



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, 2018

(Rs.in Crore)

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended (Audited)
		31.12.2018	30.09.2018	31.12.2017	31.12.2018	31.12.2017	31.03.2018
1	Income						574.15
a)	Revenue from operations	203.60	209.00	141.60	612.18	397.45	4.69
b)	Other Income	3.21	2.33	2.30	6.94	3.94	578.84
	Total Revenue	206.81	211.33	143.90	619.12	401.39	
2	Expenses						417.94
a)	Cost of materials consumed	195.30	158.55	92.36	507.16	288.77	2.25
b)	Change in inventories of finished goods, work in progress and stock in trade	(17.46)	1.10	8.97	(18.77)	(0.02)	22.18
c)	Employees benefits expense	5.46	6.59	5.33	18.17	15.60	4.64
d)	Finance costs	2.39	2.07	1.07	6.33	3.42	5.24
e)	Depreciation and amortisation expense	1.43	1.40	1.48	4.21	3.81	9.43
f)	Excise Duty	-	-	-	-	5.12	66.97
g)	Other expenses	14.08	29.56	16.41	68.93	50.86	528.65
	Total expenses	201.20	199.27	125.62	586.03	367.56	
3	Profit before exceptional items and tax (1-2)	5.61	12.06	18.28	33.09	33.83	50.19
4	Exceptional items	-	-	-	-	-	6.51
5	Profit before tax (3-4)	5.61	12.06	18.28	33.09	33.83	43.68
6	Tax expense						12.13
	-Current Tax	1.85	3.17	5.44	8.37	9.31	3.54
	-Deferred Tax	0.09	0.16	1.12	3.32	2.85	-
	-MAT Credit Entitlement	-	1.19	-	-	-	-
7	Profit for the period (5-6)	3.67	7.53	11.72	21.40	21.67	28.01
8	Other comprehensive income (after tax)						(0.20)
a)	Items that will not be reclassified to profit or loss	(0.09)	(0.05)	(0.04)	(0.19)	(0.12)	-
b)	Items that will be reclassified to profit or loss						(0.20)
	Total other comprehensive income (after tax)	(0.09)	(0.05)	(0.04)	(0.19)	(0.12)	
9	Total comprehensive income (7+8)	3.58	7.48	11.68	21.21	21.55	27.81
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						60.42
12	Earnings Per Equity Share (EPS) (in Rs.)						
	Basic & Diluted	0.41	0.85	1.31	2.40	2.43	3.14

SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES

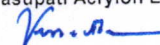
(Rs. in Crore)

S 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
1	Segment Revenue						
	a. Fibre	192.52	197.59	137.63	581.74	392.31	565.88
	b. CPP Film	11.08	11.41	3.97	30.44	5.14	8.27
	Total	203.60	209.00	141.60	612.18	397.45	574.15
2	Segment Results						
	(Profit before tax, exceptional items and interest from ordinary activities)						
	a. Fibre	8.33	13.82	19.43	39.32	37.31	55.27
	b. CPP Film	(0.33)	0.31	(0.08)	0.10	(0.06)	(0.44)
	Total	8.00	14.13	19.35	39.42	37.25	54.83
	Less: Finance Cost	2.39	2.07	1.07	6.33	3.42	4.64
	Exceptional Items	-	-	-	-	-	6.51
	Profit before Tax	5.61	12.06	18.28	33.09	33.83	43.68
3	Segment Assets						
	a. Fibre	367.28	363.36	254.41	367.28	254.41	280.71
	b. CPP Film	69.02	71.47	47.44	69.02	47.44	50.15
	Total Assets	436.30	434.83	301.85	436.30	301.85	330.86
4	Segment Liabilities						
	a. Fibre	263.06	260.16	156.92	263.06	156.92	178.58
	b. CPP Film	2.47	7.48	1.63	2.47	1.63	2.72
	Total Liabilities	265.53	267.64	158.55	265.53	158.55	181.30

Notes:

- The above results were reviewed by the Audit Committee and approved by the board of Directors at their meeting held on 11th Feb, 2019. 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.
- Effective April 1, 2018, the Company has adopted Ind AS 115 'Revenue from Contracts with customers'. Based on the assessment done by the management, there is no material impact on the revenue recognised during the period.
- 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 : 11th Feb, 2019

INDEPENDENT AUDITORS' REVIEW REPORT


TO THE BOARD OF DIRECTORS OF PASUPATI ACRYLON LIMITED

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **PASUPATI ACRYLON LIMITED** ("the company") for the period ended 31st December, 2018 ("the statement") being submitted by the Company pursuant to the requirements 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 is the responsibility of the Company Management and approved by the Board of Directors. Our responsibility is to issue a report on the Statement based on our review.
2. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountant 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 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.
3. Based on our review conducted as stated above nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable Indian Accounting Standards and other accounting practices and principles generally accepted in India, has not disclosed the information required to be disclosed in the terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/CMD/15/2015 dated 30th November, 2015 and SEBI 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.

Place: New Delhi
Date : 11.02.2019



For **Suresh Kumar Mittal & Co.**
Chartered Accountants
Reg. No. : 500063N


Partner
Membership No.: 522561