

145, SDF V, SEEPZ, ANDHERI (E), MUMBAI-400 096. INDIA
Phone : 91-22-2829 0244/45 Fax : 91-22-2829 2554
E-MAIL : fineline@fineline.co.in • Website : www.finelineindia.com
CIN : L72900MH1989PLC131521

Date: February 14, 2022

To
The General Manager
DCS - CRD
BSE LIMITED
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai 400 001

Dear Sir,

Scrip code : 517264

Sub.: Unaudited Financial Results for the quarter ended 31.12.2021

At the Board meeting held today at 12.08 noon (start time) and concluded at 1.05 p.m (conclusion time), the Board of directors approved the Unaudited Financial Results for the quarter ended 31.12.2021.

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, enclosed please find Unaudited financial results for the quarter ended December 31, 2021 duly approved by the Board of Directors along with the Limited review report of the Auditors for your records.

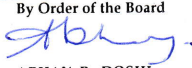
Thanking you.

Yours faithfully,
For **FINE-LINE CIRCUITS LIMITED**



Abhay B Doshi
Managing Director
Encl.: As above

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FINE - LINE CIRCUITS LIMITED							
REGD. OFFICE : 145 SDF - V, SEEPZ, ANDHERI (EAST), MUMBAI - 400 096. CIN NO : L72900MH1989PLC13521 Email : fineline@fineline.co.in Phone No : 022 2829 0244, Fax No : 022 2829 2554, Website : www.finelineindia.com							
EXTRACT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED ON 31ST DECEMBER, 2021							
(Rs. in Lakhs except EPS)							
Sr. No.	Particulars	Quarter Ended			Year-to Date		Year ended
		31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
		(Reviewed)			(Reviewed)		(Audited)
1	Revenue from Operations	737.17	722.09	573.26	2,233.19	1,717.35	2,265.85
2	Other Income	1.86	2.20	1.76	5.94	6.55	9.43
3	Total Income (1+2)	739.03	724.29	575.03	2,239.13	1,723.90	2,275.28
4	Expenses						
	Raw Materials Consumed	319.53	295.85	171.20	924.92	639.61	786.90
	Chemicals, Consumables and Stores Consumed	123.86	121.09	105.27	394.88	341.37	510.27
	Changes in Inventories of Finished goods, work in progress and stock in trade	(15.43)	(0.59)	44.03	20.57	32.95	9.13
	Employees Benefits Expenses	126.49	126.58	109.84	367.51	295.60	401.88
	Finance Costs	9.71	10.37	9.72	33.52	34.28	43.68
	Depreciation Expense	12.12	12.06	13.73	36.18	45.26	59.64
	Power, Fuel & Water	40.64	45.18	44.51	141.20	134.50	172.38
	Other Expenses	98.21	90.61	70.90	255.54	189.59	285.69
	Total Expenses (4)	715.13	701.16	569.21	2,174.31	1,713.17	2,269.58
5	Profit from Ordinary activities Before Taxes (3-4)	23.90	23.14	5.81	64.82	10.73	5.71
6	Tax Expense:						
	a) Current Tax	(0.08)	-	(0.02)	0.51	0.58	0.60
	b) Deferred Tax	(0.42)	(0.35)	(1.01)	(1.14)	(1.47)	(0.18)
7	Profit After Tax (5-6)	23.55	22.79	6.84	63.17	11.61	5.29
8	Other Comprehensive Income						
	(A) Items will not be Classified to Profit or Loss Account	-	-	-	-	-	8.90
	(a) Re-measurement of defined benefit obligation	-	-	-	-	-	-
9	Total Comprehensive Income for the Period (7+8)	23.55	22.79	6.84	63.17	11.61	14.20
10	Paid-up Equity Share Capital (Face Value Rs. 10/- each PY Rs. 10/- each)	482.65	482.65	482.65	482.65	482.65	482.65
11	Other Equity Excluding Revaluation Reserves						265.57
12	Earning per Share (Face Value of Rs.10/-each) Basic and Diluted	0.49	0.47	0.14	1.31	0.24	0.11
Notes :							
1	The above results for the Quarter & Nine Months ended December 31, 2021 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 14th February, 2022 and the same was subjected to "Limited Review" by the Statutory Auditors of the Company, as required under Regulation 33 of SEBI (Listing Obligations and Disclosures requirements) Regulations, 2015.						
2	The above results have been prepared in accordance with Indian Accounting Standards (Ind AS), notified under section 133 of the Companies Act, 2013 read together with the Companies (Indian Accounting Standard) Rules, 2015, as amended.						
3	The company has business in only one Segment (i.e. Printed Circuit Boards).						
4	Previous period's figures have been re-grouped / re-arranged / recast wherever necessary.						
	Place : Mumbai Date : 14th February, 2022	By Order of the Board  ABHAY B. DOSHI DIN : 00040644 Managing Director					

Ratanghayara & Co.

CHARTERED ACCOUNTANTS

A-103, 1st Floor, Prince Plaza,
Cabin Road, Near Railway Crossing,
Bhayandar (East), Dist. Thane - 401 105.

Tel.: 2804 2962
Email : paroshjr@gmail.com

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON THE QUARTERLY AND YEAR TO DATE UNAUDITED FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED.

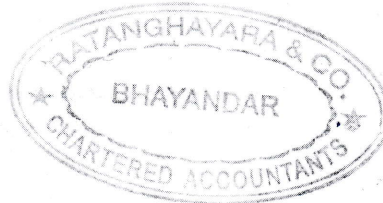
**TO THE BOARD OF DIRECTORS OF
FINE LINE CIRCUITS LIMITED**

1. We have reviewed the accompanying Statement of unaudited Financial Results of **FINE LINE CIRCUITS LIMITED** ("the Company") for the quarter and nine months ended December 31, 2021 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended. ("the listing regulations")
2. This statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34), "Interim Financial Reporting" 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 report on this statement based on our review.
3. We conducted our review of the statement 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. A review of interim financial information consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statements, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ("IND AS") specified under section 133 of the Companies Act, 2013, read with relevant Rules issued thereunder and other recognised accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulation, including the manner in which it is to be disclosed or that it contains any material misstatement.

**For Ratanghayara & Co.
Chartered Accountants
Firm Registration No. 117626W**

Paresh Ratanghayara

**Paresh Ratanghayara
Proprietor
Membership No : 103325
UDIN : 22103325AB2NKV67C1**



Mumbai.

Dated : 14th February, 2022