

Statement of Standalone Unaudited Results for the Quarter ended 31.12.2016

Particulars	Quarter Ended 31.12.2016			(Rs. In Lacs)
				Year Ended
	31.12.2016 unaudited	30.09.2016 unaudited	31.12.2015 unaudited	31.3.2016 Audited
I. Revenue from operations	0	0	0	1.85
II. Other Income	2.31	3.96	0	(26.95)
III. Total Revenue (I + II)	2.31	3.96	-	(25.10)
IV. Expenses:				
Cost of materials consumed	0		0	-
Purchase of Stock-in-Trade	0		0	-
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	0		0	-
Employee benefit expense	1.35	0.12	0.42	1.79
Financial costs				0.02
Depreciation and amortization expense				-
Other expenses	24.87	17.85	0.61	23.67
Total Expenses	26.22	17.97	1.03	25.48
V. Profit before exceptional and extraordinary items and tax (III - IV)	(23.90)	(14.01)	(1.03)	(50.57)
VI. Exceptional Items				-
VII. Profit before extraordinary items and tax (V - VI)	(23.90)	(14.01)	(1.03)	(50.57)
VIII. Extraordinary Items				-
IX. Profit before tax (VII - VIII)	(23.90)	(14.01)	(1.03)	(50.57)
X. Tax expense:				
(1) Current tax				-
(2) Deferred tax				-
XI. Profit(Loss) from the period from continuing operations (VII-VIII)	(23.90)	(14.01)	(1.03)	(50.57)
XII. Profit/(Loss) from discontinuing operations				-
XIII. Tax expense of discontinuing operations				-
XIV. Profit/(Loss) from Discontinuing operations (XII - XIII)				-
XV. Profit/(Loss) for the period (XI + XIV)	(23.90)	(14.01)	(1.03)	(50.57)
XVI. Paid -up Equity Share Capital (Face value of Rs. 1 per share)	347.59	347.59	347.59	347.59
XVII. Reserve excluding Revaluation Reserve			0	17.86
XVI. Earning per equity share:				
(1) Basic	(0.069)	(0.040)	(0.00)	(0.145)
(2) Diluted	(0.069)	(0.040)	(0.00)	(0.145)

Notes:

- The Company operated in one segment only. Accordingly, Segment reporting as defined in Accounting Standard (AS-17) is not applicable.
- Figures for previous year /period have been regrouped wherever necessary
- The above results have been reviewed by Audit Committee and taken on record by the Board of Directors at their meeting held on **June 19, 2017** and reviewed by statutory auditors

BY ORDER OF THE BOARD OF DIRECTORS
FOR KOA TOOLS INDIA LIMITED
Koa Tools India Limited
Shivam Sharma Anirban Gosh
Director Director Director

Koa Tools India Limited

Place : Noida
Date : 19.06.2017

Director



Abhishek Anant & Associates

Chartered Accountants

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**AUDITORS' REPORT
TO THE BOARD OF DIRECTORS OF
KOA TOOLS INDIA LIMITED
ON LIMITED REVIEW OF UNAUDITED FINANCIAL RESULTS**

1. We have reviewed the accompanying statement of Unaudited Financial Results of **KOA TOOLS INDIA LIMITED** ("the Company") for the quarter ended December 31, 2016 ("the Statement"). This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on the Statement based on our review.
2. We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial results are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. Based on our review conducted as above, subject to such observations as listed in Annexure-I addendum to our audit report, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the accounting standards referred to in Section 211 (3C) of the Companies Act, 1956 and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Clause 41 of the Listing Agreements with stock exchanges, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For ABHISHEK ANANT & ASSOCIATES,
Chartered Accountants**

(Registration No. 031378N)

Date: 19-06-2017

Place: Delhi

ABHISHEK ANANT
Partner
(Membership No. 536318)