



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.

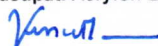


Quality Assured Company
ISO-9001

UNAUDITED FINANCIAL RESULTS (REVIEWED)
FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2018

(Rs.in Crore)

Sl. No.	Particulars	Quarter Ended			Half year Ended		Year Ended (Audited)
		30.09.2018	30.06.2018	30.09.2017	30.09.2018	30.09.2017	31.03.2018
1	Income						
a)	Revenue from operations	209.00	199.58	129.43	408.58	254.33	574.15
b)	Other Income	2.33	1.40	1.47	3.73	3.17	4.69
	Total Revenue	211.33	200.98	130.90	412.31	257.50	578.84
2	Expenses						
a)	Cost of materials consumed	158.55	153.31	85.81	311.86	196.41	417.94
b)	Change in inventories of finished goods, work in progress and stock in trade	1.10	(2.41)	21.87	(1.31)	(8.99)	2.25
c)	Employees benefits expense	6.59	6.12	5.15	12.71	10.27	22.18
d)	Finance costs	2.07	1.87	1.11	3.94	2.35	4.64
e)	Depreciation and amortisation expense	1.40	1.38	1.25	2.78	2.33	5.24
f)	Excise Duty	-	-	(10.54)	-	5.12	9.43
g)	Other expenses	29.56	25.29	15.83	54.85	34.46	66.97
	Total expenses	199.27	185.56	120.48	384.83	241.95	528.65
3	Profit before exceptional items and tax (1-2)	12.06	15.42	10.42	27.48	15.55	50.19
4	Exceptional items	-	-	-	-	-	6.51
5	Profit before tax (3-4)	12.06	15.42	10.42	27.48	15.55	43.68
6	Tax expense						
	-Current Tax	3.17	3.35	2.02	6.52	3.87	12.13
	-Deferred Tax	0.16	3.07	1.70	3.23	1.73	3.54
	-MAT Credit Entitlement	1.19	(1.19)	-	-	-	-
7	Profit for the period (5-6)	7.53	10.19	6.70	17.73	9.95	28.01
8	Other comprehensive income (after tax)						
a)	Items that will not be reclassified to profit or loss	(0.05)	(0.05)	(0.04)	(0.10)	(0.08)	(0.20)
b)	Items that will be reclassified to profit or loss						-
	Total other comprehensive income (after tax)	(0.05)	(0.05)	(0.04)	(0.10)	(0.08)	(0.20)
9	Total comprehensive income (7+8)	7.48	10.14	6.66	17.63	9.87	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				78.05	42.48	60.42
12	Earnings Per Equity Share (EPS) (in Rs.)						
	Basic & Diluted	0.85	1.14	0.75	1.99	1.12	3.14

SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES				
(Rs. in Crore)				
S No	Particulars	Three Months Ended	Three Months Ended	Half Year Ended
		30.09.2018	30.06.2018	30.09.2018
1	Segment Revenue			
	a. Fibre	197.59	191.63	389.22
	b. CPP Film	11.41	7.95	19.36
	Total	209.00	199.58	408.58
2	Segment Results			
	(Profit before tax, exceptional items and interest from ordinary activities)			
	a. Fibre	13.82	17.17	30.99
	b. CPP Film	0.31	0.12	0.43
	Total	14.13	17.29	31.42
	Less: Finance Cost	2.07	1.87	3.94
	Exceptional Items	0.00	0.00	0.00
	Profit before Tax	12.06	15.42	27.48
3	Segment Assets			
	a. Fibre	363.36	322.50	363.36
	b. CPP Film	71.47	53.75	71.47
	Total Assets	434.83	376.25	434.83
4	Segment Liabilities			
	a. Fibre	260.16	215.12	260.16
	b. CPP Film	7.48	1.43	7.48
	Total Liabilities	267.64	216.55	267.64
Notes:				
1	The above results were reviewed by the Audit Committee and approved by the board of Directors at their meeting held on 13th Nov, 2018. The Statutory Auditors have carried out a Limited Review of above Financial results			
2	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.			
3	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.			
4	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.			
5	Figures have been regrouped/rearranged wherever considered necessary.			
	Place : New Delhi Date : 13th Nov, 2018		For Pasupati Acrylon Ltd.  Vineet Jain Managing Director	

Statement of Assets & Liabilities

Particulars	(Rs. in Crore)	
	As at 30.09.2018 (Unaudited)	As at 31.03.2018 (Audited)
ASSETS		
NON CURRENT ASSETS		
Property, Plant and Equipments	58.81	61.22
Capital Work in Progress	9.54	3.11
Other Financial Assets	25.83	17.50
Deferred Tax Assets (Net)	-	0.49
Sub Total Non Current Assets	94.18	82.32
CURRENT ASSETS		
Inventories	111.34	116.92
Financial Assets		
- Current Investment	-	40.96
- Trade receivables	71.18	46.92
- Cash and cash equivalents	107.68	27.52
- Other Current Financial Assets	23.31	3.96
Current Tax Assets (net)	3.68	4.17
Other Current Assets	23.46	8.09
Sub Total Current Assets	340.65	248.54
TOTAL ASSETS	434.83	330.86
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	89.14	89.14
Other Equity	78.05	60.42
Sub total Equity	167.19	149.56
NON-CURRENT LIABILITIES		
Financial Liabilities		
Borrowings	0.56	0.71
Provisions	3.52	2.97
Deferred Tax Liabilities (net)	2.68	-
Other Non Current Liabilities	-	1.65
Sub Total Non Current Liability	6.76	5.33
CURRENT LIABILITIES		
Financial liabilities		
- Borrowings	8.82	3.62
-Trade Payables		
Total outstanding dues of micro enterprises and small enterprises		
Other Enterprises	216.62	141.12
-Other Financial Liabilities	0.35	2.48
Other current liabilities	25.72	23.06
Provisions	3.46	3.29
Current Tax Liabilities (net)	5.91	2.40
Sub Total Current Liability	260.88	175.97
TOTAL EQUITY AND LIABILITIES	434.83	330.86