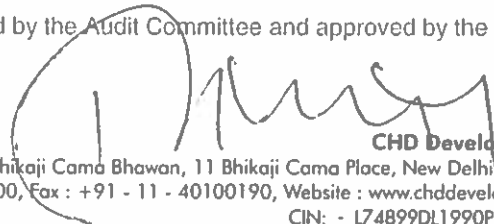


UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2017						
(Rs. in Lacs)						
S.No.	Particulars	Quarter Ended			Nine Months Ended	
		Consolidated			Consolidated	
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited
		31.12.2017	30.09.2017	31.12.2016	31.12.2017	31.12.2016
1	Income from Operations					
	a) Revenue from Operations	3,129.13	2,974.97	2,877.61	10,314.82	11,058.40
	b) Other Income	1.35	0.23	6.52	3.15	0.26
	Total Income	3,130.48	2,975.20	2,884.13	10,317.97	11,058.66
2	Expenses					
	a) Cost of material consumed / Construction cost	2,217.98	2,169.48	1,770.03	7,301.25	7,257.67
	b) Employee benefits expense	139.85	123.09	214.55	472.20	705.69
	c) Finance Cost	173.57	165.53	211.76	464.85	635.85
	d) Depreciation, amortisation and impairment	47.47	50.19	54.15	148.95	167.58
	e) Other expenses	498.72	373.50	523.94	1,540.15	1,781.31
	Total expenses	3,077.59	2,881.79	2,774.43	9,927.40	10,548.10
3	Profit before exceptional items and tax (1-2)	52.88	93.41	109.70	390.57	510.56
4	Exceptional items (net)	-	-	-	-	-
5	Profit before tax	52.88	93.41	109.70	390.57	510.56
6	Tax Expenses					
	a) Current Tax	40.23	35.79	9.58	162.72	192.16
	b) Deferred Tax	(11.21)	(55.26)	(5.94)	(78.00)	(49.21)
7	Net Profit for the period	23.86	112.88	106.06	305.85	367.61
8	Other comprehensive income(OCI)					
	a) Items that will not be reclassified to profit and loss					
	-Remeasurements gains/(losses) of the defined benefit obligation	(1.79)	(4.10)	2.30	(5.89)	6.90
	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	0.60	1.35	0.76	1.95	2.28
	Total Other comprehensive (income)/loss	(1.21)	(2.75)	3.06	(3.95)	9.19
9	Total comprehensive income for the period / year (7+8)	22.65	110.13	109.12	301.90	376.80
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 Annualised)					
	Basic (in Rs.)	0.02	0.10	0.10	0.27	0.33
	Diluted (in Rs.)	0.02	0.10	0.10	0.27	0.33

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 12.02.2018.



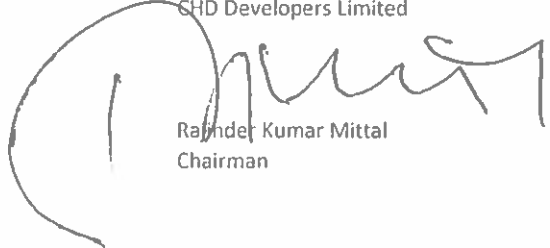

- 2 The Consolidated financial results have been prepared in accordance with the principles and procedures of Indian Accounting Standards ("IND AS") as notified under the Companies (Indian Accounting Standard) Rules, 2015 as specified in section 133 of the Companies Act, 2013.
- 3 The Company has adopted IND AS from April 1, 2017 and accordingly these Consolidated 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 nine months ended December 31, 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	Nine Month Ended
		Un-Audited 31.12.2016	Un-Audited 31.12.2016
1	Net profit/(loss) for the period under previous Indian GAAP	107.74	372.27
2	Ind AS Adjustments:		
	i Effect of measuring revenue at fair value	21.51	64.88
	ii Impact of adjustment on amortised cost	(17.61)	(52.80)
	iii Fair valuation of security deposits	(2.52)	(7.56)
	iv Remeasurement of post-employment benefit obligation	(3.06)	(9.19)
3	Net profit for the period under Ind AS	106.06	367.61
4	Add: Other Comprehensive Income / (loss)	2.30	6.90
	Add: Tax effect on Other Comprehensive Income / (loss)	0.76	2.28
5	Total Comprehensive income as per Ind AS	109.13	376.80

- 5 Financial results for the quarter and nine months ended December 31, 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 The aforesaid Unaudited Financial Results (Consolidated) comprises of CHD Developers Limited and its Nine Subsidiaries.
- 7 As the Business activity and operations of the Company and its subsidiaries 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.
- 8 The above results are also available on the website of BSE Limited (www.bseindia.com) and Company's website (www.chddevelopers.com)

Place New Delhi
Date: 12.02.2018

On behalf of Board of Directors of
CHD Developers Limited



Rajinder Kumar Mittal
Chairman

