# piccadily

# 11-11-2020

To, The Manager, BSE Limited 25th Floor, Pheroze Jeejebhoy Towers, Dalal Street, Mumbai - 400001.

#### Scrip Code: 507498

Subject: Un-audited Financial Results and Limited Review Report for the quarter and half year ended on September 30, 2020.

Dear Sir/Madam,

Pursuant to Regulation 30 read with Part A of Schedule III and Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith Unaudited Standalone and Consolidated Financial Results of the Company for the Quarter and half year ended on September 30, 2020 reviewed by the Audit Committee and approved by the Board of Directors at their meeting held today i.e.  $11^{th}$  November, 2020 along with Limited Review Report thereon. The said Board Meeting commenced at 06!15 PM and concluded at 07:00 PM This is for information and record.

Thanking You

Yours Faithfully

For Piccadily Sugar and Allied Industries Limited

Avneet Kaur Company Secretary

# **Piccadily Sugar & Allied Industries Ltd.**

CIN No. : L15424PB1993PLC013137

Registered Office :Jakhal Road, Patran, Distt. Patiala (Punjab)-147001Phone : +91-01764-242027Corresp. Address :# 304, Sector 9-D, Chandigarh-160009 Ph. : 0172-4660993Website : www.psailpatran.com Email : piccadilygroup34@rediffmail.com



AGGARWAL SAHIL & ASSOCIATES (Chartered Accountants)

H.no. 3026, Sector 27-D Chandigarh - 160019 98883-81668, 98724-31546 caaggarwalsahil@gmail.com

Independent Auditor's review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

## **Review Report to**

The Board of Directors of Piccadily Sugar &Allied Industries Limited

- We have reviewed the accompanying Statement of unaudited standalone financial results of Piccadily Sugar & Allied Industries Limited ("the Company") for the quarterended September 30, 2020 ("the Statement"), being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements)Regulation 2015 as amended (the "Listing Regulation")
- 2. This statement, which is the responsibility of the Company's Management and approved by the Board of Directors in their meeting held on 11th November 2020 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, as amended, read with the Circular, issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
- 3. We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the 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 of Interim Financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express and 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, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind As') specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

AGGARWAL SAHIL & ASSOCIATES (Chartered Accountants)

H.no. 3026, Sector 27-D Chandigarh - 160019 98883-81668, 98724-31546 caaggarwalsahil@gmail.com

5. We draw attention to Note 4 to the standalone unaudited Ind As financial results, which describes the uncertainties and the impact of Covid-19 pandemic on the company's operations and result as assessed by the management. Our conclusion is not modified in respect of this matter.

For Aggarwal Sahil & Associates Chartered Accountants Registration No-026978N Sahil Aggarwal (Partner) M. No: 523581

Place: Chandigarh Date : 11<sup>th</sup>November, 2020 UDIN :20523581AAAADA5246 PICCADILY SUGAR AND ALLIED INDUSTRIES LTD. Regd. Office : Jakhal Road, Patran Distt. - Patiala (Punjab) Statement of Standalone Unaudited Financial Results for the quarter and six months ended September 30, 2020

		ğ	QUARTER ENDED		HALFYEA	HALF YEAR ENDED	VEAR ENDED
Sr.	PARTICULARS	30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020
5		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
÷	Revenue from Operations		01 1.21			00000	1000 000
	Gross Sales	/10.43	454.43	802.11	110	20.2012	4001.05
	Other Operating Revenue	0.00	0.00	0.00		0.00	00.0
	Total Revenue from Operations	710.43	454.43	802.77	1	2762.83	4361.37
	Other Income	15.89	45.06	67.30	60.95	73.00	132.26
	Total Income	726.32	499.49	870.07	1225.81	2835.83	4493.62
2	Expenses						
i.	(a) Cost of Materials consumed	273.35	196.94	335.42	470.29	1128.72	1799.85
	(b) Purchase and related cost of stock in trade	00.00	00.00	00.00	00.00	00.00	0.00
	(c) Changes in inventories of finished goods, work-in-progress	-53.21	(15.14)	3.29	(68.35)	(11.88)	(89.77)
	and stock-in-trade						and the second se
	(d) Excise duty on sale of goods	117.16	47.80	136.74	164.96		472,33
	(e) Employee benefits expense	51.57	45.23	93.81	96.80	157.31	281.91
	(f)Finance costs	13.18	11.32	15.77		32.49	
T	(a)Denreciation and amortization expense	89.71	90.07	90.64	179.78	181.58	363.27
-	(h) Power file etc	27.38	10.60	37.10	37.98	258.00	313.95
	(i) Other expenses	313.37	172.15	0	485.52	793.42	1562.44
	Total Expenses	832.52	558.97	995.09	1391.49	2774,47	4764,06
~	Profit/Iloss) hefore excentional Items and fax (1-2)	(106.20)	(59.48)	(125.02)	(165.68)	61.37	(270.44)
. 4		4.86	0.00		4.86	292.30	294.29
i u	Drofit (loce) hefore tay (3+4)	(101.34)	(59.48)	15.20	(160.82)	353.67	23.84
n c	Truit (1000) before tax (2014)						
ò	- Current Tay	0.00	00'0	6.76	00.00	72.46	0.00
	- Deferred Tax	10.69	(14.43)	ę	-3.74	-	21.96
	- Tax additistment related to earlier year	0.00	0.00	00.00	0.00	00.0	
1	-	(112.03)	(45.06)	42.17	(157.08)	180.13	1.00
ŝ	-						
	-	00'0	0.00		-		
	(ii) income tax relating to items that will not be reclassified to	0.00	0.00	00.00	00.00	00.0	00'0
	profit or loss						
	B (i) items that will be reclassified to profit & loss	00.00	00.00				
	(ii) income tax relating to items that will be reclassified to profit	00.00	00.00	0.00	0.00	0.00	00'0
	or loss						
6	Total comprehensive income (after tax)	(112.03)	(45.06)	42.17	5		1,88
	Profit before interest, depreciation, tax and exceptional item (EBIDTA)	(3.31)	41.90	(18.61)	38.60	275,44	152.91
	Basic / Diluted -Earnings/(Loss) Per Share (Rs.)						
	- Basic	(0.49)	(0.19)				0.01
	- Diluted	(0.49)	(0.19)	0.18	(0.68)	0.78	0.01
						1	



Devinder Sharma (Whole Time Director) DIN No. 03264719

For and on behalf of

PLACE: CHANDIGARH DATE: 11/11/2020

#### Piccadily Sugar and Allied Industries Ltd. Jakhal Road, Patran, Distt. - Patiala(Punjab)

S No.	LONE STATEMENT OF ASSETS AND LIABILITIES AS ON 30.09.2020 Particulars	AS AT 30.09.2020	AS AT 31.03.2020
	ASSETS		
1	Non-Current assets	3.641.46	3,866.03
	(a) Property Plant & Equipment		3,000.0
1.1	(b) Capital Work in Progress	7.72	12.9
	(c) Biological Assets	10.50	12.9
	(d) Financial assets	1.00	
1. 1.	(i) Investments	1.00	1.0
	(ii) Other financial assets	80.52	133.1
	(f) Deferred Tax assets(net)	68.61	64.8
	(g) Other non current assets	21.45	21.4
	Total non-current assets	3,831.27	4,107.0
2	Current assets		
	(a) Inventories	506.48	419.4
	(b) Financial assets		
	(i) Trade receivables	402.43	157.2
	(ii) Cash & Cash Equivalents	42.91	31.9
	(iii) Other Bank Balances		-
	(iv) Loans		
1	(v) Other financial assets	9.00	9.2
	(c) CurrentTax assets(net)	0.91	0.7
	(d) Other current assets	395.06	433.9
-	Total current assets	1,356.79	1,052.5
	Total assets	5,188.06	5,159.6
3) E	QUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	2,322.10	2,322.1
	(b) Other Equity	(950.25)	(793.1
	Equity attributable to shareholder	1,371.84	1,528.9
2	Non current Liabilities		
	(a) Financial liabilities		
	(i) Borrowings	478.14	396.4
	(b) Provisions	26.97	26.8
	Total non-current liabilities	505.11	423.3
3	Current Liabilities		
21	(a) Financial liabilities		
	(i) Borrowings		
	(ii) Trade Payables		
	-total outstanding dues of micro enterprises and small enterprises	104.72	104.7
	-total outstanding dues of creditors other than micro enterprises and small enterprises	2,028.75	1,855.4
	(iii) Other financial liabilities	915.98	927.7
	(b) Provisions	5.43	5.5
	(c) Current Tax Liabilities		-
	(d) Other current Liabilities	256.24	313.9
	Total current liabilities	3,311.12	3,207.4
		5,188.06	5,159.6

PLACE: CHANDIGARH DATED: 11/11/2020



and an



CASH FLOW	STATEMENT	
Particulars	As on 30.09.2020	As on 31.03.2020
	Unaudited	Audited
Cash Flow From Operating Activities:		
Profit After Tax	(157.08)	1.8
Adjustments To Reconcile Profit Before Tax To		
Net Cash Provided By Operating Activities:		
Income Tax Charged In Profit And Loss A/C	(3.74)	21.9
Depreciation And Amortization	179.78	363.2
Finance Costs	24.50	60.0
Loss/(Profit) On Sale Of Fixed Assets	(4.86)	(294.29
Interest Income Received	(1.62)	(8.29
Operating Profit Before Working Capital Changes	36.98	144.6
Changes In Operating Assets And Liabilities:	-	
Trade Receivables	(245.16)	405.3
Other Receivables	91.51	(55.83
Inventory	(87.06)	(87.10
Provisions	0.13	0.2
Trade And Other Payables	103.67	(609.86
Biological Assets	2.41	(0.17
Cash Generated From Operations	(97.53)	(202.75
	•	
Income Tax (Net)		7.03
Not Cook Flow From Operating Activities (A)	-	(000 80
Net Cash Flow From Operating Activities (A)	(97.53)	(209.78
Cash Flow From Investing Activities:		
Net Purchase Of Fixed Assets	(4.72)	(39.57
Proceeds From Sale Of Fixed Assets	54.37	321.31
Interest Income Received	1.62	8.29
Purchase Of Investments	-	(1.00
Net Cash Flow From Investing Activities (B)	51.27	289.04
Cash Flow From Financing Activities:		
Proceeds From Long-Term Borrowings	81.68	(115.26)
Finance Cost	(24.50)	(60.08)
Net Cash Flow From Financing Activities (C)	57.18	(175.34)
Net Increase In Cash And Cash Equivalents (A+B+C)	10.92	(96.09)
Opening Cash And Cash Equivalents	31.99	128.08
Closing Cash And Cash Equivalents	42.91	31.99

Notes:

1) The above Cash Flow Statement has been prepared under the 'Indirect Method" as set out in the Indian Accounting Standard-7 on Statement of Cash Flow.

Additions of fixed assets include movement of Capital work-in-progress during the year.
 Proceeds/(repayment) of Short-term borrowings have been shown on net basis.
 Figure in brackets represents cash outflow from respective activities .



cadilly For and on behalf of the Board y elusnpul Devinder Sharma (Whole Time Director) DIN No. 03264719

DATE: 11/11/2020 PLACE: CHANDIGARH

#### PICCADILY SUGAR AND ALLIED INDUSTRIES LTD. Regd. Office : Jakhal Road, Patran Distt. - Patiala (Punjab)

#### NOTES TO THE STANDALONE FINANCIAL RESULTS :

- 1 The above standalone financial results have been prepared in accordance with Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 and other relevant amendments thereafter.
- 2 The above standalone financial results have been reviewed by the Audit Committee and then approved by the Board of Directors at their respective meetings held on 10th November, 2020.
- 3 Since the company operates in only one segment, segment reporting requirement are not applicable to the company.
- 4 In the view of COVID 19 pandemic, Company has taken into account its possible impact and considered internal and external information known to the management upto the date of approval of financial results in preparation of these results of the quarter and to asess and finalize the carrying amount of its assets and liabilities. Accordingly as on date, no material impact is anticipated in the aforesaid carrying amounts.
- 5 The previous period/year's figures have been regrouped wherever necessary to confirm to this period's classification.

PLACE: CHANDIGARH DATED: 11/11/2020



For and on behalf of the Board Devinder Sharma (Whole Time Director) DIN No. 03264719 Jeans



H.no. 3026, Sector 27-D Chandigarh - 160019 98883-81668, 98724-31546 caaggarwalsahil@gmail.com

# Independent Auditor's review Report on the Quarterly Unaudited Consolidated Financial Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

### Review Report to TO THE BOARD OF DIRECTORS OF PICCADILY SUGAR& ALLIED INDUSTRIES LIMITED

1. We have reviewed the accompanying statement of Consolidated Unaudited Financial Results of **PICCADILY SUGAR &ALLIED INDUSTRIES LIMITED**('the Holding Company') and its subsidiaries (the Holding and its subsidiaries together referred to as "the Group") for the quarter ended September 30,2020 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI(Listing Obligations and Disclosure Requirements) Regulations 2015, as amended (the "Listing Regulations").

2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim FinancialReporting" prescribed under section 133 of the Companies Act, 2013, as amended read with the relevant rules issued thereunder and other accounting principles generally accepted inIndia. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on ReviewEngagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants ofIndia. A review of interim financial information consists of making inquiries, primarily ofpersons responsible for financial and accounting matters, and applying analytical and otherreview procedures. A review is substantially less in scope than an audit conducted in accordance with Standards



H.no. 3026, Sector 27-D Chandigarh - 160019 98883-81668, 98724-31546 caaggarwalsahil@gmail.com

on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circularNo. CIR/CFD/CMD1/44/2019 date March 29, 2019 issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements)Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the result of the following entity:

## Subsidiary:

- a) Six Trees Drinks Private Limited
- 5. Based on our review conducted and procedures performed as stated in paragraph 3above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 below, nothing has come to our attention thatcauses us to believe that the accompanying Statement, prepared in accordance with therecognition and measurement principles laid down in the aforesaid Indian AccountingStandard and other accounting principles generally accepted in India, has disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (ListingObligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

# **Emphasis of Matter**

- 6. We draw attention to Note 4 to the Consolidated unaudited Ind As financial results, which describes the uncertainties and the impact of Covid-19 pandemic on the company's operations and result as assessed by the management. Our conclusion is not modified in respect of this matter.
- 7. The accompanying statement includes the unaudited interim financial result statement and other financial information, in respect of:



U.no, 3026, Sector 27-D Chandigath - 160019 98883-81668, 98724-31546 caaggarwalsahil@gmail.com

 OneSubsidiary whose unaudited interim financial results reflect group's share of total revenues of Rs.0, total net loss after tax of Rs.3082total comprehensive Loss of Rs.3082 for the quarter ended September 30,2020, as considered in the statement which have been reviewed by their respective independent Auditors.

The independent auditor's reports on interim financial results of these entities have been furnished to us by the management and our conclusion on the statement, in so far as it relates to the amounts and disclosures in respect of these subsidiaries and associate is based solely on the report of such auditors and procedures performed by us as stated in paragraph 3 above.

 Our conclusion on the statement in respect of matters stated in Para 7 above is not modified with respect to our reliance on the work done and the reports of the other auditors.

# FOR AGGARWAL SAHIL & ASSOCIATES

Chartered Accountants Firm's Registration No-026978N

Sahil Aggarwal (Partner) (Membership No. 523581)

Place : Chandigarh Date : 11<sup>th</sup>November,2020 UDIN:20523581AAAADB9562 PICCADILY SUGAR AND ALLIED INDUSTRIES LTD. Regd. Office : Jakhal Road, Patran Distt. - Patiala (Punjab) Statement of Consolidated Unaudited Financial Results for the quarter and six months ended September 30, 2020

PARTICULARS         Unudified         Description         State and transmission         Unudified         Manufied         Unadified         Manufied         Unadified         Manufied         Manufied <th manufied<="" th=""> <th manufied<="" th="">         &lt;</th><th>30.09         2020         30.06         2020         30.06         2020         30.06         2020         30.06         2021         31.06         2021         31.06         2016         31.05         31.06&lt;</th><th></th><th></th><th>QUARTER ENDED</th><th>0</th><th></th><th></th><th></th></th>	<th manufied<="" th="">         &lt;</th> <th>30.09         2020         30.06         2020         30.06         2020         30.06         2020         30.06         2021         31.06         2021         31.06         2016         31.05         31.06&lt;</th> <th></th> <th></th> <th>QUARTER ENDED</th> <th>0</th> <th></th> <th></th> <th></th>	<	30.09         2020         30.06         2020         30.06         2020         30.06         2020         30.06         2021         31.06         2021         31.06         2016         31.05         31.06<			QUARTER ENDED	0			
PARTICULARS         Intranditied         Unranditied         Unranditied <thunrandin< th=""> <thunrandin< th=""> <thu< th=""><th>PARTICILANG         Intranctitied         Unranctitied         Unrancti         Unranctitied         Unranctitied</th><th></th><th></th><th>30.06.2020</th><th></th><th>30.09.2020</th><th>30.09.2019</th><th>31.03.2020</th></thu<></thunrandin<></thunrandin<>	PARTICILANG         Intranctitied         Unranctitied         Unrancti         Unranctitied         Unranctitied			30.06.2020		30.09.2020	30.09.2019	31.03.2020		
Streame from Operations $710, 43$ $45, 43$ $60, 27$ $116, 46$ $272, 28$ $2361$ Total Operations         Frights $45, 43$ $60, 00$ $000$	Revenue from Operations         710,43         454,44         802.77         1164,66         270.20         0.01           Orise States         Orise States         000	PARTICULARS	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited		
Gross states $0.00$	Cross states Consoling Sevenue         Concol For Postations         For	Revenue from Operations	710.43				276	4361.37		
Total Revenue         Total Revenue <thtotal revenue<="" th="">         Total Re</thtotal>	Total Revenue (Tail Revenue Formory Protections $71037$ (Second Formory Formory (Second Formory (Seco	Gross Sales						0.00		
Trad Revenue from Operations         15.58         45.06         67.30         60.95         7.300         123         53.83         4433           Cutal Income         726.32         499.45         87.017         123.55         1187         20         0	$ \begin{array}{c} \mbox{Trail Revenue from Operations} & \mbox{Trail Revenue from Revenue from Operation} & \mbox{Trail Revenue from Revenue from Operation} & Trail Revenue from $	Other Operating Revenue	710.43	45	80		27	4361.37		
Table         Table <t< td=""><td>Difference         7.6.33         495.45         2.73.55         1.25.51         2.25.55         2.433           Chell Income         7.6.33         195.44         2.73.35         195.54         2.70.26         1128.72         1719           Repartis         Constraint         2.73.35         195.54         4.70.26         1128.72         1719           Repartis         Constraint         2.73.35         195.64         164.63         2.34.85         4.43           (a) Constraint         Expension         117.16         4.7.80         155.72         117.87         2.49         2.24.85         2.43         2.24.85         4.73         2.66         2.7.85         4.73         2.66         2.24.85         2.43         2.61         2.7.85         1.7.9         2.25         2.65         2.34.85         2.7.85         4.73         2.66         2.7.85         2.66         2.2.86         2.7.8         2.7.8         2.7.8         2.7.8         2.7.8         2.7.8         2.7.44         2.7.66         2.7.44         2.7.66         2.7.44         2.7.44         2.7.66         2.7.44         2.7.74         2.7.44         2.7.74         2.7.44         2.7.74         2.7.44         2.7.44         2.7.44         2.7.44</td><td>Total Revenue from Operations</td><td>15.80</td><td></td><td></td><td></td><td></td><td>132.25</td></t<>	Difference         7.6.33         495.45         2.73.55         1.25.51         2.25.55         2.433           Chell Income         7.6.33         195.44         2.73.35         195.54         2.70.26         1128.72         1719           Repartis         Constraint         2.73.35         195.54         4.70.26         1128.72         1719           Repartis         Constraint         2.73.35         195.64         164.63         2.34.85         4.43           (a) Constraint         Expension         117.16         4.7.80         155.72         117.87         2.49         2.24.85         2.43         2.24.85         4.73         2.66         2.7.85         4.73         2.66         2.24.85         2.43         2.61         2.7.85         1.7.9         2.25         2.65         2.34.85         2.7.85         4.73         2.66         2.7.85         2.66         2.2.86         2.7.8         2.7.8         2.7.8         2.7.8         2.7.8         2.7.8         2.7.44         2.7.66         2.7.44         2.7.66         2.7.44         2.7.44         2.7.66         2.7.44         2.7.74         2.7.44         2.7.74         2.7.44         2.7.74         2.7.44         2.7.44         2.7.44         2.7.44	Total Revenue from Operations	15.80					132.25		
Expension         27.336         196.94         335.42         470.26         118.72         1799           Expension         0.00         0.0	Expension         273 35         196 34         33.5 42         470 26         118 77         0	Other Income	726.32	4		121		4493.6		
Expense         273.35         196.34         370.23         17.87.23         17.97.23         17.87.23         17.97.23         17.97.23         17.97.23         17.97.23         17.97.23         17.97.23         17.97.23         17.97.23         17.97.23         17.97.23         22.93	Exponses         273.35         196.54         33.4.2         470.26         113.72         1793         770         1793         770         1793         770         1793         770	Total Income								
(a) Cost of Materials constructed         (a) Cost of Cost of Cost of Materials constructed         (a) Cost of Cost o	(a) Cost of Materials consumed to the percension and related cost work-in-progress         (a) Cost of Materials consumed (b) Purchase and related cost of work-in-progress         (a) Cost of Materials consumed (c) Thanges in neuronics of finished goods, work-in-progress         (b) Purchase (c) Thanges in neuronics of finished goods, work-in-progress         (c) Changes in neuronics         (c) Changes	Expenses	273 35					1799.8		
(b) Purchase and related cost of stock in frade and stock-intered and stock-intered (i) Exceeding (i) Power (terlet)         (15, 14)         3.29         (18, 13)         244           (i) Exceeding (i) Power (terlet)         (i) Exceeding (i) Power (terlet)         37.38         1/21         32.49         565           (i) Dower (terlet)         (i) Other (i) Other (10134)         23.55         456.56         733.42         456.56           (i) Dower (terlet)         (i) Other (10134)         (i) Other (10134)         (i) Other (10134)         (i) Other (10134)         23.57         23.56           Control (terse)         (i) Other (10134)         (i) Other (10134)         (i) Other (10133)         (i) Other (10133)         23.57         23.56           Control (terlet)         (i) Other (10134)         (i) Other (10134)         (i) Other (10133)         (i) Other (10134)         (i) O	(i) Purchase and related cost of stock in trade and stock-in-trade (i) Changes duy on sale of goods and stock-in-trade (i) Employee duy on sale of goods (i) Employee brenefits expense (i) Employee brenefits expense (i) Employee brenefits expense (i) Employee brenefits expense (i) Finance costs (i) Fi	(a) Cost of Materials consumed		-				0.0		
(c) Changes in inventories of finished goods. work-in-progress         (c) Exceed dity on side of goods	(c) Changes in inventories of finished goods, work-in-progress       17.16 $4,780$ 15.37       54.30       57.31       54.73       55.60       31.73       57.71       57.73       55.60       31.73       57.71       57.73       57.71       57.73       57.71       57.73       57.71       57.73       57.71       57.73       57.71       57.73       57.71       57	(b) Purchase and related cost of stock in trade	(53.21)	U		(6		(89.77		
and stock-in-trade $117,16$ $47,30$ $164,36$ $234,83$ $472$ (a) Excise dury on sele of goods         (b) Excise dury on sele of goods $51,57$ $45,23$ $95,81$ $573,31$ $264,65$ $536,51$ $577,31$ $24,56$ $536,32$ $568,01$ $573,31$ $266,65$ $313,32,45$ $536,51$ $517,31$ $266,65$ $313,32,45$ $536,51$ $516,52$ $326,46$ $324,46$ $324,46$ $324,46$ $324,46$ $324,46$ $324,46$ $324,46$ $324,46$ $335,47$ $245,51$ $412,52$ $217,417$ $245,56$ $313,32$ $416,66$ $37,96$ $315,427$ $416,66$ $37,96$ $315,427$ $416,66$ $239,402$ $315,427$ $416,66$ $239,402$ $315,427$ $416,66$ $239,402$ $315,427$ $416,66$ $232,402$ $315,627$ $425,627$ $425,627$ $426,667$ $273,426$ $292,302$ $292,302$ $292,302$ $292,302$ $292,302$ $292,302$ $292,302$ $292,302$ $292,302$ $292,302$	and stock-in-trade         117.16 $47.80$ $16.74$ $16.46$ $22.483$ $472$ (a) Excise out on sale of goods         (b) Excise out on sale of goods $51.57$ $45.23$ $53.61$ $57.38$ $51.57$ $45.23$ $56.10$ $57.34$	(c) Changes in inventories of finished goods, work-in-progress	(1.3.00)							
(i) Excise duty on sale of goods         (i) Excise duty on sale of goods         (i) T, 23         (i) T, 21         (i) T, 23         (i) T, 21         (i) T	(a) Excise of goods       (a) Excise of the excision and amortization expense       (a) Explore existion expense       (a) Explore existion expense       (a) Explore existion expense       (a) Explore exceptional items and tax (1-2)       (a) Explore exception exception exceptitems (1-2)       (a) Explore exception excepti	and stock-in-trade	117.16					472.3		
(e) Employee benefits expense         (1.32)         (1.5, 7)         (2.450)         (3.248)         (3.60)         (3.718)         (1.32)         (1.57)         (3.456)         (3.248)         (3.656)         (3.719)         (3.656)         (3.733)         (3.717)         (3.745)         (3.656)         (3.733)         (3.717)         (3.745)         (3.656)         (3.733)         (3.717)         (3.745)         (3.656)         (3.733)         (3.773)         (3.773)         (3.773)         (3.773)         (3.774)         (1.757)         (3.74)         (1.757)         (3.74)         (1.777)         (3.773)         (3.774)         (3.773)         (3.774	(e) Employee benefits expense         (1,3,1)         (1,3,2)         (1,5,7)         (2,4,5)         (3,2,4)         (6,6)         (3,7)         (1,3,	(d) Excise duty on sale of goods	5157					281.9		
(f) Finance costs         (g) Finance	(f) Finance costs         (f) Finance         (f) Finance <td>(e) Employee benefits expense</td> <td>13.18</td> <td></td> <td></td> <td></td> <td></td> <td>E</td>	(e) Employee benefits expense	13.18					E		
(g)Depreciation and amortization expense $77.38$ $10.60$ $3710$ $3738$ $772.18$ $702$ $7345.56$ $7334.22$ $758.00$ $371.55$ $7334.55$ $7334.55$ $7534.75$ $7534.75$ $7534.75$ $7534.75$ $7534.75$ $7534.75$ $7534.75$ $7534.75$ $7534.75$ $7534.75$ $7534.75$ $7534.75$ $7534.75$ $7534.75$ $7534.75$ $7534.75$ $7534.75$ $7234.75$ $7234.75$ $7234.75$ $7234.75$ $7234.75$ $7234.75$ $7234.75$ $7234.75$ $7234.75$ $7234.75$ $7234.75$ $7234.75$ $7234.75$ $7246.75$ $7246.75$ $7246.75$ $7246.75$ $7246.75$ $7246.75$ $7246.75$ $7246.75$ $7246.75$ $7246.75$ $7246.75$ $7247.75$ $7246.75$ <	(i) Power, fuel etc.         27.38         10.60         37.10         37.39         28.60         37.10         37.39         28.60         37.13           (i) Power, fuel etc.         (i) Power, fuel etc.         313.33         172.18         239.55         258.00         315.35           (i) Drewer, fuel etc.         (i) Other expenses         313.33         172.18         285.51         173.42         153.20         165.71         615.37         217.44         476           (i) Other expenses         (i) Other expension         (i) Other experiment items and tax (1-2)         4.86         0.00         140.22         24.34         476           Eventified to profit (loss) before exceptional items and tax (1-2)         (i) Other exceptional items and tax (1-2)         4.86         0.00         140.02         29.33         20.00         10.00	(f)Finance costs	89.71			-				
	$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	(g)Depreciation and amortization expense	27.38							
(i) Other expenses         832.52         559.00         995.06         1331.52         2714.47         476.           Total Expenses         (106.20)         (95.51)         (125.02)         (160.85)         353.57         292.30         297           Total Expenses         (106.20)         (95.51)         (15.17)         61.37         (210           Exceptional Items         (106.20)         (95.51)         (15.30)         (160.85)         353.57         232           Profit (loss) before exceptional Items and tax (1-2) $4.86$ 0.00 $6.76$ 0.00         72.46         20           Tax Expense $0.00$ $0.00$ $0.00$ $0.00$ 72.46         2         2           Tax Expense $0.00$ $0.000$	(i) Other expenses         873.25         555.00         995.05         131.52         217.471         476           Total Expenses         10.00m         695.05         1301.52         271.447         61.37         223.02           Total Expenses         10.00m         695.01         (150.21)         (150.22)         (160.85)         353.67         233           Profit (loss) before exceptional items and tax (1-2)         (101.34)         (59.51)         (125.02)         (166.85)         353.67         233           Profit (loss) before tax (3+4)         0.00         0.00         6.76         0.00         72.46         23           Profit (loss) before tax (3+4)         0.00         0.00         0.00         72.46         23         23           Profit (loss) before tax (3+4)         0.00         0.00         0.00         72.46         2         20           Total Ustment telated to earlier year         0.000         0.00         0.00         0.00         0.00         0.00         23.73         23         3.74         101.08         2         20         10         20         20         20         20         20         20         20         20         20         20         20         20         20 <td>(h) Power, fuel etc.</td> <td>213 38</td> <td>~</td> <td>~</td> <td></td> <td></td> <td></td>	(h) Power, fuel etc.	213 38	~	~					
(106.20) $(59.51)$ $(125.02)$ $(165.71)$ $61.37$ $(270)$ $4.86$ $0.00$ $140.22$ $4.86$ $292.30$ $292$ $(101.34)$ $(59.51)$ $(55.51)$ $15.20$ $(160.85)$ $353.67$ $23$ $(101.34)$ $0.00$ $0.00$ $6.76$ $0.00$ $72.46$ $2$ $0.000$ $0.000$ $0.000$ $0.000$ $72.46$ $2$ $(112.03)$ $(45.08)$ $42.17$ $(157.11)$ $180.13$ $1$ $(112.03)$ $0.000$ $0.000$ $0.000$ $0.000$ $0.000$ $6.000$ $0.000$ $0.000$ $0.000$ $0.000$ $0.000$ $6.000$ $0.000$ $0.000$ $0.000$ $0.000$ $0.000$ $6.000$ $0.000$ $0.000$ $0.000$ $0.000$ $6.000$ $0.000$ $0.000$ $0.000$ $0.000$ $6.000$ $0.000$ $0.000$ $0.000$ $0.000$ $6.000$ $0.000$ $0.000$ $0.000$ $0.000$ $6.000$ $0.000$ $0.000$ $0.000$ $0.000$ $6.000$ $0.000$ $0.000$ $0.000$ $0.000$ $6.000$ $0.000$ $0.000$ $0.000$ $0.000$ $6.000$ $0.000$ $0.000$ $0.000$ $0.000$ $6.000$ $0.000$ $0.000$ $0.000$ $6.000$ $0.000$ $0.000$ $0.000$ $6.000$ $0.000$ $0.000$ $0.000$ $6.000$ $0.000$ $0.000$ $0.000$ $6.000$ $0.000$	(106.20)         (59.51)         (125.02)         (165.71)         61.37         (270) $4.86$ $0.00$ $140.22$ $4.86$ $292.30$ $294$ $(101.34)$ $(59.51)$ $(15.20)$ $(160.85)$ $353.67$ $23$ $(101.34)$ $(59.51)$ $(15.20)$ $(160.85)$ $353.67$ $23$ $(101.34)$ $(59.51)$ $(15.20)$ $(14.43)$ $(33.73)$ $(0.00)$ $72.46$ $2$ $0.000$ $0.000$ $0.000$ $0.000$ $0.000$ $2000$ $2746$ $2$ $10.203$ $(14.43)$ $(33.73)$ $(3.74)$ $101.08$ $2$ $10.203$ $(14.43)$ $(33.73)$ $(3.74)$ $101.08$ $2$ $10.100$ $0.000$ $0.000$ $0.000$ $0.000$ $0.000$ $0.000$ $112.033$ $(142.03)$ $(45.08)$ $42.17$ $(157.11)$ $180.13$ $1$ $116$ to profit $(0.19)$ $0.00$ $0.00$ $0.00$ $0.00$ <td< td=""><td>(i) Other expenses</td><td>832 62</td><td></td><td></td><td></td><td></td><td>4764.1</td></td<>	(i) Other expenses	832 62					4764.1		
(101.34) $(59.51)$ $14.0.22$ $4.86$ $292.30$ $29$ $(101.34)$ $(59.51)$ $15.20$ $(160.85)$ $353.67$ $23$ $(101.34)$ $(59.51)$ $15.20$ $(160.85)$ $353.67$ $23$ $(101.34)$ $(59.51)$ $15.20$ $(160.85)$ $353.67$ $23$ $(10.69)$ $(14.43)$ $(33.73)$ $(3.74)$ $(101.08)$ $22.46$ $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ $0.000$	(101.34) $(59.51)$ $(140.22)$ $(4.86)$ $292.30$ $294$ $(101.34)$ $(59.51)$ $(5.20)$ $(160.85)$ $353.67$ $23$ $(101.34)$ $(59.51)$ $(5.76)$ $(160.85)$ $353.67$ $23$ $(101.34)$ $(59.51)$ $(5.76)$ $(160.85)$ $353.67$ $23$ $(101.34)$ $(0.00)$ $0.00$ $0.00$ $0.00$ $0.00$ $(112.03)$ $(45.08)$ $42.17$ $(157.11)$ $180.13$ $1$ $(112.03)$ $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ $(112.03)$ $(145.08)$ $42.17$ $(157.11)$ $180.13$ $1$ $(112.03)$ $(25.08)$ $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ $(112.03)$ $(45.08)$ $42.17$ $(157.11)$ $180.13$ $1$ $(10.19)$ $(0.19)$ $(0.19)$ $0.18$ $0.00$ $0.00$ $(112.03)$ $(45.08)$ $42.17$	Total Expenses	1106 2011		È			(270.52		
(101.34)(59.51)15.20(160.85)353.6723 $(101.34)$ $(59.51)$ $(5.20)$ $(160.85)$ $353.67$ $23$ $(10.06)$ $0.00$ $0.00$ $(0.00)$ $(72.46)$ $2$ $(10.08)$ $(14.43)$ $(33.73)$ $(3.74)$ $101.08$ $2$ $(0.00)$ $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ $(112.03)$ $(45.08)$ $42.17$ $(157.11)$ $180.13$ $1$ $(112.03)$ $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ $(112.03)$ $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ $(112.03)$ $(45.08)$ $42.17$ $(157.11)$ $180.13$ $15$ $(112.03)$ $(145.08)$ $42.17$ $(157.11)$ $180.13$ $15$ $(112.03)$ $(145.08)$ $0.18$ $0.00$ $0.00$ $0.00$ $(112.03)$ $(45.08)$ $42.17$ $(157.11)$ $180.13$ $15$ $(112.03)$ $(145.08)$ $0.18$ $(0.08)$ $0.00$ $0.00$ $(0.49)$ $(0.19)$ $0.18$ $(0.68)$ $0.78$ $(0.49)$ $(0.19)$ $0.18$ $(0.68)$ $0.78$	(101.34)         (59.51)         15.20         (160.85)         353.67         23 $(101.34)$ $(59.51)$ $(5.51)$ $(5.76)$ $0.00$ $72.46$ $0.00$ $0.000$ fied to profit $(112.03)$ $(45.08)$ $42.17$ $(157.11)$ $180.13$ $15$ fied to profit $(3.32)$ $41.88$ $(18.61)$ $38.56$ $275.44$ $15$ $(0.49)$ $(0.19)$ $0.18$ $(0.68)$ $0.78$ $0.78$ $0.78$ $0.78$ $0.78$	Profit/(loss) before exceptional Items and tax (1-2)	A 86							
ier year $(14,43)$ $(33,73)$ $(0.00$ $72,46$ $(0.00$ lier year $(10,69$ $(14,43)$ $(33,73)$ $(3,74)$ $101.08$ $2$ $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ lier year $(112.03)$ $(45.08)$ $42.17$ $(157.11)$ $180.13$ $1$ te $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ ms that will not be reclassified to $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ field to profit & loss $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ ifed to profit & loss $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ ifed to profit & loss $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ ifed to profit & loss $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ ifed to profit & loss $0.00$ $0.00$ $0.00$ $0.00$ ifed to profit & loss $0.00$ $0.00$ $0.00$ $0.00$ ifed to profit & loss $0.00$ $0.00$ $0.00$ $0.00$ ifed to profit & loss $0.00$ $0.00$ $0.00$ $0.00$ ifed to profit & loss $0.00$ $0.00$ $0.00$ $0.00$ ifed to profit & loss $0.00$ $0.00$ $0.00$ $0.00$ ifed to profit & loss $0.00$ $0.00$ $0.00$ $0.00$ ifed to profit & loss $0.00$ $0.00$ $0.00$ $0.00$ ifed to profit & loss $0.13$ $0.1$	Interview $(14,43)$ $(5.76)$ $0.00$ $(5.76)$ $0.00$ $(7.4)$ $10.108$ $2$ Inerview $(10.69)$ $(16.69)$ $(14,43)$ $(33.73)$ $(3.74)$ $10.108$ $2$ Inerview $(112.03)$ $(45.08)$ $42.17$ $(157.11)$ $180.13$ $1$ Inerview $(112.03)$ $(45.08)$ $42.17$ $(157.11)$ $180.13$ $1$ Inerview $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ Inerview $0.00$	Exceptional Items	1101 34	151				23.7		
lier year $0.00$ $0.00$ $6.76$ $0.00$ $0.00$ $72.46$ $2$ lier year $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ ne that will not be reclassified to profit & loss $(112.03)$ $(45.08)$ $42.17$ $(157.11)$ $180.13$ $1$ ne that will not be reclassified to profit & loss $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ ne that will not be reclassified to profit & loss $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ ne that will not be reclassified to profit & loss $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ ifed to profit & loss $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ ifed to profit & loss $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ ifed to profit & loss $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ ifed to profit & loss $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ ifed to profit & loss $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ ifed to profit & loss $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ ifed to profit & loss $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ ifed to profit & loss $0.00$ $0.00$ $0.00$ $0.00$ ifed to profit & loss $0.00$ $0.00$ $0.00$ $0.00$ ifed to profit & loss $0.00$ $0.00$ $0.00$ $0.00$ ifed to profit & loss $0.00$ $0.$	lier year       0.00       0.00       0.00       6.76       0.00       72.46       0.00         lier year       10.660       0.00       0.	Profit /(loss) before tax (3+4)	1011							
trelated to earlier year10.650 0.000 $(14, 43)$ 0.000 $(33, 73)$ 0.000 $(3.74)$ 0.000 $101.08$ 0.0002there in come0.0000.0000.0000.0000.0000.000will not be reclassified to profit & loss ax relating to items that will not be reclassified to owill be reclassified to profit & loss will be reclassified to profit & los $(112.03)$ $(0.000$ $(45.08)$ $0.000$ $42.17$ $(157.11)$ $180.13$ $1000$ $1$ ax relating to items that will not be reclassified to ax relating to items that will be reclassified to profit & loss will be reclassified to profit $0.000$ $0.000$ $0.000$ $0.000$ $0.000$ $0.000$ $0.000$ $0.000$ $0.000$ $0.000$ $0.000$ $0.000$ $0.000$ $0.000$ $0.000$ $0.000$ ax relating to items that will be reclassified to profit ax relating to items that will be reclassified to profit $0.000$ $(112.03)$ $(112.03)$ $(45.08)$ $(45.08)$ $42.17$ $(18.61)$ $16000$ $0.000$ $0.000$ $0.000$ area $(0.19)$ $(0.019)$ $(0.19)$ $(0.19)$ $(0.19)$ $(0.19)$ $0.18$ $(0.18)$ $(0.78)$ $0.78$ $0.78$ $0.78$	Indicated to earlier year       10:69       (14.43)       (33.73)       (3.74)       101.08       2         Thensive income       0.00	Tax Expense	0.00							
Interlated to earlier year $0.00$	Intelated to earlier year       0.00	- Current Tax	10.65		(3	9				
It related to earlier year(112.03)(45.08) $42.17$ (157.11)180.131thensive incomethensive income0.000.000.000.000.000.00will not be reclassified to profit & lossax relating to items that will not be reclassified to0.000.000.000.000.00ax relating to items that will be reclassified to profit & loss0.000.000.000.000.00ax relating to items that will be reclassified to profit0.000.000.000.000.00ax relating to items that will be reclassified to profit0.000.000.000.000.00ax relating to items that will be reclassified to profit0.000.000.000.000.00ax relating to items that will be reclassified to profit(112.03)(45.08) $42.17$ (157.11)180.13arcleation, tax and exceptional item (EBIDTA)(112.03)(45.08)0.18(0.68)0.76i -Earnings/(Loss) Per Share (Rs.)(0.49)(0.19)0.18(0.68)0.78	trelated to earlier year       (112.03)       (45.08) $42.17$ (157.11)       180.13       1         thensive income       will not be reclassified to profit & loss       0.00	- Deferred Tax						-		
thensive income $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ will not be reclassified to profit & loss $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ $0.00$ ax relating to items that will not be reclassified to $0.00$	then the income the income will not be reclassified to profit & loss will not be reclassified to profit & loss ax relating to items that will not be reclassified to 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	- Tax adjustment related to earlier year	(112.03		4					
sified to condition (112.03) (0.00 0.00 0.00 0.00 0.00 0.00 classified to condition (112.03) (0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	Net Profit (5-6)			,					
s         0.00         0	$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	Other Comprehensive income	0.00							
classified to profit     0.00     0.00     0.00     0.00     0.00       ssified to profit     0.00     0.00     0.00     0.00     0.00       (112.03)     (45.08)     42.17     (157.11)     180.13       eptional item (EBIDTA)     (3.32)     41.88     (18.61)     38.56     275.44     15.       (0.49)     (0.19)     0.18     (0.68)     0.78     0.78       (0.49)     (0.19)     0.18     (0.68)     0.78	classified to profit     0.00     0.00     0.00     0.00     0.00       ssified to profit     0.00     0.00     0.00     0.00     0.00       splitonal item (EBIDTA)     (112.03)     (45.08)     42.17     (157.11)     180.13       splitonal item (EBIDTA)     (3.32)     41.88     (18.61)     38.56     275.44     15       splitonal item (EBIDTA)     (0.49)     (0.19)     0.18     (0.68)     0.78	A (i) items that will not be reclassified to profit & loss	0.0							
0.00         0.00 <th< td=""><td>Split     0.00     0.00     0.00     0.00     0.00     0.00       optional item (EBIDTA)     (112.03)     (45.08)     42.17     (157.11)     180.13       optional item (EBIDTA)     (3.32)     41.88     (18.61)     38.56     275.44     15       optional item (EBIDTA)     (0.49)     (0.19)     0.18     (0.68)     0.78</td><td>(ii) income tax relating to items that will not be reclassified to</td><td></td><td></td><td></td><td></td><td></td><td></td></th<>	Split     0.00     0.00     0.00     0.00     0.00     0.00       optional item (EBIDTA)     (112.03)     (45.08)     42.17     (157.11)     180.13       optional item (EBIDTA)     (3.32)     41.88     (18.61)     38.56     275.44     15       optional item (EBIDTA)     (0.49)     (0.19)     0.18     (0.68)     0.78	(ii) income tax relating to items that will not be reclassified to								
solified to profit     0.00     0.00     0.00     0.00     0.00       eptional item (EBIDTA)     (112.03)     (45.08)     42.17     (157.11)     180.13       (0.49)     (0.19)     (0.19)     0.18     (0.68)     0.78       (0.49)     (0.19)     0.18     (0.68)     0.78	ssified to profit 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	profit or loss	0.0							
or loss       or loss       or loss       defer loss	or loss       or loss       42.17       (157.11)       180.13         Total comprehensive income (after tax)       (112.03)       (45.08)       42.17       (157.11)       180.13         Profit before interest, depreciation, tax and exceptional item (EBIDTA)       (3.32)       41.88       (18.61)       38.56       275.44         Basic / Diluted -Earnings/(Loss) Per Share (Rs.)       (0.49)       (0.19)       0.18       (0.68)       0.78         - Diluted       -Diluted       -Diluted       0.19)       0.18       (0.68)       0.78	B (ii) items that will be reclassified to prom & loss (ii) income tax relating to items that will be reclassified to profit	0.0							
Total comprehensive income (after tax)         Total comprehensive income (after tax)         38.56         275.44           Profit before interest, depreciation, tax and exceptional item (EBIDTA)         (3.32)         41.88         (18.61)         38.56         275.44           Basic / Diluted -Earnings/(Loss) Per Share (Rs.)         (0.49)         (0.19)         0.18         (0.68)         0.78           - Basic         (0.49)         (0.19)         0.18         (0.68)         0.78	Total comprehensive income (after tax)         Total comprehensive income (after tax)         38.56         275.44           Profit before interest, depreciation, tax and exceptional item (EBIDTA)         (3.32)         41.88         (18.61)         38.56         275.44           Profit before interest, depreciation, tax and exceptional item (EBIDTA)         (3.32)         41.88         (18.61)         38.56         275.44           Basic / Diluted -Earnings/(Loss) Per Share (Rs.)         (0.49)         (0.19)         0.18         (0.68)         0.78           - Basic         - Diluted         - Diluted         - Diluted         - Diluted         - Diluted         - Diluted         0.18         0.68)         0.78	or loss	(419.03							
Profit before interest, depreciation, tax and exceptional item (EBIUTA)       (0.49)       (0.19)       0.18       (0.68)       0.78         Basic / Diluted -Earnings/(Loss) Per Share (Rs.)       (0.49)       (0.19)       0.18       (0.68)       0.78         - Basic       (0.49)       (0.19)       0.18       (0.68)       0.78	Profit before interest, depreciation, tax and exceptional item (EBIUTA)     (0.49)     (0.19)     0.18     (0.68)     0.78       Basic / Diluted -Earnings/(Loss) Per Share (Rs.)     (0.49)     (0.49)     (0.19)     0.18     (0.68)     0.78       - Diluted	Total comprehensive income (after tax)	112.00							
(0.49) (0.19) 0.18 (0.68) 0.78 (0.68) 0.78 (0.49) (0.19) 0.18 (0.68) 0.78	(0.49) (0.19) 0.18 (0.68) 0.78 (0.49) (0.19) 0.18 (0.68) 0.78	Profit before interest, depreciation, tax and exceptional	10.01							
(0.49) (0.19) 0.18 (0.68) 0.78	(0.49) (0.19) 0.18 (0.68) 0.78	Basic / Diluted -Earnings/(Loss) Per Share (Rs.)	(0.45							
	A LEADER	- Basic				_				

PLACE: CHANDIGARH DATE: 11/11/2020





#### Piccadily Sugar and Allied Industries Ltd. Jakhal Road, Patran, Distt. - Patiala(Punjab)

A) 1         ASSETS         Non-Current assets         3,641,464         3,           (a) Property Plant & Equipment         3,641,464         3,         6,         7,724         3,           (b) Cupital Work in Progress         10,0000         10,000         10,000	S No.	D STATEMENT OF ASSETS AND LIABILITIES AS ON 30.09.2020 Particulars	AS AT 30.09.2020 (UNAUDITED)	(RS. In La AS AT 31.03.2020 (AUDITED)
1         Non-Current assets         3.841.464         3.0           1         Capital Work in Progress         7.724         3.0           10         Capital Work in Progress         7.724         10.00           10         Capital Work in Progress         7.724         10.00           10         Tradial assets         10.00         10.00           10         Determed Tax seast(x4)         80.517         60.00           11         Total non-current assets         21.830         70.00           11         Total non-current assets         3.830.34         402.434           10         Cark Scah Equivalents         402.434         402.434           10         Cark Scah Equivalents         90.00         90.00           10         Chark Scah Equivalents         90.00         90.00           10         Chark Scah Equivalents         90.00         90.00           10         Other financial assets         51.08.14         5           10				
(a)         Property Plant & Ecupment         3.641.466         3.           (b)         Capital (Wnk in Progress)         7.724         7.724           (c)         Biological Assets         10.000           (d)         Threatical assets         9.557           (e)         Other monicula assets         8.517           (f)         Deferred Tax assets(net)         8.503           (g)         Other monicula assets         8.603           (h)         Trade receivables         402.434           (h)         Trade receivables         402.434           (h)         Trade receivables         402.434           (h)         Clans Equivalents         9.005           (h)         Clans Equivalents         9.005           (h)         Other fank Balances         9.005           (c)         Other Equivalents				
(b) Capital Work in Progress         7.724           (c) Biological Assets         10.500           (d) Financial assets         10.500           (e) (ii) Other financial assets         80.517           (f) Deferred Tax sastes(net)         86.803           (g) Other non current assets         21.530           (h) Financial assets         3.830.34           (g) Other non current assets         21.530           (h) Capit A Cash Equivalents         3.830.34           (h) Capit A Cash Equivalents         3.830.34           (h) Trade receivables         402.434           (h) Cash & Cash Equivalents         402.434           (h) Cash & Cash Equivalents         402.434           (h) Cash & Cash Equivalents         9.005           (h) Other financial assets         9.005           (h) Other financial assets         9.005           (h) Other financial assets         9.005           (g) Other financial assets         9.005           (h) Other financial assets         9.005           (h) Other financial assets         9.005           (g) Other financial assets         9.005           (h) Other financial assets         9.005           (h) Other financial assets         9.005           (h) Other financial assets				
(c)         Biological Assets         10.500           (d)         Financial assets         10.500           (e)         (i)         Investments         86.517           (f)         Deferred Tax assets(net)         86.513           (g)         Other innancial assets         20.517           (g)         Other innancial assets         3380.34           (g)         Trade receivables         3380.34           (h)         Trade receivables         30.6476           (h)         Trade receivables         402.434           (h)         Cash & Cash Equivalents         43.908           (h)         Cash & Cash Equivalents         9.005           (v)         Loans         9.005           (v)         Cher financial assets         9.005           (v)         Cher financial assets         9.005           (v)         Cher financial assets         9.005           (c)         Current Tax seets(net)         9.005           (f)         Other conviations         9.005           (g)         Current assets         9.005           (h)         Convent assets         9.005           (g)         Current assets         9.005           (h)			3,641.464	3,866.03
(d)         Financial assets         10           (e)         (f)         Other financial assets         80.517           (f)         Other financial assets         80.517         60.000           (g)         Other mon current assets         21.530         60.000           (g)         Other mon current assets         21.530         44           (a)         Inventories         506.476         506.476           (a)         Inventories         506.476         506.476           (i)         Cash & Cash Equivalents         43.933         44           (ii)         Cash & Cash Equivalents         43.933         44           (iii)         Cash & Cash Equivalents         43.933         44           (iii)         Cash & Cash Equivalents         9.005         506.476           (iv)         Clans         9.005         50.0575         44           (i)         Charef Tax sets(set)         9.005         50.0575         44           (i)         Other Financial assets         9.005         50.0575         44           (ii)         Other Financial assets         9.005         50.0575         45           (iii)         Other Equity         9.005         50.0575         <			7.724	7.72
0)         Investments         90,57           1)         Deferred Tax assets(net)         80,577           2)         Ourrent assets         21,530           2)         Ourrent assets         21,530           2)         Ourrent assets         23,230,24           4)         10         Trade receivables         402,434           (1)         Trade receivables         43,3008           (1)         Cash & Cash Equivalents         90,005           (1)         Cash & Cash Equivalents         90,005           (2)         Other fancial assets         90,005           (2)         Other carent assets         90,005           (2)         Other carent assets         90,005           (2)         Other carent assets         90,005           (3)         Other carent assets         90,005           (4)         Equity attributable to shareholder         1,371,73           (3)         Other carent liabilities         90,005           (4)         Defered tax liabilities         92,			10.500	12.9
(e)         Other financial assets         80.517 88.003           (g)         Other non current assets         21.530           (a)         Inventories         3.830.34         4           (a)         Inventories         402.434         4           (b)         Trade receivables         403.003         4           (b)         Other Bank Balances         9.005         5           (b)         Other Inancial assets         9.005         9           (c)         Current assets         9.005         9         9           (b)         Other Current assets         9.005         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9         9 <t< td=""><td>(0</td><td></td><td></td><td></td></t<>	(0			
(f) Deferred Tax assets(net)         98.003 21.530           (g) Other non current assets         28.203.44           (a) Inventories         606.476           (b) Financial assets         402.434           (i) Other developies         402.434           (ii) Other developies         403.908           (iii) Other developies         43.908           (iii) Other date Balances         43.908           (iv) Other financial assets         90.005           (v) Other financial assets         90.005           (i) Other current assets         90.005           (j) Total assets         5.188.14           5         5.188.14           5         5.188.14           5         5.188.14           6         5.188.14           7         1           6         6.003.977           7         1           7         6           6         90.075           7         1           7         1           7         1           6 <t< td=""><td>-</td><td></td><td>-</td><td>-</td></t<>	-		-	-
(g)         Other non-current assets         21,530           2         Current assets         3,830,34         4           (a)         Inventories         3,030,34         4           (a)         Inventories         506,476         4           (a)         Inventories         506,476         4           (a)         Inventories         506,476         4           (b)         Trade receivables         402,434         4           (ii)         Other Scats Equivalents         43,808         4           (iv)         Other Bank Balances         9         6         9         6           (v)         Other financial assets         308,075         4         7         6           (d)         Other Current assets         5,188,14         5         303,075         4           Total assets         5,188,14         5         5,188,14         5         5         1,371,73         1           Total assets         5,188,14         5         2,322,085         2,32         0         2,525,83         1           (a)         Other Equity         (a) Equity Hutable to shareholder         1,371,73         1         1         1,371,73         1         1			80.517	133.1
2       Total non-current assets       3,3800,34       4         3       Current assets       506,476       4         (a)       Inventories       402,434       4         (b)       Financial assets       402,434       4         (ii)       Cash & Cash Equivalents       43,808       4         (iii)       Chash Bank Balances       4,308       6         (iv)       Chash Sasts       9,005       6         (v)       Chash Sasts       9,005       6         (d)       Charent assets       9,005       6         (e)       Current assets       1,367,80       1         (f)       Chare Capital       2,322,005       2,32         (g)       Charent Liabilities       1,371,73       1         (a)       Financial liabilities       1,371,73       1         (a)       Prinancial liabilities       2,020,65       2,32         (f)       Other current liabilities       1,371,73       1         (g)       Provisions <td>0</td> <td>(f) Deferred Tax assets(net)</td> <td>68.603</td> <td>64.8</td>	0	(f) Deferred Tax assets(net)	68.603	64.8
2     Current assets     50000000       (a) Inventories     5000.476       (b) Financial assets     402.434       (i) Cask Cash Equivalents     403.806       (iii) Cask Cash Equivalents     43.806       (iv) Other Bank Balances     9.005       (v) Other financial assets     9.005       (ii) Cask Scash Equivalents     9.005       (v) Other financial assets     9.005       (ii) Cask Scash Equivalents     9.005       (v) Other financial assets     9.005       (iii) Cask Sash(net)     0.905       (iii) Other Current assets     3.96075       Total assets     5.188.14       5     5.188.14       5     5.188.14       5     5.188.14       5     5.188.14       5     5.188.14       5     5.188.14       5     5.188.14       5     5.188.14       6     0.00000000000000000000000000000000000	(9		21.530	21.5
(a) Inventories         506.475           (b) Financial assets         402.434           (i) Trade receivables         43.908           (ii) Cash & Cash Equivalents         43.908           (iii) Cuther Bank Balances         43.908           (iv) Loans         9.005           (v) Other financial assets         9.005           (c) CurrentTax assets(net)         9.005           Total current assets         365.075           Total assets         5.188.14           5         5.188.14           5         5.188.14           5         5.188.14           5         5.188.14           5         5.188.14           5         5.188.14           6         5.188.14           7         Equity           (a) Equity Share Capital         2.322.095           (b) Other Equity         2.322.095           (c) Other on current Liabilities         2.32.2095           (a) Financial liabilities         2.32.2095           (b) Provisions         498.860           (c) Deferred tax liabilities (Net)         -           (d) Other non current liabilities         -           (e) Deferred tax liabilities         -           (f) T		Total non-current assets	3,830.34	4,106.
(b) Financial assets       300.400         (i) Trade receivables       402.434         (ii) Cash & Cash Equivalents       43.908         (iii) Other Bank Balances       43.908         (iv) Loans       9.005         (v) Other financial assets       9.005         (c) Current Tax saests(net)       9.005         (d) Other current assets       306.776         Total current assets       30.6075         (a) Equity Share Capital       2.322.095         (a) Equity Share Capital       2.322.095         (a) Equity Share Capital       2.322.095         (b) Other Equity       (960.367)         (c) Equity attributable to shareholder       1.371.73         2       Non current Liabilities       2.322.095         (a) Financial liabilities       2.322.095         (a) Financial liabilities       2.322.095         (b) Provisions       498.860         (c) Deferred tax liabilities (Net)       -         (c) Other non current liabilities       -         (i) Other dancial liabilities       -         (ii) Other financial liabilities       -         (i) Borrowings       -         (a) Financial liabilities       -         (i) Borowings       -				
(b)       Financial assets       402.434         (i)       Tate receivables       43.908         (iii)       Other Bank Balances       9.005         (iv)       Loans       9.005         (iv)       Other financial assets       9.005         (iv)       Current Tax assets(net)       0.905         (d)       Other current assets       395.075         Total current assets       1,357.80       1         Total assets       5,188.14       5         EQUITY AND LIABILITIES       5,188.14       5         Image: transmitted of the current assets       1,371.73       1         Image: transmitted of the current Liabilities       1,371.73       1         Image: transmitted of the current Liabilities       2,322.095       2,32.095         (i)       Borrowings       498.800       3         (ii)       Other Equity       26.969       3         (i)       Borrowings       498.800       3         (i)       Borrowings       498.800       3         (i)       Other fanancial liabilities       3       3         (i)       Other fanancial liabilities       3       3         (ii)       Other fanancial liabilities			506.476	419.4
iii)       Cash & Cash Equivalents       43.908         iiii)       Other Bank Balances       -         (iv)       Loans       9.005         (v)       Other financial assets       9.005         (i)       Current assets       9.005         (d)       Other current assets       395.075         Total current assets       395.075         Total assets       5,188.14         5       5,188.14         5       5,188.14         6       1         EQUITY AND LLABILITIES       5,198.14         1       Equity         (a)       Equity Share Capital         (b)       Other Equity         (c)       Equity attributable to shareholder         1.371.73       1         2       Non current Liabilities         (i)       Borrowings         (c)       Deferred tax liabilities (Net)         (d)       Other financial liabilities         (ii)       Other financial liabilities         (iii)       Other financial liabilities         (iii)       Other financial liabilities         (i)       Borrowings         (ii)       Other financial liabilities         (iii)	(1	b) Financial assets		
(ii)       Other Bank Balances         (iv)       Loans         (v)       Other financial assets         (v)       Other Inancial assets         (c)       Current Tax assets(net)         (d)       Other current assets         Total current assets       1,357.80         Total assets       5,188.14         5       5,188.14         6       Current Labilities         (a)       Equity Stare Capital         (b)       Other Current Liabilities         (a)       Equity attributable to shareholder         1       Non current Liabilities         (a)       Financial liabilities         (b)       Provisions         (c)       Deferred tax liabilities (Net)         (d)       Other current liabilities         (i)       Borrowings         (ii)       Other current liabilities         (iii)       Other financial liabilities         (iii)       Other current liabilities         (iii)       Other current liabilities         (iii)       Other current liabilities         (iiii)       Other current liabilities         (iii)       Other current liabilities         (iiiiii)       Other current liabilitie			402.434	157.2
(iv)     Uoans       (v)     Other financial assets       (v)     Other financial assets       (c)     Current assets       (d)     Other current assets       Total assets     5,188.14       5     5,188.14       5     5,188.14       6     5,188.14       7     5,188.14       7     5,188.14       6     5,188.14       7     5,188.14       7     5,188.14       7     5,188.14       7     5,188.14       8     5,188.14       9     1       1     Equity Share Capital       (a)     Equity attributable to shareholder       1     1,371.73       1     1,371.73       1     1,371.73       1     1,371.73       1     1,371.73       1     1,371.73       1     1,371.73       1     1,371.73       1     1,371.73       1     1,371.73       1     1,371.73       1     1,371.73       1     1,371.73       1     1,371.73       1     1,371.73       1     1,371.73       1     1,371.73       1			43.908	32.99
(*)     Other financial assets     9.005       (c)     CurrentTax assets(net)     0.905       (d)     Other current assets     1,367.80       Total current assets     5,188.14     5       (e)     Current Tax     5,188.14       (f)     Total assets     5,188.14       (f)     Current Capital     2,322.095       (f)     Current Liabilities     1,371.73       (f)     Borowings     498.860       (f)     Borowings     498.860       (f)     Borowings     26,569       (f)     Deferred tax liabilities     -       (f)     Borowings     -       (g)     Other funancial liabilities     -       (h)     Borowings     -       (g)     Other no current liabilities     -       (h)     Borowings     -       (h)     Borowings     -       (h)     Borowings     -       (h)     Borowings     -       (h)     Dorowings     -       (h)     Borowings     -       (h)     Borowings     -       (h)     Borowings     -       (h)     Dorowings     -       (h)     Borowings     -       (h)     Fotal				
(c) Current Tax assets (net)       0.005         (d) Other current assets       395.075         Total current assets       1,357.80         1       Total assets         5,188.14       5         2       EQUITY AND LIABILITIES (a) Equity Share Capital (b) Other Equity       2,322.095       2,32         (a) Equity Share Capital (b) Other Equity       2,322.095       2,32         (a) Financial liabilities (a) Financial liabilities (b) Provisions       498.860       3         (a) Financial liabilities (b) Provisions       498.860       3         (c) Other non current Liabilities (c) Other non current liabilities (c) Other non current liabilities       -       -         3       Current Liabilities (c) Other financial liabilities (c) Other financial liabilities (c) Other financial liabilities (c) Current Tax Liabilities       104.72 (c) Current Tax Liabilities (c) Current Tax Liabilities (c) Current Tax Liabilities       54.27 (c) Current Tax Liabilities				
(d) Other current assets       396.075       4         Total current assets       1,357.80       1         Total assets       5,188.14       5         EQUITY AND LIABILITIES       2,322.095       2,32         (a) Equity Share Capital       2,322.095       2,32         (b) Other Equity       (950.367)       (7)         Equity attributable to shareholder       1,371.73       1         2       Non current Liabilities       9       26.099         (c) Deferred tax liabilities (Net)       26.999       3         (d) Other on current liabilities       -       -         (e) Deferred tax liabilities       -       -         (f) Other on current liabilities       -       -         (g) Other non current liabilities       -       -         (f) Other on current liabilities       -       -         (g) Other non current liabilities       -       -         (h) Other financial liabilities       -       -         (f) Other non current liabilities       -       -         (g) Other non current liabilities       -       -         (h) Other financial liabilities       -       -         (g) Other non current liabilities       -       -				9.21
Total current assets     1,367.80     1       Total assets     5,188.14     5       1     Equity     5,188.14     5       2     Equity Capital     2,322.095     2,32       (a) Equity Share Capital     2,322.095     2,32       (b) Other Equity     (950.367)     (7       Equity attributable to shareholder     1,371.73     1       2     Non current Liabilities     (950.367)     (7       (a) Financial liabilities (i)     1,371.73     1       (b) Provisions     498.860     3       (c) Deferred tax liabilities (Net)     -     -       (d) Other non current liabilities     525.83     -       3     Current Liabilities     525.83     -       (a) Financial liabilities     -     -     -       (i) Borrowings     -     -     -       (ii) Other non current liabilities     525.83     -       3     Current Liabilities     -     -       (iii) Other financial liabilities     -     -       (ii) Deforwings     -     -     -       (iii) Other financial liabilities     -     -     -       (iii) Other financial liabilities     -     -     -       (i) Deforwings     -     -     -<			0.905	0.78
Total assets       1,007,00       1         EQUITY AND LIABILITIES       5,188.14       5         Equity       (a) Equity Share Capital       2,322.095       2,3         (b) Other Equity       (g)50.367)       (G)         Equity attributable to shareholder       1,371.73       1         2       Non current Liabilities       1,371.73       1         (a) Financial liabilities       498.860       3         (b) Provisions       26.969       3         (c) Deferred tax liabilities (Net)       -       -         (d) Other non current liabilities       -       -         Total non-current liabilities       -       -         (i) Borrowings       -       -       -         (ii) Other funancial liabilities       -       -       -         (iii) Trade Payables       -       -       -         -total outstanding dues of micro enterprises and small enterprises       104.72       -         -total outstanding dues of recitors other than micro enterprises and small enterprises       104.72       -         -total outstanding dues of creditors other than micro enterprises and small enterprises       2,028.75       1,         (ii) Other funancial liabilities       5,427       -       -	(0			433.90
Image: second state		Total current assets	1,357.80	1,053.5
1       Equity       2,322.095       2,32         2       Montereal Liabilities       Incommission       1,371.73       1       1,371.73       1       1,371.73       1         2       Ordered tax liabilities (Net)       26.969       2       26.969       -		Total assets	5,188.14	5,159.7
(a) Equity Share Capital       2,322.095       2,3         (b) Other Equity       (950.367)       (7         Equity attributable to shareholder       1,371.73       1         2       Non current Liabilities       1,371.73       1         (a) Financial liabilities       498.860       3         (b) Provisions       498.860       3         (c) Deferred tax liabilities (Net)       -       -         (d) Other non current liabilities       -       -         Total non-current liabilities       -       -         (i) Borrowings       -       -       -         (d) Other non current liabilities       -       -       -         (ii) Dorrowings       -       -       -       -         (iii) Other Payables       -       -       -       -         -total outstanding dues of micro enterprises and small enterprises       104.72       -         -total outstanding dues of creditors other than micro enterprises and small enterprises       2,028.75       1,         (iii) Other financial liabilities       5427       -       -         (iii) Other functial liabilities       5.427       -       -         (d) Other current Liabilities       256.246       3 <td>C. Constant of the local division of the loc</td> <td></td> <td>10</td> <td></td>	C. Constant of the local division of the loc		10	
(b) Other Equity       (950.367)       (7)         Equity attributable to shareholder       1,371.73       1         2       Non current Liabilities       1,371.73       1         (a) Financial liabilities       498.860       3         (b) Provisions       26.969       3         (c) Deferred tax liabilities (Net)       -       -         (d) Other non current liabilities       -       -         Total non-current liabilities       525.83       -         3       Current Liabilities       -         (i) Borrowings       -       -         (ii) Trade Payables       -       -         -total outstanding dues of micro enterprises and small enterprises       104.72         -total outstanding dues of creditors other than micro enterprises and small enterprises       2,028.75       1,         (iii) Other financial liabilities       5.427       -       -         (b) Provisions       5.427       -       -       -         (c) Current Tax Liabilities       -       -       -       -         (d) Other current Liabilities       -       -       -       -         (e) Other current Liabilities       -       -       -       -         (c) Current Ta				
Equity attributable to shareholder       1,371.73       1         2       Non current Liabilities       1,371.73       1         (a) Financial liabilities       (a) Financial liabilities       498.860       3         (b) Provisions       26.969       -       -         (c) Deferred tax liabilities (Net)       -       -       -         (d) Other non current liabilities       -       -       -         Total non-current liabilities       525.83       -       -         3       Current Liabilities       525.83       -         3       Current Liabilities       -       -       -         (i) Borrowings       (i) Trade Payables       -       -       -         (ii) Other financial liabilities       -       104.72       -       -         - total outstanding dues of micro enterprises and small enterprises       104.72       -       -         (iii) Other financial liabilities       895.451       9       -       -         (b) Provisions       5.427       -       -       -         (c) Current Tax Liabilities       -       -       -       -         (d) Other current Liabilities       256.246       3       -				2,322.09
2       Non current Liabilities <ul> <li>(a) Financial liabilities             <li>(i) Borrowings</li> <li>(b) Provisions             <li>(c) Deferred tax liabilities (Net)                  <li>(d) Other non current liabilities</li></li></li></li></ul>	10	b) Other Equity		(793.25
(a) Financial liabilities       498.860       33         (b) Provisions       498.860       32         (c) Deferred tax liabilities (Net)       26.969       26         (d) Other non current liabilities       -       -         Total non-current liabilities       525.83       -         3       Current Liabilities       525.83       -         (i) Borrowings       (ii) Trade Payables       -       -         - total outstanding dues of micro enterprises and small enterprises       104.72       -         - total outstanding dues of creditors other than micro enterprises and small enterprises       2,028.75       1,         (ii) Other financial liabilities       895.451       9         (b) Provisions       -       -       -         (c) Current Tax Liabilities       -       -       -         (d) Other current Liabilities       -       -       -         (c) Current Tax Liabilities       -       -       -         (d) Other current Liabilities       -       -       -         (c) Current Tax Liabilities       -       -       -         (c) Current Tax Liabilities       -       -       -         (c) Other current Liabilities       -       -       -		Equity attributable to shareholder	1,371.73	1,528.8
(a) Financial liabilities       498.860       3         (b) Provisions       498.860       3         (c) Deferred tax liabilities (Net)       26.969       2         (d) Other non current liabilities       -       -         Total non-current liabilities       525.83       -         3       Current Liabilities       525.83       -         (a) Financial liabilities       525.83       -       -         (a) Financial liabilities       525.83       -       -         (a) Financial liabilities       -       -       -         (i) Borrowings       -       -       -       -         (ii) Trade Payables       -       -       -       -         -total outstanding dues of micro enterprises and small enterprises       104.72       -       -         -total outstanding dues of creditors other than micro enterprises and small enterprises       2,028.75       1,         (iii) Other financial liabilities       -       -       -       -         (b) Provisions       -       -       -       -       -         (c) Current Tax Liabilities       -       -       -       -       -         (d) Other current Liabilities       256.246       3 <t< td=""><td>2</td><td>Non current Liabilities</td><td></td><td></td></t<>	2	Non current Liabilities		
(b) Provisions       26.969         (c) Deferred tax liabilities (Net)       -         (d) Other non current liabilities       525.83 <b>3</b> Current Liabilities         (a) Financial liabilities       104.72         (i) Borrowings       -         (ii) Trade Payables       -         -total outstanding dues of micro enterprises and small enterprises       104.72         (iii) Other financial liabilities       895.451         (b) Provisions       5.427         (c) Current Tax Liabilities       -         (d) Other current Liabilities       -         (d) Other current Liabilities       -         (c) Current Tax Liabilities       -         (c) Current Tax Liabilities       -         (c) Current Liabilities       -         (d) Other current Liabilities       -         (c) Current Liabilities <t< td=""><td>(a</td><td></td><td>1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1</td><td></td></t<>	(a		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
(b) Provisions       26.969         (c) Deferred tax liabilities (Net)       -         (d) Other non current liabilities       525.83 <b>3</b> Current Liabilities         (a) Financial liabilities       104.72         (i) Borrowings       -         (ii) Trade Payables       -         -total outstanding dues of micro enterprises and small enterprises       104.72         (iii) Other financial liabilities       895.451         (b) Provisions       5.427         (c) Current Liabilities       5.427         (d) Other current Liabilities       -         (d) Other current Liabilities       -         (d) Other current Liabilities       256.246		(i) Borrowings	498 860	396.46
(c) Deferred tax liabilities (Net)       -         (d) Other non current liabilities       525.83         Total non-current liabilities       525.83         (a) Financial liabilities       525.83         (i) Borrowings       (ii) Trade Payables         -total outstanding dues of micro enterprises and small enterprises       104.72         -total outstanding dues of creditors other than micro enterprises and small enterprises       2,028.75       1,         (iii) Other financial liabilities       895.451       9         (b) Provisions       5.427       -         (c) Current Tax Liabilities       5.427       -         (d) Other current Liabilities       256.246       3	(b			26.84
(d) Other non current liabilities       -         3       Current Liabilities       525.83         (a) Financial liabilities       525.83         (i) Borrowings       (ii) Trade Payables         -total outstanding dues of micro enterprises and small enterprises       104.72         -total outstanding dues of creditors other than micro enterprises and small enterprises       2,028.75       1,         (ii) Other financial liabilities       895.451       9         (b) Provisions       5.427       -         (c) Current Tax Liabilities       -       -         (d) Other current Liabilities       256.246       3	(c	Deferred tax liabilities (Net)		
3       Current Liabilities <ul> <li>(a) Financial liabilities             <ul> <li>(i) Borrowings</li> <li>(ii) Trade Payables                           -total outstanding dues of micro enterprises and small enterprises                           -total outstanding dues of creditors other than micro enterprises and small enterprises</li></ul></li></ul>	(d			
(a) Financial liabilities       (i) Borrowings         (ii) Dorrowings       (iii) Trade Payables         -total outstanding dues of micro enterprises and small enterprises       104.72         -total outstanding dues of creditors other than micro enterprises and small enterprises       2,028.75       1,         (iii) Other financial liabilities       895.451       9         (b) Provisions       5.427       5         (c) Current Tax Liabilities       256.246       3		Total non-current liabilities	525.83	423.3
(i)       Borrowings         (ii)       Trade Payables         -total outstanding dues of micro enterprises and small enterprises       104.72         -total outstanding dues of creditors other than micro enterprises and small enterprises       2,028.75       1,         (iii)       Other financial liabilities       895.451       9         (b)       Provisions       5.427       -         (c)       Current Tax Liabilities       256.246       3	3	Current Liabilities		
(ii) Trade Payables       104.72         -total outstanding dues of micro enterprises and small enterprises       104.72         -total outstanding dues of creditors other than micro enterprises and small enterprises       2,028.75       1,         (iii) Other financial liabilities       895.451       9         (b) Provisions       5.427         (c) Current Tax Liabilities       -         (d) Other current Liabilities       256.246       3	(a	a) Financial liabilities		
-total outstanding dues of micro enterprises and small enterprises -total outstanding dues of creditors other than micro enterprises and small enterprises (iii) Other financial liabilities (b) Provisions (c) Current Tax Liabilities (d) Other current Liabilities 256.246 3		(i) Borrowings		
-total outstanding dues of creditors other than micro enterprises and small enterprises 2,028.75 1, (iii) Other financial liabilities 895.451 9 (b) Provisions 5.427 (c) Current Tax Liabilities 5.427 (d) Other current Liabilities 256.246 3	_			
-total outstanding dues of creditors other than micro enterprises and small enterprises 2,028.75 1, (iii) Other financial liabilities 895.451 9 (b) Provisions 5.427 (c) Current Tax Liabilities 5.427 (d) Other current Liabilities 256.246 3		-total outstanding dues of micro enterprises and small enterprises	104.72	104.7
(iii)Other financial liabilities895.4519(b)Provisions5.427(c)Current Tax Liabilities-(d)Other current Liabilities256.2463		-total outstanding dues of creditors other than micro enterprises and small enterprises		1,855.4
(b) Provisions     5.427       (c) Current Tax Liabilities     -       (d) Other current Liabilities     256.246       236.246     3				927.91
(c) Current Tax Liabilities	(b	p) Provisions		5.56
T-1-1	(c	current Tax Liabilities		0.00
T-4-1	(d		256 246	313.96
		Total current liabilities		3,207.6
TOTAL EQUITY AND LIABILITIES 5,188.14 5,	-			5,159.7

PLACE: CHANDIGARH DATED: 11/11/2020





Particulars	As on 30.09.2020	As on 31.03.2020
	Unaudited	Audited
CASH FLOW FROM OPERATING ACTIVITIES:		
PROFIT AFTER TAX	(157.11)	1.1
ADJUSTMENTS TO RECONCILE PROFIT BEFORE TAX TO		
NET CASH PROVIDED BY OPERATING ACTIVITIES:		
INCOME TAX CHARGED IN PROFIT AND LOSS A/C	(3.74)	21.
DEPRECIATION AND AMORTIZATION	179.78	363.
FINANCE COSTS	24.50	60.
LOSS/(PROFIT) ON SALE OF FIXED ASSETS	(4.86)	(294.2
INTEREST INCOME RECEIVED	(1.62)	(8.2
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	36.94	144.
CHANGES IN OPERATING ASSETS AND LIABILITIES:		
TRADE RECEIVABLES	(245.16)	405.
OTHER RECEIVABLES	91.52	(55.9
NVENTORY	(87.06)	(87.1
PROVISIONS	0.13	0.1
FRADE AND OTHER PAYABLES	82.98	(609.6
BIOLOGICAL ASSETS	2.41	(0.1
CASH GENERATED FROM OPERATIONS	(118.25)	(202.7
NCOME TAX (NET)		7.0
NET CASH FLOW FROM OPERATING ACTIVITIES (A)	(118.25)	(209.7)
CASH FLOW FROM INVESTING ACTIVITIES:		
NET PURCHASE OF FIXED ASSETS	(4.72)	(39.5
PROCEEDS FROM SALE OF FIXED ASSETS	54.37	321.3
NTEREST INCOME RECEIVED	1.62	8.2
PURCHASE OF INVESTMENTS	(0.00)	(0.0)
IET CASH FLOW FROM INVESTING ACTIVITIES (B)	51.27	290.0
ASH FLOW FROM FINANCING ACTIVITIES:		
PROCEEDS FROM LONG-TERM BORROWINGS	102.40	(115.20
INANCE COST	(24.50)	(60.08
IET CASH FLOW FROM FINANCING ACTIVITIES (C)	77.90	(175.34
IET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	10.92	(95.09
PENING CASH AND CASH EQUIVALENTS	32.99	128.0
LOSING CASH AND CASH EQUIVALENTS	43.91	32.9

#### **Consolidated Cash flow statement**

#### Notes:

1) The above Cash Flow Statement has been prepared under the 'Indirect Method" as set out in the Indian Accounting Standard-7 on Statement of Cash Flow.

2) Additions of fixed assets include movement of Capital work-in-progress during the year.

3) Proceeds/(repayment) of Short-term borrowings have been shown on net basis.

4) Figure in brackets represents cash outflow from respective activities .

DATE: 11/11/2020 PLACE: CHANDIGARH



adilly For and on behalf of the Board Devinder Sha (Whole Time Director) DIN No. 03264719

#### Piccadily Sugar and Allied Industries Ltd. Regd. Office : Jakhal Road, Patran Distt. - Patiala (Punjab)

#### NOTES TO THE CONSOLIDATED FINANCIAL RESULTS :

- 1 The above Consolidated financial results have been prepared in accordance with Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 and other relevant amendments thereafter.
- 2 The above Consolidated financial results have been reviewed by the Audit Committee and then approved by the Board of Directors at their respective meetings held on 10th November, 2020
- 3 Since the Company operates in only one segment, segment reporting requirement are not applicable to the company.
- 4 In the view of COVID 19 pandemic, Group has taken into account its possible impact and considered internal and external information known to the management upto the date of approval of financial results in preparation of these results of the quarter and to asess and finalize the carrying amount of its assets and liabilities. Accordingly as on date, no material impact is anticipated in the aforesaid carrying amounts.

5 The previous period/year's figures have been regrouped wherever necessary to confirm to this period's classification.

PLACE: CHANDIGARH DATED: 11/11/2020



For and on behalf of the Board D Devinder Sharma (Whole Time Director) /JISNY DIN No. 03264719