

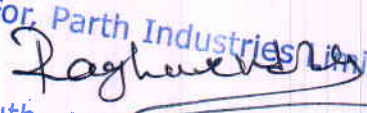
**PARTH INDUSTRIES LIMITED**

**PART I**

**Statement of Standalone Unaudited Results for the Quarter and Half year ended 30-09-2017**

(Rs. in Lakhs)

Particulars	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year to date figures for current period ended	Year to date figures for the previous year ended	Previous year ended
	(30/09/2017)	(30/06/2017)	(30/09/2016)	(30/09/2017)	(30/09/2016)	(31/03/2017)
(Refer Notes Below)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1 Revenue from Operation</b>	2.50	3.51	7.83	6.01	30.22	53.50
Other income						
<b>Total Revenue (I + II)</b>	2.50	3.51	7.83	6.01	30.22	53.50
<b>2 Expenses</b>						
(a) Cost of materials consumed	0.00	1.62	0.00	1.62	0.00	1.29
(b) Purchase of stock-in-trade						
© Changes in inventories of finished goods, work-in-progress and stock-in-trade						
(d) Employee benefits expense	4.53	2.43	1.00	6.96	4.00	8.09
(e) Finance Cost	0.00	0.00	0.00	0.00	0.00	0.00
(f) Depreciation and amortisation expense	0.00	0.00	0.00	0.00	0.00	0.40
(g) Other expenses	0.09	3.35	4.24	3.44	17.52	40.24
<b>Total expenses</b>	4.62	7.40	5.24	12.02	21.52	50.02
<b>3 Profit / (Loss) before exceptional and extraordinary items and tax (III - IV)</b>	(2.12)	(3.89)	2.59	(6.01)	8.70	3.48
4 Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
<b>5 Profit / (Loss) before tax</b>	(2.12)	(3.89)	2.59	(6.01)	8.70	3.48
6 Tax expense						
Current Tax - Provision for taxation	0.00	0.00	0.80	0.00	0.00	1.20
Deferred Tax						
<b>7 Net Profit / (Loss) for the period</b>	(2.12)	(3.89)	1.79	(6.01)	8.70	2.28
8 Other Comprehensive Income/(Loss) (net of tax) (Refer Not No. 5)	0.00	0.00	0.00	0.00	0.00	0.00
<b>9 Total Comprehensive Income/(Loss) for the period</b>	(2.12)	(3.89)	1.79	(6.01)	8.70	2.28
10 Paid up Equity Share Capital (Face value of Rs. 10/- each)	335.00	335.00	335.00	335.00	335.00	335.00

For Parth Industries Limited  
  
 Authorised Signatory/Director

11 Earnings per equity share:						
(1) Basic		(0.01)	(0.01)	0.01	(0.02)	0.03
(2) Diluted		(0.01)	(0.01)	0.01	(0.02)	0.03
						0.01

Notes:

- The above results were reviewed by Audit Committee and taken on record by the Board of Directors at its meeting held on 13th November, 2017
- The Company has only single Reportable Business Segment in terms of requirements of Accounting Standard
- During the quarter ended 30th September 2017, Nil complaints was received and attended.
- Previous quarter's figures have been re-grouped / re-arranged wherever necessary.
- These financial statements are prepared in accordance with Indian Accounting Standards (Ind AS) under the historical cost convention on the accrual basis except for certain financial instruments which are measured at fair values, the provisions of the Companies Act, 2013 ('Act') (to the extent notified) and guidelines issued by the Securities and Exchange Board of India (SEBI). The Ind AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.

6. Reconciliation of Statement of Profit and Loss reported for previous year under IGAAP to Ind AS Quarter Ended 30th September, 2016.

Particulars	Item Impacting	As Per IGAAP	Effect on Transition to Ind AS	As Per Ind AS
Revenue from Operations		7.83	NIL	7.83
Other Comprehensive Income		NIL	NIL	NIL
Tax Expenses		0.8	NIL	0.8
Profit After Tax		1.79	NIL	1.79

Reconciliation of Statement of Profit and Loss reported for previous year under IGAAP to Ind AS Half year Ended September 30, 2016

Particulars	Item Impacting	As Per IGAAP	Effect on Transition to Ind AS	As Per Ind AS
Revenue from Operations		30.22	NIL	30.22
Other Comprehensive Income		NIL	NIL	NIL
Tax Expenses		0.00	NIL	0.00
Profit After Tax		8.70	NIL	8.70

By Order of the Board of Directors

Place : AHMEDABAD

Date : 13/11/2017

For PARTH INDUSTRIES LIMITED Limited

*Raghuvendra*  
Raghuvendra Kulkarni  
Authorised Signatory/Director

Director

DIN: 06970323

# PARTH INDUSTRIES LIMITED

Regd. Office: 6, 2nd Floor, Baronet Complex, Ramnagar, Sabarmati, Ahmedabad-05

Email: [parthindustrieslimited@gmail.com](mailto:parthindustrieslimited@gmail.com) Phone: 07926468271

CIN: L91110GJ1993PLC017863

## PARTH INDUSTRIES LTD

Statement of Assets and Liabilities		STANDALONE	
		As at half year end 30.09.17 (Unaudited)	As at year ended 31.3.17 (Audited)
Particulars			
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current assets</b>		
	(a) Fixed assets	0.84	0.26
	(b) Capital work-in-progress	0.00	0.00
	Financial Assets		
	Non-current investments	0.00	0.00
	Loans	276.66	313.97
	Deferred tax assets (net)	0.00	0.00
		<b>277.50</b>	<b>314.23</b>
<b>2</b>	<b>Current assets</b>		
	Inventories	0.00	0.00
	Financial Assets		
	Trade receivables	88.95	86.00
	Cash and cash equivalents	0.73	2.12
	Loans	0.00	0.00
	Other current assets	125.62	125.62
		<b>215.30</b>	<b>213.74</b>
	<b>TOTAL - ASSETS</b>	<b>492.80</b>	<b>527.97</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Equity</b>		
	Share capital	335.00	335.00
	Other Equity	-74.27	-68.26
		<b>260.73</b>	<b>266.74</b>
<b>2</b>	<b>Liabilities</b>		
	A. Non Current Liabilities		
	Borrowings	0.00	0.00
	Other Financial Liabilities	0.00	0.00
	Provision	0.00	0.00
		0.00	0.00
	B - Current liabilities		
	Borrowings	15.59	13.25
	Trade payables	198.67	230.88
	Other current liabilities	5.71	5.00
	Provisions	12.10	12.10
		<b>232.07</b>	<b>261.23</b>
	<b>TOTAL - LIABILITIES</b>	<b>492.80</b>	<b>527.97</b>

For, Parth Industries Limited

  
Authorised Signatory/Director