

STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2017

S.No.	Particulars	(Rs. in Lacs)				
		Quarter Ended			Half Year Ended	
		Standalone			Standalone	
		Un-Audited 30.09.2017	Un-Audited 30.06.2017	Un-Audited 30.09.2016	Un-Audited 30.09.2017	Un-Audited 30.09.2016
1	Income from Operations					
	a) Revenue from Operations	2,564.53	3,707.66	4,139.33	6,272.19	7,113.35
	b) Other Income	-	-	-	-	-
	Total Income	2,564.53	3,707.66	4,139.33	6,272.19	7,113.35
2	Expenses					
	a) Cost of material Consumed / Construction Cost	2,107.29	2,797.14	3,107.11	4,904.43	5,184.14
	b) Employee benefits expense	103.10	189.65	155.08	292.75	435.48
	c) Finance Cost	165.53	123.31	215.82	288.84	395.08
	d) Depreciation, amortisation and impairment	49.09	50.19	55.45	99.28	111.12
	e) Other expenses	129.30	332.51	382.10	461.81	599.57
	Total expenses	2,554.31	3,492.79	3,915.55	6,047.11	6,725.38
3	Profit before exceptional items and tax (1-2)	10.22	214.87	223.78	225.08	387.97
4	Exceptional items (net)	-	-	-	-	-
5	Profit before tax	10.22	214.87	223.78	225.08	387.97
6	Tax Expenses					
	a) Current Tax	14.42	82.57	83.12	96.99	147.77
	b) Deferred Tax	(56.34)	(10.27)	(10.17)	(66.61)	(20.53)
7	Net Profit for the period	52.15	142.58	150.83	194.71	260.74
8	Other comprehensive income(OCI)					
	a) Items that will not be reclassified to profit and loss					
	-Remeasurements gains/(losses) of the defined benefit obligation	(3.52)	-	(3.99)	(3.52)	(3.99)
	b) Income tax relating to items that will not be reclassified to profit and loss					
	-Income tax on remeasurements of gains/(losses) of the defined benefit obligation	1.16	-	1.32	1.16	1.32
	Total Other comprehensive (income)/loss	(2.36)	-	(2.67)	(2.36)	(2.67)
9	Total comprehensive Income for the period / year (7+8)	49.79	142.58	148.16	192.35	258.06
10	Paid-up equity share capital	2,271.85	2,271.85	2,271.85	2,271.85	2,271.85
11	Other equity	-	-	-	-	-
12	Earning Per Equity Shares(Face value of Rs. 2/- per Share) (not Annusalsed)					
	Basic (in Rs.)	0.04	0.13	0.13	0.17	0.23
	Diluted (in Rs.)	0.04	0.13	0.13	0.17	0.23



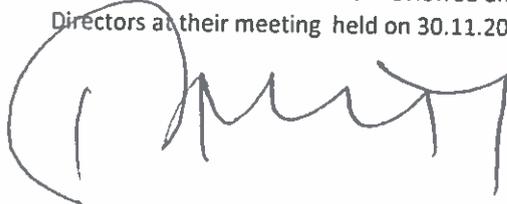
STANDALONE STATEMENT OF ASSETS & LIABILITIES AS AT SEPTEMBER 30, 2017

(Rs. in Lacs)

Particulars	Un-Audited
	As at September 30, 2017
Assets	
Non-Current Assets	
a) Property, plant and equipment	1,207.29
b) Intangible assets	57.37
c) Intangible assets under development	39.25
d) Financial Assets	
- Investments	5,364.34
- Loans and security deposits	94.43
- Other financial assets	0.52
e) Deferred tax assets (net)	84.03
Sub Total NON-Current Assets	6,847.23
Current assets	
a) Inventories	27,041.22
b) Financial Assets	
- Trade receivables	143.46
- Cash and cash equivalents	47.87
- Bank balances other than above	1,662.02
- Loans and advances	16,724.10
- Other financial assets	14.27
Sub Total Current Assets	45,632.94
Total assets	52,480.17
Equity and liabilities	
Equity	
Equity share capital	2,271.85
Other equity	9,978.08
Total equity	12,249.93
Non-current liabilities	
a) Financial liabilities	
- Borrowings	8,514.02
- Other financial liabilities	712.73
b) Provisions	131.66
Sub Total Non-Current Liabilities	9,358.42
Current liabilities	
a) Financial liabilities	
- Borrowings	12,798.63
- Trade payables	1,246.29
- Other financial liabilities	14,185.14
b) Other current liabilities	2,097.57
c) Provisions	544.20
Sub Total Current Liabilities	30,871.83
Total equity and liabilities	52,480.17

Notes

1. The above results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 30.11.2017.

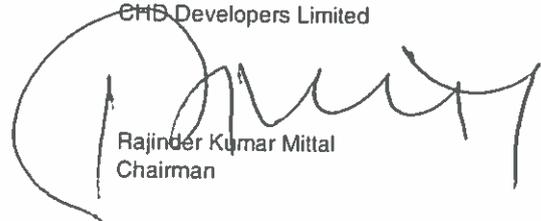



- 2 The Standalone financial results have been prepared in accordance with the principles and procedures of Indian Accounting Standards ("IND AS") as notified under the Companies (Indian Accounting Standard) Rules, 2015 as specified in section 133 of the Companies Act, 2013.
- 3 These Standalone financial results have been prepared as per Indian accounting standards (IND AS) in accordance with the recognition and measurement principles laid down in Ind AS 34 Interim Financial Reporting prescribed under Section 133 of Companies Act, 2013, read with relevant rules issued thereunder. The date of transition to IND AS is April 01, 2016.
- 4 Reconciliation of Net Profit after tax as previously reported under Indian GAAP & Ind AS for the quarter and half year ended September 30, 2016 is as under

Reconciliation of Net Profit after tax as previously reported under Indian GAAP & Ind AS			
(Rs. in Lacs)			
S.No.	Particulars	Quarter Ended	Half Year Ended
		Un-Audited	Un-Audited
		30.09.2016	30.09.2016
1	Net profit/(loss) for the period under previous Indian GAAP	145.01	254.91
2	Ind AS Adjustments:		
	i Effect of measuring revenue at fair value	31.69	43.37
	ii Impact of adjustment on amortised cost	(22.68)	(35.19)
	iii Fair valuation of security deposits	(5.86)	(5.03)
	iv Remeasurement of post-employment benefit obligation	2.67	2.67
3	Net profit for the period under Ind AS	150.83	260.73
4	Add: Other Comprehensive income/loss	(3.99)	(3.99)
	Add: Tax effect on Other Comprehensive income/loss	1.32	1.32
5	Total Comprehensive income as per Ind AS	148.16	258.06

- 5 Financial results for the quarter and half year ended September, 2016 are also IND AS compliant. The Management has executed necessary due diligence to ensure that the standalone financial results give true and fair view.
- 6 As the Business activity and operations of the Company primarily fall within a single business and Geographical segment and as per the requirements of IND AS 108 this is the only reportable segment and there were no additional disclosures to be provided.
- 7 The above results are also available on the website of BSE Limited (www.bseindia.com) and Company's website (www.chddevelopers.com)

On behalf of Board of Directors of
CHD Developers Limited



Rajinder Kumar Mittal
Chairman

Place New Delhi
Date: 30.11.2017

