

HANUNG TOYS & TEXTILES LTD.

Manufacturers & Exporters of Stuffed Toys & Home Furnishings

Govt. Recognised Export House

CIN- L74999DL1990PLC041722

Corporate Office: 108-109, NSEZ, NOIDA-201 305, INDIA

Tel. : +91-120-2567501, 4140200

Fax: +91 -120-4140270

E-mail : admin@hanung.com Web : www.hanung.com

21st August, 2017

To,
Listing Department
National Stock Exchange of India Ltd.
Bandra Kurla Complex
Bandra (East)
Mumbai-400051

Ref: Company Scrip Code : "HANUNG"

Sub: Reply to Mail Ref No. NSE/LIST/15612 dated 14th August, 2017

Dear Sir,

This is in reference to your mail dated 14th August regarding non submission of reconciliation of Profit & Loss Account as required under regulation 33 of the SEBI (LODR) 2015. It is hereby clarified that this is the first year for the adoption of Indian AS and financial result submitted to the stock exchange within stipulated time limit have been prepared in accordance with Indian Accounting Standard (Ind AS-34) interim financial reporting as prescribed under Section 133 of the Companies Act 2013 and with Rule 3 of the Companies (Indian Accounting Standard) Rules 2015 and the Companies (Indian Accounting Standard Amendment Rules, 2016. A copy of the same is attached herein with for your reference and records.

Request you to kindly take the same on record and oblige.

Thanking You,

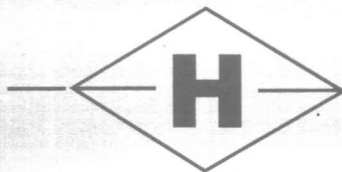
Yours Faithfully,

For Hanung Toys and Textiles Limited

(Ashok Kumar Bansal)

Managing Director

DIN 00028488



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Reconciliation of Profit & Loss between IND AS and previous IGAAP for the earlier periods as at 30.06.2017

Particulars	For the Quarter Ended		For the Year Ended
	30.06.2016	31.03.2017	31.03.2017
Net Profit/(Loss) Under previous Indian GAAP	(9,220.03)	19,915.14	(11,023.88)
Adjustment	0.00	0.00	0.00
Net Profit/(Loss) under IND AS	(9,220.03)	19,915.14	(11,023.88)

Reconciliation of Equity reported under previous GAAP to IND AS

Particulars	For the Quarter Ended		For the Year Ended
	30.06.2016	31.03.2017	31.03.2017
Equity reported under previous GAAP	(221,725.22)	(223,529.07)	(223,529.07)
Changes consequent to IND AS adoption	13,528.00	13,528.00	13,528.00
Equity reported under IND AS	(208,197.22)	(210,001.07)	(210,001.07)

Equity attributable to :

Particulars	For the Quarter Ended		For the Year Ended
	30.06.2016	31.03.2017	31.03.2017
Paid up Equity Share Capital	3082.28	3082.28	3082.28
Forfeited share	767.91	767.91	767.91
Other Equity	(212,047.41)	(213,851.26)	(213,851.26)
Total	(208,197.22)	(210,001.07)	(210,001.07)

Notes :

1. The reconciliation statement have been prepared after applicability of Ind AS from 01.04.2017 to the company financial result published on 10.08.2017 have been prepared in accordance with Indian Accounting Standard (Ind AS-34), interim financial reporting as prescribed under Section 133 of the Companies Act 2013 and with Rule 3 of the Companies (Indian Accounting Standard) Rules 2015 and the Companies (Indian Accounting Standard) Amendment Rules, 2016

2. The published Results for the quarter/ year ended 31st March 2017 and the quarter ended 30th June, 2016 have been restated to comply with Ind AS to make them comparable with the current period. Further, previous year figures have been regrouped/ reclassified wherever necessary to confirm with the current period presentation.

By Order of the Board
For Hanung Toys and Textiles Limited

Ashok Kumar Bansal
Chairman Cum Managing Director
DIN No. 00028488)

Place : Noida
Date : 10.08.2017