



**MUKAND
ENGINEERS**

**EXTRACT OF UNAUDITED FINANCIAL RESULTS
FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER, 2017**

(₹ in Lakhs)

| Sr. No. | Particulars | Quarter Ended | | Half Year Ended |
|---------|--|---------------------------|---------------------------|---------------------------|
| | | 30.09.2017 (unaudited) | 30.09.2016 (unaudited) | 30.09.2017 (unaudited) |
| 1 | Total income from Operations | 1,041 | 3,676 | 2,777 |
| 2 | Net Profit / (Loss) for the period (before Tax and Exceptional items) | (451) | (48) | (772) |
| 3 | Net Profit / (Loss) for the period (after Tax and Exceptional items) | (531) | (7) | (852) |
| 4 | Total comprehensive income for the period (Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax)) | (462) | 365 | (783) |
| 5 | Equity Share Capital (Face Value of ₹10/- each) | 1,258 | 1,258 | 1,258 |
| 6 | Earnings Per Share (before & after extraordinary items) (of FV ₹ 10/- each) Basic and Diluted | (4.22) | (0.06) | (6.77) |

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/www.nseindia.com) and the Company's website www.mukandengineers.com
- The above financial results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 16th November 2017.
- The Company adopted the Indian Accounting Standard (Ind-AS) effective 1st April 2017 (transition date 1st April 2016) and accordingly the financial results for the quarter ended 30th September, 2017 have been prepared in accordance with recognition and measurement principles generally accepted in India.
- Net Profit Reconciliation as required by Para 32 of Ind-AS 101 is as under:

| Particulars | Quarter ended 30.09.16 | Half Year ended 30.09.16 |
|--|---------------------------|-----------------------------|
| Net Profit for the quarter ended 30.09.2016 under previous Indian GAAP | 104 | 137 |
| Add/(Less): Ind-AS adjustments | | |
| Fair Value of Financial Assets Loans and Advances | 8 | 26 |
| Impairment of Trade Receivables - Expected Credit Loss Method | (170) | (204) |
| Actuarial (gain)/loss on employee defined benefit funds recognized in other comprehensive income | (6) | (5) |
| Deferred Tax Impact | 57 | 57 |
| Net profit for the quarter/half year ended 30.09.2016 under Ind-AS | (7) | 11 |
| Other comprehensive income | 372 | 371 |
| Total comprehensive income for the period as per Ind-AS | 365 | 382 |

For and on behalf of the Board
Sd/-

Rajesh V Shah
Chairman

DIN-00033371

Place: Mumbai

Date: 16th November 2017

MUKAND ENGINEERS LIMITED

CIN: L45200MH1987PLC042378

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