

YUVRAAJ HYGIENE PRODUCTS LIMITED.

CIN : L74999MH1995PLC220253

Regd. Office: Plot no. A-650, TTC Industrial Estate, MIDC, Mahape, Pawane Village, Navi Mumbai - 400705.

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Statement of Unaudited Financial Results for the Quarter and Six Months Ended 30th September, 2017

(Rs in Lakhs) Except EPS

Sr. No.	Particulars	Quarter Ended			Six Months Ended	
		30th Sept, 2017 (Unaudited)	30th June, 2017 (Unaudited)	30th Sept, 2016 (Unaudited)	30th Sept, 2017 (Unaudited)	30th Sept, 2016 (Unaudited)
I	Income from Operations					
	(a) Revenue From Operations (Net of Excise Duty)	349.32	215.79	359.44	565.11	654.37
	(b) Other Income	-	5.79	1.54	5.79	3.97
	Total Income From Operations (Net)	349.32	221.58	360.98	570.90	658.34
II	Expenses					
	(a) Cost of Materials Consumed	182.84	140.99	242.56	323.83	448.14
	(b) Purchase of stock in trade	-	-	-	-	-
	(c) Change in inventories of finished goods, work-in-progress and stock-in-trade	39.67	10.68	22.06	50.35	22.40
	(d) Employees Benefit Expenses	12.99	11.75	8.53	24.74	16.32
	(e) Finance Costs	18.76	22.61	20.91	41.37	40.49
	(f) Depreciation and Amortisation Expenses	25.48	20.00	26.45	45.48	47.27
	(g) Other Expenditure	90.47	97.66	99.28	188.13	171.56
	Total expenses	370.21	303.68	419.79	673.90	746.18
III	Profit before exceptional items and tax	-20.89	-82.10	-58.81	-103.00	-87.84
IV	Exceptional Items	-	-	-	-	-
V	Profit/ (Loss) before tax	-20.89	-82.10	-58.81	-103.00	-87.84
	Tax Expense					
	(a) Current tax	-	-	-	-	-
	(b) MAT Credit Entitlement	-	-	-	-	-
	(c) Prior periods Income Tax Adjustments	-	-	-	-	-
	(d) Deferred tax	2.97	3.61	1.75	6.58	5.54
VI	Total tax expenses	2.97	3.61	1.75	6.58	5.54
VII	Profit/ (loss) for the period from continuing operations	-17.93	-78.49	-57.05	-96.42	-82.30
VIII	Profit / (loss) from discontinued operations	-	-	-	-	-
IX	Tax Expense of discontinued operations	-	-	-	-	-
X	Profit/ (loss) from discontinued operations (after tax)	-	-	-	-	-
XI	Net Profit/ (Loss) for the period	-17.93	-78.49	-57.05	-96.42	-82.30
XII	Other Comprehensive Income (Net of Taxes)					
	(a) i. Items that will not be reclassified to profit or loss	-	-	-	-	-
	ii. Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	(b) i. item that will be reclassified to profit or loss	-	-	-	-	-
	ii. Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
XIII	Total Comprehensive Income for the period (Comprising profit/ (loss) and other comprehensive income for the period)	-	-	-	-	-
XIV	Details of equity share capital					
X	SHARE OF PROFIT/LOSS OF ASSOCIATES					
	Paid up equity share capital	727.41	727.41	692.18	727.41	692.18
	Face value of equity share capital	702.41	702.41	667.18	702.41	667.18
XI	Reserve excluding Revaluation Reserve as per balance sheet of Previous accounting Year	-	-	-	-	-
XIII	Earnings per equity share (for discontinued and continuing operations)					
	(i) Basic earnings (loss) per share	-0.03	-0.11	-0.09	-0.14	-0.11
	(ii) Diluted earnings (loss) per share	-0.03	-0.11	-0.09	-0.14	-0.11



NOTES :

1 Statement of Assets and Liabilities :		(Rs. in Lakhs)
PARTICULARS		As At 30th Sept, 2017 (Unaudited)
A	ASSETS	
I	Non- Current Assets	
	Property, Plant and equipment	251.62
	Capital Work in Progress	-
	Investment Property	-
	Goodwill	56.94
	Other Intangible Assets	196.04
	Intangible assets under development	-
	Financial Assets	-
	(i) Investments	5.84
	(ii) Loans and Advances	17.26
	(iii) Other financial assets	-
	Deferred tax assets (net)	68.43
	Other Non Current Assets	-
	Sub Total - Non- Current Assets	596.14
II	Current Assets	
	Inventories	477.45
	Financial assets	-
	(i) Investments	-
	(ii) Trade receivables	129.11
	(iii) Cash and cash equivalents	4.77
	(iv) Bank balances other than cash and cash equivalents	-
	(v) Loan	-
	(vi) Other financial assets	-
	Current tax assets	-
	Other Current assets	2.19
	Sub Total - Current Assets	613.52
	TOTAL ASSETS	1,209.65
B	EQUITY AND LIABILITIES	
I	Equity	
	(a) Equity Share Capital	727.41
	(b) Other Equity	-408.60
	Sub Total - Equity	318.81
II	LIABILITIES	
	Non Current Liabilities	
	Financial Liabilities	
	(i) Borrowings	267.34
	(ii) Other Financial liabilities	-
	Provisions	-
	Deferred Tax Liabilities (Net)	-
	Other Non current liabilities	-
	Sub Total - Non- Current Liabilities	267.34
	Current Liabilities	
	Financial Liabilities	
	(i) Borrowings	361.68
	(ii) Other Financial liabilities	-
	(iii) Trade payables	229.52
	Other Current liabilities	32.30
	Provisions	-
	Current tax liabilities(net)	-
	Sub Total - Current Liabilities	623.50
	Total Liabilities	890.84
	TOTAL EQUITY AND LIABILITIES	1,209.65



1. The Company operates in single segment only, i.e. "Dealing In Household Cleaning Products".

2. The above unaudited Financial Results has been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on 13th December, 2017 as per Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

3. The Company has adopted Indian Accounting Standards ("Ind AS") which is applicable w.e.f 1st April 2017 and accordingly these financial results have been prepared in accordance with recognition and measurement principles laid down in the Ind AS 34: Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Financial results for the comparative period have also been presented in accordance with the recognition and measurement principles of Ind AS 34. The date of transition to Ind AS is 1st April, 2016. The Impact of transition has been accounted in the retained earnings.

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 requirement of SEBI's Circular CIR/CFD/FAC/62/2016 dated 5th July, 2016 applicable to companies that are required to comply with Ind AS.

5. Figures of previous year's/ periods' have been regrouped/ rearranged wherever necessary to make them comparable.

6. The Ind AS financial results and financial information for the quarter and six months ended 30th September 2016 have not been subject to any Limited Review or Audit. However, the management has exercised necessary due diligence to ensure that financial results provide a true and fair view of its affairs for comparative purposes.

7. Reconciliation between Financial Result, as previously reported (refined to as 'previous GAAP') and Ind AS for the quarter and Six Months ended 30th September 2016 are as under:

Particulars	Quarter Ended 30.09.2016 (Rs. Lakhs)
Profit / (Loss) after tax under Indian GAAP	-48.39
(a) Measurement of financial liability at amortised cost	
(b) Measurement of financial assets at amortised cost	
(c) Actuarial gain and loss on employee defined benefit fund recognised in other comprehensive income	
(d) Others	1.54
Add Other Income from Interest	-1.54
Less Interest on Unsecured Loans under Finance Cost	-13.96
Less Amortization of trademark recognized at fair value on transition date	0.82
Add Depreciation Adjustment on Property Plant and Equipment	3.84
Add Goodwill amortized under Indian GAAP rolled back consequent to impairment	0.63
Less Deferred Tax Adjustment made	
	-57.05
Net Profit / (Loss) before Other Comprehensive Income	
Other Comprehensive Income (Net of Tax)	-57.05
Total Comprehensive Income as per Ind AS	

7. The statement does not include Ind AS compliant results for previous year ended March 31, 2017, as it is not mandatory as per SEBI's circular dated July 5, 2016.

Place : Navi Mumbai

Dated: 13th December, 2017

For YUVRAJ HYGIENE PRODUCTS LIMITED



Vishal Kampani
VISHAL KAMPANI
MANAGING DIRECTOR
DIN - 03335717