

PERFECT INFRAENGINEERS LIMITED
Balance Sheet as on 30th September,2016

S.no	Particulars	Half year ended	Year Ended
		As at 30th September,2016 (Unaudited)	As at 31st March,2016 (Audited)
		Rs	Rs
I. EQUITY & LIABILITIES			
1 Shareholder's Funds			
(a) Share capital		77,094,080	77,094,080
(b) Reserves and surplus		52,959,748	49,306,831
2 Non-current liabilities			
(a) Long-term borrowings		17,227,308	23,377,256
(b) Deferred tax liability (net)		2,310,791	2,552,872
(c) Other long - term liabilities		183,050	183,050
(d) Long-term provisions		2,533,158	3,316,991
3 Current liabilities			
(a) Short-term borrowings		71,578,609	64,797,576
(b) Trade payables		36,202,834	38,601,953
(c) Other current liabilities		41,488,124	40,434,655
(d) Short-term provisions		1,262,393	4,263,918
TOTAL		302,840,095	303,929,182
II. ASSETS			
1 Non-current assets			
(a) Fixed assets			
Tangible assets		56,990,934	59,611,422
Intangible assets		599,122	875,654
(b) Non Current Investments		11,107,175	11,107,175
(c) Long-term loans and advances		5,335,650	6,567,511
(d) Other non-current assets		13,734,235	14,519,805
2 Current assets			
(a) Inventories		46,725,821	48,227,943
(b) Trade receivables		97,390,231	96,768,509
(c) Cash and cash equivalents		5,640,552	6,569,591
(d) Short-term loans and advances		21,570,212	23,780,949
(e) Other current assets		43,746,163	35,900,623
TOTAL		302,840,095	303,929,182



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PERFECT INFRAENGINEERS LIMITED

Statement of Profit & Loss for half year ended 30th September, 2016

S.no	Particulars	For Half year Ended 30th September, 2016 (Unaudited)	For Year Ended 31st March, 2016 (Audited)
		Rs	Rs
1	Income from operation		
a	Revenue from operations	79,550,831	172,636,635
b	Other Income	-	-
	Total Income from operation	79,550,831	172,636,635
2	Expenses:		
a	Cost of Materials/Services Consumed	39,899,832	90,567,067
b	Change in inventories of finished Goods, work in progress and stock in trade		
c	Employee benefits expense	15,727,990	38,161,955
d	Depreciation and amortization expense	3,406,939	6,946,337
e	Other Expenses	8,923,120	20,160,152
3	Profit / loss from operations before Other Income finance cost and exceptional Items	11,592,950	16,801,124
4	Other Income	535,709	8,776,988
5	Profit / loss from ordinary activities before finance cost and exceptional Items	12,128,659	25,578,112
6	Finance costs	7,192,571	15,985,132
7	Profit / loss from ordinary activities after finance cost but before exceptional Items	4,936,088	9,592,980
8	Exceptional Items	-	-
9	Profit / loss from ordinary activities before tax	4,936,088	9,592,980
10	Tax expenses	1,283,171	3,614,767
11	Net Profit / loss from ordinary activities after tax	3,652,917	5,978,213
12	Extraordinary items	-	-
13	Net Profit / loss for the period	3,652,917	5,978,213
14	Paid Up Equity Share Capital (Face value INR 10 Each)	77,094,080	77,094,080
15	Reserves Excluding Revaluation Reserve as per Balance sheet of previous accounting year	52,959,748	49,306,831
16	Earnings per equity share:		
	• Face value Rs.10 each		
	- Basic and Diluted	0.47	0.99



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1. The above results have been reviewed by the Audit Committee and taken on records by the Board of Directors at their meeting held on November 14th 2016.
2. The statutory auditors of the Company have done "Limited Review" of the financial statements for the half year ended 30th September, 2016 as per Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
3. The Company is predominantly in the business of execution of HVAC & MEP Contracts and allied activities and as such there are no separate reportable segments.
4. The Sale tax Authorities have carried out survey/search in respect of the Company's operations In Maharashtra under MVAT Act, 2005 on 5/4/2016. No specific demand is raised on the Company so far and also the Management is confident that no major liability will be payable by the Company in respect of the said search/survey. Meanwhile the Company has deposited Rs.20,00,000/- under protest.
5. As the Company came out with Initial Public Offering (IPO) in the month of October, 2015 and got listed first time on National Stock Exchange SME Exchange on 20th November, 2015 the Company has been reporting the half yearly financial results. Hence the Company has approved and furnished only financial results for the half year ended 30th September, 2016 with Limited review report and audited financial results for the year ended 31st March, 2016 corresponding data of earlier half year ended 30th September 2015 have not been given.
6. Figures of the previous year have been regrouped/reclassified, wherever necessary, to conform to current year's classification.



Mehar *Vinish Kelt*