

Dated: February 14, 2019

To,  
The Department of Corporate Services  
The Bombay Stock Exchange Limited  
1<sup>st</sup> Floor, P.J Towers  
Dalal Street  
Mumbai- 400001

Dear Sir/ Madam,

Sub: Un-audited Financial Results for the Quarter ended 31st December, 2018

Scrip Code: 507970

Intimation is hereby given that pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors of the Company in its meeting held on today, 14<sup>th</sup> February, 2019 at Bangalore considered and approved the un-audited financial results for the Quarter ended 31st December, 2018.

Kindly take the above on record.

Yours sincerely,

For Paramount Cosmetics (India) Limited

  
Hansraj Rathor  
Chief Financial Officer





**Limited Review Report – Ind AS Financial results**

To Board of Directors  
Paramount Cosmetics (India) Limited,  
Bangalore

1. We have reviewed the accompanying statement of unaudited Ind AS financial results of Paramount Cosmetics (India) Limited (the Company) for the quarter ended 31<sup>st</sup> December 2018 and year to date from April 1, 2018 to December 31, 2018 (the "Statement") attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the Regulation), read with SEBI Circular No CIR/CFD/FAC/62/2016 dated July 5, 2016 (the Circular).
2. The preparation of the Statement 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 Rule 3 of Companies (Indian Accounting Standards) Rules, 2015, as amended, read with the Circular is the responsibility of the Company's Management and has been approved by the Board of Directors of the Company. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review in accordance with the Standard on review Engagements (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 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 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, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognised accounting principles and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For DAGLIYA & CO.  
Chartered Accountants  
(FRN 000671S)

(P MANOHARA GUPTA)  
Partner  
Membership No.: 016444

Place : Bengaluru  
Date : 14.02.2019

# 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 AND PERIOD ENDED 31ST DEC 2018

S No.	PARTICULARS	Quarter Ended			Nine Month		Year Ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
		31-Dec-18	30-Sep-18	31-Dec-17	31-Dec-18	31-Dec-17	31-Mar-18
<b>1</b>	<b>Income</b>						
	(a) Revenue from Operation	533.62	452.94	492.62	1,464.32	1,674.82	2,098.03
	(b) Other Income	2.67	1.14	0.30	5.38	5.10	35.53
	<b>Total Income</b>	<b>536.29</b>	<b>454.08</b>	<b>492.92</b>	<b>1,469.70</b>	<b>1,679.92</b>	<b>2,133.56</b>
<b>2</b>	<b>Expenses :</b>						
	(a) Cost of material consumed	101.45	71.65	94.56	245.61	403.82	510.36
	(b) Change in inventory of finished goods, work in progress and stock in trade	3.51	-3.65	(0.10)	42.01	(41.89)	(83.98)
	(c) Employees benefits expense	160.98	149.18	136.05	444.39	421.61	560.13
	(d) Finance Cost	66.37	61.84	63.12	192.57	203.29	282.40
	(e) Depreciation and Amortisation expense	35.72	35.46	43.72	106.09	131.17	171.54
	(f) Other Expenses	167.93	137.67	148.17	434.01	479.82	662.34
	<b>Total Expenses</b>	<b>535.96</b>	<b>452.15</b>	<b>485.52</b>	<b>1,464.68</b>	<b>1,597.82</b>	<b>2,102.79</b>
<b>3</b>	<b>Profit Before Exceptional Items</b>	<b>0.33</b>	<b>1.93</b>	<b>7.40</b>	<b>5.02</b>	<b>82.10</b>	<b>30.77</b>
<b>4</b>	<b>Exceptional Items</b>		-63.07	0.55	-63.07	57.28	
<b>5</b>	<b>Profit Before Tax (1-2)</b>	<b>0.33</b>	<b>-61.14</b>	<b>6.85</b>	<b>-58.05</b>	<b>24.82</b>	<b>30.77</b>
<b>6</b>	<b>Tax Expense:</b>						
	Less: Current Tax	0.73	0.28	2.26	3.82	8.19	9.98
	Add : Provision of earlier year written back		-		-		-
	Less : Deferred Tax	-1.88	-0.05		-3.33		17.12
<b>7</b>	<b>Profit for the Period (PAT) 3-4</b>	<b>1.48</b>	<b>(61.37)</b>	<b>4.58</b>	<b>(58.54)</b>	<b>16.63</b>	<b>3.67</b>
<b>8</b>	<b>Other Comprehensive Income (Net of Tax)</b>						
	Items that will not be reclassified subsequently to Profit or Loss						
i	Remeasurement of net defined benefit plans		-		-		3.44
ii	Income Tax relating to remeasurement of net defined benefit plans		-		-		(0.89)
	<b>Total Other Comprehensive Income (Net of Tax)</b>						<b>2.55</b>
<b>9</b>	<b>Total Comprehensive Income for the period</b>	<b>1.48</b>	<b>(61.37)</b>	<b>4.58</b>	<b>(58.54)</b>	<b>16.63</b>	<b>6.22</b>
<b>10</b>	<b>Paid Up equity share capital ( Face/Paid up value of Rs. 10 )</b>	<b>485.50</b>	<b>485.50</b>	<b>485.50</b>	<b>485.50</b>	<b>485.50</b>	<b>485.50</b>
<b>11</b>	<b>Earnings per Equity Share - After extraordinary items (not annualised):</b>	<b>0.03</b>	<b>-1.26</b>	<b>0.09</b>	<b>(1.21)</b>	<b>0.34</b>	<b>0.08</b>
	<b>Basic and Diluted Earnings Per Share (EPS)</b>	<b>0.03</b>	<b>-1.26</b>	<b>0.09</b>	<b>(1.21)</b>	<b>0.34</b>	<b>0.08</b>

1 The above Results has been reviewed by Audit Committee and approved by the Board of Directors at respective meeting held on 14.02.2019

The Limited Review of the results for the period and quarter ended 31st December 2018 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 31st Dec 2017 were reviewed by a firm of Chartered Accountants other than Dagliya & Co.

2 Exceptional items represents interest and late filing fee paid for delayed payment of TDS and filing of TDS returns for the financial years from 2007-08 to 2017-18

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

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

For, Paramount Cosmetics (India) Ltd

*Hitesh*  
Hitesh Topliyaalla  
Managing Director  
Place : Bangalore  
Date 14.02.2019



*As per our Limited Review Report.*

*Neelam Gump*