



Eco Friendly Food Processing Park Ltd.

49, Gujrawala Town Part - II,
New Delhi - 110009
Ph.: 011-32971926
E-mail : ecofriendlyfood@yahoo.com
Website : www.ecofriendlyfood.in

CORPORATE IDENTIFICATION NUMBER: L45209DL2008PLC181131

Date: 21.12.2017

To
BSE Limited
SME Platform
Phiroze jeejobhoy Towers,
Dalal Street, Mumbai -400001

Scrip Code: 534839, Scrip ID: EFPL

Sub: Submission of Revised Unaudited Financial result for the half year ended 30th September, 2017
& Limited Review Report

Dear Sir,

Please find enclosed herewith revised Unaudited Financial result for the half year ended on **September 30, 2017** along with Reconciliation of Net Profit after tax as per reported under Indian Accounting Standard and Ind AS for the half year ended on September 30, 2017.

Please update the same in your records.

For Eco Friendly Food Processing Park Limited


Brij Kishore Sabharwal
Whole Time Director
DIN: 01303907



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(Amount in Lacs)

PART-I STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEP 2017

Particulars	Quarter Ended		Year Ended
	Year to date figures for current period ended 30/09/2017	Year to date figures for the previous year ended 30/09/2016	Current Ended 31/03/2017
	Unaudited	Unaudited	Audited
I. Total Income from Operations	111.58	113.73	329.74
II. Other Income	14.16	11.25	23.08
III. Total Revenue (I+II)	125.73	124.98	352.83
IV. Expenses			
a) Cost of Materials consumed	-	-	-
b) Purchase of Stock-in-trade	-	-	-
c) Changes in inventories of finished goods, WIP and stock in trade	(29.99)	(13.25)	1.75
d) Employee benefits expenses	8.70	5.53	19.20
e) Depreciation and amortisation expenses	59.15	78.16	152.33
f) Other expenses	15.88	26.38	53.82
Total Expenses	53.74	94.83	227.09
V Profit/(Loss) before exceptional and extraordinary items and tax (III-V)	71.99	30.15	125.73
VI Exceptional items	-	-	-
VII Profit/(Loss) before extraordinary items and tax (VI-VII)	71.99	30.15	125.73
VIII Extraordinary items	-	-	-
IX Profit/(Loss) before tax (VIII-IX)	71.99	30.15	125.73
X Tax expenses			
a) Current Tax	-	8.74	7.13
a) Income Tax Adjustment	-	-	-
a) MAT Credit Entitlement	-	-	-
b) Deferred Tax Liabilities / (Assets)	-	-	-
XI Profit (Loss) for the period from continuing operations (IX-X)	71.99	21.40	118.60
XII Profit/(loss) from discontinuing operations	-	-	-
XIII Tax expense of discontinuing operations	-	-	-
XIV Profit/(Loss) from Discontinuing operations (after tax) (XII-XIII)	-	-	-
XV Profit (Loss) for the period (XI + XIV)	71.99	21.40	118.60
XVI Other Comprehensive Income			
A (i) Items that will not be reclassified to profit or loss	-	-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-
B (i) Items that will be reclassified to profit or loss	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-
XVII Total Comprehensive Income for the period (XV+XVI) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	71.99	21.40	118.60
XVIII Earnings per equity share (for continuing operation):			
(1) Basic	0.000	0.000	0.005
(2) Diluted	0.000	0.000	0.005
XIX Earnings per equity share (for discontinued operation):			
(1) Basic	-	-	-
(2) Diluted	-	-	-
XX Earning Per Share (for discontinued & continuing operations)			
a) Basic	0.000	0.000	0.005
b) Diluted	0.000	0.000	0.005

NOTES

- The previous period figures have been rearranged / regrouped, wherever necessary to confirm to current period classifications.
- The Financial Results have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standard (Ind AS) prescribed under Section 133 of the Companies Act, 2013, read with relevant rules there under in terms of Regulation 33 of SEBI (Listing and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 22nd November, 2017.

For Eco Friendly Food Processing Park Limited


Brij Kishore Sapharwal
Whole Time Director


Place : New Delhi
Date 22.11.2017

NOTES:**1. STATEMENT OF ASSETS AND LIABILITIES AS AT 30.09.2017**

Sr. No.	Particulars	30.09.2017	31.03.2017
		Unaudited	Audited
I.	EQUITY AND LIABILITIES		
1)	Shareholder's funds		
(a)	Share Capital	2,476.50	2,476.50
(b)	Reserves and Surplus	1,242.37	1,170.38
(c)	Money Received against Share Warrants	0.00	-
	Sub-total - Shareholders' funds	3,718.87	3,646.88
2)	Share application money pending allotment		
(a)	Share Application Money	-	-
3)	Non-Current liabilities		
(a)	Long term Borrowings	-	-
(b)	Deffered tax liabilities (net)	-	-
(c)	Other long Term Liabilities	36.08	39.83
(d)	Long Term Provisions	-	-
	Sub-total - Non-current liabilities	36.08	39.83
3)	Current Liabilities		
(a)	Short Term Borrowings	-	41.50
(b)	Trade Payables	33.19	33.19
(c)	Other Current Liabilities	67.61	45.03
(d)	Short- Term Provisions	7.25	9.04
	Sub-total - Current liabilities	108.05	128.76
	Total Equity & Liabilities	3,863.00	3,815.47
II.	ASSETS		
1)	Non- Current Assets		
(a)	Fixed Assets	1,420.11	1,479.26
(b)	Deferred tax assets (net)	-	-
(c)	Non-current investments	30.00	30.00
(d)	Long term loans and advances	32.37	32.37
(e)	Other non-current assets	16.55	22.66
	Sub-total - Non-current assets	1,499.04	1,564.29
2)	Current Assets		
(a)	Current Investment	-	-
(b)	Inventories	85.25	55.26
(c)	Trade receivables	115.29	106.00
(d)	Cash and Bank equivalents	22.37	109.84
(e)	Short term loans and advances	2,131.96	1,972.96
(f)	Other current assets	9.09	7.12
	Sub-total - Current assets	2,363.96	2,251.18
	Total Assets	3,863.00	3,815.47

Place : New Delhi
Dated : 22.11.2017

For Eco Friendly Food Processing Park Limited


Brij Kishore Saptharwal
Whole Time Director
DIN: 01303907



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Reconciliation of Net Profit after tax as per previously reported under Indian Accounting Standard and Ind AS for the half year ended on September 30, 2017

S No.	Particulars	Amount (Rs. In lacs)
1.	Net Profit / loss for the Period under Previous Indian AS	71.99
2.	Adjustment	
	- Impact of net adjustments on income	0.00
	- Other Misc Adjustment	0.00
3.	Net Profit for the period under Ind AS	71.99

For ECO FRIENDLY FOOD PROCESSING PARK LIMITED

BRISHU SABHARWAL
WHOLE TIME DIRECTOR

PLACE: DELHI

DATE: 22.11.2017

SUSHIL UPADHYAY & ASSOCIATES

Chartered Accountants

D-2B, II Floor, St No. 5, South Anarkali, Delhi - 110 051

Phone : 011- 22420729, Mob: 91- 9871740495

Email : sushil.ca@gmail.com



LIMITED REVIEW REPORT

TO,

THE BOARD OF DIRECTORS,

M/S Eco Friendly Food Processing Park Ltd.

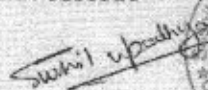

We have reviewed the accompanying statement of unaudited financial results of M/s Eco Friendly Food Processing Park Ltd. for the half year ended 30th September, 2017 (the "statement"). This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, Engagements to Review Financial Statements 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 statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit.

We have not performed an audit and accordingly, we do not express an audit opinion. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by circular No CIR/CFD/FAC/62/2016 dated 5th July 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Thanking You

For Sushil Upadhyay & Associates
Chartered Accountants
FRN-018851C

(Sushil Upadhyay)
Proprietor
M. No. 511930

Date: 22/11/2017
Place: Delhi