



PRIYA INTERNATIONAL LIMITED

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UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2018

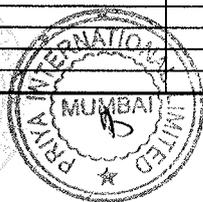
(Rs. in Lakhs except EPS)

Sr No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		(Unaudited) 30 September 2018	(Unaudited) 30 June 2018	(Unaudited) 30 September 2017	(Unaudited) 30 September 2018	(Unaudited) 30 September 2017	(Audited) 31 March 2018
1	Income						
	(a) Revenue from Operations	268.97	275.45	236.56	544.42	537.33	1091.96
	(b) Other Income	18.63	14.31	19.24	32.94	29.80	57.10
	Total Income from operations	287.60	289.76	255.80	577.36	567.13	1149.06
2	Expenses:						
	(a) Cost of Materials consumed	-	-	-	-	-	-
	(b) Purchase of Stock-in-trade	156.53	163.41	58.75	319.94	242.24	505.29
	(c) Changes in Inventory of Stock-in-trade	(12.79)	(20.95)	48.49	(33.74)	65.61	108.82
	(d) Employee Benefits Expenses	49.81	49.33	47.84	99.14	93.52	191.77
	(e) Finance Costs	3.96	2.96	0.22	6.92	0.40	0.77
	(f) Depreciation and Amortisation expense	1.49	1.47	2.18	2.96	4.14	8.59
	(g) Other expenses	52.21	64.31	56.07	116.52	95.21	204.53
	Total Expenses	251.21	260.53	213.55	511.74	501.12	1019.77
3	Profit / (Loss) from ordinary activities before Exceptional items (1-2)	36.39	29.23	42.25	65.62	66.01	129.29
4	Exceptional Items	-	-	-	-	-	0.00
5	Profit / (Loss) before tax (3 +/- 4)	36.39	29.23	42.25	65.62	66.01	129.29
6	Tax Expense						
	- Current tax	13.61	9.39	4.96	23.00	14.32	33.58
	- Deferred tax	(1.94)	(3.33)	(0.50)	(5.27)	(1.89)	(11.70)
	Total Tax Expenses	11.67	6.06	4.46	17.73	12.43	21.88
7	Profit / (Loss) for the period (5 +/- 6)	24.72	23.17	37.79	47.89	53.58	107.41
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 profit or loss	-	-	-	-	-	-
	B. (i) Items that will not be reclassified to Profit or Loss	(32.22)	10.34	(168.95)	(21.88)	(17.14)	(6.27)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.16	1.43	43.50	1.59	4.41	(2.84)
	Total Other Comprehensive Income, net of income tax	(32.06)	11.77	(125.45)	(20.29)	(12.73)	(9.11)
9	Total Comprehensive Income for the period (8 +/- 7)	(7.34)	34.94	(87.66)	27.60	40.85	98.30
10	Paid-up equity share capital (face value of Rs 10/- per share)	99.60	99.60	99.60	99.60	99.60	99.60
11	Other Equity	-	-	-	-	-	857.51
12	Earning per share (EPS) (of Rs 10/- each) (not annualised)						
	Basic/ Diluted EPS	2.48	2.33	3.79	4.81	5.38	10.78

SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2018

Sr. No.	Particulars	Quarter Ended			Half Year Ended		(Audited)
		(Unaudited) 30 September 2018	(Unaudited) 30 June 2018	(Unaudited) 30 September 2017	(Unaudited) 30 September 2018	(Unaudited) 30 September 2017	
1	Segment Revenue (Revenue from Operations.)						
	(a) Indenting commission	84.21	79.77	109.69	163.98	158.53	309.94
	(b) Chemical	184.76	195.68	126.87	380.44	378.80	782.02
	Net sales/Income from Operations	268.97	275.45	236.56	544.42	537.33	1091.96
2	Segment Profit Before Tax & Finance Cost						
	(a) Indenting commission	51.85	41.93	66.86	93.78	92.48	165.49
	(b) Chemical	22.35	35.18	11.26	57.53	53.12	131.10
	Total	74.20	77.11	78.12	151.31	145.60	296.59
	Less : Finance Cost	3.96	2.96	0.22	6.92	0.40	0.77
	Less: Other Unallocable Expenditure net off Un-allocable Income	33.85	44.92	35.65	78.77	79.19	166.53
	Total Profit (+)/Loss (-) before Tax	36.39	29.23	42.25	65.62	66.01	129.29
3	Capital Employed						
	(a) Indenting commission						
	Segment Assets	140.86	139.96	127.31	140.86	127.31	152.73
	Segment Liabilities	131.10	128.16	120.50	131.10	120.50	122.37
	Net Capital Employed (a)	9.76	11.80	6.81	9.76	6.81	30.36
	(b) Chemical						
	Segment Assets	349.42	302.48	278.86	349.42	278.86	312.20
	Segment Liabilities	220.74	252.41	52.38	220.74	52.38	185.23
	Net Capital Employed (b)	128.68	50.07	226.48	128.68	226.48	126.97
	(c) Unallocated						
	Segment Assets	936.78	1,037.59	751.00	936.78	751.00	897.96
	Segment Liabilities	102.52	107.41	121.68	102.52	121.68	98.18
	Net Capital Employed (c)	834.26	930.18	629.32	834.26	629.32	799.78
	Total Capital Employed (a+b+c)	972.70	992.05	862.61	972.70	862.61	957.11



STATEMENT OF ASSETS AND LIABILITIES		(Rs. in lakhs)	
		(Unaudited)	(Audited)
		As At	As At
I	ASSETS	30 September 2018	31 March 2018
1	Non - current assets		
	(a) Property, plant and equipment	19.04	22.01
	(i) Investments	145.58	172.53
	(ii) Loans	629.00	580.00
	(iii) Other financial assets	70.38	73.07
	(c) Deferred tax assets	67.28	60.42
	(d) Other tax assets	4.96	4.96
	Total Non - Current Assets	936.24	912.99
2	Current assets		
	(a) Inventories	156.25	176.17
	(b) Financial assets		
	(i) Trade receivables	235.46	203.46
	(ii) Cash and cash equivalents	12.77	22.72
	(iii) Bank balances other than (ii) above	11.26	1.51
	(iv) Other financial assets	50.48	41.52
	(c) Other current assets	24.60	4.53
	Total Current Assets	490.82	449.91
	TOTAL ASSETS	1,427.06	1,362.90
II	EQUITY AND LIABILITIES		
	EQUITY		
	(a) Equity share capital	99.60	99.60
	(b) Other equity	873.10	857.51
	Total Equity	972.70	957.11
	LIABILITIES		
1	Non - current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	42.01	3.93
	(b) Provisions	89.15	85.95
	Total Non - Current Liabilities	131.16	89.88
2	Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings		
	(ii) Trade payables	137.36	176.50
	(iii) Other financial liabilities	58.67	5.14
	(b) Other current liabilities	12.62	15.08
	(c) Provisions	109.07	107.96
	(d) Current tax liabilities (Net)	5.48	11.23
	Total Current Liabilities	323.20	315.91
	TOTAL EQUITY AND LIABILITIES	1,427.06	1,362.90

Notes:

- The above unaudited financial results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14th November, 2018. 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 allocable expenditure mainly includes expenses incurred on common services.
- 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

Aditya Bhuwania

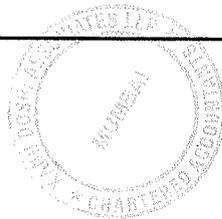
Aditya Bhuwania

Director

DIN No. 00018911

Place: Mumbai

Date: 14th November, 2018



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 and six months ended September 30, 2018 and the statement of assets and liabilities on that date together with notes thereon (the 'Statement') 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: 1047461/AA/100096



Kunal Vakharia
Partner
Membership No.: 148916
Place: Mumbai
Date: November 14, 2018

