



PASUPATI ACRYLON LIMITED

CIN : L50102UP1982PLC015532

Regd. Office: Kashipur Road, Thakurdwara, Distt. Moradabad (U.P)
Corp. Office: M-14, Connaught Circus (Middle Circle), New Delhi-110 001.



Quality Assured Company
ISO-9001

UNAUDITED FINANCIAL RESULTS (REVIEWED) FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2019

(Rs.in Crore)

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended (Audited)
		31.12.2019	30.09.2019	31.12.2018	31.12.2019	31.12.2018	31.03.2019
1	Income						
a)	Revenue from operations	143.32	149.90	203.60	484.82	612.18	825.31
b)	Other Income	0.90	1.65	3.21	4.87	6.94	9.35
	Total Revenue	144.22	151.55	206.81	489.69	619.12	834.66
2	Expenses						
a)	Cost of materials consumed	112.94	160.56	195.30	418.18	507.16	651.73
b)	Change in inventories of finished goods, work in progress and stock in trade	(3.13)	(35.67)	(17.46)	(46.41)	(18.77)	8.12
c)	Employees benefits expense	5.59	4.97	5.46	17.13	18.17	24.35
d)	Finance costs	1.29	1.32	2.39	4.07	6.33	8.17
e)	Depreciation and amortisation expense	1.67	1.68	1.43	5.00	4.21	5.76
f)	Other expenses	21.81	25.97	14.08	72.75	68.93	93.41
	Total expenses	140.17	158.83	201.20	470.72	586.03	791.54
3	Profit before exceptional items and tax (1-2)	4.05	(7.28)	5.61	18.97	33.09	43.12
4	Exceptional items	-	-	-	-	-	-
5	Profit before tax (3-4)	4.05	(7.28)	5.61	18.97	33.09	43.12
6	Tax expense						
	-Current Tax	(1.10)	2.80	(1.85)	(5.74)	(8.37)	(10.44)
	-Deferred Tax	(0.48)	(0.32)	(0.09)	(1.13)	(3.32)	(5.30)
	-MAT Credit Entitlement	-	-	-	-	-	-
7	Profit for the period (5-6)	2.47	(4.80)	3.67	12.10	21.40	27.38
8	Other comprehensive income (after tax)						
a)	Items that will not be reclassified to profit or loss	(0.01)	(0.01)	(0.09)	(0.03)	(0.19)	(0.24)
b)	Items that will be reclassified to profit or loss						
	Total other comprehensive income (after tax)	(0.01)	(0.01)	(0.09)	(0.03)	(0.19)	(0.24)
9	Total comprehensive income (7+8)	2.46	(4.81)	3.58	12.07	21.21	27.14
10	Paid-up equity share capital of Rs. 10/- each	89.14	89.14	89.14	89.14	89.14	89.14
11	Other Equity						87.56
12	Earnings Per Equity Share (EPS) (in Rs.)						
	Basic & Diluted	0.28	(0.54)	0.41	1.36	2.40	3.07



SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES

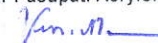
(Rs. in Crore)

S No	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2019	30.09.2019	31.12.2018	31.12.2019	31.12.2018	31.03.2019
1	Segment Revenue						
	a. Fibre	128.28	135.22	192.52	442.26	581.74	783.88
	b. CPP Film	15.04	14.68	11.08	42.56	30.44	41.43
	Total	143.32	149.90	203.60	484.82	612.18	825.31
2	Segment Results (Profit before tax, exceptional items and interest from ordinary activities)						
	a. Fibre	4.29	(6.63)	8.33	21.14	39.32	51.01
	b. CPP Film	1.05	0.67	(0.33)	1.90	0.10	0.28
	Total	5.34	(5.96)	8.00	23.04	39.42	51.29
	Less: Finance Cost	1.29	1.32	2.39	4.07	6.33	8.17
	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
	Profit before Tax	4.05	(7.28)	5.61	18.97	33.09	43.12
3	Segment Assets						
	a. Fibre	260.44	325.63	367.28	260.44	367.28	297.42
	b. CPP Film	61.41	65.25	69.02	61.41	69.02	70.00
	Total Assets	321.85	390.88	436.30	321.85	436.30	367.42
4	Segment Liabilities						
	a. Fibre	130.99	202.10	263.06	130.99	263.06	189.31
	b. CPP Film	2.09	2.47	2.47	2.09	2.47	1.41
	Total Liabilities	133.08	204.57	265.53	133.08	265.53	190.72

Notes:

- The above results were reviewed by the Audit Committee and approved by the board of Directors at their meeting held on 12th Feb, 2020. The Statutory Auditors have carried out a Limited Review of above Financial results
- These financial results have been prepared in accordance with the Indian Accounting Standard (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 and relevant amendment rules thereafter.
- The company has adopted Ind AS 116 'Leases' effective April 1, 2019 prospectively. During the current quarter, no long term lease was entered into or changed. Hence there is no impact on the profits of the company.
- The company is evaluating the impact of section 115BAA of the Income Tax Act, 1961 introduced by the Taxation Laws (Amendment) Ordinance, 2019 with effect from Financial Year 2019-20.
- In line with the requirements of Regulation 47(2) of the Listing Regulations, 2015, the results are available on the stock exchanges website (www.bseindia.com) and on the company's website www.pasupatiacrylon.com.
- Figures have been regrouped/rearranged wherever considered necessary.

For Pasupati Acrylon Ltd.



 Vineet Jain
 Managing Director

 Place : New Delhi
 Date : 12th Feb, 2020
