

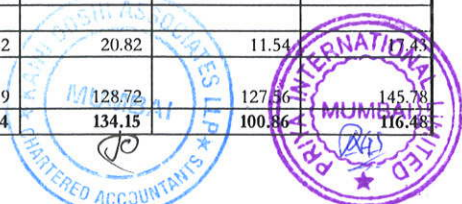


**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2019**

Sr No	Particulars	Quarter Ended			Nine Month Ended		Year Ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		31-12-2019	30-09-2019	31-12-2018	31-12-2019	31-12-2018	31-03-2019
1	<b>Income</b>						
	(a) Revenue from Operations	332.52	414.43	378.21	1,176.33	922.63	1233.38
	(b) Other Income	31.31	28.51	16.36	86.59	49.30	71.16
	<b>Total Income from operations</b>	<b>363.83</b>	<b>442.94</b>	<b>394.57</b>	<b>1,262.92</b>	<b>971.93</b>	<b>1304.54</b>
2	<b>Expenses:</b>						
	(a) Cost of Materials consumed	-	-	-	-	-	-
	(b) Purchase of Stock-in-trade	132.18	297.57	265.90	713.24	585.84	793.21
	(c) Changes in Inventory of Stock-in-trade	37.80	(2.55)	(28.96)	49.30	(62.70)	-69.10
	(d) Employee Benefits Expenses	47.75	50.66	51.90	146.34	151.04	198.10
	(e) Finance Costs	6.17	6.81	4.62	20.82	11.54	17.43
	(f) Depreciation and Amortisation expense	1.07	1.07	1.49	3.13	4.45	5.91
	(g) Other expenses	78.63	58.78	64.38	195.94	180.90	242.51
	<b>Total Expenses</b>	<b>303.60</b>	<b>412.34</b>	<b>359.33</b>	<b>1,128.77</b>	<b>871.07</b>	<b>1188.06</b>
3	<b>Profit / (Loss) from ordinary activities before Exceptional items (1-2)</b>	<b>60.23</b>	<b>30.60</b>	<b>35.24</b>	<b>134.15</b>	<b>100.86</b>	<b>116.48</b>
4	Exceptional Items	-	-	-	-	-	-
5	<b>Profit / (Loss) before tax (3 +/ - 4)</b>	<b>60.23</b>	<b>30.60</b>	<b>35.24</b>	<b>134.15</b>	<b>100.86</b>	<b>116.48</b>
6	<b>Tax Expense</b>						
	- Current tax	15.93	12.51	12.17	40.58	35.17	31.19
	- Deferred tax	(5.84)	5.64	5.63	(2.70)	0.36	2.77
	<b>Total Tax Expenses</b>	<b>10.09</b>	<b>18.15</b>	<b>17.80</b>	<b>37.88</b>	<b>35.53</b>	<b>33.96</b>
7	<b>Profit / (Loss) for the period (5 +/ -6)</b>	<b>50.14</b>	<b>12.45</b>	<b>17.44</b>	<b>96.27</b>	<b>65.33</b>	<b>82.52</b>
8	<b>Other Comprehensive Income, net of income tax</b>						
	A. (i) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	B. (i) Items that will not be reclassified to Profit or Loss	(11.91)	(2.55)	24.73	(63.87)	2.85	-6.10
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(1.89)	0.04	(3.17)	(2.94)	(1.58)	-4.17
	<b>Total Other Comprehensive Income, net of income tax</b>	<b>(13.80)</b>	<b>(2.51)</b>	<b>21.56</b>	<b>(66.81)</b>	<b>1.27</b>	<b>-10.27</b>
9	<b>Total Comprehensive Income for the period (8 +/ - 7)</b>	<b>36.34</b>	<b>9.94</b>	<b>39.00</b>	<b>29.46</b>	<b>66.60</b>	<b>72.25</b>
10	<b>Paid-up equity share capital ( face value of Rs 10/- per share)</b>	<b>99.60</b>	<b>99.60</b>	<b>99.60</b>	<b>99.60</b>	<b>99.60</b>	<b>99.60</b>
11	<b>Other Equity</b>				-	-	
12	<b>Earning per share (EPS) (of Rs 10/- each ) (not annualised)</b>						
	Basic/ Diluted EPS	5.03	1.25	1.75	9.67	6.56	8.29

**SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED**  
**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2019**

Sr. No.	Particulars	Quarter Ended			Nine Month Ended		Year Ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		31-12-2019	30-09-2019	31-12-2018	31-12-2019	31-12-2018	31-03-2019
1	<b>Segment Revenue (Revenue from Operations )</b>						
	(a) Indenting commission	120.36	69.35	82.45	259.78	246.43	332.62
	(b) Chemical	212.16	282.77	295.76	854.24	676.20	858.64
	(c) Electronics	-	62.31	-	62.31	-	42.12
	<b>Net sales/Income from Operations</b>	<b>332.52</b>	<b>414.43</b>	<b>378.21</b>	<b>1,176.33</b>	<b>922.63</b>	<b>1233.38</b>
2	<b>Segment Profit Before Tax &amp; Finance Cost</b>						
	(a) Indenting commission	81.53	59.47	43.92	174.94	137.70	161.59
	(b) Chemical	28.19	36.70	44.73	108.84	102.26	118.10
	(c) Electronics	(0.18)	0.09	-	(0.09)	-	0.00
	<b>Total</b>	<b>109.54</b>	<b>96.26</b>	<b>88.65</b>	<b>283.69</b>	<b>239.96</b>	<b>279.69</b>
	Less : Finance Cost	6.17	6.81	4.62	20.82	11.54	17.43
	Less: Other Unallocable Expenditure net off Un-allocable Income	43.14	58.85	48.79	128.72	127.86	145.78
	<b>Total Profit (+)/Loss (-) before Tax</b>	<b>60.23</b>	<b>30.60</b>	<b>35.24</b>	<b>134.15</b>	<b>100.86</b>	<b>116.48</b>



3	<b>Capital Employed</b>						
	<b>(a) Indenting commission</b>						
	Segment Assets	39.32	49.41	129.60	39.32	129.60	142.90
	Segment Liabilities	107.64	110.40	128.81	107.64	128.81	102.32
	<b>Net Capital Employed (a)</b>	<b>(68.32)</b>	<b>(60.99)</b>	<b>0.79</b>	<b>(68.32)</b>	<b>0.79</b>	<b>40.58</b>
	<b>(b) Chemical</b>						
	Segment Assets	275.23	386.74	397.47	275.23	397.47	360.95
	Segment Liabilities	102.23	220.19	235.41	102.23	235.41	152.68
	<b>Net Capital Employed (b)</b>	<b>173.00</b>	<b>166.55</b>	<b>162.06</b>	<b>173.00</b>	<b>162.06</b>	<b>208.28</b>
	<b>(c) Electronics</b>						
	Segment Assets	3.15	50.15	-	3.15	-	-
	Segment Liabilities	42.94	42.94	-	42.94	-	-
	<b>Net Capital Employed (c)</b>	<b>(39.79)</b>	<b>7.21</b>	<b>-</b>	<b>(39.79)</b>	<b>-</b>	<b>-</b>
	<b>(d) Unallocated</b>						
	Segment Assets	1,247.78	1,148.72	940.06	1,247.78	940.06	1029.02
	Segment Liabilities	277.87	251.03	91.21	277.87	91.21	260.52
	<b>Net Capital Employed (d)</b>	<b>969.91</b>	<b>897.69</b>	<b>848.85</b>	<b>969.91</b>	<b>848.85</b>	<b>768.50</b>
	<b>Total Capital Employed (a+b+c+d)</b>	<b>1034.80</b>	<b>1010.46</b>	<b>1011.70</b>	<b>1034.80</b>	<b>1011.70</b>	<b>1017.35</b>

**Notes:**

- 1) 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, 2020. The Statutory Auditors of the Company have carried out a Limited Review of the aforesaid results.
- 2) 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) The Company has adopted Ind AS 116, effective annual reporting period beginning April 1, 2019. The effect on adoption of Ind AS 116 on the financial results is insignificant.
- 4) Corresponding figures of the previous quarter/year have been regrouped, recasted and reclassified to make them comparable wherever necessary.

Place: Mumbai  
Date: 12th February, 2020

On behalf of the Board of Directors

*P.V. Hariharan*  
P.V. Hariharan  
Whole Time Director  
DIN No. 03196975





**Independent Auditor's Review Report on Quarterly and Nine Months ended Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

To,  
The Board of Directors of Priya International Limited ("Company")

1. We have reviewed the accompanying statement of unaudited financial results of **PRIYA INTERNATIONAL LIMITED ("Company")** for the quarter and nine months ended December 31, 2019 and the statements of assets and liabilities on that date together with notes thereon (the 'Statement') being submitted by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by SEBI from time to time. The statement is the responsibility of the Company's management and has been approved by Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review of the Statement, which 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"), specified under Section 133 of the Companies Act, 2013, SEBI Circular CIR/CFD/PAC/62/2016 dated 5 July 2016 (hereinafter referred to as 'the SEBI Circular'), and other accounting principles generally accepted in India.
2. We conducted our review of the statement 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.
3. 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 Indian Accounting Standards (Ind AS) 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 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: 104746WW100096



Kunal Vakharia  
Partner  
Membership No.: 148916  
UDIN: 20148916AAAAAQ2463  
Place: Mumbai  
Date: 12<sup>th</sup> February, 2020

