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annualised)
Basic/ Diluted EPS

PRIYA INTERNATIONAL LIMITED

Regd. office: 4th Floor, Kimatrai Building, 77-79, Maharshi Karve Marg,

Marine Lines (East), Mumbai-400 002. Tel.: 022-4220 3100, Fax.: 022-4220 3197

CIN: L99999MH1983PLC086840 www.priyagroup.com, E-mail: priyaapj@priyagrou UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2018 (Rs. in Lakhs except EPS) Sr No Particulars Nine Months Ended Quarter Ended Year Ended (Unaudited) (Unaudited) (Unaudited) (Unaudited) (Unaudited) 31 December 2018 31 December 2017 30 September 2018 31 December 2018 31 December 2017 31 March 2018 Income (a) Revenue from Operations 378.21 268.97 287.74 922.63 825.07 1091.90 (b) Other Income 16.36 18.63 13.39 49.30 43.19 57.10 Total Income from operations 394.57 287.60 301,13 971.93 868.26 1149.06 Expenses: (a) Cost of Materials consumed (b) Purchase of Stock-in-trade 265.90 156.53 159.12 585.84 401.36 505.29 (c) Changes in Inventory of Stock-in-trade (28.96 (12.79) 1.03 (62.70) 66.64 108.82 (d) Employee Benefits Expenses 51.90 49.81 45.64 151.04 139.16 191.77 (e) Finance Costs 4.62 3.96 0.19 11.54 0.59 0.73 (f) Depreciation and Amortisation expense 1.49 1.49 2.30 4.45 6.44 8.59 (g) Other expenses 64.38 52.21 52.78 180.90 147.99 204.53 Total Expenses 251.21 359.33 261.06 871.07 1019.77 762.18 Profit / (Loss) from ordinary activites before Exceptiona items (1-2) 36.39 40.07 35.24 100.86 106.08 129,29 Exceptional Items Profit / (Loss) before tax (3 +/- 4) 35.24 36.39 40.07 100.86 106.08 129.29 Tax Expense - Current tax 12.17 13.61 15.01 35.17 29.33 33.58 0.36 (11.70) 5.63 (1.94)(6.59)(8.48)Total Tax Expenses 17.80 11.67 8.42 35.53 20.85 21.88 Profit / (Loss) for the period (5 +/-6) 17.44 24.72 31.65 65.33 85.23 107.41 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 24.73 (32.22) 39.89 2.85 22.75 (6.27 (ii) Income tax relating to items that will not be reclassified to (2.84 (3.17 0.16 (10.27)(1.58)(5.86) Total Other Comprehensive Income, net of income tax 1.27 21.56 (32.06 29.62 16.89 (9.11) Total Comprehensive Income for the period (8 +/- 7) 98.30 66,60 102.12 39.00 (7.34 61.27 Paid-up equity share capital (face value of Rs 10/- per share) 99.60 10 99.60 99.60 99,60 99.60 99.60 11 Other Equity 857.51 Earning per share (EPS) (of Rs 10/- each) (no

SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2018										
Sr. No.	Particulars	Quarter Ended			Nine Months Ended		[
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)			
		31 December 2018	30 September 2018	31 December 2017	31 December 2018	31 December 2017	31 March 201			
1	Segment Revenue (Revenue from Operations)									
	(a) Indenting commission	82.45	84.21	64.79	246.43	223.32	309.9			
	(b) Chemical	295.76	184.76	222.95	676.20	601.75	782.0			
	Net sales/Income from Operations	378.21	268.97	287.74	922.63	825.07	1091,90			
2	Segment Profit Before Tax & Finance Cost									
	(a) Indenting commission	43.92	51.85	27.57	137.70	120.05	165.4			
	(b) Chemical	44.73	22.35	48.71	102.26	101.83	131.1			
	Total	88.65	74.20	76.28	239.96	221.88	296.59			
	Less : Finance Cost	4.62	3.96	0.19	11.54	0.59	0.77			
	Less: Other Unallocable Expenditure net off Un-allocable									
	Income	48.79	33.85	36.02	127.56	115.21	166.5			
	Total Profit (+)/Loss (-) before Tax	C (35,24)	36.39	40.07	100.86	106.08	129.29			

2.48

1.75

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3.18

6.56

8.56

10.78

3 <u>Ca</u>	apital Employed						
(a)) Indenting commission						
Seg	egment Assets	129.60	140.86	134.86	129.60	134.86	152.73
Seg	egment Liabilities	128.81	131.10	122.69	128.81	122.69	122.37
Ne	let Capital Employed (a)	0.79	9.76	12.17	0.79	12.17	30.36
(b)	o) Chemical						
Se	egment Assets	397.47	349.42	361.22	397.47	361.22	312.20
Se	egment Liabilities	235.41	220.74	151.86	235.41	151.86	185.23
Ne	let Capital Employed (b)	162.06	128.68	209.36	162.06	209.36	126.97
(c)	e) Unallocated				***************************************		
Se	egment Assets	940.06	936.78	828.19	940.06	828.19	897.96
Se	egment Liabilities	91.21	102.52	125.85	91.21	125.85	98.18
N	let Capital Employed (c)	848.85	834.26	702.34	848.85	702.34	799.78
To	otal Capital Employed (a+b+c)	1,011.70	972.70	923.87	1,011.70	923.87	957.11

Notes: The above unaudited financial results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 12th February, 2019. The Statutory Auditors of the Company have carried out a Limited Review of the aforesaid results.

Segment Revenue, Result and Capital Employed figures include the respective amounts identifiable to each of the segments. Other unallocable 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.

On behalf of the Board of Directors

Alfa Duria Aditya Bhuwania

Director DIN No. 00018911

Place: Mumbai Date: 12th February, 2019





Kanu Doshi Associates LLP

Chartered Accountants

Mumbai Address : 203, The Summit, Hanuman Road, Western Express Highway, Vile Parle (E), Mumbai - 400 057 T : 022-2615 0100 / 111 / 112 • F : 022 2615 0113

Pune Address : 123, Sohrab Hall, 21 Sassoon Road, Opp. Jehangir Hospital, Pune - 411001 • T : 020 4906 7177

E:info@kdq.co.in • W:www.kdq.co.in

Limited Review Report

To,
The Board of Directors of PRIYA INTERNATIONAL LIMITED

- 1. We have reviewed the accompanying statement of unaudited financial results of PRIYA INTERNATIONAL LIMITED ("Company") for the quarter ended December 31, 2018 and year to date from April 1, 2018 to December 31, 2018 attached herewith, being submitted by the Company pursuant to requirement of Regulation 33 of the securities and Exchange Board of India (SEBI) (Listing Obligation and Disclosure Requirements) Regulations, 2015, as modified by the Circular no. CIR/CFD/FAC/62/2016 dated 5th July, 2016 (the Regulations).
- 2. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
- 3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information performed by Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. 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 an analytical procedure 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.
- 4. 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 has not been prepared in accordance with applicable Indian Accounting Standards specified under section 133 of the Companies Act, 2013 read with relevant rules there under and other recognized accounting practices and policies and has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Kanu Doshi Associates LLP

Chartered Accountants

Firm Registration No: 104746W/W100096

Kunal Vakharia

Partner

Membership No.: 148916

Place: Mumbai

Date: February 12, 2019