



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 ENDED 30TH JUNE, 2020

(Rs.in Crore)

Sl. No.	Particulars	Quarter Ended			
		30.06.2020 Reviewed	31.03.2020 Audited	30.06.2019 Reviewed	31.03.2020 Audited
1	Income				
a)	Revenue from operations	61.14	178.82	191.60	663.64
b)	Other Income	1.05	1.57	2.32	6.44
	Total Revenue	62.19	180.39	193.92	670.08
2	Expenses				
a)	Cost of materials consumed	43.48	126.72	144.68	545.94
b)	Change in inventories of finished goods, work in progress and stock in trade	6.56	17.15	(7.61)	(29.26)
c)	Employees benefits expense	4.45	5.95	6.57	23.08
d)	Finance costs	0.75	0.92	1.46	4.99
e)	Depreciation and amortisation expense	1.55	1.65	1.65	6.65
f)	Other expenses	10.46	26.58	24.97	98.29
	Total expenses	67.25	178.97	171.72	649.69
3	Profit/(Loss) before exceptional items and tax (1-2)	(5.06)	1.42	22.20	20.39
4	Exceptional items	-	-	-	-
5	Profit/(Loss) before tax (3-4)	(5.06)	1.42	22.20	20.39
6	Tax expense				
	-Current Tax	(0.01)	(0.26)	(7.44)	(6.00)
	-Deferred Tax	1.93	(0.21)	(0.33)	(1.34)
	-MAT Credit Entitlement	-	-	-	-
7	Profit/(Loss) for the period (5-6)	(3.14)	0.95	14.43	13.05
8	Other comprehensive income/(Loss) (after tax)				
a)	Items that will not be reclassified to profit or loss	(0.03)	0.23	(0.01)	0.20
b)	Items that will be reclassified to profit or loss	-	-	-	-
	Total other comprehensive income/(Loss) (after tax)	(0.03)	0.23	(0.01)	0.20
9	Total comprehensive income/(Loss) (7+8)	(3.17)	1.18	14.42	13.25
10	Paid-up equity share capital of Rs. 10/- each	89.14	89.14	89.14	89.14
11	Other Equity				100.81
12	Earnings Per Equity Share (EPS) (in Rs.)				
	Basic & Diluted	(0.35)	0.11	1.62	1.46



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SEGMENT WISE REVENUE, RESULTS, ASSETS and LIABILITIES

(Rs. in Crore)

S No	Particulars	Quarter Ended			
		30.06.2020	31.03.2020	30.06.2019	31.03.2020
1	Segment Revenue				
	a. Fibre	52.04	167.72	178.76	609.98
	b. CPP Film	9.10	11.10	12.84	53.66
	Total	61.14	178.82	191.60	663.64
2	Segment Results (Profit/(Loss) before tax, exceptional items and interest from ordinary activities)				
	a. Fibre	(4.83)	1.51	23.48	22.65
	b. CPP Film	0.52	0.83	0.18	2.73
	Total	(4.31)	2.34	23.66	25.38
	Less: Finance Cost	0.75	0.92	1.46	4.99
	Exceptional Items	-	-	-	-
	Profit/(Loss) before Tax	(5.06)	1.42	22.20	20.39
3	Segment Assets				
	a. Fibre	252.93	293.53	373.33	293.53
	b. CPP Film	71.34	65.63	70.21	65.63
	Total Assets	324.27	359.16	443.54	359.16
4	Segment Liabilities				
	a. Fibre	136.37	166.94	250.50	166.94
	b. CPP Film	1.12	2.27	1.92	2.27
	Total Liabilities	137.49	169.21	252.42	169.21

Notes:

- The above results were reviewed by the Audit Committee and approved by the board of Directors at their meeting held on 4th Sept, 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.
Due to worldwide lockdown imposed by the Government to combat COVID-19, the normal business operations of the Company has been impacted by way of interruption in production, supply chain disruption, unavailability of personnel, closure/lock down of production facilities etc. during the lock-down period. After resumption of operations, the management has made detailed assessment of its liquidity position and has prepared future cash flow projections and also assessed the recoverability of its assets and factored assumptions used in the annual impairment assessment of its cash generating units, using various internal and external information. The situation is changing rapidly giving rise to inherent uncertainty around the extent and timing of the potential future impact of the COVID-19 which may be different from that estimated as at the date of approval of these financial statements. The Company will continue to closely monitor any material changes arising of future economic conditions and impact on its business.
- 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 : 4th Sept, 2020



For Pasupati Acrylon Ltd.

Vineet Jain
Vineet Jain
Managing Director