

**General information about company**

Scrip code	530545
Name of company	Cosco (India)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	13-12-2017
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	01-12-2017
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	Multi segment
Description of single segment	
Start time of board meeting	16:00
End time of board meeting	17:40

<b>Financial Results – Ind-AS</b>			
<b>Particulars</b>		<b>3 months/ 6 months ended (dd-mm-yyyy)</b>	<b>Year to date figures for current period ended (dd-mm-yyyy)</b>
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
<b>Part I</b>			
<b>1</b>	<b>Income</b>		
	Revenue from operations	2944.59	6437.07
	Other income	7.06	22.44
	<b>Total income</b>	<b>2951.65</b>	<b>6459.51</b>
<b>2</b>	<b>Expenses</b>		
(a)	Cost of materials consumed	603.89	1187.66
(b)	Purchases of stock-in-trade	1037.03	3191.14
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	44.45	-522.2
(d)	Employee benefit expense	347.58	683.21
(e)	Finance costs	94.83	195.2
(f)	Depreciation, depletion and amortisation expense	27.58	53.83
<b>(f)</b>	<b>Other Expenses</b>		
1	Other Expenses	575.12	1326.3
10			
	<b>Total other expenses</b>	<b>575.12</b>	<b>1326.3</b>
	<b>Total expenses</b>	<b>2730.48</b>	<b>6115.14</b>

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<b>Part I</b>	<b>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.</b>		
<b>3</b>	<b>Total profit before exceptional items and tax</b>	221.17	344.37
4	Exceptional items	0	0
<b>5</b>	<b>Total profit before tax</b>	221.17	344.37
<b>7</b>	<b>Tax expense</b>		
8	Current tax	76.69	126.23
9	Deferred tax	-31.29	26.84
<b>10</b>	<b>Total tax expenses</b>	45.4	153.07
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
<b>14</b>	<b>Net Profit Loss for the period from continuing operations</b>	175.77	191.3
15	Profit (loss) from discontinued operations before tax	0	0
16	Tax expense of discontinued operations	0	0
<b>17</b>	<b>Net profit (loss) from discontinued operation after tax</b>	0	0
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
<b>21</b>	<b>Total profit (loss) for period</b>	175.77	191.3
22	Other comprehensive income net of taxes	0	0

<b>Financial Results – Ind-AS</b>			
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<b>Part I</b>	<b>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.</b>		
<b>23</b>	<b>Total Comprehensive Income for the period</b>	175.77	191.3
<b>24</b>	<b>Total profit or loss, attributable to</b>		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
<b>25</b>	<b>Total Comprehensive income for the period attributable to</b>		
	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
<b>26</b>	<b>Details of equity share capital</b>		
	Paid-up equity share capital		
	Face value of equity share capital		
<b>27</b>	<b>Details of debt securities</b>		
	Paid-up debt capital		
	Face value of debt securities		
<b>28</b>	Reserves excluding revaluation reserve		
<b>29</b>	Debenture redemption reserve		
<b>30</b>	<b>Earnings per share</b>		
<b>i</b>	<b>Earnings per equity share for continuing operations</b>		
	Basic earnings (loss) per share from continuing operations	4.22	4.6
	Diluted earnings (loss) per share from continuing operations	4.22	4.6
<b>ii</b>	<b>Earnings per equity share for discontinued operations</b>		
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0
<b>ii</b>	<b>Earnings per equity share</b>		
	<b>Basic earnings (loss) per share from continuing and discontinued operations</b>	4.22	4.6
	<b>Diluted earnings (loss) per share from continuing and discontinued operations</b>	4.22	4.6
<b>31</b>	Debt equity ratio		
<b>32</b>	Debt service coverage ratio		
<b>33</b>	Interest service coverage ratio		
<b>34</b>	<b>Disclosure of notes on financial results</b>		

<b>Statement of Asset and Liabilities</b>		
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	
Nature of report standalone or consolidated	Standalone	Standalone
<b>Assets</b>		
<b>1 Non-current assets</b>		
Property, plant and equipment	584.66	0
Capital work-in-progress	0	0
Investment property		
Goodwill	0	0
Other intangible assets	3.86	0
Intangible assets under development		
Biological assets other than bearer plants		
Investments accounted for using equity method		
<b>Non-current financial assets</b>		
Non-current investments	0.05	0
Trade receivables, non-current		
Loans, non-current	0	0
Other non-current financial assets	20.21	0
<b>Total non-current financial assets</b>	<b>20.26</b>	<b>0</b>
Deferred tax assets (net)	9.41	0
Other non-current assets	7.82	0
<b>Total non-current assets</b>	<b>626.01</b>	<b>0</b>
<b>2 Current assets</b>		
Inventories	5036.99	0
<b>Current financial asset</b>		
Current investments	0	0
Trade receivables, current	2411.89	0
Cash and cash equivalents	141.11	0
Bank balance other than cash and cash equivalents	0	0
Loans, current	0	0
Other current financial assets	178.78	0
<b>Total current financial assets</b>	<b>2731.78</b>	<b>0</b>
Current tax assets (net)		
Other current assets	927.16	0
<b>Total current assets</b>	<b>8695.93</b>	<b>0</b>

<b>Statement of Asset and Liabilities</b>			
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	Date of start of reporting period	01-04-2017	01-04-2016
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	Whether results are audited or unaudited	Unaudited	
	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		
	<b>Total assets</b>	<b>9321.94</b>	<b>0</b>
<b>Equity and liabilities</b>			
<b>Equity</b>			
<b>Equity attributable to owners of parent</b>			
	Equity share capital	416.1	0
	Other equity	2809.88	0
	<b>Total equity attributable to owners of parent</b>	<b>3225.98</b>	<b>0</b>
	Non controlling interest		
	<b>Total equity</b>	<b>3225.98</b>	<b>0</b>
<b>Liabilities</b>			
<b>Non-current liabilities</b>			
<b>Non-current financial liabilities</b>			
	Borrowings, non-current	1461	0
	Trade payables, non-current		
	Other non-current financial liabilities	65.14	0
	<b>Total non-current financial liabilities</b>	<b>1526.14</b>	<b>0</b>
	Provisions, non-current	65.2	0
	Deferred tax liabilities (net)		
	Deferred government grants, Non-current		
	Other non-current liabilities		
	<b>Total non-current liabilities</b>	<b>1591.34</b>	<b>0</b>
<b>Current liabilities</b>			
<b>Current financial liabilities</b>			
	Borrowings, current	2679.93	0
	Trade payables, current	613.21	0
	Other current financial liabilities	519.78	0
	<b>Total current financial liabilities</b>	<b>3812.92</b>	<b>0</b>
	Other current liabilities	128.54	0
	Provisions, current	563.16	0
	Current tax liabilities (Net)		
	Deferred government grants, Current		
	<b>Total current liabilities</b>	<b>4504.62</b>	<b>0</b>
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		
	<b>Total liabilities</b>	<b>6095.96</b>	<b>0</b>

	<b>Total equity and liabilities</b>	<b>9321.94</b>	<b>0</b>
	<b>Disclosure of notes on assets and liabilities</b>		

<b>Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results</b>			
<b>Particulars</b>	<b>3 months/ 6 month ended (dd-mm-yyyy)</b>	<b>Year to date figures for current period ended (dd-mm-yyyy)</b>	
Date of start of reporting period	01-07-2017	01-04-2017	
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Whether accounts are audited or unaudited	Unaudited	Unaudited	
Nature of report standalone or consolidated	Standalone	Standalone	
<b>1 Segment Revenue (Income)</b>			
<b>(net sale/income from each segment should be disclosed)</b>			
1	Manufactured Products	1109.16	2301.9
2	Stock in Trade	1835.43	4135.17
3	Unallocated	0	0
	<b>Total Segment Revenue</b>	2944.59	6437.07
	<b>Less: Inter segment revenue</b>		
	<b>Revenue from operations</b>	2944.59	6437.07
<b>2 Segment Result</b>			
<b>Profit (+) / Loss (-) before tax and interest from each segment</b>			
1	Manufactured Products	115.75	124.36
2	Stock in Trade	193.19	392.77
3	Unallocated	0	0
	<b>Total Profit before tax</b>	308.94	517.13
	<b>i. Finance cost</b>	94.83	195.2
	<b>ii. Other Unallocable Expenditure net off Unallocable income</b>	-7.06	-22.44
	<b>Profit before tax</b>	221.17	344.37
<b>3 Capital Employed</b>			
<b>(Segment Asset - Segment Liabilities)</b>			
1	Manufactured Products	5389.21	5389.21
2	Stock in Trade	970.61	970.61
3	Unallocated	-1672.84	-1672.84
	<b>Total capital employed</b>	4686.98	4686.98
<b>Disclosure of notes on segments</b>			



