



PRECISION CONTAINEURS LIMITED

CIN NO : L28920MH1981PLCO23972

Registered Office : Plot No. 757/758, 1st Floor, Jwala Estate, Soniwadi, Near Kora Kendra, S. V. Rd., Borivli (W), Mumbai - 92. Phone : +91-22-28992658 / 3234 Fax : +91-22-28997806
Email : precision_bom@rediffmail.com Website : www.precisioncontainersltd.com

UNAUDITED FINANCIAL RESULTS							
FOR THE QUARTER & HALF YEAR ENDED 30TH SEP, 2018							
Amount in Lacs							
Part I - Statement of Standalone Unaudited Financial Results for the Quarter & Half Year Ended 30th Sep, 2018							
Sr.No.	Particulars	Quarter ended 30-09-2018	Quarter ended 30-06-2018	Quarter ended 30-09-2017	Six Months Ended 30-09-2018	Six Months Ended 30-09-2017	Previous accounting year ended 31-03-2018 Audited
		Unaudited*	Unaudited*	Unaudited*	Unaudited*	Unaudited*	
	Income						
I	Revenue from Operations (Refer Note :2)	0.00	0.84	0.00	0.84	0.00	0.00
II	Other Income	4.32	4.46	3.95	8.78	10.24	485.84
III	Total Income	4.32	5.30	3.95	9.62	10.24	485.84
2	Expenses						
	a) Cost of Materials Consumed	0.00	0.84	0.00	0.84	0.00	0.00
	b) Purchase of Stock in Trade	0.00	0.00	0.00	0.00	0.00	0.00
	c) Change in inventories of finished goods , work in progress & stock in trade.	0.00	0.00	0.00	0.00	0.00	0.00
	d. Excise Duty (Refer Note : 2)	0.00	0.00	0.00	0.00	0.00	0.00
	e. Employee benefit expenses	(0.01)	0.01	1.16	0.00	4.00	4.03
	f. Finance Cost	0.27	0.39	0.03	0.66	0.12	0.77
	f. Depreciation & amortisation expense	0.94	0.94	0.94	1.88	1.88	3.77
	g. Other expenditure	7.36	4.04	6.17	11.40	12.60	8.38
IV	Total Expenses	8.56	6.22	8.30	14.79	18.60	16.96
V	Profit/(loss) before Exceptional Items & Tax (III -IV)	(4.24)	(0.92)	(4.35)	(5.18)	(8.36)	468.89
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit/(loss) before Tax (V-VI)	(4.24)	(0.92)	(4.35)	(5.18)	(8.36)	468.89
VIII	Tax Expense						
	a) Current Tax	0.00	0.00	0.00	0.00	0.00	0.00
	b) Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
IX	Profit/(Loss) for the period from Continuing Operations (VII-VII)	(4.24)	(0.92)	(4.35)	(5.18)	(8.36)	468.89
X	Profit/(Loss) from discontinued operations before tax	0.00	0.00	0.00	0.00	0.00	0.00
XI	Tax Expense of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
XII	Profit/(Loss) from discontinued operations after tax (X-XI)	0.00	0.00	0.00	0.00	0.00	0.00
XIII	Profit/(Loss) for the period (IX+XII)	(4.24)	(0.92)	(4.35)	(5.18)	(8.37)	468.89
XIV	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	(1.69)	(5.57)	(3.27)	(7.26)	(6.93)	(6.04)
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	B (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00

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	(ii) Income Tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
XV	Total Comprehensive Income for the period (XIII+XIV)	(5.93)	(6.49)	(7.62)	(12.44)	(15.30)	462.85
XVI	Earnings per equity Share (for continuing operation):						
	(1) Basic	(0.019)	(0.004)	(0.02)	(0.023)	(0.04)	2.09
	(2) Diluted	(0.019)	(0.004)	(0.02)	(0.023)	(0.04)	2.09
XVII	Earnings per equity Share (for discontinued operation):						
	(1) Basic	0.00	0.00	0.00	0.00	0.00	0.00
	(2) Diluted	0.00	0.00	0.00	0.00	0.00	0.00
XVIII	Earnings per equity Share (for discontinued & continuing operations):						
	(1) Basic	(0.02)	(0.00)	(0.02)	(0.02)	(0.04)	2.09
	(2) Diluted	(0.02)	(0.00)	(0.02)	(0.02)	(0.04)	2.09

See accompanying notes to the financial statements:

Notes:-

- The Company has adopted Indian Accounting Standards ("IND AS") notified by the Ministry of Corporate Affairs with effect from 1st April, 2017. Accordingly, the financial results for the quarter & half year ended 30th Sep, 2018 are in accordance with IND AS and other accounting principles generally accepted in India and the results for the comparative quarter & half year ended 30th Sep, 2017 and the previous year ended 31st March, 2018 are also compliant with IND AS.
- Revenue from operations has been presented in accordance with IND AS 18. Excise duty has been presented as expense.
- The above Unaudited Financial Results have been reviewed by the Audit Committee & were approved by the Board of Directors in their meeting held on 05/11/2018.
- Complaints lying pending as on 01-07-18 - NIL. 5. Complaints Received during the quarter - NIL
- Complaints disposed off during the quarter - NIL. 7. Complaints lying unsolved as on 05.11.2018 - NIL
- * The Company has not provided for Interest on Bank Loans in its statement of profit & loss for this quarter. Hence the Profit / (Loss) of the Company is Overstated / (Understated) to that extent.
- * The Statutory Auditor have Carried out Limited Review of above Unaudited Financial Results for Quarter & Half Year ended 30th Sep'2018.
- Figures of previous period (s) have been regrouped/ rearranged wherever necessary to confirm to this period's / quarter's classification.

FOR PRECISION CONTAINEURS LIMITED

(DR. JAYESH V VALIA)
EXECUTIVE CHAIRMAN

PLACE :- MUMBAI
DATE :- 05-11-2018

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		Amount in Lacs	
Particulars		As at 30-09-2018	As at 31-03-2018
	Assets		
1	Non-Current Assets		
	Property, Plant & Equipment	62.432	64.317
	Capital Work in Progress	0.000	-
	Investment Property	0.300	0.300
	Goodwill	0.000	
	Other Intangible Assets	0.000	
	Intangible Assets under development	0.000	
	Biological Assets other than bearer plants	0.000	
	Investments accounted for using equity method	0.000	
		0.000	
Z	Non-current financial Assets		
	Non-current investments	5.760	13.024
	Trade receivables, non current	0.000	-
	Loans , non-current	475.501	475.581
	Other non-current financial assets	0.000	-
	Total non-current financial assets	481.262	488.605
	Deferred tax assets (net)		
	Other non-current assets		
	Total non-current assets	543.994	553.223
2	Current Assets		
	Inventories		
	Current financial asset		
	Current investments	0.000	0.000
	Trade receivables, current	7.123	5.916
	Cash and cash equivalents	0.729	0.905
	Bank balance other than cash and cash equivalents	2.075	3.553
	Loans ,current	10.580	10.580
	Other current financial assets	0.000	-
	Total current financial assets	20.508	20.954
	Current tax assets (net)		
	Other current assets	2.591	1.609
	Total current assets	23.099	22.563
3	Non-current assets classified as held for sale		
4	Regulatory deferral account debit balances and related deferred tax assets		
	Total assets	567.095	575.786
	Equity and Liabilities		
1	Equity		
	Equity attributable to owners of parent		
	Equity Share Capital	2238.120	2238.120
	Other Equity	(4,140.400)	(4,127.960)
	Total Equity attributable to owners of parent	(1,902.280)	(1,889.840)
	Non controlling interest		
	Total equity	(1,902.280)	(1,889.840)
2	Liabilities		
	Non-current liabilities		
	Non-current financial liabilities		
	Borrowings , non-current	2,086.954	2,086.954

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	Trade payables ,non-current		
	Other non-current financial liabilities	2.265	2.199
	Total non-current financial liabilities	2,089.219	2,089.153
	Provisions ,non-current	-	-
	Deferred tax liabilities (net)		
	Deferred Governments grants , non-current		
	Other non-current liabilities	-	-
	Total non-current liabilities	2,089.219	2,089.153
	Current liabilities		
	Current financial liabilities		
	Borrowings ,current	345.371	345.259
	Trade payables ,current	14.506	10.455
	Other current financial liabilities	20.278	20.759
	Total current financial liabilities	380.156	376.473
	Other current liabilities		
	Provisions ,current		
	Current tax liabilities (Net)		
	Deferred Governments grants ,current		
	Total current liabilities	380.156	376.473
3	Liabilities directly associated with assets in disposal group classified as held for sale		
4	Regulatory deferral account credit balances and related deferred tax liability		
	Total liabilities	2,469.374	2,465.626
	Total equity and liabilities	567.095	575.786
		0.000	0.000

FOR PRECISION CONTAINEURS LIMITED

(DR. JAYESH V VALIA)
EXECUTIVE CHAIRMAN

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Statement of Standalone Unaudited Financial Results for the Quarter & Six Months Ended 30th Sept ,2018					
			Amount in Lacs		
S.No	Particulars	Quarter ended 30-09-2018 Unaudited	Quarter ended 30-09-2017 Unaudited	Six Months Ended 30- 09-2018 Unaudited	Year Ended 31-03-2018 Audited
1	Total revenue from Operations	0.000	0.000	0.839	0.000
2	Net Profit/(Loss) for the period (before Tax, Exceptional)	(4.243)	(4.350)	(5.176)	468.885
3	Net Profit/(Loss) for the period before Tax,(after Exceptional)	(4.243)	(4.350)	(5.176)	468.885
4	Net Profit/(Loss) for the period after Tax (after Exceptional)	(4.243)	(4.350)	(5.176)	468.885
5	Total Comprehensive income for the period (comprising Profit/(Loss) for the period (after Tax) and other Comprehensive Income (after tax)	(5.933)	(7.620)	(12.440)	462.848
6	Equity Share capital (Face Value of Rs. 10 each)	2238.120	2238.120	2238.120	2238.120
7	Other Equity	-	-	-	(4,127.960)
8	Earning per share (of Rs.10/- each) (not annualized)				
	1. Basic	(0.019)	(0.019)	(0.023)	2.095
	2. Diluted	(0.019)	(0.019)	(0.023)	2.095

Notes:

a) The Financial Results have been reviewed by the Audit Committee and approved by the Board of at its meeting held on 05th November, 2018. The Auditors of the Company have carried out Limited Review of the Unaudited Financial Results for the Quarter and Six Months Ended 30.09.2018.

b) The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results are available on the websites (www.bseindia.com and Company's Website (www.precisioncontainersltd.com))

For PRECISION CONTAINEURS LIMITED

JAYESH V VALIA
DIRECTOR

Place : Mumbai
Date : 05th November' 2018

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NPV & ASSOCIATES
CHARTERED ACCOUNTANTS

An ISO 9001:2015 Certified

Email : npv@npvca.in

Independent Auditor's Report on Audit of Interim Financial Results

To,

Board of Directors of Precision Containeurs Limited,

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Precision Containeurs Limited** ("the Company") for the Quarter ended September 30, 2018 ("the Statement"), being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No CIR/CFD/FAC/62/2016 dated July 5, 2016.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been compiled from the related standalone IND AS Financial Statements which has been prepared accordance with Indian Accounting Standards 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 these financial statements based on our review.

2. 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 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 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.

3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results 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 thereunder 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 the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular dated 5th July, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

4. We have not reviewed / audited the financial results and other financial information for the Quarter ended September 30, 2018 which have been presented based on the financial information compiled by the Management.

**For NPV & Associates
Chartered Accountants**



**Place: Mumbai
Date: 05/11/2018**

**Milan Chitalia
(Partner)
M. No. 112275**