

**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**UN-AUDITED FINANCIAL RESULTS (REVIEWED)
FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2023**

(Rs.in Crore)

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2023 Reviewed	30.09.2023 Reviewed	31.12.2022 Reviewed	31.12.2023 Reviewed	31.12.2022 Reviewed	31.03.2023 Audited
1	Income						
a)	Revenue from operations	156.06	122.59	192.77	398.46	650.64	827.96
b)	Other Income	2.35	1.72	1.87	7.94	4.87	8.42
	Total Revenue	158.41	124.31	194.64	406.40	655.51	836.38
2	Expenses						
a)	Cost of materials consumed	116.17	87.28	146.79	312.64	503.95	631.02
b)	Change in inventories of finished goods, work in progress and stock in trade	(0.81)	20.73	(5.62)	1.11	(20.38)	(12.59)
c)	Employees benefits expense	6.48	6.02	6.52	18.50	18.68	24.92
d)	Finance costs	0.58	0.65	0.78	1.97	2.67	3.61
e)	Depreciation and amortisation expense	1.55	1.41	1.54	4.34	4.62	6.15
f)	Other expenses	21.75	20.74	30.39	66.47	111.27	134.82
	Total expenses	145.72	136.83	180.40	405.03	620.81	787.93
3	Profit before exceptional items and tax (1-2)	12.69	(12.52)	14.24	1.37	34.70	48.45
4	Exceptional items	-	-	-	-	-	-
5	Profit before tax (3-4)	12.69	(12.52)	14.24	1.37	34.70	48.45
6	Tax expense						
	-Current Tax (Net)	(0.14)	0.02	(3.29)	(0.26)	(8.44)	(11.89)
	-Deferred Tax	(3.46)	2.88	(0.43)	(0.43)	(0.49)	(0.65)
7	Profit for the period (5-6)	9.09	(9.62)	10.52	0.68	25.77	35.91
8	Other comprehensive income (after tax)						
a)	Items that will not be reclassified to profit or loss	0.06	0.06	0.05	0.19	0.14	0.26
b)	Items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total other comprehensive income (after tax)	0.06	0.06	0.05	0.19	0.14	0.26
9	Total comprehensive income (7+8)	9.15	(9.56)	10.57	0.87	25.91	36.17
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						226.55
12	Earnings Per Equity Share (EPS) (in Rs.)						
	Basic & Diluted	1.02	(1.08)	1.18	0.08	2.89	4.03



SEGMENT WISE REVENUE, RESULTS, ASSETS and LIABILITIES

S No	Particulars	Quarter Ended			Nine Months Ended		(Rs. in Crore)
		31.12.2023 Reviewed	30.09.2023 Reviewed	31.12.2022 Reviewed	31.12.2023 Reviewed	31.12.2022 Reviewed	Year Ended 31.03.2023 Audited
1	Segment Revenue						
	a. Fibre	136.49	105.80	164.26	343.01	563.40	719.28
	b. CPP Film	19.57	16.79	28.51	55.45	87.24	108.68
	c. Ethanol	-	-	-	-	-	-
	Total	156.06	122.59	192.77	398.46	650.64	827.96
2	Segment Results (Profit before tax, exceptional items and interest from ordinary activities)						
	a. Fibre	14.53	(10.86)	17.35	7.19	43.67	59.12
	b. CPP Film	(1.26)	(1.01)	(2.33)	(3.85)	(6.30)	(7.06)
	c. Ethanol	-	-	-	-	-	-
	Total	13.27	(11.87)	15.02	3.34	37.37	52.06
	Less: Finance Cost	0.58	0.65	0.78	1.97	2.67	3.61
	Exceptional Items	-	-	-	-	-	-
	Profit before Tax	12.69	(12.52)	14.24	1.37	34.70	48.45
3	Segment Assets						
	a. Fibre	297.67	258.63	343.05	297.67	343.05	376.23
	b. CPP Film	67.26	73.81	75.69	67.26	75.69	82.20
	c. Ethanol	54.13	21.23	-	54.13	-	-
	Total Assets	419.06	353.67	418.74	419.06	418.74	458.43
4	Segment Liabilities						
	a. Fibre	94.61	42.11	109.81	94.61	109.81	137.01
	b. CPP Film	4.39	3.93	3.50	4.39	3.50	5.74
	c. Ethanol	3.50	0.22	-	3.50	-	-
	Total Liabilities	102.50	46.26	113.31	102.50	113.31	142.75

Notes:

- The above results were reviewed by the Audit Committee and approved by the board of Directors at their meeting held on 02nd February 2024.
- 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 is in the process of setting-up a 150 KL per day Grain based Distillery for Ethanol blended petrol as an additional segment.
- 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 Limited


 Vineet Jain
 Managing Director

 Place : New Delhi
 Date : 02nd February, 2024
