



**EXTRACT OF UNAUDITED FINANCIAL RESULTS  
FOR THE QUARTER ENDED JUNE 30, 2017**

(₹ in Lacs)

Sr. No.	Particulars	Quarter Ended	
		30.06.2017 (unaudited)	30.06.2016 (unaudited)
1	Total income from Operations	1,736	2,617
2	Net Profit / (Loss) for the period (before tax and Exceptional items)	(321)	18
3	Net Profit / (Loss) for the period (after tax and Exceptional items)	(321)	18
4	Total comprehensive income for the period (Comprising Profit/ (Loss) for the period (after tax) and Other Comprehensive Income (after tax)	(321)	17
5	Equity Share Capital (Face Value of ₹ 10/- each)	1,258	1,258
6	Earnings Per Share (before & after extraordinary items) (of FV ₹ 10/- each) Basic and Diluted	(2.55)	0.14

**Notes:**

- The above is an extract of the detailed format of Financial Results filed with the Stock Exchanges under Regulations 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations 2015. The full format of the Quarterly /Annual Financial Result are available on the Stock Exchange websites ([www.bseindia.com](http://www.bseindia.com)/[www.nseindia.com](http://www.nseindia.com)) and the Company's website [www.mukandengineers.com](http://www.mukandengineers.com).
- The company adopted the Indian Accounting Standard (Ind AS) effective 1<sup>st</sup> April 2017 (transition date 1<sup>st</sup> April 2016) and accordingly the financial results for the quarter ended 30<sup>th</sup> June 2017 have been prepared in accordance with recognition and measurement principles generally accepted in India.
- The Ind AS compliant corresponding figures for the quarter ended 30.06.2016 have not been subjected to review or audit. However the Company's management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affair.
- Net Profit Reconciliation as required by Para 32 of Ind AS 101 is as under:

₹ in Lacs

	Particulars	Amount
A	Net Profit for the quarter ended 30.6.2016 under previous Indian GAPP	33
B	<b>Add/(Less): Ind AS adjustments</b>	
	Fair Value of Financial Assets Loan and Advances	18
	Impairment of trade receivables- expected credit loss method	(34)
	Actuarial (gain)/loss on employee defined benefit funds recognized in other comprehensive income	1
C	<b>Net profit for the quarter ended 30th June 2016 under Ind AS</b>	<b>18</b>
D	Other comprehensive income, net of tax	(1)
E	<b>Total comprehensive income for the period as per Ind AS</b>	<b>17</b>

For and on behalf of the Board  
Sd/-

Rajesh V Shah

Chairman

DIN-00033371

Place: Mumbai

Date: 22<sup>nd</sup> August, 2017

**MUKAND ENGINEERS LIMITED**

CIN: L45200MH1987PLC042378

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