

PERFECT INFRAENGINEERS LIMITED
Unaudited Standalone Balance Sheet as on 30th September,2017

Particulars	Note no.	As at 30th September,2017	As at 31st March,2017
			₹
I. EQUITY & LIABILITIES			
1 Shareholder's Funds			
(a) Share capital	2	77,094,080	77,094,080
(b) Reserves and surplus	3	55,833,447	55,139,791
Advance Share Application Money for			
2 Preferential Allotment		32,066,000	
3 Non-current liabilities			
(a) Long-term borrowings	4	21,338,017	12,797,397
(b) Deferred tax liability (net)	5	2,298,428	2,401,386
(c) Other long - term liabilities	6	183,050	183,050
(d) Long-term provisions	7	2,417,069	2,417,069
4 Current liabilities			
(a) Short-term borrowings	8	90,349,332	81,151,779
(b) Trade payables	9	24,459,045	29,875,606
(c) Other current liabilities	10	22,460,907	27,419,268
(d) Short-term provisions	11	1,167,910	1,492,659
TOTAL		329,667,285	289,972,084
II. ASSETS			
1 Non-current assets			
(a) Fixed assets			
Tangible assets	12	59,509,794	56,975,389
Intangible assets		41,943,289	387,195
(b) Non Current Investments	13	10,093,122	10,093,122
(c) Long-term loans and advances	14	4,866,793	2,499,746
(d) Other non-current assets	15	4,141,284	5,023,052
2 Current assets			
(a) Inventories	16	47,810,072	51,935,722
(b) Trade receivables	17	79,346,095	81,284,967
(c) Cash and bank balances	18	5,639,539	6,369,375
(d) Short-term loans and advances	19	19,138,175	18,905,688
(e) Other current assets	20	57,179,123	56,497,827
TOTAL		329,667,285	289,972,084

Significant Accounting Policies 1

Notes form an integral part of the financial 2 to 37

For and on behalf of the Board of Directors

Manisha Mehta

Manisha Mehta
Director- Finance



PERFECT INFRAENGINEERS LIMITED

Unaudited Standalone Statement of Profit & Loss for year ended 30th September, 2017

Particulars	Note No.	30th September, 2017	31st March, 2017
			₹
I. Revenue from operations	21	49,463,768	155,603,108
II. Other Income	22	1,860,876	2,780,195
III. Total Revenue (I + II)		51,324,643	158,383,303
IV. <u>Expenses:</u>			
Cost of Materials/Services Consumed	23	17,518,227	79,160,296
Employee benefits expense	24	11,519,363	28,013,655
Finance costs	25	8,087,407	15,738,184
Depreciation and amortization expense	12	3,127,684	6,878,517
Other expenses	26	10,284,367	19,841,860
Total Expenses		50,537,046	149,632,512
V. Profit before tax (III- IV)		787,597	8,750,792
VI. Tax Expense:			
(1) Current tax		(196,899)	3,069,314
(2) Deferred tax		102,958	(151,486)
(3) Excess Provision of Previous Year			-
		(93,941)	2,917,828
VII. Profit (Loss) for the period (V-VI)		693,656	5,832,963
VIII. Earnings per equity share:	27		
Face value of Rs. 10 each			
-Basic and Diluted		0.09	0.76

Significant Accounting Policies

1

Notes form an integral part of the financial

2 to 37

For and on behalf of the Board of Directors

Manisha Mehta

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 30th September 2017 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 i.e. Ind AS 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

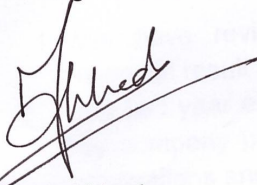


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5. manner in which it is to be disclosed , or that is contains any material misstatement.

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



Mitesh Chheda
Partner
Membership No. 160688
Place: Mumbai

Date : 14.11.2017