

## General information about company

Scrip code	522292
NSE Symbol	
MSEI Symbol	CHANDNI
ISIN*	INE713D01055
Name of company	CHANDNI TEXTILES ENGINEERING INDUSTRIES LIMITED
Type of company	
Class of security	Equity
Date of start of financial year	01-04-2018
Date of end of financial year	31-03-2019
Date of board meeting when results were approved	21-05-2019
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	13-05-2019
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Yearly
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited	Audited
Segment Reporting	Multi segment
Description of single segment	
Start date and time of board meeting	21-05-2019 15:00
End date and time of board meeting	21-05-2019 18:15

Declaration of unmodified opinion or statement on impact of audit qualification

Declaration of unmodified opinion

**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	01-01-2019	01-04-2018
B	Date of end of reporting period	31-03-2019	31-03-2019
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
<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>1</b>	<b>Income</b>		
	Revenue from operations	364.49	1086.47
	Other income	16.91	60.61
	<b>Total income</b>	<b>381.4</b>	<b>1147.08</b>
<b>2</b>	<b>Expenses</b>		
(a)	Cost of materials consumed	99.89	413.55
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-10.18	13.82
(d)	Employee benefit expense	80.81	303.33
(e)	Finance costs	5.64	14.93

(f)	Depreciation, depletion and amortisation expense	17.38	62.8
(f)	<b>Other Expenses</b>		
1	Manufacturing Expenses	59.82	180.87
2	Other expenses	46.05	137.49
10			
	<b>Total other expenses</b>	<b>105.87</b>	<b>318.36</b>
	<b>Total expenses</b>	<b>299.41</b>	<b>1126.79</b>

### Financial Results – Ind-AS

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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>		
3	<b>Total profit before exceptional items and tax</b>	81.99	20.29
4	Exceptional items	0	-0.47
5	<b>Total profit before tax</b>	81.99	19.82
7	<b>Tax expense</b>		
8	Current tax	3.32	6.35

9	Deferred tax	19.31	-4.05
10	<b>Total tax expenses</b>	22.63	2.3
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
14	<b>Net Profit Loss for the period from continuing operations</b>	59.36	17.52
15	Profit (loss) from discontinued operations before tax	0	0
16	Tax expense of discontinued operations	0	0
17	<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
21	<b>Total profit (loss) for period</b>	59.36	17.52

### Financial Results – Ind-AS

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<b>Other comprehensive income [Abstract]</b>			
1	<b>Amount of items that will not be reclassified to profit and loss</b>		

	<b>Total Amount of items that will not be reclassified to profit and loss</b>		
2	<b>Income tax relating to items that will not be reclassified to profit or loss</b>	0.29	0.29
3	<b>Amount of items that will be reclassified to profit and loss</b>		
	<b>Total Amount of items that will be reclassified to profit and loss</b>		
4	<b>Income tax relating to items that will be reclassified to profit or loss</b>	0	0
5	<b>Total Other comprehensive income</b>	-0.29	-0.29

### Financial Results – Ind-AS

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
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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>		
23	<b>Total Comprehensive Income for the period</b>	59.07	17.23
24	<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	1613.73	1613.73
	Face value of equity share capital	10	10
<b>27</b>	<b>Details of debt securities</b>		
28	Reserves excluding revaluation reserve		345.43
<b>29</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	0.37	0.11
	Diluted earnings (loss) per share from continuing operations	0.37	0.11
<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>	0.37	0.11

	<b>Diluted earnings (loss) per share from continuing and discontinued operations</b>	0.37	0.11
30	Debt equity ratio	0	0
31	Debt service coverage ratio	0	0
32	Interest service coverage ratio	0	0
<b>33</b>	<b>Disclosure of notes on financial results</b>	Textual Information(1)	

### Text Block

Textual Information(1)	<p>1. The above audited financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the company at thier meeting held on 21st May, 2019.</p> <p>2. With effect from April 01, 2018 the company has adopted Ind AS 115 - "Revenue from contracts with customers" under the modified retrospective approach. Under this apporach no adjustments were required to be made to the retained earnings as at 01st April, 2018. Also the application of Ind AS - 115 did not have any significant impact on recognition and measurement of revenues and related items in the financial results for the year ended 31st March, 2019.</p> <p>3. Subsequent to implementation of Goods and Service Tax ("GST") regime effective 01st July, 2017, revenue is presented exclusive of GST. However, revenue for the year ended 31st March, 2018 is inclusive of excise duty and the amount of such excise duty is presented as expense in line "Excise Duty". Accordingly, the amounts are not comparable to that extent.</p> <p>4. The figures of the last quarter ended 31st March, 2019 &amp; 31st March, 2018 are the balancing figures between the audited figures in respect of the full financial year and year to date figures upto the 3rd quarter which were subject to limited review by us.</p> <p>5. The previous period's results have been regrouped, rearranged or reclassified, wherever considered necessary, to confim with the current period's presentation or disclosure.</p>
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### Statement of Asset and Liabilities

Particulars	Current year ended (dd-mm-yyyy)
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	Date of start of reporting period	01-04-2018
	Date of end of reporting period	31-03-2019
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Standalone
	<b>Assets</b>	
<b>1</b>	<b>Non-current assets</b>	
	Property, plant and equipment	789.41
	Capital work-in-progress	7.83
	Investment property	26.75
	Goodwill	0
	Other intangible assets	0.29
	Intangible assets under development	0
	Biological assets other than bearer plants	0
	Investments accounted for using equity method	0
	<b>Non-current financial assets</b>	
	Non-current investments	26.19
	Trade receivables, non-current	0
	Loans, non-current	0
	Other non-current financial assets	30.66
	<b>Total non-current financial assets</b>	<b>56.85</b>
	Deferred tax assets (net)	15.63
	Other non-current assets	39.17

	<b>Total non-current assets</b>	<b>935.93</b>
<b>2</b>	<b>Current assets</b>	
	Inventories	113.61
	<b>Current financial asset</b>	
	Current investments	0
	Trade receivables, current	620.33
	Cash and cash equivalents	143.1
	Bank balance other than cash and cash equivalents	312.46
	Loans, current	0
	Other current financial assets	39.37
	<b>Total current financial assets</b>	<b>1115.26</b>
	Current tax assets (net)	0
	Other current assets	297.06
	<b>Total current assets</b>	<b>1525.93</b>

### Statement of Asset and Liabilities

	Particulars	Current year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2018
	Date of end of reporting period	31-03-2019
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Standalone
<b>3</b>	<b>Non-current assets classified as held for sale</b>	<b>0</b>

4	Regulatory deferral account debit balances and related deferred tax Assets	0
	<b>Total assets</b>	<b>2461.86</b>
	<b>Equity and liabilities</b>	
	<b>Equity</b>	
	<b>Equity attributable to owners of parent</b>	
	Equity share capital	1613.73
	Other equity	345.43
	<b>Total equity attributable to owners of parent</b>	<b>1959.16</b>
	Non controlling interest	
	<b>Total equity</b>	<b>1959.16</b>
	<b>Liabilities</b>	
	<b>Non-current liabilities</b>	
	<b>Non-current financial liabilities</b>	
	Borrowings, non-current	11.54
	Trade payables, non-current	0
	Other non-current financial liabilities	1.52
	<b>Total non-current financial liabilities</b>	<b>13.06</b>
	Provisions, non-current	0
	Deferred tax liabilities (net)	1.52
	Deferred government grants, Non-current	0
	Other non-current liabilities	
	<b>Total non-current liabilities</b>	<b>14.58</b>

	<b>Current liabilities</b>	
	<b>Current financial liabilities</b>	
	Borrowings, current	219.02
	Trade payables, current	225.67
	Other current financial liabilities	12.16
	<b>Total current financial liabilities</b>	<b>456.85</b>
	Other current liabilities	31.27
	Provisions, current	0
	Current tax liabilities (Net)	0
	Deferred government grants, Current	0
	<b>Total current liabilities</b>	<b>488.12</b>
3	Liabilities directly associated with assets in disposal group classified as held for sale	0
4	Regulatory deferral account credit balances and related deferred tax liability	0
	<b>Total liabilities</b>	<b>502.7</b>
	<b>Total equity and liabilities</b>	<b>2461.86</b>
	<b>Disclosure of notes on assets and liabilities</b>	

### Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results

Particulars	3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-01-2019	01-04-2018
Date of end of reporting period	31-03-2019	31-03-2019

Whether accounts are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Standalone	Standalone
<b>1</b>	<b>Segment Revenue (Income)</b>		
	<b>(net sale/income from each segment should be disclosed)</b>		
1	Textile Division	212	860.33
2	Plastic Division	152.49	226.14
	<b>Total Segment Revenue</b>	<b>364.49</b>	<b>1086.47</b>
	<b>Less: Inter segment revenue</b>	<b>0</b>	<b>0</b>
	<b>Revenue from operations</b>	<b>364.49</b>	<b>1086.47</b>
<b>2</b>	<b>Segment Result</b>		
	<b>Profit (+) / Loss (-) before tax and interest from each segment</b>		
1	Textile Division	-7.93	21.4
2	Plastic Division	102.9	70.09
	<b>Total Profit before tax</b>	<b>94.97</b>	<b>91.49</b>
	<b>i. Finance cost</b>	<b>5.64</b>	<b>14.93</b>
	<b>ii. Other Unallocable Expenditure net off Unallocable income</b>	<b>7.35</b>	<b>56.75</b>
	<b>Profit before tax</b>	<b>81.98</b>	<b>19.81</b>
<b>3</b>	<b>(Segment Asset - Segment Liabilities)</b>		
	<b>Segment Asset</b>		
1	Textile Division	1060.44	1060.44
2	Plastic Division	732.58	732.58
	<b>Total Segment Asset</b>	<b>1793.02</b>	<b>1793.02</b>

	<b>Un-allocable Assets</b>	668.83	668.83
	<b>Net Segment Asset</b>	2461.85	2461.85
<b>4</b>	<b>Segment Liabilities</b>		
	<b>Segment Liabilities</b>		
1	Textile Division	197.83	197.83
2	Plastic Division	29.54	29.54
	<b>Total Segment Liabilities</b>	<b>227.37</b>	<b>227.37</b>
	<b>Un-allocable Liabilities</b>	275.33	275.33
	<b>Net Segment Liabilities</b>	<b>502.7</b>	<b>502.7</b>
	<b>Disclosure of notes on segments</b>		