Freshtrop
Freshtrop Fruits Limited
Registered Office : A - 603, Shapath IV, S. G. Road, Ahmedabad-380 015, Gujarat, INDIA.
Tel. : +91-79-40307050 - 59 www.freshtrop.com info@freshtrop.com
CIN : L15400GJ1992PLC018365

January 29, 2019

To,
BSE LIMITED
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400001

Dear Sir,

REF: FRESHTROP FRUITS LIMITED – SECURITY CODE – 530077 – SECURITY ID - FRSHTRP

SUB: Submission of Unaudited Financial Results for the quarter ended 31st December 2018 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

With reference to above, we hereby submit / inform that:

1. The meeting of Board of Directors of the Company commenced at 3.30 PM and concluded at 5.15 PM.
2. The Board of Directors ("the Board") at its meeting held on 29th January 2019 has approved and taken on record the Un-Audited Financial Results for the quarter ended 31st December 2018.
3. The Un-Audited Financial Results of the Company for the Quarter ended 31st December 2018 prepared in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 together with the Limited Review Report by the Statutory Auditors are enclosed herewith. The results are also being uploaded on the Company's website at www.freshtrop.com.

Kindly take the same on your record.

Thanking You

Yours faithfully,

For, Freshtrop Fruits Limited

FRESHTROP FRUITS LIMITED

Ashok Motiani
Managing Director

Encl: a/a

Unit-I
Gat No. 171, Vill. Jaulke, Bombay-Agra Rd.
Post Ozar, Tal. Dindori,
Dist. Nasik-422 207, Maharashtra, INDIA
Tel. : +91-2557-279 172
Fax : +91-2557-279 108

Unit-II
Survey No. 1366, Savlej-Wayfale Rd.
Post Siddhewadi, Tal. Tasgaon
Dist. Sangli-416 311, Maharashtra, INDIA
Tel. : +91-2346-254 871 / 2 / 3
Fax : +91-2346-254 874

Unit-IV
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UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31-12-2018

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter ended			Nine Months Ended		Year Ended
		31.12.2018 Unaudited	30.09.2018 Unaudited	31.12.2017 Unaudited	31.12.2018 Unaudited	31.12.2017 Unaudited	31.03.2018 Audited
1	**Revenue From Operation**						
(a)	Revenue From Operations	1,349.64	1,869.48	1,023.73	9,393.97	9,239.08	17,482.39
(b)	Other Income	177.97	15.73	26.03	271.11	136.84	153.97
2	**Total Income / Revenue (1+2)**	**1,527.61**	**1,885.21**	**1,049.76**	**9,665.08**	**9,375.92**	**17,636.37**
3	**Expenses**						
(a)	Cost of Materials consumed	627.03	615.57	272.57	3,641.54	3,177.32	10,717.21
(b)	Purchase of Stock-in-trade	-	-	-		-	-
(c)	Changes in Inventories of finished goods, work-in-progress and stock-in-trade	(89.24)	69.95	264.14	1,491.53	2,842.11	778.41
(d)	Employee Benefits Expense	348.36	354.37	263.40	1,062.41	809.21	1,322.32
(e)	Excise Duty	-	-	-		69.96	69.96
(f)	Financial Costs	23.79	25.74	4.15	93.83	31.52	80.48
(g)	Depreciation and amortisation Expense	130.53	129.37	96.99	386.12	290.33	416.10
(h)	Other expenses	531.96	528.51	303.71	1,579.34	1,147.93	2,863.95
4	**Total Expenses**	**1,572.43**	**1,723.51**	**1,204.96**	**8,254.76**	**8,368.38**	**16,248.42**
5	**Profit (Loss) before exceptional items and tax**	**(44.82)**	**161.71**	**(155.20)**	**1,410.31**	**1,007.54**	**1,387.94**
6	Exceptional Items	-	-	-	-	(57.61)	(57.68)
7	**Profit (Loss) before Taxes**	**(44.82)**	**161.71**	**(155.20)**	**1,410.31**	**949.93**	**1,330.26**
8	**Tax Expenses**						
	Current Tax	(19.00)	36.50	(81.24)	322.00	352.00	506.00
	Deffered Tax	92.54	(0.39)	(17.03)	49.41	(19.84)	(6.15)
9	**Profit (Loss) for the period from continuing operations**	**(118.36)**	**125.60**	**(56.92)**	**1,038.90**	**617.77**	**830.41**
10	Profit (Loss) from discontinued	-	-	-	-	-	-
11	Tax expense of discontinued Operations	-	-	-	-	-	-
12	Profit (Loss) from discontinued	-	-	-	-	-	-
13	**Profit (Loss) for the period**	**(118.36)**	**125.60**	**(56.92)**	**1,038.90**	**617.77**	**830.41**
14	**Other Comprehensive Income**						
(a)	Items that will not be reclassified to profit or loss	0.56	0.56	-	1.69	-	2.26
(b)	Tax relating to items that will not be reclassified to profit or loss	(0.16)	(0.16)	-	(0.49)	-	(0.78)
(c)	Items that will be reclassified to profit or loss	239.64	(117.85)	65.61	302.99	(83.09)	(270.20)
(d)	Tax relating to items that will be reclassified to profit or loss	(69.51)	33.59	(22.70)	(103.52)	28.75	93.51
	Total Comprehensive Income for the period	**170.53**	**(83.86)**	**42.91**	**200.68**	**(54.34)**	**(175.21)**
15	**Profit/(Loss) for the period after Comprehensive Income**	**52.16**	**41.74**	**(14.01)**	**1,239.58**	**563.43**	**655.20**
16	Paid up Equity Share Capital (Face Value Rs. 10/- per share)	1,214.50	1,214.50	1,214.50	1,214.50	1,214.50	1,214.50
17	**Earning per Share (EPS)**						
	Basic	(0.97)	1.03	(0.47)	8.55	5.09	6.84
	Diluted	(0.97)	1.03	(0.47)	8.55	5.09	6.84

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SEGMENT WISE REVENUE,RESULTS & CAPITAL EMPLOYED

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter ended			Nine Months Ended		Year Ended
		31.12.2018	30.09.2018	31.12.2017	31.12.2018	31.12.2017	31.03.2018
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Segment Revenue**						
	a) Fresh Fruits	656.71	1,178.04	506.47	7,506.29	6,451.23	13,995.68
	b) Food Processing	692.94	691.44	517.26	1,887.68	2,787.85	3,486.71
	Total Revenue	**1,349.64**	**1,869.48**	**1,023.73**	**9,393.97**	**9,239.08**	**17,482.39**
2	**Segment Results**						
	Profit before Tax & Interest						
	a) Fresh Fruits	140.14	592.55	120.24	2,338.08	1,364.04	2,399.70
	b) Food Processing	(86.70)	(332.69)	(184.91)	(612.78)	(165.83)	(679.18)
	LESS:	-					
	Financial Cost	23.79	25.74	4.15	93.83	31.52	80.48
	Other Unallocable Expenditure	108.75	86.94	92.17	272.22	226.61	337.17
	Other Unallocable (Income)	(34.28)	(14.53)	(5.79)	(51.06)	(9.85)	(27.40)
	Total Profit / (Loss) Before Tax	**(44.82)**	**161.71**	**(155.20)**	**1,410.31**	**949.93**	**1,330.26**
	Segment Assets						
	a) Fresh Fruits	2,306.42	2,071.99	1,898.42	2,306.42	1,898.42	8,879.64
	b) Food Processing	7,212.64	7,002.73	6,464.16	7,212.64	6,464.16	6,222.38
	c) Unallocable Corporate Assets	1,539.45	1,845.80	953.62	1,539.45	953.62	658.84
	Total Segment Assets	**11,058.51**	**10,920.52**	**9,316.20**	**11,058.51**	**9,316.20**	**15,760.87**
	Segment Liabilities						
	a) Fresh Fruits	683.23	319.76	349.46	683.23	349.46	4,124.20
	b) Food Processing	2,321.01	2,320.74	2,154.12	2,321.01	2,154.12	2,633.03
	c) Unallocable Corporate Liab.	639.49	917.39	725.72	639.49	725.72	2,828.43
	Total Segment Liabilities	**3,643.73**	**3,557.90**	**3,229.29**	**3,643.73**	**3,229.29**	**9,585.66**

** Capital Employed has not been identified with any of the reportable segments, as the assets used in the Company's business and the liabilities contracted are used inter changebly between segments.

NOTES:-

1 The above results were reviewed by the audit Committee and were approved and taken on record by the Board of Directors in their meeting held on January 29, 2019. Further, in accordance with the requirements under Regulation 33 of the Listing Regulations, the Statutory Auditors have carried out Limited Review for the quarter ended 31.12.2018 and the review report has been approved by the Board.

2 Revenue From Operations includes Export Incentive.

3 The provisions of Current Tax Expenses have been made as per prevailing Income Tax Act.

4 The Company has identified following segments as reportable segment in accordance with Ind AS-108 issued by the ICAI. Segment wise details are given to the extent possible.

a) Fresh Fruits
b) Food Processing

5 Previous Year's figures have been regrouped, reclassified wherever considered necessary.

Date : 29.01.2019
Place : Ahmedabad

For, Freshtrop Fruits Limited

Ashok Motiani
Managing Director

FRESHTROP FRUITS LIMITED

FP & Associates
Chartered Accountants

To,
Board of Directors
Freshtrop Fruits Limited

Dear Sir,

Re: Limited Review Report on Unaudited Financial Results for the Quarter ended on 31st December, 2018

We have reviewed the accompanying statement of unaudited Ind AS financial results of Freshtrop Fruits Limited for the Quarter ended on 31st December, 2018 and year to date from April 1, 2018 to December 31, 2018 ("the Statement"), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016. This statement which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder ('Ind AS') and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial results based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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. A review is limited primarily to inquiries of company personnel and an analytical procedure 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 stated above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results, prepared in accordance with aforesaid Ind AS and other recognised accounting practices and policies has not disclosed the information required to be disclosed in

F P & ASSOCIATES
AHMEDABAD
FRN-143262W
CHARTERED ACCOUNTANTS

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terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR, F P & ASSOCIATES
(FIRM REGN. NO. 143262W)
CHARTERED ACCOUNTANTS

F P & ASSOCIATES * AHMEDABAD FRN-143262W * CHARTERED ACCOUNTANTS

Femil S. Shah

(F. S. SHAH)
PARTNER
Mem. No. 133589

Place: Ahmedabad
Date: 29.01.2019