

Statement of Financial Results for the year ended 30.09.2018

							Rs in lakhs
	Particulars	Quarter Ended (30.09.2018)	Quarter ended (30.06.2018)	Quarter ended (30.09.2017)	Half year ended (30.09.2018)	Half year ended (30.09.2017)	Year ended 31.03.2018
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations	1134.22	1404.26	490.12	2538.48	3348.44	5710.90
2	Other income(net)	2.88	0.00	0.00	2.88	0.00	54.16
3	Total Revenue (1+2)	1137.10	1404.26	490.12	2541.36	3348.44	5765.06
4	Expenses:						
	Cost of materials consumed	894.24	1233.54	561.65	2127.78	2400.91	4340.71
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	102.85	-15.95	-233.23	86.90	581.09	498.69
	Employee benefits expense and Finance costs	17.80	28.22	32.63	46.02	65.13	152.85
	Depreciation and amortization expense	13.50	13.50	6.89	27.00	13.89	54.70
	Other expenses	95.85	134.33	103.27	230.18	257.92	675.63
	Total expenses	1124.24	1393.64	471.12	2517.88	3318.94	5722.58
5	Profit before exceptional items and tax (3-4)	12.86	10.62	19.00	23.48	29.50	42.48
6	Exceptional items(Preliminary Expense W/O)	1.64	1.96	0.48	3.60	0.00	1.96
7	Profit before tax (5-6)	11.22	8.66	19.48	19.88	29.50	40.51
8	Tax expense:						
	(1) Current tax	1.40	2.60	4.50	4.00	7.80	15.96
	(2) Deferred tax	0.00	0.00	1.32	0.00	1.32	3.67
9	Profit (Loss) for the period (7-8)	9.82	6.06	13.66	15.88	20.38	28.22
10	Other Comprehensive Income(net of tax) (a) i) Items that will not be classified to profit & loss ii) Income tax relating to items that will not be reclassified to profit & loss (b) i) Items that will classified to profit & loss ii) Income tax relating to items that will be reclassified to profit & loss	0.00	0.00	0.00	0.00	0.00	0.00
	Total other comprehensive income, net of income tax						
11	Total comprehensive income for the period(9+10)	9.82	6.06	13.66	15.88	20.38	28.22
12	Paid- up equity share capital(face value Rs 1 each)	554.08	554.08	494.08	554.08	494.08	494.08
13	Earnings per equity share:						
	(1) Basic	0.01	0.01	0.02	0.03	0.04	0.06
	(2) Diluted	0.01	0.01	0.02	0.03	0.04	0.06

Notes:

1. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14.11.2018.
2. The Company adopted Indian Accounting Standards ("Ind AS") from April 1, 2017 and accordingly above results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 'Interim Financial Reporting' prescribed under section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.
3. The figures of the previous periods have been regrouped/ rearranged wherever considered necessary.

FOR PACT INDUSTRIES LIMITED



**HARPREET SINGH
(MANAGING DIRECTOR)
DIN: 00570541**

**DATE: 14.11.2018
PLACE: LUDHIANA**

PACT INDUSTRIES LTD.

Standalone Statement of Assets and Liabilities		Rs. In Lac	
	Particulars	As at 30.09.2018(Unaudited)	As at (31.03.2018) (Audited)
Â	EQUITY AND LIABILITIES		
1	Shareholders' funds		
	(a) Share capital	554.08	594.08
	(b) Reserves and surplus	370.52	565.80
	(c) Money received against share warrants	0.00	0.00
	Sub-total – Shareholders funds	924.60	1159.88
2.	Share application money pending allotment	0.00	0.00
3.	Minority interest	0.00	0.00
4.	Non-current liabilities		
	(a) Long-term borrowings	112.21	267.75
	(b) Deferred tax liabilities (net)	4.31	4.31
	(c) Other long-term liabilities	0.00	0.00
	(d) Long-term provisions	0.00	0.00
	Sub-total - Non-current liabilities	116.52	272.06
5.	Current liabilities		
	(a) Short-term borrowings	893.16	954.78
	(b) Trade payables	1026.64	93.49
	(c)Other current liabilities	103.98	919.05
	(d) Short-term provisions	65.10	141.01
	Sub-total - Current liabilities	2088.88	2108.33
	TOTAL - EQUITY AND LIABILITIES	3130.00	3540.27
B.	ASSETS		
1.	Non-current assets		
	(a) Fixed assets	447.14	895.87
	(b) Goodwill on consolidation *	0.00	0.00
	(c) Non-current investments	1.00	1.00
	(d) Deferred tax assets (net)	0.00	0.00
	(e) Long-term loans and advances	43.98	0.00
	(f) Other non-current assets	101.61	104.46
	Sub-total - Non-current assets	593.73	1001.33
2	Current assets		
	(a) Current investments	0.00	0.00
	(b) Inventories	832.78	976.01
	(c) Trade receivables	1495.36	740.58
	(d) Cash and cash equivalents	33.70	29.34
	(e) Short-term loans and advances	174.43	788.18
	(f) Other current assets	0.00	4.83
	Sub-total - Current assets	2536.27	2538.94
	Total -ASSETS	3130.00	3540.27

Note :- Depreciation reserve has been deducted from the fixed assets despite of shown in Reserve & surplus .