

## PART II – STATEMENT OF PROFIT AND LOSS

|      | Particulars                                                             | Half year Ended<br>30th Sep, 2018 | Half year Ended<br>31st March,<br>2018 | Half year Ended<br>30th Sep, 2017 | Year ended 31st<br>March, 2018 |
|------|-------------------------------------------------------------------------|-----------------------------------|----------------------------------------|-----------------------------------|--------------------------------|
| I    | Revenue from operations                                                 | 43,728,704                        | 51,036,950                             | 49,463,768                        | 100,500,718                    |
| II   | Other income                                                            | 1,805,822                         | 4,654,516                              | 1,860,876                         | 6,515,392                      |
| III  | Total Revenue (I + II)                                                  | 45,534,526                        | 55,691,467                             | 51,324,643                        | 107,016,110                    |
| IV   | Expenses:                                                               |                                   |                                        |                                   |                                |
|      | Cost of materials consumed                                              | 24,148,140                        | 24,273,244                             | 17,518,227                        | 41,791,471                     |
|      | -Purchases of Stock-in-Trade                                            | 2,931,900                         | 26,706,448                             | 10,358,311                        | 37,064,759                     |
|      | -Changes in inventories of<br>finished goods                            | 21,216,240                        | (2,433,204)                            | 7,159,916                         | 4,726,712                      |
|      | work-in-progress and<br>Stock-in-Trade                                  | -                                 | -                                      | -                                 | -                              |
|      | Employee benefits expense                                               | 5,911,075                         | 9,761,766                              | 3                                 | 21,281,129                     |
|      | Finance costs                                                           | 5,803,260                         | 8,669,463                              | 8,087,407                         | 16,756,870                     |
|      | Depreciation and amortisation expense                                   | 2,651,218                         | 3,342,936                              | 3,127,684                         | 6,470,620                      |
|      | Other expenses                                                          | 6,487,705                         | 5,353,005                              | 10,284,367                        | 15,637,372                     |
|      | Total expenses                                                          | 45,001,398                        | 51,400,416                             | 50,537,046                        | 101,937,462                    |
| V    | Profit before exceptional and extraordinary<br>items and tax (III - IV) | 533,128                           | 4,291,051                              | 787,597                           | 5,078,648                      |
| VI   | Exceptional items                                                       | -                                 | -                                      | -                                 | -                              |
| VII  | Profit before extraordinary items and tax (V -<br>VI)                   | 533,128                           | 4,291,051                              | 787,597                           | 5,078,648                      |
| VIII | Extraordinary items                                                     | -                                 | -                                      | -                                 | -                              |
| IX   | Profit before tax (VII- VIII)                                           | 533,128                           | 4,291,051                              | 787,597                           | 5,078,648                      |
| X    | Tax expense:                                                            |                                   |                                        |                                   |                                |
|      | (1) Current tax                                                         | 133,282                           | 1,466,561                              | (196,899)                         | 1,269,662                      |
|      | (2) Deferred tax                                                        | (82,678)                          | 25,250                                 | 102,958                           | 128,208                        |
| XI   | Profit (Loss) for the period from continuing<br>operations (VII-VIII)   | 482,524                           | 4,291,051                              | 787,597                           | 5,078,648                      |
| XII  | Profit/(loss) from discontinuing operations                             | -                                 | -                                      | -                                 | -                              |
| XIII | Tax expense of discontinuing operations                                 | -                                 | -                                      | -                                 | -                              |
| XIV  | Profit/(loss) from Discontinuing operations<br>(after tax) (XII-XIII)   | -                                 | -                                      | -                                 | -                              |
| XV   | Profit (Loss) for the period (XI + XIV)                                 | 482,524                           | 4,291,051                              | 787,597                           | 5,078,648                      |
| XVI  | Earnings per equity share:                                              |                                   |                                        |                                   |                                |
|      | (1) Basic                                                               | 0.06                              | 0.36                                   | 0.09                              | 0.45                           |
|      | (2) Diluted                                                             | 0.06                              | 0.36                                   | 0.09                              | 0.45                           |

*Sanish Kulkarni*



| PERFECT INFRAENGINEERS LIMITED                         |                                        |          |                     |                       |
|--------------------------------------------------------|----------------------------------------|----------|---------------------|-----------------------|
| Unaudited Standalone Balance Sheet as on 30th SEP,2018 |                                        |          |                     |                       |
|                                                        | Particulars                            | Note no. | As at 30th Sep,2018 | As at 31st March,2018 |
|                                                        |                                        |          | Amount in Rs.       | Amount in Rs.         |
| I.                                                     | <b><u>EQUITY &amp; LIABILITIES</u></b> |          |                     |                       |
| 1                                                      | Shareholder's Funds                    |          |                     |                       |
|                                                        | (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          |                       |
| 3                                                      | Non-current liabilities                |          |                     |                       |
|                                                        | (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             |
| 4                                                      | Current liabilities                    |          |                     |                       |
|                                                        | (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>    |
| II.                                                    | <b><u>ASSETS</u></b>                   |          |                     |                       |
| 1                                                      | Non-current assets                     |          |                     |                       |
|                                                        | (a) Fixed assets                       |          |                     |                       |
|                                                        | 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             |
| 2                                                      | Current assets                         |          |                     |                       |
|                                                        | (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>    |



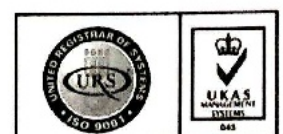
## NOTES TO FINANCIAL RESULTS

1. The Above unaudited results have been reviewed by the Audit Committee and taken on records by the Board of Directors at their meeting held on November 14, 2018.
2. The Company is predominantly in the business of execution of HVAC & MEP Contracts and allied activities, The Company operates in a single segment and as such there are no separate reportable segments.
3. Figures of the previous year have been regrouped/reclassified, wherever necessary , to conform current half year's classification.
4. The financial results of the company have been prepared in accordance with applicable accounting standards.

For Perfect Infraengineers Limited

*Manisha Mehta*

Manisha Mehta  
Director



UKAS is a member of Registrar of Standards (Holding) Ltd  
ISO 9001:2008 CERTIFIED COMPANY