

General information about company

Scrip code	526125
Name of company	Arihant Tournesol Limited
Class of security	Equity
Date of start of financial year	01-04-2017
Date of end of financial year	31-03-2018
Date of board meeting when results were approved	14-11-2017
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	06-11-2017
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Half yearly
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited	Unaudited
Segment Reporting	Single segment
Description of single segment	Edible Oil & Solvent Extraction
Start time of board meeting	05:00
End time of board meeting	05:30

Financial Results – Ind-AS

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-07-2017	01-04-2017
B	Date of end of reporting period	30-09-2017	30-09-2017
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I			
1 Income			
	Revenue from operations	0	0
	Other income	0.3	0.6
	Total income	0.3	0.6
2 Expenses			
(a)	Cost of materials consumed	0	0
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
(d)	Employee benefit expense	1.2	1.2
(e)	Finance costs	0.01	0.04
(f)	Depreciation, depletion and amortisation expense	0.22	0.44
(f) Other Expenses			
1	Fees to Registrar & Transfer Agents	0.18	0.36
2	Filing Fees	0.15	0.23

3	Fines and Penalties	0.05	0.5
4	General Expenses	0	0
5	Legal and Professional Fees	0.9	1.49
6	Advertising & Publicity	0.06	0.06
7	Postage & Telegram	0.9	0.9
8	Others	0.1	0.1
10			
	Total other expenses	2.34	3.64
	Total expenses	3.77	5.32

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-07-2017	01-04-2017
B	Date of end of reporting period	30-09-2017	30-09-2017
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
3	Total profit before exceptional items and tax	-3.47	-4.72
4	Exceptional items	0	0
5	Total profit before tax	-3.47	-4.72
7	Tax expense		
8	Current tax	0	0
9	Deferred tax	0	0
10	Total tax expenses	0	0
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
14	Net Profit Loss for the period from continuing operations	-3.47	-4.72
15	Profit (loss) from discontinued operations before tax	0	0
16	Tax expense of discontinued operations	0	0
17	Net profit (loss) from discontinued operation after tax	0	0
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
21	Total profit (loss) for period	-3.47	-4.72

Financial Results – Ind-AS			
Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-07-2017	01-04-2017
B	Date of end of reporting period	30-09-2017	30-09-2017
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
Other comprehensive income [Abstract]			
1	Amount of items that will not be reclassified to profit and loss		

	Total Amount of items that will not be reclassified to profit and loss	0	0
2	Income tax relating to items that will not be reclassified to profit or loss	0	0
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss	0	0
4	Income tax relating to items that will be reclassified to profit or loss	0	0
5	Total Other comprehensive income	0	0

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-07-2017	01-04-2017
B	Date of end of reporting period	30-09-2017	30-09-2017
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
23	Total Comprehensive Income for the period	-3.47	-4.72
24	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
25	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	0	0
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0
26	Details of equity share capital		
	Paid-up equity share capital		
	Face value of equity share capital		
27	Details of debt securities		
	Paid-up debt capital		
	Face value of debt securities		
28	Reserves excluding revaluation reserve		
29	Debenture redemption reserve		
30	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	-0.03	-0.04
	Diluted earnings (loss) per share from continuing operations	-0.03	-0.04
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0
ii	Earnings per equity share		
	Basic earnings (loss) per share from continuing and discontinued operations	-0.03	-0.04

	Diluted earnings (loss) per share from continuing and discontinued operations	-0.03	-0.04
31	Debt equity ratio		
32	Debt service coverage ratio		
33	Interest service coverage ratio		
34	Disclosure of notes on financial results		

Statement of Asset and Liabilities			
	Particulars	Half year ended (dd-mm-yyyy)	Previous year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2017	01-04-2016
	Date of end of reporting period	30-09-2017	31-03-2017
	Whether results are audited or unaudited	Unaudited	Audited
	Nature of report standalone or consolidated	Standalone	Standalone
	Assets		
1	Non-current assets		
	Property, plant and equipment	105.22	105.44
	Capital work-in-progress		
	Investment property		
	Goodwill	0	0
	Other intangible assets	0	0
	Intangible assets under development		
	Biological assets other than bearer plants		
	Investments accounted for using equity method		
	Non-current financial assets		
	Non-current investments	0.24	0.24
	Trade receivables, non-current		
	Loans, non-current	0	0
	Other non-current financial assets	26.56	26.5
	Total non-current financial assets	26.8	26.74
	Deferred tax assets (net)		
	Other non-current assets		
	Total non-current assets	132.02	132.18
2	Current assets		
	Inventories	0	0
	Current financial asset		
	Current investments	0	0
	Trade receivables, current	4.2	3.6
	Cash and cash equivalents	0.42	0.68
	Bank balance other than cash and cash equivalents	0	0
	Loans, current	0	0
	Other current financial assets		
	Total current financial assets	4.62	4.28
	Current tax assets (net)	0	0
	Other current assets	0	0
	Total current assets	4.62	4.28

Statement of Asset and Liabilities			
Particulars		Half year ended (dd-mm-yyyy)	Previous year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2017	01-04-2016
Date of end of reporting period		30-09-2017	31-03-2017
Whether results are audited or unaudited		Unaudited	Audited
Nature of report standalone or consolidated		Standalone	Standalone
3	Non-current assets classified as held for sale		
4	Regulatory deferral account debit balances and related deferred tax Assets		
Total assets		136.64	136.46
Equity and liabilities			
Equity			
Equity attributable to owners of parent			
Equity share capital		989.83	989.83
Other equity		-1100.3	-1095.8
Total equity attributable to owners of parent		-110.47	-105.97
Non controlling interest			
Total equity		-110.47	-105.97
Liabilities			
Non-current liabilities			
Non-current financial liabilities			
Borrowings, non-current		241.22	236.72
Trade payables, non-current			
Other non-current financial liabilities		1.76	1.74
Total non-current financial liabilities		242.98	238.46
Provisions, non-current		0	0
Deferred tax liabilities (net)		3.4	3.4
Deferred government grants, Non-current			
Other non-current liabilities			
Total non-current liabilities		246.38	241.86
Current liabilities			
Current financial liabilities			
Borrowings, current		0	0
Trade payables, current		0	0
Other current financial liabilities			
Total current financial liabilities		0	0
Other current liabilities		0.73	0.57
Provisions, current		0	0
Current tax liabilities (Net)			
Deferred government grants, Current			
Total current liabilities		0.73	0.57
3	Liabilities directly associated with assets in disposal group classified as		

	held for sale		
4	Regulatory deferral account credit balances and related deferred tax liability		
	Total liabilities	247.11	242.43
	Total equity and liabilities	136.64	136.46
	Disclosure of notes on assets and liabilities		