



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, 2022

(Rs.in Crore)

Sl. No.	Particulars	Quarter Ended			Half year Ended		Year Ended
		30.09.2022 Reviewed	30.06.2022 Reviewed	30.09.2021 Reviewed	30.09.2022 Reviewed	30.09.2021 Reviewed	31.03.2022 Audited
1	Income						
a)	Revenue from operations	207.17	250.70	176.01	457.87	298.58	775.54
b)	Other Income	1.24	1.76	2.08	3.00	3.28	8.73
	Total Revenue	208.41	252.46	178.09	460.87	301.86	784.27
2	Expenses						
a)	Cost of materials consumed	161.61	195.55	127.28	357.16	218.59	597.75
b)	Change in inventories of finished goods, work in progress and stock in trade	(2.29)	(12.47)	6.77	(14.76)	(5.70)	2.01
c)	Employees benefits expense	5.78	6.38	6.32	12.16	12.44	23.99
d)	Finance costs	0.92	0.97	0.68	1.89	1.36	3.17
e)	Depreciation and amortisation expense	1.55	1.53	1.55	3.08	3.07	6.21
f)	Other expenses	35.07	45.81	17.04	80.88	31.18	89.31
	Total expenses	202.64	237.77	159.64	440.41	260.94	722.44
3	Profit before exceptional items and tax (1-2)	5.77	14.69	18.45	20.46	40.92	61.83
4	Exceptional items	-	-	-	-	-	-
5	Profit before tax (3-4)	5.77	14.69	18.45	20.46	40.92	61.83
6	Tax expense						
	-Current Tax	(1.47)	(3.68)	(4.55)	(5.15)	(10.19)	(15.79)
	-Deferred Tax	0.02	(0.08)	(0.12)	(0.06)	(0.31)	(0.45)
	-MAT Credit Written off (net)	-	-	-	-	-	0.30
7	Profit for the period (5-6)	4.32	10.93	13.78	15.25	30.42	45.89
8	Other comprehensive income (after tax)						
a)	Items that will not be reclassified to profit or loss	0.03	0.06	0.11	0.09	0.22	0.16
b)	Items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total other comprehensive income (after tax)	0.03	0.06	0.11	0.09	0.22	0.16
9	Total comprehensive income (7+8)	4.35	10.99	13.89	15.34	30.64	46.05
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						190.38
12	Earnings Per Equity Share (EPS) (in Rs.)						
	Basic & Diluted	0.48	1.23	1.55	1.71	3.41	5.15

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SEGMENT WISE REVENUE, RESULTS, ASSETS and LIABILITIES

S No	Particulars	Quarter Ended			Half Year Ended		(Rs. in Crore)
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	Year Ended 31.03.2022
1	Segment Revenue						
	a. Fibre	176.52	222.62	156.07	399.14	262.16	675.65
	b. CPP Film	30.65	28.08	19.94	58.73	36.42	99.89
	Total	207.17	250.70	176.01	457.87	298.58	775.54
2	Segment Results						
	(Profit before tax, exceptional items and interest from ordinary activities)						
	a. Fibre	11.55	14.77	18.82	26.32	40.24	58.01
	b. CPP Film	(4.86)	0.89	0.31	(3.97)	2.04	8.52
	Total	6.69	15.66	19.13	22.35	42.28	65.00
	Less: Finance Cost	0.92	0.97	0.68	1.89	1.36	3.17
	Profit before Tax	5.77	14.69	18.45	20.46	40.92	61.83
3	Segment Assets						
	a. Fibre	296.44	457.16	332.84	296.44	332.84	324.83
	b. CPP Film	87.45	109.28	83.08	87.45	83.08	100.44
	Total Assets	383.89	566.44	415.92	383.89	415.92	425.27
4	Segment Liabilities						
	a. Fibre	85.00	270.42	149.01	85.00	149.01	139.57
	b. CPP Film	4.03	5.51	2.81	4.03	2.81	6.18
	Total Liabilities	89.03	275.93	151.82	89.03	151.82	145.75

Notes:

- The above results were reviewed by the Audit Committee and approved by the board of Directors at their meeting held on 12th Nov, 2022.
- 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.
- 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 www.nseindia.com) and on the company's website www.pasupatiacrylon.com.
- Figures have been regrouped/rearranged wherever considered necessary.

For Pasupati Acrylon Ltd.

 Place : New Delhi
 Date : 12th Nov, 2022


 Vineet Jain
 Managing Director
 DIN:00107149


Statement of Assets & Liabilities As At 30th September, 2022

Particulars	(Rs. in Crore)	
	As at 30.09.2022	As at 31.03.2022
ASSETS		
NON CURRENT ASSETS		
Property, Plant and Equipments	77.89	80.77
Capital Work in Progress	0.43	-
Other Non-Current Assets	5.17	4.06
Sub Total Non Current Assets	83.49	84.83
CURRENT ASSETS		
Inventories	158.54	143.56
Financial Assets		
- Current Investment	46.31	-
- Trade receivables	59.40	77.82
- Cash and cash equivalents	8.52	72.70
- Bank Balances other than		
Cash & Cash Equivalents	10.74	32.74
Other Current Assets	16.89	13.62
Sub Total Current Assets	300.40	340.44
TOTAL ASSETS	383.89	425.27
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	89.14	89.14
Other Equity	205.72	190.38
Sub total Equity	294.86	279.52
NON-CURRENT LIABILITIES		
Provisions	2.83	2.75
Deferred Tax Liabilities (net)	6.37	6.27
Other Non Current Liabilities	0.71	0.40
Sub Total Non Current Liability	9.91	9.42
CURRENT LIABILITIES		
Financial liabilities		
- Borrowings	0.06	0.06
-Trade Payables		
i) Total outstanding dues of micro enterprises and small enterprises	0.10	0.23
ii) Other Enterprises	62.43	114.26
Other current liabilities	10.89	15.57
Provisions	3.83	5.27
Current Tax Liabilities (net)	1.81	0.94
Sub Total Current Liability	79.12	136.33
TOTAL EQUITY AND LIABILITIES	383.89	425.27

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(Rs. in Crore)


CASH FLOW STATEMENT FOR THE SIX MONTH ENDED 30.09.2022

Particulars	Six Month ended 30.09.2022	Six Month ended 30.09.2021
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/(Loss) before tax	20.46	40.92
Adjustments for:-		
Depreciation and amortisation	3.08	3.07
Interest Paid	1.89	1.36
Interest Income	(1.65)	(0.61)
Profit on sale of assets	-	(0.01)
Acturial Gain/Loss classified as Other Comprehensive Income	0.13	0.29
Operating profit before working capital changes	23.91	45.02
Change in Working Capital		
Adjustment for (increase)/decrease in operating assets		
Other Non Current Assets	(1.11)	2.16
Inventories	(14.98)	(36.31)
Trade and other receivables	18.42	(13.61)
Bank Balances other than Cash & Cash Equivalents	22.00	-1.20
Other Current Assets	(3.27)	(7.19)
Adjustment for (increase)/decrease in operating Liabilities		
Non Current Provisions	0.08	0.18
Other Non Current Liabilities	0.32	(0.03)
Trade payable	(51.96)	5.31
Other Current Liabilities	(4.68)	3.38
Current Provisions	(1.45)	(0.02)
Net income tax(paid)/refunds received	(4.28)	(5.07)
Net Cash flow from /(used in) operating activities(A)	(17.00)	(4.97)
CASH FLOW FROM INVESTING ACTIVITIES		
Expenditure on Property Plant & Equipment	(0.64)	(0.62)
Proceeds from Sale of assets	-	0.01
Interest Income	1.65	0.61
(Purchase)/Sale of current investments	(46.31)	(48.29)
Net Cash flow from/(used in) Investing Activities(B)	(45.30)	(48.29)
CASH FLOW FROM FINANCING ACTIVITIES		
Finance cost	(1.89)	(1.36)
Repayment of long term borrowings (including Ind AS adjustments)	-	(0.01)
Increase (Decrease) in short term borrowings	0.01	0.13
Net Cash Flow from /(used in) Financing Activities (C)	(1.88)	(1.24)
Net Increase /(decrease) in Cash and Cash Equivalents (A+B+C)	(64.18)	(54.50)
Cash and cash equivalents at the beginning of the year	72.70	64.76
Cash and cash equivalents at the end of the year	8.52	10.26

