

**AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2019**

S No.	PARTICULARS	Quarter Ended			Year Ended	
		Audited	Unaudited	Audited	Audited	Audited
		31-Mar-19	31-Dec-18	31-Mar-18	31-Mar-19	31-Mar-18
1	<b>Income</b>					
	(a) Revenue from Operation	2,186.30	533.52	2,098.03	2,186.30	2,098.03
	(b) Other Income	4.62	2.67	35.53	4.62	35.53
	<b>Total Income</b>	<b>2,190.92</b>	<b>536.29</b>	<b>2,133.56</b>	<b>2,190.92</b>	<b>2,133.56</b>
2	<b>Expenses :</b>					
	(a) Cost of material consumed	397.80	101.45	510.36	397.80	510.36
	(b) Change in inventory of finished goods, work in progress and stock in trade	133.35	3.51	(83.98)	133.35	(83.98)
	(c) Employees benefits expense	530.05	160.98	560.13	530.05	560.13
	(d) Finance Cost	250.37	66.37	282.40	250.37	282.40
	(e) Depreciation and Amortisation expense	142.55	35.72	171.54	142.55	171.54
	(f) Other Expenses	685.44	167.93	662.34	685.44	662.34
	<b>Total Expenses</b>	<b>2,139.57</b>	<b>535.96</b>	<b>2,102.79</b>	<b>2,139.57</b>	<b>2,102.79</b>
3	<b>Profit Before Tax (1-2)</b>	<b>51.35</b>	<b>0.33</b>	<b>30.77</b>	<b>51.35</b>	<b>30.77</b>
4	<b>Tax Expense</b>					
	Current tax expenses related to current year	47.36	0.73	9.98	47.36	9.98
	Current tax expenses related to Prior Year	17.08	-	-	17.08	-
	Deferred Tax	-0.32	-1.98	17.12	-0.32	17.12
5	<b>Profit/(Loss) for the Period (PAT) 3-4</b>	<b>(12.76)</b>	<b>1.48</b>	<b>3.67</b>	<b>-12.76</b>	<b>3.67</b>
6	<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	16.61	-	3.44	16.61	3.44
ii	Income Tax relating to remeasurement of net defined benefit plans	(4.28)	-	(0.99)	(4.28)	(0.99)
	<b>Total Other Comprehensive Income (Net of Tax)</b>	<b>12.33</b>	<b>-</b>	<b>2.55</b>	<b>12.33</b>	<b>2.55</b>
7	<b>Total Comprehensive Income for the period</b>	<b>(0.43)</b>	<b>1.48</b>	<b>6.22</b>	<b>(0.43)</b>	<b>6.22</b>
8	<b>Paid Up equity share capital</b> (Face/Paid up value of Rs. 10/-)	<b>485.50</b>	<b>485.50</b>	<b>485.50</b>	<b>485.50</b>	<b>485.50</b>
9	<b>Earnings per Equity Share - After extraordinary items (not annualised)</b>	<b>(0.26)</b>	<b>0.03</b>	<b>0.08</b>	<b>(0.26)</b>	<b>0.08</b>
	<b>Basic and Diluted Earnings Per Share (EPS)</b>	<b>(0.26)</b>	<b>0.03</b>	<b>0.08</b>	<b>(0.26)</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 28/06/2019.

2. The Financial results for the company have been prepared in accordance with Indian Accounting Standards (Ind AS) pursuant to Section 133 of the Companies Act 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and the other accounting principles generally accepted in India.

3. In accordance with Ind AS on "operating Segments", the company operates in one business segments - Viz Cosmetic Products.

4. The figures for the quarter ended 31/03/2019 and 31/03/2018 are the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to nine months of relevant financial year.

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

For Paramount Cosmetics (India) Limited

Place : Bangalore

Managing Director

Date : 28.06.2019

Hitesh Topiwala