUARTER AND HALF YEAR ENDED 30.09.2017**

(Rs. in Lakhs)

Sl. No	Particulars	Quarter ended	Half Year ended	Quarter ended
		30.09.2017	30.09.2017	30.09.2016
		(Un-Audited)		
1.	Total Income from Operations (net)	7352	15109	6746
2.	Net Profit / (Loss) for the period (before Tax, Exceptional and Extraordinary items)	821	1561	1026
3.	Net Profit / (Loss) for the period before Tax (after exceptional and extraordinary items)	821	1561	1026
4.	Net Profit / (Loss) for the period after Tax (after exceptional and extraordinary items)	547	1048	698
5.	Total Comprehensive Income for the period (Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)	547	1048	698
6.	Equity Share Capital	1523	1523	1523
7.	Earnings per Share (of Re.1/- each) (for continuing and discontinued operations)			
	a) Basic :	0.36	0.69	0.46
	b) Diluted :	0.36	0.69	0.46

Note:

The above is an extract of the detailed format of quarterly / half yearly financial results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the quarterly / half yearly financial results are available on the websites of the Stock Exchanges (BSE : www.bseindia.com & NSE : www.nseindia.com) and Company's website (www.avtnatural.com).

Place : Chennai

Date : 7th November 2017**AJIT THOMAS
CHAIRMAN**