



E.I.D.-PARRY (INDIA) LIMITED

Registered Office: 'Dare House', Parry's Corner, Chennai - 600 001

Statement of Consolidated Audited Financial Results for the quarter and year ended March 31, 2014

www.eidparry.com

Rs. in Crore except for per share data

	Consolidated Results				
	Quarter ended			Year Ended	
	March 31 2014	December 31 2013	March 31 2013	March 31 2014	March 31 2013
	Audited	Un-audited	Audited	Audited	Audited
PART I					
1 Income from Operations					
a) Net Sales / Income from Operations (Net of excise duty)	2,627.33	3,214.02	2,599.26	12,031.32	11,293.13
b) Other Operating Income	30.57	20.31	38.95	82.82	89.77
Total Income (a+b)	2,657.90	3,234.33	2,638.21	12,114.14	11,382.90
2 Total Expenditure :					
a) Cost of materials consumed	1,861.41	2,249.02	1,551.33	7,745.17	7,290.38
b) Purchases of stock-in-trade	153.31	304.42	39.84	1,256.95	1,536.43
c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(281.28)	(146.48)	238.73	(150.42)	(544.10)
d) Employee benefits expense	100.57	109.20	99.36	418.27	379.87
e) Depreciation and amortisation expense	31.05	66.23	60.16	226.14	215.15
f) Other expenses	486.76	506.83	431.31	1,942.48	1,695.98
Total expenses	2,351.82	3,089.22	2,420.73	11,438.59	10,573.71
3 Profit from operations before other income, finance costs and exceptional items (1-2)	306.08	145.11	217.48	675.55	809.19
4 Other income	9.72	39.61	20.27	106.64	97.15
5 Profit from ordinary activities before finance costs and exceptional items [3+4]	315.80	184.72	237.75	782.19	906.34
6 Finance costs	112.19	115.47	114.11	465.34	387.78
7 Profit/(Loss) from ordinary activities after finance costs but before exceptional items (5-6)	203.61	69.25	123.64	316.85	518.56
8 Exceptional item (net) (Refer Note 6)	11.23	-	-	(1.38)	-
9 Profit/(Loss) from Ordinary Activities before Tax (7+8)	214.84	69.25	123.64	315.47	518.56
10 Tax Expenses	12.94	17.67	28.98	96.86	155.29
11 Net Profit/(Loss) from Ordinary Activities after Tax (9-10)	201.90	51.58	94.66	218.61	363.27
12 Extraordinary Items (net of Tax expense)	-	-	-	-	-
13 Net Profit for the period (11+12)	201.90	51.58	94.66	218.61	363.27
14 Minority Interest	34.50	36.43	19.88	140.64	156.33
15 Net Profit after Tax after Minority Interest (13-14)	167.40	15.15	74.78	77.97	206.94
16 Paid up Equity Share Capital (Face value Re. 1 per equity share)	17.58	17.58	17.58	17.58	17.58
17 Reserves excluding Revaluation Reserves				2407.54	2409.98
18 Earnings per Share (EPS) -					
a) (i) Before Extraordinary Items - Basic	9.52	0.86	4.25	4.44	11.91
(ii) Before Extraordinary Items - Diluted	9.52	0.86	4.25	4.44	11.91
b) (i) After Extraordinary Items - Basic	9.52	0.86	4.25	4.44	11.91
(ii) After Extraordinary Items - Diluted (Not annualised) (Rs.per Equity Share)	9.52	0.86	4.25	4.44	11.91

See Accompanying note to the financial results



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	Quarter ended			Year Ended	
	March 31	December 31	March 31	March 31	March 31
	2014	2013	2013	2014	2013
PART II - select information for the quarter and Year ended March 31, 2014					
A Particulars of Shareholding					
1 Public Shareholding (excluding shares against which GDR's are issued)					
- Number of Shares	96228256	96228256	96209124	96228256	96209124
- Percentage of Shareholding	54.74	54.76	54.74	54.74	54.74
2 Promoters and Promoter Group Shareholding					
a) Pledged /Encumbered					
- Number of Shares	230000	230000	230000	230000	230000
- Percentage of Shares (as a % of the total shareholding of the promoter and promoter group)	0.29	0.29	0.29	0.29	0.29
- Percentage of Shares (as a % of the total share capital of the company)	0.13	0.13	0.13	0.13	0.13
b) Non-encumbered					
- Number of Shares	79255810	79255810	79255810	79255810	79255810
- Percentage of Shares (as a % of the total shareholding of the promoter and promoter group)	99.71	99.71	99.71	99.71	99.71
- Percentage of Shares (as a % of the total share capital of the company)	45.09	45.09	45.09	45.09	45.09
B. INVESTOR COMPLAINTS					
	Quarter Ended March 31, 2014				
Pending at the beginning of the quarter	NIL				
Received during the quarter	1				
Disposed of during the quarter	1				
Remaining unresolved at the end of the quarter	NIL				

E.I.D.PARRY (INDIA) LIMITED**Segment Reporting under Clause 41 of the Listing Agreement with
Stock Exchange for the Quarter and year ended March 31, 2014**

Rs. in Crore

Consolidated Results				
Quarter ended			Year ended	
March 31, 2014	December 31, 2013	March 31, 2013	March 31, 2014	March 31, 2013
Audited	Un-audited	Audited	Audited	Audited

1.Segment Revenue :

(Net Sales/Income from each segment- Net of Excise Duty)

a. Farm Inputs	2,184.61	2,755.74	2,079.53	10,052.55	9,031.97
b. Sugar	308.63	328.61	399.32	1,447.91	1,740.12
c. Co-generation	69.53	23.58	84.47	140.85	270.84
d. Distillery	42.58	67.66	64.42	207.60	195.95
e. Bio-products	81.66	66.84	55.06	290.45	221.09
f. Others	1.92	1.43	(1.32)	22.50	61.79
Sub-total	2,688.93	3,243.86	2,681.48	12,161.86	11,521.76
Less : Intersegmental Revenue	31.03	9.53	43.27	47.72	138.86
Net Sales/ Income from Operations	2,657.90	3,234.33	2,638.21	12,114.14	11,382.90

2.Segment Results :

(Profit (+)/ Loss (-) before Tax and Interest from each segment)

a. Farm Inputs	176.09	206.18	80.59	755.56	765.15
b. Sugar	77.41	(63.27)	101.59	(122.85)	(10.85)
c. Co-generation	27.87	(7.05)	34.70	14.89	90.59
d. Distillery	25.39	18.40	27.05	74.17	70.82
e. Bio-products	14.91	(0.53)	12.18	29.59	15.62
Sub-total	321.67	153.73	256.11	751.36	931.33
Less : (i) Finance costs	112.19	115.47	114.11	465.34	387.78
(ii) Other un-allocable expenditure net of un-allocable income	(5.36)	(30.99)	18.36	(29.45)	14.69
Add : Share in Joint venture	-	-	-	-	(10.30)
Profit Before Tax	214.84	69.25	123.64	315.47	518.56

3.Capital Employed :

(Segment Assets - Segment Liabilities)

a. Farm Inputs	4,149.46	5,938.10	5,248.68	4,149.46	5,248.68
b.Sugar	2,034.01	1,931.08	1,323.27	2,034.01	1,323.27
c.Co-generation	365.43	327.94	424.60	365.43	424.60
d. Distillery	263.84	234.58	142.75	263.84	142.75
e.Bio-products	232.53	225.93	197.39	232.53	197.39
f.Others	401.62	48.68	389.98	401.62	389.98
Add : Share in Joint venture	-	-	-	-	-
Total	7,446.89	8,706.31	7,726.67	7,446.89	7,726.67



E.I.D.-PARRY (INDIA) LIMITED

Registered Office: `Dare House', Parry's Corner, Chennai - 600 001

Audited Consolidated Statement of Assets and Liabilities as at 31st March, 2014

Rs. in Crore

	As at	
	31.03.2014 Audited	31.03.2013 Audited
A EQUITY AND LIABILITIES		
1 Shareholders' funds		
(a) Share Capital	17.58	17.58
(b) Reserves and Surplus	2,399.27	2,415.24
	2,416.85	2,432.82
2 Minority Interest	931.42	933.27
3 Non-current liabilities		
(a) Long-term borrowings	1,564.11	2,015.91
(b) Deferred tax liability (Net)	259.12	321.48
(c) Other long-term liabilities	0.98	30.27
(d) Long-term provisions	17.38	18.51
	1,841.59	2,386.17
4 Current Liabilities		
(a) Short-term borrowings	2,348.14	2,954.98
(b) Trade payables	3,172.06	2,759.07
(c) Other Current Liabilities	889.35	860.17
(d) Short-term provisions	59.13	112.72
	6,468.68	6,686.94
	11,658.54	12,439.20
B ASSETS		
1 Non-current assets		
(a) Fixed assets	3,563.00	3,817.61
(b) Goodwill on consolidation	387.83	521.95
(c) Non-current investments	347.60	161.36
(d) Deferred tax asset (Net)	-	6.01
(e) Long-term loans and advances	224.34	221.92
(f) Other non-current assets	19.06	2.29
	4,541.83	4,731.14
2 Current assets		
(a) Current investments	10.19	18.20
(b) Inventories	3,001.10	2,670.73
(c) Trade receivables	1,730.95	2,033.67
(d) Cash and cash equivalents	551.64	566.35
(e) Short-term loans and advances	1,801.84	2,243.40
(f) Other current assets	20.99	175.71
	7,116.71	7,708.06
	11,658.54	12,439.20



E.I.D.-PARRY (INDIA) LIMITED

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Audited Consolidated Financial Results for the quarter and year ended March 31, 2014

- 1 The above Consolidated Financial results for the quarter and year ended March 31, 2014 were reviewed by the Audit Committee and have been approved by the Board of Directors at their meeting held on May 15, 2014.
- 2 Pursuant to the Scheme of amalgamation of Sadashiva Sugars Limited(SSL)- a wholly owned subsidiary (“transferor company”) with the Company, as sanctioned by the Honourable High Court of Karnataka vide their order dated April 4, 2014, the assets and liabilities of the transferor company were transferred to and vested with the Company with effect from the appointed date, April 1, 2013. The effective date of amalgamation is May 8, 2014, on which date all the relevant requirements under the Companies Act., 1956 have been complied with.

Consequent to giving effect to the Scheme during the quarter ended March 31, 2014, the effect of deferred tax has been given in the results to the quarter.

- 3 During the year, the Board of Directors of Coromandel International Limited ("Coromandel"), Liberty Phosphate Limited ("LPL") and Liberty UrvaraK Limited ("LUL") in their respective meetings held on 28 September 2013 approved a Scheme of Amalgamation under Sections 391 and 394 of the Companies Act, 1956 ('the Scheme') for amalgamation of LPL and LUL with Coromandel International Limited, a subsidiary of the Company. Pursuant to the Scheme sanctioned by the Hon'ble High Court of Judicature of Andhra Pradesh vide its Order dated April 7, 2014 and by the Hon'ble High Court of Judicature of Gujarat vide its order dated April 24, 2014 the entire business undertaking of LPL and LUL including all assets and properties, debts, liabilities and duties and obligations have been transferred to and vested in Coromandel, retrospectively with effect from April 1, 2013 (the Appointed Date as per the Scheme). The certified copies of the aforesaid High Court Orders have been filed with the respective Registrar of Companies and the Scheme has been given effect to in these financial results.
- 4 During the quarter, Coromandel entered into a Business Transfer Agreement (BTA) and acquired the Business undertaking of M/s. Tungabhadra Fertilizers and Chemicals Company Limited(TFCCCL) as a going concern on a slump sale basis.
- 5 The Board of Directors of Coromandel and its subsidiary, Sabero Organics Gujarat Limited (“Sabero”), in their meetings held on January 24, 2014 approved a Scheme of Amalgamation under Sections 391 and 394 of the Companies Act, 1956 ('the Scheme') for amalgamation of Sabero with Coromandel subject to the approvals of the stock exchanges, the respective shareholders and creditors, the concerned High Courts and other regulators. Coromandel has received their no-objection to the Scheme from the stock exchanges and filed application before the concerned High courts for convening the shareholders and creditors meetings.
As per the Scheme, the Appointed/ Transfer date for amalgamation is April 1, 2014 and on the Record Date to be fixed after receipt of all approvals, the shareholders of Sabero shall be issued 5 equity shares of Re1 each in Coromandel for every 8 equity shares of Rs.10 each held in Sabero. The shares held by Coromandel in Sabero shall accordingly get extinguished.
- 6 The Exceptional Items of Rs.1.38 crore (net) represents interest demand in respect of disputed tax expense of Coromandel International relating to earlier years of Rs.12.61 crore and Legal expense incurred by Parry Phytoremedies Private Limited of Rs.5.63 crore for defending and reaching a settlement on a suit filed for infringement of patent, net of write back of liability for cancellation charges incurred by Silkroad Sugar Private Limited in respect of purchase contract for sugar to the extent of Rs.16.86 crore based on settlement reached with supplier.
- 7 Coromandel has recognised subsidy income as per the prevalent Nutrient Based Subsidy Policy(NBS). Net sale/income from operations for the quarter and year ended March 31, 2014, include Rs. Nil and Rs.34.88 Crores respectively (Quarter and year ended March 31, 2013: Rs.1.47 Crores and Rs.108.84 crores respectively) relating to earlier periods.

- 8 During the quarter, Coromandel has exercised the option to prepay the bonus debentures and accordingly the said debentures were redeemed at par during the quarter. Consequently the debenture redemption reserve of Rs.25.53 crores created in previous year has been transferred to the surplus in the statement of profit and loss.
- 9 Till last year, the Company has been charging depreciation on certain plant and machineries at rates higher than those specified in Schedule XIV of the Companies Act, 1956. During the year the Company carried out technical assessment of the useful lives of these assets and based on such assessment, the depreciation rates have been brought in line with the rates specified in Schedule XIV of the Companies Act, 1956. Consequent to the said revision in depreciation rate, the depreciation charge for the year is lower by Rs.29.17 crore, the effect of which is given in the current quarter.

10 Summarised figures of EID Parry (India) Limited for the quarter and year ended March 31, 2014 as a Standalone entity are :

Rs. in crore

Description	Quarter ended			Year Ended	
	March 31, 2014	Dec 31, 2013	March 31 2013	March 31 2014	March 31 2013
	Audited	Un-audited	Audited	Audited	Audited
Turnover	541.83	368.59	634.69	1,767.42	1,964.51
EBIDTA	136.83	26.21	156.63	262.37	605.62
Profit/(Loss) Before Tax	58.07	(45.03)	25.78	(31.10)	361.07
Profit/(Loss) After Tax	85.39	(12.50)	5.42	26.53	331.71
Disclosure as per Listing of Debt securities:					
Debt Service coverage Ratio				4.03	2.68
Interest Service Coverage Ratio				1.34	4.88
Debt Service coverage Ratio:- EBIT/(Long term interest+ Principal Repayment)					
Interest Service Coverage Ratio: EBIT/Interest					

The Standalone financial results can be accessed at Stock Exchange websites www.nseindia.com and www.bseindia.com. The results can also be accessed at the Company's website www.eidparry.com.

- 11 The figures for the quarter ended March 31, 2014 and March 31, 2013 are the balancing figure between audited figures of the full financial year ended March 31,2014 and March 31,2013 ,respectively and published year to date figure upto third quarter ended December 31,2013 and December 31,2012 respectively
- 12 Figures for the previous year/quarter have been regrouped wherever necessary to make it comparable with the current quarter/year.

On behalf of the Board

Chennai
May 15, 2014

V. Ramesh
Managing Director



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Rs. in Crore except for per share data

	Standalone Company Results				
	Quarter ended			Year ended	
	March 31 2014	December 31 2013	March 31 2013	March 31 2014	March 31 2013
	Audited	Un-audited	Audited	Audited	Audited
Refer Note-4 Below		Refer Note-4 Below			
PART I					
1. Income from Operations					
a) Net Sales / Income from Operations (Net of excise duty)	541.83	368.59	634.69	1,767.42	1,964.51
b) Other Operating Income	8.88	2.15	24.57	14.59	27.98
Total Income (a+b)	550.71	370.74	659.26	1,782.01	1,992.49
2 Total Expenditure :					
a) Cost of materials consumed	625.05	183.57	699.08	1,218.81	1,637.28
b) Purchases of stock-in-trade	21.05	5.21	4.11	30.35	15.72
c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(395.97)	102.71	(391.30)	(73.36)	(401.60)
d) Employee benefits expense	32.81	29.39	46.36	122.64	118.04
e) Depreciation and amortisation expense	10.81	29.48	50.37	97.31	107.87
f) Other expenses	149.24	59.94	150.54	382.38	390.45
Total expenses	442.99	410.30	559.16	1,778.13	1,867.76
3 Profit/(loss) from operations before other income, finance costs and exceptional items (1-2)	107.72	(39.56)	100.10	3.88	124.73
4 Other income	18.30	36.29	6.16	161.18	107.29
5 Profit/(loss) from ordinary activities before finance costs and exceptional items [3+4]	126.02	(3.27)	106.26	165.06	232.02
6 Finance costs	67.95	41.76	80.48	196.16	136.68
7 Profit/(loss) from ordinary activities after finance costs but before exceptional items (5-6)	58.07	(45.03)	25.78	(31.10)	95.34
8 Exceptional Item	-	-	-	-	265.73
9 Profit/(loss) from Ordinary Activities before Tax (7+8)	58.07	(45.03)	25.78	(31.10)	361.07
10 Tax Expenses	(27.32)	(32.53)	20.36	(57.63)	29.36
11 Net Profit/(loss) from Ordinary Activities after Tax (9-10)	85.39	(12.50)	5.42	26.53	331.71
12 Extraordinary Items (net of Tax expense)	-	-	-	-	-
13 Net Profit/(loss) for the period (11+12)	85.39	(12.50)	5.42	26.53	331.71
14 Paid up Equity Share Capital (Face value Re.1 per equity share)	17.58	17.58	17.58	17.58	17.58
15 Paid up Debt Capital				560.00	300.00
16 Debenture redemption Reserve				66.53	40.00
17 Reserves excluding Revaluation Reserves				1,256.74	1,324.04
18 Earnings per Share (EPS) - (of Re.1 each) (not annualised)					
a) (i) Before Extraordinary Items - Basic	4.86	(0.71)	0.31	1.51	19.08
(ii) Before Extraordinary Items - Diluted	4.86	(0.71)	0.31	1.51	19.08
b) (i) After Extraordinary Items - Basic	4.86	(0.71)	0.31	1.51	19.08
(ii) After Extraordinary Items - Diluted (Not annualised) (Rs.per Equity Share)	4.86	(0.71)	0.31	1.51	19.08
19 Debt Equity ratio				1.55	1.36
20 Debt Service Coverage Ratio(DSCR)				4.03	2.68
21 Interest Service Coverage ratio(ISCR)				1.34	4.88

See accompanying notes to the financial results



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	Standalone Company Results				
	Quarter ended			Year ended	
	March 31 2014	December 31 2013	March 31 2013	March 31 2014	March 31 2013
PART II - select information for the quarter and year ended 31 March, 2014					
A. Particulars of Shareholding					
1 Public Shareholding (excluding shares against which GDR's are issued)					
- Number of Shares	96228256	96228256	96209124	96228256	96209124
- Percentage of Shareholding	54.74	54.76	54.74	54.74	54.74
2 Promoters and Promoter Group Shareholding					
a) Pledged /Encumbered					
- Number of Shares	230000	230000	230000	230000	230000
- Percentage of Shares (as a % of the total shareholding of the promoter and promoter group)	0.29	0.29	0.29	0.29	0.29
- Percentage of Shares (as a % of the total share capital of the company)	0.13	0.13	0.13	0.13	0.13
b) Non-encumbered					
- Number of Shares	79255810	79255810	79255810	79255810	79255810
- Percentage of Shares (as a % of the total shareholding of the promoter and promoter group)	99.71	99.71	99.71	99.71	99.71
- Percentage of Shares (as a % of the total share capital of the company)	45.09	45.09	45.09	45.09	45.09

B. INVESTOR COMPLAINTS	Quarter Ended March 31, 2014
Pending at the beginning of the quarter	NIL
Received during the quarter	1
Disposed of during the quarter	1
Remaining unresolved at the end of the quarter	NIL

E.I.D.PARRY (INDIA) LIMITED**Segment Reporting under Clause 41 of the Listing Agreement with
Stock Exchange for the Quarter and the year ended March 31, 2014**

Rs. in Crore

Standalone Company Results				
Quarter ended			Year ended	
March 31, 2014	December 31, 2013	March 31, 2013	March 31, 2014	March 31, 2013
Audited	Unaudited	Audited	Audited	Audited

1.Segment Revenue :

(Net Sales/Income from each segment- Net of Excise Duty)

a.Sugar	389.79	248.43	488.70	1,284.41	1,543.01
b.Co-generation	65.53	14.74	100.99	119.02	228.25
c.Distillery	67.91	69.62	103.53	238.55	205.20
d.Bio-products	40.80	40.06	35.40	162.39	127.41
e.Others	0.66	0.03	1.30	0.92	1.38
Sub-total	564.69	372.88	729.92	1,805.29	2,105.25
Less : Intersegmental Revenue	13.98	2.14	70.66	23.28	112.76
Net Sales/ Income from Operations	550.71	370.74	659.26	1,782.01	1,992.49

2.Segment Results :

(Profit (+)/ Loss (-) before Tax and Interest from each segment)

a.Sugar	55.51	(55.72)	43.35	(81.86)	11.49
b.Co-generation	17.90	(8.43)	30.92	7.50	75.81
c.Distillery	25.39	18.40	29.93	74.17	70.83
d.Bio-products	14.17	3.49	11.14	26.21	14.15
Sub-total	112.97	(42.26)	115.34	26.02	172.28
Less : (i) Finance Costs	67.95	41.76	80.48	196.16	136.68
(ii) Other un-allocable expenditure net of un-allocable income	(13.05)	(38.99)	9.08	(139.04)	(325.47)
Profit/(Loss) Before Tax	58.07	(45.03)	25.78	(31.10)	361.07

3.Capital Employed :

(Segment Assets - Segment Liabilities)

a.Sugar	1,381.54	1,007.99	856.58	1,381.54	856.58
b.Co-generation	374.52	349.65	321.54	374.52	321.54
c.Distillery	263.84	234.58	142.75	263.84	142.75
d.Bio-products	163.76	162.90	140.15	163.76	140.15
e.Others	1,073.21	1,231.66	1,719.43	1,073.21	1,719.43
Total	3,256.87	2,986.78	3,180.45	3,256.87	3,180.45



E.I.D.-PARRY (INDIA) LIMITED

Registered Office: 'Dare House', Parry's Corner, Chennai - 600 001

Audited Standalone Statement of Assets and Liabilities as at 31st March, 2014

Rs. in Crore

		As at	
		31.03.2014 Audited	31.03.2013 Audited
A	<u>EQUITY AND LIABILITIES</u>		
1	Shareholders' funds		
	(a) Share Capital	17.58	17.58
	(b) Reserves and Surplus	1,261.84	1,329.30
		1,279.42	1,346.88
2	Non-current liabilities		
	(a) Long-term borrowings	928.46	759.16
	(b) Deferred tax liability (Net)	70.16	133.80
		998.62	892.96
3	Current Liabilities		
	(a) Short-term borrowings	857.87	963.93
	(b) Trade payables	363.68	243.77
	(c) Other Current Liabilities	318.47	176.67
	(d) Short-term provisions	11.15	10.31
		1,551.17	1,394.68
		3,829.21	3,634.52
B	<u>ASSETS</u>		
1	Non-current assets		
	(a) Fixed assets	1,530.25	1,291.78
	(b) Non-current investments	544.76	871.10
	(c) Long-term loans and advances	238.80	157.98
	(d) Other non-current assets	36.32	8.71
		2,350.13	2,329.57
2	Current assets		
	(a) Current Investments	0.02	
	(a) Inventories	1,049.66	782.53
	(b) Trade Receivables	247.39	215.44
	(c) Cash and Cash Equivalents	63.22	16.92
	(d) Short Term Loans & Advances	112.99	257.11
	(e) Other current assets	5.80	32.95
		1,479.08	1,304.95
		3,829.21	3,634.52