

**PERFECT INFRAENGINEERS LIMITED**

Unaudited Standalone Statement of Profit &amp; Loss for year ended 30th SEP, 2018

| Particulars |                                                     | Note No. | 30th Sep,2018     | 31st March,2018    |
|-------------|-----------------------------------------------------|----------|-------------------|--------------------|
| I.          | Revenue from operations                             | 21       | 43,728,704        | 100,736,759        |
| II.         | Other Income                                        | 22       | 1,805,822         | 6,279,351          |
| III.        | <b>Total Revenue (I + II)</b>                       |          | <b>45,534,526</b> | <b>107,016,111</b> |
| IV.         | <u>Expenses:</u>                                    |          |                   |                    |
|             | Cost of Materials/Services Consumed                 | 23       | 24,148,140        | 41,791,471         |
|             | Employee benefits expense                           | 24       | 5,911,075         | 21,281,129         |
|             | Finance costs                                       | 25       | 5,803,260         | 16,756,870         |
|             | Depreciation and amortization expense               | 12       | 2,651,218         | 6,470,620          |
|             | Other expenses                                      | 26       | 6,487,705         | 15,637,372         |
|             | <b>Total Expenses</b>                               |          | <b>45,001,398</b> | <b>101,937,462</b> |
| V.          | <b>Profit before tax (III- IV)</b>                  |          | 533,128           | 5,078,648          |
| VI.         | Tax Expense:                                        |          |                   |                    |
|             | (1) Current tax                                     |          | 133,282           | 1,269,662          |
|             | (2) Deferred tax Liability /(Asset)                 |          | (82,678)          | 128,208            |
|             | (3) Excess Provision of Previous Year               |          |                   |                    |
|             |                                                     |          | 50,604            | 1,397,870          |
| VII.        | <b>Profit (Loss) for the period (V-VI)</b>          |          | <b>482,524</b>    | <b>3,680,779</b>   |
| VIII.       | Earnings per equity share:                          | 27       |                   |                    |
|             | Face value of Rs. 10 each                           |          |                   |                    |
|             | -Basic and Diluted                                  |          | 0.06              | 0.45               |
|             | <b>Significant Accounting Policies</b>              | 1        |                   |                    |
|             | <b>Notes form an integral part of the financial</b> | 2 to 35  |                   |                    |

For and on behalf of the Board of Directors



*Nimesh Mehta*  
**Nimesh Mehta**  
 Chairman & Managing Director

*Manisha Mehta*  
**Manisha Mehta**  
 Director- Finance

**PERFECT INFRAENGINEERS LIMITED**  
Unaudited Standalone Balance Sheet as on 30th SEP,2018

| Particulars                               | Note no. | As at 30th Sep,2018 | As at<br>31st March,2018 |
|-------------------------------------------|----------|---------------------|--------------------------|
| <b>I. <u>EQUITY &amp; LIABILITIES</u></b> |          |                     |                          |
| <b>1 Shareholder's Funds</b>              |          |                     |                          |
| (a) Share capital                         | 2        | 94,452,590          | 94,452,590               |
| (b) Reserves and surplus                  | 3        | 88,812,562          | 88,330,038               |
| (c ) Share Application Money              | 3        | 16,700,013          |                          |
| <b>3 Non-current liabilities</b>          |          |                     |                          |
| (a) Long-term borrowings                  | 4        | 5,653,696           | 17,214,053               |
| (b) Deferred tax liability (net)          | 5        | 2,446,916           | 2,529,594                |
| (c) Other long - term liabilities         | 6        | 183,050             | 183,050                  |
| (d) Long-term provisions                  | 7        | 1,515,047           | 1,515,047                |
| <b>4 Current liabilities</b>              |          |                     |                          |
| (a) Short-term borrowings                 | 8        | 86,048,681          | 87,981,815               |
| (b) Trade payables                        | 9        | 16,363,387          | 25,144,472               |
| (c) Other current liabilities             | 10       | 48,021,891          | 32,991,477               |
| (d) Short-term provisions                 | 11       | 5,452,897           | 6,476,777                |
| <b>TOTAL</b>                              |          | <b>365,650,729</b>  | <b>356,818,911</b>       |
| <b>II. <u>ASSETS</u></b>                  |          |                     |                          |
| <b>1 Non-current assets</b>               |          |                     |                          |
| <b><u>(a) Fixed assets</u></b>            |          |                     |                          |
| Tangible assets                           | 12       | 47,624,331          | 49,952,031               |
| Intangible assets                         | 12       | 148,911             | 217,643                  |
| Capital Work In Progress                  | 12       | 43,701,503          | 43,701,503               |
| (b) Deferred Tax Asset                    |          |                     |                          |
| (b) Non Current Investments               | 13       | 10,093,122          | 10,093,122               |
| (c) Long-term loans and advances          | 14       | 9,482,460           | 9,482,460                |
| (d) Other non-current assets              | 15       | 9,653,617           | 9,342,060                |
| <b>2 Current assets</b>                   |          |                     |                          |
| (a) Inventories                           | 16       | 62,438,716          | 52,760,959               |
| (b) Trade receivables                     | 17       | 77,098,626          | 69,414,300               |
| (c) Cash and bank balances                | 18       | 6,708,739           | 9,761,413                |
| (d) Short-term loans and advances         | 19       | 14,682,780          | 14,886,756               |
| (e) Other current assets                  | 20       | 84,017,923          | 87,206,665               |
| <b>TOTAL</b>                              |          | <b>365,650,729</b>  | <b>356,818,911</b>       |

Significant Accounting Policies

1

Notes form an integral part of the financial

2 to 35



For and on behalf of the Board of Directors

Nimesh Mehta

Chairman & Managing Director

Manisha Mehta

Director- Finance

**Limited Review Report**

To,

**The Board of Directors**

**Perfect Infraengineers Limited,**

1. We have reviewed the accompanying statement of unaudited standalone financial result of PERFECT INFRAENGINEERS LIMITED ("The Company") for the half year ended 30<sup>th</sup> September 2018 attached here with , being submitted by company pursuant to the requirement of the regulation 33 of SEBI (Listing Obligations and Disclosure Requirement ) Regulations, 2015.
2. This Statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibilities are to report on statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE)2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by Institute of Chartered Account of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that cause us to believe that the accompanying statement of unaudited standalone financial result prepared in accordance with applicable accounting standards prescribed under section 133 of the Companies Act,2013 read with relevant rules issued there under or by the Institute of Chartered Accountants of India and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligation and



Disclosure Requirement ) Regulations,2015 including the manner in which it is to be disclosed , or that is contains any material misstatement.

For JCR & CO.  
Chartered Accountants  
Firm Reg.No.105270W



Mitesh Chheda  
Partner  
Membership No. 160688  
Place: Mumbai

Date : 14.11.2018