

PRIYA INTERNATIONAL LIMITED

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	AUDITED FINANCIAL RESULTS FOR THE C	20.20.20.20.20.20	· · · · · · · · · · · · · · · · · · ·	D DIOX NAME	011 2017	
0 11	In	(Rs.in lakhs except EPS)				
Sr No	Particulars	Quarter Ended			Year Ended	
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audite
	T	31-03-2019	31-12-2018	31-03-2018	31-03-2019	31-03-20
11	Income (A) P					
	(a) Revenue from Operations	310.75	378.21	266.89	1,233.38	1,091.5
	(b) Other Income	21.86	16.36	13.91	71.16	57.
	Total Income from operations	332.61	394.57	280.80	1,304.54	1,149.6
2	Expenses:					
	(a) Cost of Materials consumed	-	-	-	-	
	(b) Purchase of Stock-in-trade	207.37	265.90	103.93	793.21	505.
	(c) Changes in Inventory of Stock-in-trade	(6.40)	(28.96)	42.18	(69.10)	108.
	(d) Employee Benefits Expenses	47.06	51.90	52.61	198.10	191.
	(e) Finance Costs	5.89	4.62	0.18	17.43	0,
	(f) Depreciation and Amortisation expense	1.46	1.49	2.15	5.91	8.
	(g) Other expenses	61.61	64.38	56.54	242.51	204.
	Total Expenses	316.99	359.33	257.59	1,188.06	1,019.
	DesCre / (Lea) for a discount in the Fig.					
3	Profit / (Loss) from ordinary activites before Exceptional items (1-2)	15.62	35.24	23.21	116.48	129.
4	Exceptional Items	15.02	33.24	23.21	110.40	127
5	Profit / (Loss) before tax (3 +/- 4)	15.62	35.24	23.21	116.48	129
-6	Tax Expense	15.02	35.24	23.21	110.46	129.
	- Current tax	(3.98)	12.17	4.25	31.19	33.
	- Deferred tax	2.41	5.63	(3.22)	2.77	
	Total Tax Expenses	(1.57)	17.80	1.03	33.96	21.
7	Profit / (Loss) for the period (5 +/-6)	17.19	17.44	22.18	82.52	107
8	Other Comprehensive Income, net of income tax					
	A. (i) Items that will be reclassified to Profit or Loss					
	(ii) Income tax relating to items that will be reclassified to		•	-		
	B. (i) Items that will not be reclassified to Profit or Loss	(8.95)	24.73	(29.02)	(6.10)	
	(ii) Income tax relating to items that will not be reclassified to	(6.93)	24.73	(29.02)	(0.10)	(6
	profit or loss	(2.59)	(3.17)	3.02	(4.17)	(2
	Total Other Comprehensive Income, net of income tax	(2.37)	(3.17)	3.112	(4.17)	\^2
		(11.54)	21.56	(26.00)	(10.27)	(9
	Total Comprehensive Income for the period (8 +/- 7)					
9	Total Comprehensive Income for the period (8 +7-7)	5.65	39.00	(3.82)	72.25	98
	Paid-up equity share capital (face value of Rs 10/- per					
10	share)	99.60	99.60	99.60	99.60	99
11	Other Equity				917.75	857
12	Earning per share (EPS) (of Rs 10/- each) (not annualised)					
	Basic/ Diluted EPS	1.73	1.75	2.23	8.29	10

	SEGMENT WISE REVENUE, R					
	AUDITED FINANCIAL RESULTS FOR THE	QUARTER AN	D YEAR END	ED 31ST MAI	RCH 2019	
Sr. No.	Particulars	Quarter Ended		· · · · · · · · · · · · · · · · · · ·	Year Ended	
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
		31-03-2019	31-12-2018	31-03-2018	31-03-2019	31-03-2018
1	Segment Revenue (Revenue from Operations)					
	(a) Indenting commission	86.19	82.45	86.62	332.62	309.94
	(b) Chemical	182.44	295.76	180.27	858.64	782.02
	(c) Unallocable	42.12	-		42.12	
-	Net sales/Income from Operations	310.75	378.21	266.89	1,233.38	1,091.96
2	Segment Profit Before Tax & Finance Cost					
	(a) Indenting commission	23.89	43.92	45.44	161.59	165.49
	(b) Chemical	15.84	44.73	29.27	118.10	131.10
	Total	39.73	88.65	74.71	279.69	296.59
	Less : Finance Cost	5.89	4.62	0.18	17.43	0.77
	Less: Other Unallocable Expenditure net off Un-allocable					
	Income	18.22	48.79	. 51.32	145.78	166.53
	Total Profit (+)/Loss (-) before Tax	15.62	35.24	23.21	116.48	129.29

3	Capital Employed					
	(a) Indenting commission					
	Segment Assets	142.90	129.60	152.73	142.90	152.73
	Segment Liabilities	102.32	128.81	122.37	102.32	122.37
	Net Capital Employed (a)	40.58	0.79	30.36	40.58	30.36
	(b) Chemical					
	Segment Assets	360.95	397.47	312.20	360.95	312.20
	Segment Liabilities	152.68	235.41	185.23	152.68	185.23
	Net Capital Employed (b)	208.27	162.06	126.97	208.27	126.97
	(c) Unallocated					
	Segment Assets	1,029.02	940.06	897.96	1,029.02	897.96
	Segment Liabilities	260.52	91.21	98.18	260.52	98.18
	Net Capital Employed (c)	768.50	848.85	799.78	768.50	799.78
	Total Capital Employed (a+b+c)	1,017.35	1,011.70	957.11	1,017.35	957.11

	STATEMENT OF ASSETS AND LIABILITIES	(1	Rs.in lakhs)
		As At	As At
ĭ	ASSETS	31-03-2019	31-03-2018
1	Non - current assets		
	(a) Property, plant and equipment	14.84	22.01
	(b) Financial assets		
	(i) Investments	149.61	172.53
	(ii) Loans	753.00	580.00
	(iii) Other financial assets	71.28	73.07
	(c) Deferred tax assets	53.48	60.42
	(d) Other tax assets	9.68	4.96
	Total Non - Current Assets	1,051.89	912.99
2	Current assets		
	(a) Inventories	191.61	176.17
	(b) Financial assets		
	(i) Trade receivables	232.26	203.46
	(ii) Cash and cash equivalents	11.99	22.72
	(iii) Bank balances other than (ii) above	1.49	1.51
	(iv) Other financial assets	33.32	41.52
	(c) Other current assets	10.31	4.53
	Total Current Assets	480.98	449.91
	TOTAL ASSETS	1,532.87	1,362.90
II	EQUITY AND LIABILITIES		
	EQUITY		
	(a) Equity share capital	99.60	99.60
	(b) Other equity	917.75	857.51
	Total Equity	1,017.35	957.11
	LIABILITIES		
1	Non - current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	79.66	3.93
	(b) Provisions	92.89	85.95
	Total Non - Current Liabilities	172.55	89.88
2	Current liabilities		
	(a) Financial liabilities		
	(i) Trade payables	160.79	176.50
	(ii) Other financial liabilities	84.33	5.14
	(b) Other current liabilities	6.92	15.08
	(c) Provisions	90.93	107.96
<u> </u>	(d) Current tax liabilities (Net)	-	11.23
	Total Current Liabilities	342.97	315.91
	TOTAL EQUITY AND LIABILITIES	1,532.87	1,362.90



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otes:					
1)	The above audited financial results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 30th May, 2019.				
2)	Segment Revenue, Result and Capial Employed figures include the respective amounts identifiable to each of the segments. Other allocable expenditure mainly includes expenses incurred on common services.				
3)	Corresponding figures of the previous quarter/year have been regrouped, recasted and reclassified to make them comparable wherever necessary.				
4)	The figure of current quarter ended 31st March, 2019 and quarter ended 31st March, 2018 are the balancing figures between audited figures of the full financial year ended 31st March, 2019 and 31st March, 2018 respectively and the published year to date Ind AS figures up to third quarter 31st December, 2018 and 31st December, 2017 respectively.				
	Place: Mumbai Date: 30th May, 2019 RNATIO RNATIO P.V. Hariharan Whole Time Director DIN No. 03196975				

Kanu Doshi Associates LLP

Chartered Accountants

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Auditor's Report on Quarterly and Year to Date Financial Results of the **Priya International Limited** Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To.

The Board of Directors of Priya International Limited

- We have audited the accompanying Statement of Financial Results of **Priya International Limited** ('the Company') for the quarter and year ended 31 March 2019 ('the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified.
- 2. The quarterly financial results for the quarter ended 31st March, 2019 and for the corresponding quarter ended 31st March, 2018 are the derived figures between the audited figures in respect of the year ended 31st March, 2019 and 31st March, 2018 and the published year to date figures up to the period 31st December, 2018 and figures up to 31st December, 2017, being the date of the end of the third quarter of the respective financial year, which were subject to limited review.
- 3. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been compiled from the related Financial Statements. Our responsibility is to express an opinion on these Financial Results based on our audit of these Financial Statements, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard ('Ind AS'), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under; as applicable and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.
- 4. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we comply with ethical requirements and we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.
- 5. In our opinion and to the best of our information and according to the explanations given to us, these quarterly Financial Results as well as the year to date results:

(i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and

Kanu Doshi Associates LLP

(ii) give a true and fair view of the net profit (financial performance including other comprehensive income) and other financial Information for the quarter and year ended 31 March 2019.

For Kanu Doshi Associates LLP

Chartered Accountants

Firm Registration No: 104746W/W100096

Kunal Vakharia

Partner

Membership No: 148916

Place: Mumbai

Date: May 30, 2019