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**INTERNATIONAL  
LIMITED**

3rd/4th FLOOR, GOPALA TOWER, 25 RAJENDRA PLACE, NEW DELHI-110008(INDIA)  
TEL. : (91-11) 2574 7696, 2575 1934/35/36, FAX : (91-11) 2575 1937

To,  
Corporate Relation Department,  
BSE Limited  
PJ Tower,  
Dalal Street,  
Mumbai-400001

13<sup>th</sup> February, 2019

Security Code: 526481  
Security ID: PHOENXINTL

**Sub: - PDF FILE OF UFR 31.12.2018**

**Scrip Code:- BSE- 526481**

Dear Sir,

As required please find attached herewith the PDF file of UFR for quarter and nine months ended 31.12.2018 pursuant to SEBI (Listing Obligation Disclosure Requirements) Regulation, 2015.

Kindly take the above on your record.

Thanking You,

Yours faithfully,  
For **PHOENIX INTERNATIONAL LIMITED**

  
NARENDER MAKKAR (DIN: 00026857)  
**DIRECTOR & COMPANY SECRETARY**

**Encl:- as above**

<b>General information about company</b>	
Scrip code	526481
NSE Symbol	
MSEI Symbol	
ISIN*	INE245B01011
Name of company	Phoenix International Limited
Type of company	
Class of security	Equity
Date of start of financial year	01-04-2018
Date of end of financial year	31-03-2019
Date of board meeting when results were approved	12-02-2019
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	28-01-2019
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Third quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited	Unaudited
Segment Reporting	Multi segment
Description of single segment	
Start date and time of board meeting	12-02-2019 05:00
End date and time of board meeting	12-02-2019 05:30
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable

<b>Financial Results – Ind-AS</b>			
<b>Particulars</b>		<b>3 months/ 6 months ended (dd-mm-yyyy)</b>	<b>Year to date figures for current period ended (dd-mm-yyyy)</b>
A	Date of start of reporting period	01-10-2018	01-04-2018
B	Date of end of reporting period	31-12-2018	31-12-2018
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
<b>Part I</b>	<b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>		
<b>1</b>	<b>Income</b>		
	Revenue from operations	1129.42	3324.76
	Other income	0	0
	<b>Total income</b>	<b>1129.42</b>	<b>3324.76</b>
<b>2</b>	<b>Expenses</b>		
(a)	Cost of materials consumed	487.3	1332.03
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	15
(d)	Employee benefit expense	33.27	91.87
(e)	Finance costs	248.83	724.68
(f)	Depreciation, depletion and amortisation expense	90	267.5
<b>(f)</b>	<b>Other Expenses</b>		
1	other expenses	171.71	689.52
10			
	<b>Total other expenses</b>	<b>171.71</b>	<b>689.52</b>
	<b>Total expenses</b>	<b>1031.11</b>	<b>3120.6</b>

<b>Financial Results – Ind-AS</b>			
<b>Particulars</b>		<b>3 months/ 6 months ended (dd-mm-yyyy)</b>	<b>Year to date figures for current period ended (dd-mm-yyyy)</b>
A	Date of start of reporting period	01-10-2018	01-04-2018
B	Date of end of reporting period	31-12-2018	31-12-2018
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
<b>Part I</b>	<b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>		
<b>3</b>	<b>Total profit before exceptional items and tax</b>	98.31	204.16
4	Exceptional items	0	0
<b>5</b>	<b>Total profit before tax</b>	98.31	204.16
<b>7</b>	<b>Tax expense</b>		
8	Current tax	0	35
9	Deferred tax	0	0
<b>10</b>	<b>Total tax expenses</b>	0	35
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
<b>14</b>	<b>Net Profit Loss for the period from continuing operations</b>	98.31	169.16
15	Profit (loss) from discontinued operations before tax	0	0
16	Tax expense of discontinued operations	0	0
<b>17</b>	<b>Net profit (loss) from discontinued operation after tax</b>	0	0
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
<b>21</b>	<b>Total profit (loss) for period</b>	98.31	169.16
22	Other comprehensive income net of taxes	-1.85	-5.47

<b>Financial Results – Ind-AS</b>			
<b>Particulars</b>		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-10-2018	01-04-2018
B	Date of end of reporting period	31-12-2018	31-12-2018
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
<b>Part I</b>	<b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>		
<b>23</b>	<b>Total Comprehensive Income for the period</b>	96.46	163.69
<b>24</b>	<b>Total profit or loss, attributable to</b>		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
<b>25</b>	<b>Total Comprehensive income for the period attributable to</b>		
	Comprehensive income for the period attributable to owners of parent	0	0
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0
<b>26</b>	<b>Details of equity share capital</b>		
	Paid-up equity share capital	1678.96	1678.96
	Face value of equity share capital	10	10
<b>27</b>	<b>Details of debt securities</b>		
28	Reserves excluding revaluation reserve		
<b>29</b>	<b>Earnings per share</b>		
<b>i</b>	<b>Earnings per equity share for continuing operations</b>		
	Basic earnings (loss) per share from continuing operations	0.57	0.97
	Diluted earnings (loss) per share from continuing operations	0.57	0.97
<b>ii</b>	<b>Earnings per equity share for discontinued operations</b>		
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0
<b>ii</b>	<b>Earnings per equity share</b>		
	<b>Basic earnings (loss) per share from continuing and discontinued operations</b>	0.57	0.97
	<b>Diluted earnings (loss) per share from continuing and discontinued operations</b>	0.57	0.97
30	Debt equity ratio		
31	Debt service coverage ratio		
32	Interest service coverage ratio		
<b>33</b>	<b>Disclosure of notes on financial results</b>		

<b>Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results</b>			
<b>Particulars</b>	<b>3 months/ 6 month ended (dd-mm-yyyy)</b>	<b>Year to date figures for current period ended (dd-mm-yyyy)</b>	
Date of start of reporting period	01-10-2018	01-04-2018	
Date of end of reporting period	31-12-2018	31-12-2018	
Whether accounts are audited or unaudited	Unaudited	Unaudited	
Nature of report standalone or consolidated	Standalone	Standalone	
<b>1 Segment Revenue (Income)</b>			
<b>(net sale/income from each segment should be disclosed)</b>			
1	Manufacturing Shoe	597.03	1828.77
2	Rental	503.99	1399.86
	<b>Total Segment Revenue</b>	1101.02	3228.63
	<b>Less: Inter segment revenue</b>		
	<b>Revenue from operations</b>	1101.02	3228.63
<b>2 Segment Result</b>			
<b>Profit (+) / Loss (-) before tax and interest from each segment</b>			
1	Manufacturing Shoe	-22.96	-48.74
2	Rental	341.7	881.45
	<b>Total Profit before tax</b>	318.74	832.71
	<b>i. Finance cost</b>	220.43	628.55
	<b>ii. Other Unallocable Expenditure net off Unallocable income</b>		
	<b>Profit before tax</b>	98.31	204.16
<b>3 (Segment Asset - Segment Liabilities)</b>			
<b>Segment Asset</b>			
1	Manufacturing Shoe	1708.05	1708.05
2	Rental	31160.38	31160.38
	<b>Total Segment Asset</b>	32868.43	32868.43
	<b>Un-allocable Assets</b>		
	<b>Net Segment Asset</b>	32868.43	32868.43
<b>4 Segment Liabilities</b>			
<b>Segment Liabilities</b>			
1	Manufacturing Shoe	0	0
2	Rental	0	0
	<b>Total Segment Liabilities</b>	0	0
	<b>Un-allocable Liabilities</b>		
	<b>Net Segment Liabilities</b>	0	0
<b>Disclosure of notes on segments</b>			



**Independent Auditor's Limited Review Report on Unaudited Standalone Financial Results of Phoenix International Ltd. for the Quarter and Nine months ended on December 31, 2018 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

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To,  
**The Board of Directors**  
**Phoenix International Ltd.**  
**3<sup>rd</sup> Floor, Gopala Tower,**  
**25, Rajendra Place,**  
**New Delhi-110008**

Dear Sir,

We have reviewed the accompanying statement of **un-audited** standalone financial results of **Phoenix International Ltd. ('the Company')** for the quarter ended December 31, 2018 (**'the Statement'**) being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards ("Ind AS") prescribed under section 133 of the Companies Act, 2013 read with the 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.

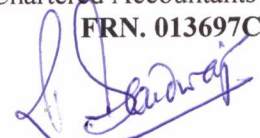
We conducted our review in accordance with the Standard of Review Engagements (SRE) 2410, "Review of Interim Financial Information performed by the Statutory Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statement is 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.

Based on our review conducted as above, nothing has come to our notice that causes us to believe that the accompanying statement of un-audited financial results prepared in accordance with applicable Indian accounting standards (Ind-AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereafter 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 Obligation and Disclosures Requirements) Regulation, 2015 including in the manner in which it is to be disclosed, or that it contains any material misstatement.

**Date:** 12-02-2019  
**Place:** New Delhi

**For Pradip Bhardwaj & Co.**  
Chartered Accountants  
**FRN. 013697C**



  
**Pradip Bhardwaj**  
(Partner)  
**M.No.500219**





# PHOENIX INTERNATIONAL LIMITED

CIN: L74899DL1987PLC030092

Regd. Office: 3rd Floor, Gopala Tower, 25, Rajendra Place, New Delhi -110008

Tel. : (91-11) 2574 7696, 2575 1934/35/36 Fax : (91-11) 2575 1937/38

Email: narendermakkar@yahoo.com Website: www.phoenixindia.com

## Extract of Statement of Unaudited Standalone Financial Results for the Quarter and Nine Months Ended 31.12.2018

Particulars	₹ In Lacs					
	Quarter Ended 31.12.18	Quarter Ended 30.09.18	Quarter Ended 31.12.17	Nine Months Ended 31.12.18	Nine Months Ended 31.12.17	Year Ended 31.03.2018
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Total Income From Operations (net)	1,129.42	1,107.99	1,103.55	3,324.78	2,905.53	3,964.75
Net Profit / (Loss) for the period (Before Tax, Exceptional and/or Extraordinary Items)	98.31	53.57	53.53	204.16	140.75	107.69
Net Profit / (Loss) for the period Before Tax (after Exceptional and/or Extraordinary Items)	98.31	53.57	53.53	204.16	140.75	107.69
Net Profit / (Loss) for the period after Tax (after Exceptional and/or Extraordinary Items)	98.31	43.57	41.53	169.18	98.75	190.05
Total Comprehensive income for the period [Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	96.47	41.75	41.53	163.70	98.75	197.21
Equity Share Capital	1,678.96	1,678.96	1,678.96	1,678.96	1,678.96	1,678.96
Other Equity excluding revaluation reserve	31,189.48	31,093.02	-	31,189.48	-	31,025.78
Earning Per Share (of Rs. 10/- each) ( for continuing and discontinued operations)						
a) Basic (in Rs.)	0.57	0.25	0.25	0.98	0.59	1.17
b) Diluted (in Rs.)	0.57	0.25	0.25	0.98	0.59	1.17

IS:

The above is an extract of the detailed format of Un Audited Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the unaudited financial results are available on the Stock Exchange Websites of BSE at [www.bseindia.com](http://www.bseindia.com) and on the Company's website ([www.phoenixindia.com](http://www.phoenixindia.com)).

The standalone financial results of the company for the quarter and nine months ended 31st December 2018 have been reviewed by the audit committee and approved by the board of directors at their respective meeting held on 12th Feb. 2019 and the limited review of the same has been carried out by the auditors.

The Company has applied Ind AS applicable to company from 01/04/2017, however previous year figures have been restated for comparison purposes for its financial results.

The figure for the corresponding previous period have been restated/ regrouped wherever necessary to make then Comparable.

By order of the Board of Directors  
Sd/-  
Narender Makkar  
Director & Company Secretary  
Din No.: 00026857

Delhi  
2th Feb, 2019

18BI/PA-002/IP-N00684/2018-19/12031

Financial Express dt 14.02.2019