

PARTH INDUSTRIES LIMITED

CIN: L91110G1993PLC017863

6, 2nd Floor, Baronet Complex, Ramnagar, Sabarmati, Ahmedabad

Statement of Standalone/Consolidated Audited Financial Results for the Quarter Ended 30.09.2018

SR NO	PARTICULARS	Standalone (Rs. Lakhs)					
		Quarter Ended			Half Year		Year Ended
		30-09-2018 (Unaudited)	30-06-2018 (Unaudited)	30-09-2017 (Unaudited)	30-09-2018 (unaudited)	30-09-2017 (unaudited)	31-03-2018 (Audited)
1	Income						
	Revenue from operations -						
	Other income	77.9	14.28	2.50	92.18	6.01	31.01
	Total income						10.40
2	Expenses	77.90	14.28	2.50	92.18	6.01	41.41
(a)	Cost of materials consumed						
(b)	Purchases of stock-in-trade	76.04	-		76.04	1.62	1.62
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade						
(d)	Employee benefit expense						
(e)	Finance costs	1.94	3.95	4.53	5.93	6.95	13.48
(f)	Depreciation, depletion and amortisation expense						0.02
(f)	Other Expenses	0.1	0.10		0.20	3.44	0.35
	Total expenses	0.12	8.16	0.09	8.28		21.68
3	Total profit before exceptional items and tax	78.20	12.25	4.62	90.45	12.02	37.19
4	Exceptional items	(0.30)	2.03	(2.12)	1.73	(6.01)	4.22
5	Total profit before tax						
7	Tax expense	(0.30)	2.03	(2.12)	1.73	(6.01)	4.22
8	Current tax						
9	Deferred tax	-0.3	0.50				1.38
10	Total tax expenses	(0.50)	0.50				(0.05)
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement						1.30
14	Net Profit/Loss for the period from continuing operations	0.20	1.53	(2.12)	1.73	(6.01)	2.92
15	Profit (loss) from discontinued operations before tax						
16	Tax expense of discontinued operations						
17	Net profit (loss) from discontinued operation after tax	0.20	1.53	(2.12)	1.73	(6.01)	2.92
18	Share of profit (loss) of associates and joint ventures accounted for using equity method						
19	Total profit (loss) for period	0.20	1.53	(2.12)	1.73	(6.01)	2.92
20	Other comprehensive income net of taxes						
21	Total Comprehensive income for the period	0.20	1.53	(2.12)	1.73	(6.01)	2.92
22	Total profit or loss, attributable to	0.20	1.53	(2.12)	1.73	(6.01)	2.92
	Profit or loss, attributable to owners of parent						
	Total profit or loss, attributable to non-controlling interests						
23	Total Comprehensive income for the period attributable to						
	Comprehensive income for the period attributable to owners of parent						
	Total comprehensive income for the period attributable to owners of parent non-controlling interests						
24	Details of equity share capital						
	Paid-up equity share capital						
	Face value of equity share capital	335.00	335.00	335.00	335.00	335.00	335.00
25	Details of debt securities	10.00	10.00	10.00	10.00	10.00	10.00
	Paid-up debt capital						
	Face value of debt securities						
26	Reserves excluding revaluation reserve	63.60	63.80	74.27	63.60	74.27	65.11
27	Earnings per share	0.01	0.05	(0.06)	0.05	(0.18)	0.09
	Earnings per equity share for continuing operations						
	Basic earnings (loss) per share from continuing operations	0.01	0.05	-0.06	0.05	-0.18	0.09
	Diluted earnings (loss) per share from continuing operations	0.01	0.05	-0.06	0.05	-0.18	0.09
	Earnings per equity share for discontinued operations						
	Basic earnings (loss) per share from discontinued operations						
	Diluted earnings (loss) per share from discontinued operations						
	Earnings per equity share						
	Basic earnings (loss) per share from continuing and discontinued operations						
	Diluted earnings (loss) per share from continuing and discontinued operations						
28	Debt equity ratio						
29	Debt service coverage ratio						
30	Interest service coverage ratio						
31	Disclosure of notes on financial results						

NOTES:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at its Meeting held on 13th November, 2018. The statutory auditors have carried out a limited review of the results for the quarter ended September 30, 2018 and have expressed an unqualified audit opinion.
- The figures for the previous period/year have been regrouped/reclassified, wherever necessary.
- This Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind As), prescribed under section 133 of the Companies Act, 2013, and other recognized accounting practices and policies to the extent applicable. Beginning April 1, 2017 Company has for the first time adopted Ind As with transition date of April 1, 2017
- The Disclosure is as per Regulation 33 of SEBI (Listing Obligations & Disclosures Requirements) Regulations, 2015.
- The Company is operating in single segment, so above results are for single segment only.

Date: 13.11.2018
Place: Ahmedabad

For Parth Industries Limited
For and on behalf of the Board of Directors


Raghendra Kulkarni
Authorised signatory/Director
Director - DIN - 06970323

Parth Industries Ltd.
CIN: L91110GJ1993PLC017863
6, 2nd Floor, Baronet Complex, Ramnagar, Sabarmati, Ahmedabad
Statement Of Assets and Liability

(Rs. In Lacs)

Particulars	Standalone	
	As at 30th September 2018	As at 31st March 2018
	Unaudited	Audited
A) Assets		
Non Current Assets		
Property Plant and Equipement	0.44	0.44
Capital Work In Progress		
Other Intengible Assets		
Intengible assets under Development		
Financial Assets		
i) Investment		
ii) Loan	297.37	282.65
iii) Other Financial Assets		
Deferred Tax Assets (net)		
Other non current Assets		
Total Non Current Assets	297.81	283.09
Current Assets		
Inventories		
Financial Assets		
i) Trade Receivable	159.86	90.50
ii) Cash and Cash Equivalents	0.21	6.57
iii) Bank Balance other than (ii)above		
iv) Other Financial Assets	105.51	105.51
Other Current Assets		
Total Curent Assets	265.58	202.58
Total Assets	563.39	485.67
B) Equity and Liabilities		
Equity Share Capital	335.00	335.00
Other Equity	-63.60	-65.33
Total Equity	271.40	269.67
Non Current Liabilities		
Financial Liabilities		
i) Borrowings	197.78	-
Defered Tax Liabilities		
Total Non Current Liabilities	197.78	
Current Liabilities		
Financial Liabilities		
i) Borrowings	2.85	2.85
ii) Trade Payables	72.68	196.89
iii) Other Financial Liabilities		
Provisions	13.64	13.37
Other Current Liabilities	5.04	2.89
Total Current Liabilities	94.21	216.00
Total Equity and Liabilities	563.39	485.67

For, Parth Industries Limited

 Authorised Signatory/Director



Limited Review Report

**Review Report to Board of Directors
Parth Industries Limited**

We have reviewed the accompanying statement of unaudited financial results of Parth Industries Limited for the period ended 30th September, 2018. ('The Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with relevant circulars issued by SEBI.

This statement is responsibilities of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity 'specified under Section 143 (10) of the Companies Act, 2013 (the 'Act')". This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and Analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards i.e. Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Act read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with relevant circulars issued by SEBI, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For, Suresh R Shah & Associates
Chartered Accountants**

**Place: Ahmedabad
Date: 13/11/2018**



**Mrugen Shah
Partner
M. No.: 117412**