

PARAMOUNT COSMETICS (I) LTD

REGD. OFFICE :- 2211, A-1, III PHASE, GIDC, VAPI - 396195 - GUJARAT

CIN: L24240GJ1985PLC008282

Rs in Lakhs

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2019					
S No.	PARTICULARS	Quarter Ended			Year Ended
		Unaudited	Audited	Unaudited	Audited
		30-Jun-19	31-Mar-19	30-Jun-18	31-Mar-19
1	Income				
	(a) Revenue from Operation	941.30	721.98	477.76	2,186.30
	(b) Other Income	(0.11)	(0.76)	1.57	4.62
	Total Income	941.19	721.22	479.33	2,190.92
2	Expenses :				
	(a) Cost of material consumed	130.91	152.19	72.51	397.80
	(b) Change in inventory of finished goods, work in progress and stock in trade	377.68	91.34	42.15	133.35
	(c) Employees benefits expense	140.09	85.66	134.23	530.05
	(d) Finance Cost	59.95	57.80	64.36	250.37
	(e) Depreciation and Amortisation expense	29.47	36.46	34.91	142.55
	(f) Other Expenses	201.30	251.43	128.41	685.44
	Total Expenses	939.40	674.88	476.57	2,139.56
3	Profit Before Tax (1-2)	1.79	46.34	2.76	51.36
4	Tax Expense:				
	Less: Current Tax	3.66	43.54	2.81	47.36
	Add : Provision of earlier year written back	-	17.08	-	17.08
	Less : Deferred Tax	(33.32)	3.01	(1.40)	-0.32
5	Profit for the Period (PAT) 3-4	31.45	(17.29)	1.35	(12.76)
6	Other Comprehensive Income (Net of Tax)				
	Items that will not be reclassified subsequently to Profit or Loss				
i	Remeasurement of net defined benefit plans	-	16.61	-	16.61
ii	Income Tax relating to remeasurement of net defined benefit plans	-	(4.28)	-	(4.28)
	Total Other Comprehensive Income (Net of Tax)	-	12.33	-	12.33
7	Total Comprehensive Income for the period	31.45	(4.96)	1.35	(0.43)
8	Paid Up equity share capital (Face/Paid up value of Rs. 10)	485.50	485.50	485.50	485.50
9	Earnings per Equity Share - After extraordinary items (not annualised):	0.65	(0.36)	0.03	(0.26)
	Basic and Diluted Earnings Per Share (EPS)	0.65	(0.36)	0.03	(0.26)

1 The above Results has been reviewed by Audit Committee and approved by the Board of Directors at respective meeting held on 14.08.2019

The Limited Review of the results for the quarter ended 30th June 2019 as required under regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulation 2015, has been completed by the Statutory Auditors of the Company.

The figure of the quarter ended 30th June 2018 were reviewed by a firm of Chartered Accountants other than Pary & Co.

2 As the Company's business activity falls within a single operating segment, viz. Cosmetics Products, no separate information is disclosed.

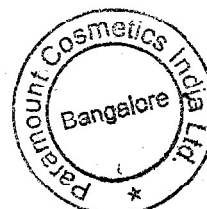
3 The Previous Year's/ Quarter's figures have been regrouped / rearranged wherever necessary.

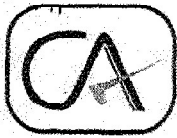
For Paramount Cosmetics (India) Limited

Hiitesh

Hiitesh Topiwala
Managing Director
DIN: 01603345

Place : Bangalore
Date: 14.08.2019





PARY & CO

(CHARTERED ACCOUNTANTS)

Limited Review Report on the Unaudited Standalone Financial Results of Paramount Cosmetics (India) Limited for the Quarter ended June 30, 2019 pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015.

To the Board of Directors
Paramount Cosmetics (India) Limited

Introduction

1. We have reviewed the accompanying statement of unaudited standalone financial results (the Statement) of Paramount Cosmetics (India) Limited (the Company) for the quarter ended June 30, 2019, prepared by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.
2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on the Statement based on our review.

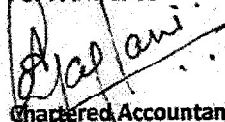
Scope of Review

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 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 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.

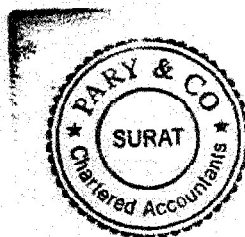
Conclusion

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with applicable Indian accounting standard and other recognized accounting practices and polices, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For PARY & CO



Chartered Accountants
(Firm Reg. No.: 007288C)
Akash Gaglani
Partner
Membership No.: 114255
UDIN: 19114255AAAABF9620



Place: Surat
Date: 14th August, 2019