



PASUPATI ACRYLON LIMITED

CIN : LS0102UP1982PLC015532

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 ENDED 30TH JUNE, 2019**

(Rs.in Crore)

Sl. No.	Particulars	Quarter Ended		Year Ended	
		30.06.2019 Reviewed	31.03.2019 Audited	30.06.2018 Reviewed	31.03.2019 Audited
1	Income				
a)	Revenue from operations	191.60	213.13	199.58	825.31
b)	Other Income	2.32	2.41	1.40	9.35
	Total Revenue	193.92	215.54	200.98	834.66
2	Expenses				
a)	Cost of materials consumed	144.68	144.57	153.31	651.73
b)	Change in inventories of finished goods, work in progress and stock in trade	(7.61)	26.89	(2.41)	8.12
c)	Employees benefits expense	6.57	6.18	6.12	24.35
d)	Finance costs	1.46	1.84	1.87	8.17
e)	Depreciation and amortisation expense	1.65	1.55	1.38	5.76
f)	Other expenses	24.97	24.48	25.29	93.41
	Total expenses	171.72	205.51	185.56	791.54
3	Profit before exceptional items and tax (1-2)	22.20	10.03	15.42	43.12
4	Exceptional items	-	-	-	-
5	Profit before tax (3-4)	22.20	10.03	15.42	43.12
6	Tax expense				
	-Current Tax	7.44	2.07	3.35	10.44
	-Deferred Tax	0.33	1.98	3.07	5.30
	-MAT Credit Entitlement	-	-	(1.19)	-
7	Profit for the period (5-6)	14.43	5.98	10.19	27.38
8	Other comprehensive income (after tax)				
a)	Items that will not be reclassified to profit or loss	(0.01)	(0.05)	(0.05)	(0.24)
b)	Items that will be reclassified to profit or loss	-	-	-	-
	Total other comprehensive income (after tax)	(0.01)	(0.05)	(0.05)	(0.24)
9	Total comprehensive income (7+8)	14.42	5.93	10.14	27.14
10	Paid-up equity share capital of Rs. 10/- each	89.14	89.14	89.14	89.14
11	Other Equity				87.56
12	Earnings Per Equity Share (EPS) (in Rs.)				
	Basic & Diluted	1.62	0.67	1.14	3.07

SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES

S No	Particulars	(Rs.in Crore)			
		Quarter Ended		Year Ended	
		30.06.2019	31.03.2019	30.06.2018	31.03.2019
1	Segment Revenue				
	a. Fibre	178.76	202.14	191.63	783.88
	b. CPP Film	12.84	10.99	7.95	41.43
	Total	191.60	213.13	199.58	825.31
2	Segment Results (Profit before tax, exceptional items and interest from ordinary activities)				
	a. Fibre	23.48	11.69	17.17	51.01
	b. CPP Film	0.18	0.18	0.12	0.28
	Total	23.66	11.87	17.29	51.29
	Less: Finance Cost	1.46	1.84	1.87	8.17
	Exceptional Items	-	-	-	-
	Profit before Tax	22.20	10.03	15.42	43.12
3	Segment Assets				
	a. Fibre	373.33	297.42	322.50	297.42
	b. CPP Film	70.21	70.00	53.75	70.00
	Total Assets	443.54	367.42	376.25	367.42
4	Segment Liabilities				
	a. Fibre	250.50	189.31	215.12	189.31
	b. CPP Film	1.92	1.41	1.43	1.41
	Total Liabilities	252.42	190.72	216.55	190.72

Notes:

- The above results were reviewed by the Audit Committee and approved by the board of Directors at their meeting held on 10th August, 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.
- The company has adopted Ind AS 116 'Leases' effective April 1, 2019 prospectively. Most of the leases are short term. During the current quarter, no long term lease was entered into or changed and hence there is no impact on the profits of the company.
- 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.

Place : New Delhi
Date : 10th August, 2019

For Pasupati Acrylon Ltd.



Vineet Jain
Managing Director

Independent Auditors' Review Report on Unaudited Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

TO THE BOARD OF DIRECTORS OF PASUPATI ACRYLON LIMITED

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **PASUPATI ACRYLON LIMITED** ("the company") for the period ended 30th June, 2019 ("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. The preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the Circular is the responsibility of the Company's Management and has been approved by the Board of Directors of the company. Our responsibility is to issue a report on these financial statements based on our review.
3. 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.
4. 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 : 10.08.2019
UDIN: 19521915AAAABA3711



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

(ANKUR BAGLA)
Partner
Membership No.: 521915