



The Bombay Stock Exchange Limited  
Departement of Corporate Services  
Floor 25, PJ Towers,  
Dalal Street  
Mumbai-400001

February 10, 2018

Scrip Code:519560

Dear sir/Madam,

neha

**Sub: Outcome of Board Meeting held on February 10, 2018 and submission of Un-audited Standalone Financial Results for the 3<sup>rd</sup> quarter and Nine Months ended on 31<sup>st</sup> December, 2017 along with Limited Review Report.**

With reference to the Board Meeting held on today i.e. on February 10, 2018 we hereby inform you that the Board of Directors of the Company has transacted the following business:

Considered and approved the Un-audited financial results of the Company for the 3<sup>rd</sup> quarter and Nine Months ended 31<sup>st</sup> December, 2017 along with Limited Review Report thereon

The Board be and is hereby appointed Mrs. Vani Gadam bearing Director Identification Number (DIN) 08040631, as an Additional Director of the Company at the Board Meeting held on 30<sup>th</sup> January, 2018 at registered office of the company.

Further Kindly note that the meeting commenced at 03.30 P.M and concluded at 6.00 P.M

This is for your information and record.

Thanking you.

Yours faithfully,  
For Neha International Limited



(G VINOD REDDY)  
Chairman & Managing Director

**Neha International Limited**

501, Manbhumi Jade Towers, Rajbhavan Road, Somajiguda, Hyderabad-500 082, India  
CIN:L01122TG1993PLC015987, Tel: +91-40-6613 4759/6636 4543, Fax: +91-40-6613 6435  
www.nehaiinternational.com

Neha International Ltd  
 Building No. 6-3-1090/A/12&13, 501, Manbhurn Jade Towers  
 Rajbhavan Road, Somajiguda, Hyderabad - 500082

STATEMENT OF STAND ALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2017

Particulars	STAND ALONE			STAND ALONE			Year Ended 31.03.2017 Audited
	Quarter Ended			Year to Date(9 Months)			
	31.12.2017 UnAudited	30.09.2017 UnAudited	31.12.2016 UnAudited	31.12.2017 UnAudited	31.12.2016 UnAudited	31.03.2017 Audited	
I Revenue from Operation							
II Other Income	6,905.26	6,899.14	10,232.36	19,608.85	21,435.50	29,959.62	
III Total Revenue (I+II)	6,914.73	6,908.59	10,237.53	19,637.26	21,469.54	30,091.10	
IV Expenses:							
a. Cost of Materials consumed							
b. Purchase of stock -in-trade	6,656.18	6,654.25	9,977.02	18,879.33	20,760.42	29,159.89	
c. Changes in inventories of finished goods, work-in-progress and stock in trade	4.82	4.75	(18.04)	13.76	(7.92)	(20.94)	
d. Employee Benefit Expense	19.36	19.28	16.70	56.90	53.11	70.47	
e. Finance Costs	96.14	93.19	90.89	299.38	260.10	399.32	
f. Depreciation and Amortisation Expense	1.55	1.54	1.57	4.65	4.71	6.28	
g. Other Expenses	13.56	13.37	8.99	35.31	50.97	110.08	
Total Expenses (IV)	6,791.61	6,786.38	10,077.13	19,289.33	21,121.39	29,725.10	
V Profit before tax (III-IV)	123.12	122.21	160.40	347.93	348.15	366.00	
VI Tax Expense							
Current Tax	41.30	41.00	53.01	114.00	115.11	122.18	
Deferred Tax	0.28	0.24	-	(4.26)	-	5.37	
VII Profit for the Period (V-VI)	81.56	80.97	107.39	238.19	233.04	238.45	
VIII Other Comprehensive Income							
A-(i) Items that will be reclassified to the Profit or Loss							
(ii) Income tax on items that will be reclassified to the Profit or Loss							
B-(i) Item that will not be reclassified to the profit or loss							
(a) Revaluation of investments							
Total Other Comprehensive Income (net of taxes)	81.56	80.97	107.39	238.19	233.04	238.45	
Total Other Comprehensive Income for the period	81.56	80.97	107.39	238.19	233.04	238.45	
IX Earnings per Equity share-Basic and diluted (Not Annualised)	0.29	0.29	0.38	0.84	0.82	0.84	
Paid-up equity shares in numbers	28379568	28379568	28379568	28379568	28379568	28379568	

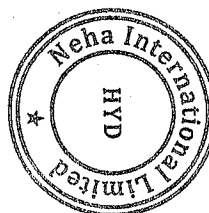


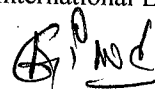
**Notes:**

1. The Company has adopted Indian Accounting standards ("Ind AS") notified by the Ministry Of Corporate Affairs with effect from April 01, 2017 and accordingly these financials results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS prescribed under section 133 of the companies act 2013 read with the relevant rules issued there under. The date of transition is April 01, 2017. The impact of transition has been accounted for in opening reserves and changes thereafter are recognised in Other Comprehensive Income..
2. The Company's business activity falls with a single business segment i.e Agri Products, in terms of IND AS 108 on operating segments
3. The above unaudited financial results have been reviewed by the audit committee and approved by the board at their meeting held on 10.02.2018. The statutory auditors of the company have carried out limited review of the results for the current quarter only. The results and other financial information for the quarter ended December 31, 2016 have not been subjected to limited review/audit. However, the management has exercised necessary due diligence to ensure that the standalone financial results provide a true and fair view of its affairs.
4. Reconciliation of Statement of Profit and loss as previously reported under GAAP to Ind-AS for the quarter ended on December 31, 2017. (Rs. in lakhs)

Particulars	31.12.2017 Unaudited
Net Profit/(loss) as Per Indian GAAP	81.56
Recognition & Measurement at Fair Valuation of receivables, expenses / income, amortization & other expenses	--
Investments - Fair valuation	--
Total Profit / Loss	81.56
Net Profit/(loss) as per Ind AS	81.56

**For and on behalf of Board of Directors**  
Neha International Limited



  
G. Vinod Reddy  
Managing director

Place: Hyderabad  
Date: 10-02-2018

STATEMENT OF STAND ALONE UNAUDITED SEGMENT REVENUE FOR THE 3RD QUARTER AND 9 MONTHS ENDED 31ST DECEMBER, 2017

Rs. in Lakhs

Particulars	STAND ALONE			STAND ALONE		
	Quarter Ended			Year to Date(9 Months)		
	31.12.2017 UnAudited	30.09.2017 UnAudited	31.12.2016 UnAudited	31.12.2017 UnAudited	31.12.2016 UnAudited	31.03.2017 Audited
<b>Segment Revenue</b>						
1) Income from Each Segment						
--- Trading	6905.26	6899.14	10232.36	19608.85	21435.50	29959.62
<b>Total Amount</b>	6905.26	6899.14	10232.36	19608.85	21435.50	29959.62
2) Segment Result						
<b>Profit before Interest and Tax</b>						
--- Trading	219.26	215.40	251.29	647.31	608.25	766.32
Less: Interest	96.14	93.19	90.89	299.38	260.10	399.32
Profit before Tax	123.12	122.21	160.40	347.93	348.15	366.00
Less: Provision for Taxation	41.56	41.24	53.01	109.74	115.11	127.55
<b>Total Profit/ (Loss) after tax</b>	81.56	80.97	107.39	238.19	233.04	238.45
3) Capital Employed						
--- Trading	2589.67	2508.11	2117.13	2589.67	2117.13	2351.48

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**Limited Review Report on Standalone Financial Results Pursuant to  
Clause 33 of Listing Agreement**

Review Report to the Board of Directors of **NEHA INTERNATIONAL LIMITED**

1. We have reviewed the unaudited financial results of Neha International Limited (the "Company") for the quarter ended December 31<sup>st</sup>, 2017 which are included in the accompanying 'Statement of Unaudited Financial Results for Quarter ended December 31<sup>st</sup>, 2017. The Statement has been prepared by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing obligations and Disclosure Requirements) Regulations, 2015 the "Listing Regulations, 2015" read with SEBI circular dated July 5<sup>th</sup>, 2016, which has been initiated by us for identification purposes. The Statement is the responsibility of the Company's management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act 2013 and read with relevant rules issued there under and the accounting principles generally accepted in India. 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 Statement is free of material misstatement.
3. 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with Ind AS and other recognised accounting practices and policies, and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 read with SEBI circular dated July 5<sup>th</sup>, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. We draw attention to the following matters:
  - a) Note 1 to the Statement which states that the Company has adopted Ind AS for the financial year commencing from April 1st, 2017 and accordingly, the Statement has been prepared by the Company's Management in compliance with Ind AS. The impact of transition has been accounted for in opening reserves and changes thereafter are recognised in other comprehensive income.

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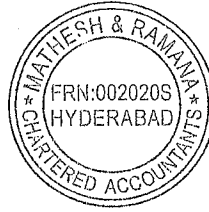
**MATHESH & RAMANA**  
CHARTERED ACCOUNTANTS

- b) We were neither engaged to review, nor have we reviewed the comparative figures including the reconciliation to the Total Comprehensive Income for the quarter ended on December 31<sup>st</sup>, 2016 and accordingly, we do not express any conclusion on the results in the Statement for the quarter ended December 31<sup>st</sup>, 2016 As set out in Note 3 to the Statement, these figures have been furnished by the Management.


**Conclusion**

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the said Part I of the Statement is not prepared, in all material respects, in accordance with applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and other recognized accounting practices and policies and has not disclosed the information required to be disclosed in terms of Clause 33 of the Listing Agreement including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Hyderabad  
Date: 10/02/2018



For **MATHESH & RAMANA**  
CHARTERED ACCOUNTANTS

  
**B. V. RAMANA REDDY**  
M. No. 026967 Partner

E-mail : [mateshca@yahoo.co.in](mailto:mateshca@yahoo.co.in)

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