



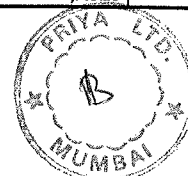
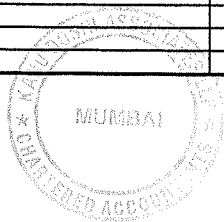
**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30 TH SEPTEMBER, 2018**

Sr. No	Particulars	Quarter Ended		Half Year Ended		Year Ended (Audited)
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	
		30 September 2018	30 June 2018	30 September 2017	30 September 2018	31 March 2018
1	<b>Income</b>					
	(a) Revenue from Operations	285.19	1,191.43	1,307.66	1,476.62	9161.26
	(b) Other Income	235.11	65.56	13.18	300.67	56.96
	<b>Total Income from operations</b>	<b>520.30</b>	<b>1,256.99</b>	<b>1,320.84</b>	<b>1,777.29</b>	<b>9218.22</b>
2	<b>Expenses:</b>					
	(a) Purchase of Stock-in-trade	248.21	1,055.70	1,115.50	1,303.91	8209.23
	(b) Changes in Inventory of Stock-in-trade	3.99	67.86	41.77	71.85	85.56
	(c) Employee Benefits Expenses	74.00	81.89	86.42	155.89	344.17
	(d) Finance Costs	45.68	51.90	14.59	97.58	85.87
	(e) Depreciation and Amortisation expense	5.48	5.56	6.60	11.04	27.46
	(f) Other expenses	69.83	78.75	83.62	148.58	382.82
	<b>Total Expenses</b>	<b>447.19</b>	<b>1,341.66</b>	<b>1,348.50</b>	<b>1,788.85</b>	<b>9135.11</b>
3	<b>Profit / (Loss) from ordinary activities before Exceptional items (1-2)</b>	<b>73.11</b>	<b>(84.67)</b>	<b>(27.66)</b>	<b>(11.56)</b>	<b>83.11</b>
4	<b>Exceptional Items</b>	-	-	-	-	-
5	<b>Profit / (Loss) before tax (3 +/- 4)</b>	<b>73.11</b>	<b>(84.67)</b>	<b>(27.66)</b>	<b>(11.56)</b>	<b>83.11</b>
6	<b>Tax Expense</b>					
	- Current tax	-	-	(11.36)	-	30.43
	- Deferred tax	19.66	(22.46)	2.92	(2.80)	3.84
	<b>Total Tax Expenses</b>	<b>19.66</b>	<b>(22.46)</b>	<b>(8.44)</b>	<b>(2.80)</b>	<b>34.27</b>
7	<b>Profit / (Loss) for the period (5 +/- 6)</b>	<b>53.45</b>	<b>(62.21)</b>	<b>(19.22)</b>	<b>(8.76)</b>	<b>48.84</b>
8	<b>Other Comprehensive Income, net of income tax</b>					
	A. (i) Items that will be reclassified to Profit or Loss	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	B. (i) Items that will not be reclassified to Profit or Loss	(15.04)	6.14	(0.77)	(8.90)	21.04
	(ii) Income tax relating to items that will not be reclassified to profit or loss	1.24	(0.97)	0.24	0.27	(3.85)
	<b>Total Other Comprehensive Income, net of income tax</b>	<b>(13.80)</b>	<b>5.17</b>	<b>(0.53)</b>	<b>(8.63)</b>	<b>17.19</b>
9	<b>Total Comprehensive Income for the period (8 +/- 7)</b>	<b>39.65</b>	<b>(57.04)</b>	<b>(19.75)</b>	<b>(17.39)</b>	<b>66.03</b>
10	<b>Paid-up equity share capital (face value of Rs 10/- per share)</b>	<b>300.23</b>	<b>300.23</b>	<b>300.23</b>	<b>300.23</b>	<b>300.23</b>
11	<b>Other Equity</b>	-	-	-	-	2656.56
12	<b>Earning per share (EPS) (of Rs 10/- each ) (not annualised)</b>					
	<b>Basic/ Diluted EPS</b>	<b>1.78</b>	<b>(2.07)</b>	<b>(0.64)</b>	<b>(0.29)</b>	<b>1.63</b>

**SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED**

**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2018**

Sr. No.	Particulars	Quarter Ended		Half Year Ended		Year Ended (Audited)
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	
		30 September 2018	30 June 2018	30 September 2017	30 September 2018	31 March 2018
1	<b>Segment Revenue (Revenue from Operations )</b>					
	(a) Electronics	219.59	1,079.02	1,214.82	1,298.61	8776.45
	(b) Chemical	65.60	112.41	92.84	178.01	384.81
	<b>Net sales/Income from Operations</b>	<b>285.19</b>	<b>1,191.43</b>	<b>1,307.66</b>	<b>1,476.62</b>	<b>9161.26</b>
2	<b>Segment Profit Before Tax &amp; Finance Cost</b>					
	(a) Electronics	217.44	59.84	91.59	277.28	567.83
	(b) Chemical	7.08	10.97	4.97	18.05	29.21
	<b>Total</b>	<b>224.52</b>	<b>70.81</b>	<b>96.56</b>	<b>295.33</b>	<b>597.04</b>
	Less: Finance Cost	45.68	51.90	14.59	97.58	85.87
	Less: Other Unallocable Expenditure net off Un-allocable Income	105.73	103.58	109.63	209.31	428.06
	<b>Total Profit (+)/Loss (-) before Tax</b>	<b>73.11</b>	<b>(84.67)</b>	<b>(27.66)</b>	<b>(11.56)</b>	<b>83.11</b>
3	<b>Capital Employed</b>					
	(a) Electronics					
	Segment Assets	5,988.93	7,422.42	4,510.38	5,988.93	8477.93
	Segment Liabilities	3,175.53	4,433.81	2,078.75	3,175.53	5626.19
	<b>Net Capital Employed (a)</b>	<b>2,813.40</b>	<b>2,988.61</b>	<b>2,431.63</b>	<b>2,813.40</b>	<b>2851.74</b>
	(b) Chemical					
	Segment Assets	0.70	1.82	40.91	0.70	35.86
	Segment Liabilities	17.93	77.65	94.44	17.93	101.76
	<b>Net Capital Employed (b)</b>	<b>(17.23)</b>	<b>(75.83)</b>	<b>(53.53)</b>	<b>(17.23)</b>	<b>(65.90)</b>
	(c) Unallocated					
	Segment Assets	514.59	509.78	812.39	514.59	595.77
	Segment Liabilities	407.55	522.81	198.31	407.55	424.82
	<b>Net Capital Employed (c)</b>	<b>107.04</b>	<b>(13.03)</b>	<b>614.08</b>	<b>107.04</b>	<b>170.95</b>
	<b>Total Capital Employed (a+b+c)</b>	<b>2,903.21</b>	<b>2,899.75</b>	<b>2,992.18</b>	<b>2,903.21</b>	<b>2956.79</b>



STATEMENT OF ASSETS AND LIABILITIES		(Rs.in Lakhs)	
		(Unaudited)	(Audited)
I	ASSETS	As at	As at
(1)	Non - current assets	30 September 2018	31 March 2018
	(a) Property, plant and equipment	26.08	33.73
	(b) Investment Property	150.24	154.12
	(c) Other Intangible Assets	1.13	2.91
	(d) Financial assets		
	(i) Investments	87.87	100.98
	(ii) Other financial assets	51.62	53.44
	(e) Deferred tax assets	50.23	47.16
	(f) Other tax assets	66.79	66.79
	<b>Total Non - Current Assets</b>	<b>433.96</b>	<b>459.13</b>
(2)	Current assets		
	(a) Inventories	14.95	86.79
	(b) Financial assets		
	(i) Trade receivables	4,747.48	7,859.22
	(ii) Cash and cash equivalents	26.20	138.66
	(iii) Bank balances other than (ii) above	37.76	207.96
	(iv) Other financial assets	6.26	9.95
	(c) Other current assets	1,237.61	347.85
	<b>Total Current Assets</b>	<b>6,070.26</b>	<b>8,650.43</b>
	<b>TOTAL ASSETS</b>	<b>6,504.22</b>	<b>9,109.56</b>
II	EQUITY AND LIABILITIES		
(1)	EQUITY		
	(a) Equity share capital	300.23	300.23
	(b) Other equity	2,602.98	2,656.56
	<b>Total Equity</b>	<b>2,903.21</b>	<b>2,956.79</b>
(2)	LIABILITIES		
(A)	Non - current liabilities		
	(a) Provisions	84.17	98.73
	<b>Total Non - Current Liabilities</b>	<b>84.17</b>	<b>98.73</b>
(B)	Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	2,173.10	2,377.78
	(ii) Trade payables	436.31	3,614.62
	(iii) Other financial liabilities	862.89	11.01
	(b) Other current liabilities	7.55	8.23
	(c) Provisions	20.26	23.85
	(d) Current tax liabilities (Net)	16.73	18.55
	<b>Total Current Liabilities</b>	<b>3,516.84</b>	<b>6,054.04</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>6,504.22</b>	<b>9,109.56</b>

#### Notes:

- 1) The above unaudited financial results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14th November, 2018. The Statutory Auditors of the Company have carried out a Limited Review of the aforesaid results.
- 2) The promoter has pledged 2,00,500 equity shares of the company with Indian Bank as collateral Security against the credit facilities availed by the Company.
- 3) Segment Revenue, Result and Capital Employed figures include the respective amounts identifiable to each of the segments. Other allocable expenditure mainly includes expenses incurred on common services.
- 4) Corresponding figures of the previous quarter/year have been regrouped, recasted and reclassified to make them comparable wherever necessary.

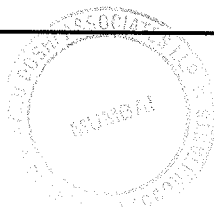
On behalf of the Board of Directors

*Aditya Bhunia*

Aditya Bhunia  
Whole Time Director  
DIN No. 00018911

Place: Mumbai

Date: 14th November, 2018



**Limited Review Report**

To,  
**The Board of Directors of PRIYA LIMITED**

1. We have reviewed the accompanying statement of unaudited financial results of **PRIYA LIMITED ("Company")** for the quarter and six months ended September 30, 2018 and the statement of assets and liabilities on that date together with notes thereon (the 'Statement') attached herewith, being submitted by the Company pursuant to requirement of Regulation 33 of the securities and Exchange Board of India (SEBI) (Listing Obligation and Disclosure Requirements) Regulations, 2015, as modified by the Circular no. CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July, 2016 (the Regulations).
2. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, 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 issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the 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 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 is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides 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 causes us to believe that the accompanying statement of unaudited financial results has not been prepared in accordance with applicable Indian Accounting Standards specified under section 133 of the Companies Act, 2013 read with relevant rules there under and other recognized accounting practices and policies and has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Kanu Doshi Associates LLP  
Chartered Accountants  
Firm Registration No: 104746W/VV100096



Kunal Vakharia  
Partner  
Membership No.: 148916  
Place: Mumbai  
Date: November 14, 2018

