

PARAB INFRA LIMITED
CIN: L45209MH1989PLC221005

Regd Off: 302, Vikas Commercial Complex, Vikas Paradise, Bhakti Marg, Mulund (West), Mumbai - 400080
Email: pacheli.enterprises@yahoo.com Website: parabinfraltd.com
Contact No: 9167947511

Statement of Standalone audited financial Results for the quarter and year ended March 31, 2018

(Rs. In Lakhs, unless otherwise stated)

Sr. No.	Particulars	Quarter ended			Current year ended	year ended
		31/3/2018 (Audited)	31/12/2017 (un-Audited)	31/3/2017 (Audited)	31/3/2018 (Audited)	31/3/2017 Audited
I	Revenue from Operations	8.57	16.78	45.03	69.85	45.03
II	Other Income	-	-	50.85	1.65	101.47
III	Total Revenue (I+II)	8.57	16.78	95.88	71.50	146.50
IV	Expenses	-	-	-	-	-
	(a) Cost of Materials consumed	-	-	38.15	-	38.15
	(b) Purchases of stock-in-trade	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress & stock-in-trade	-	-	-	-	-
	(d) Employee benefits expense	2.76	2.09	7.83	13.05	16.01
	(e) Finance Costs	-	-	-	-	-
	(f) Depreciation and amortisation expense	-	0.0014	0.03	0.05	0.10
	(g) Other expenses	9.58	3.48	4.43	29.13	17.53
	Total expenses(IV)	12.34	5.57	50.44	42.23	71.19
V	Profit/(loss) before exceptional items and tax (III - IV)	(3.77)	11.21	45.44	29.27	74.71
VI	Exceptional Items	-	-	-	-	-
VII	Profit/ (loss) before exceptions items and tax(V-VI)	(3.77)	11.21	45.44	29.27	74.71
VIII	Tax Expense	-	-	-	-	-
	(1) Current Tax	-	3.50	13.63	10.25	22.67
	(2) Deferred tax	-	-	-	-	-
IX	Profit /(loss) for the period from continuing operations(VII-VIII)	(3.77)	7.71	31.81	19.02	52.04
X	Profit/(Loss) from discontinued operations	-	-	-	-	-
XI	Tax expenses of discontinued operations	-	-	-	-	-
XII	Profit /(Loss) From discontinued operations (after tax) (X-XI)	-	-	-	-	-
XIII	Profit/(Loss) for the period (IX+XII)	(3.77)	7.71	31.81	19.02	52.04
XIV	Other Comprehensive Income	-	-	-	-	-
	A. (i) Items that will not be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	B. (i) Items that will be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
XV	Total Comprehensive Income for the period (XIII+XIV)Compnsing Profit (Loss) and Other comprehensive Income for the period)	(3.77)	7.71	31.81	19.02	52.04
XVI	Earnings per equity share (for continuing operation):	-	-	-	-	-
	(1) Basic	(0.07)	0.14	0.59	0.35	0.97
	(2) Diluted	(0.07)	0.14	0.59	0.35	0.97
XVII	Earnings per equity share (for discontinued operation):	-	-	-	-	-
	(1) Basic	-	-	-	-	-

	(2) Diluted					
XVIII	Earnings Per equity share(for discontinued & continuing operation)					
	(a) Basic	(0.07)	0.14	0.59	0.35	0.97
	(b) Diluted	(0.07)	0.14	0.59	0.35	0.97

Notes:

The above results for the quarter ended 31.03.2018 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 30.05.2018

The above results are reviewed by the Statutory Auditors of the company.

Figures for previous year/period have been regrouped/ rearranged wherever considered necessary, to conform to the classification for the current. The Company adopted Indian Accounting Standards ("Ind AS") from 1st April, 2017 and accordingly these financial results have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 prescribed under Section 133 of the Companies Act, 2013. The financial results have been prepared in accordance with the recognition and measurement principles laid down in Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) on Interim Financial Reporting prescribed under section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulation 33 of SEBI (Listing Obligations and disclosure Requirements) Regulations, 2015 and SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 and other recognized accounting practices and policies to the extent applicable. Reconciliation between Standalone Financial Results, as previously reported in accordance with the Accounting Standard framework (referred to as "Previous IGAAP") and Ind AS for the quarter and year ended 31.03.2018 are as under:

Particulars	Quarter ended	
	31.03.2018 (Audited)	31.03.2018 (Audited)
Net Profit for the period as per previous IGAAP	(3.77)	19.02
Adjustment	0	0
Net Profit for the period under Ind AS (A)	(3.77)	19.02
Other comprehensive income as per Ind AS (B)	0	0
Total comprehensive income as per Ind AS (A+B)	(3.77)	19.02

Place : Mumbai
Date: 30.05.2018

For Parab Infra Limited


Narendra Dogra
Managing Director
DIN: 07907587



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Statement of Assest and Liabilities

Particulars		As at 31-03-2018	As at 31-03-2017
		(Audited)	(Audited)
(I)	Assets		
1	Non-current assets		
	Property, plant and equipment		
	Capital work-in-progress		5,987
	Investment property		
	Goodwill		
	Other intangible assets		
	Intangible assets under development		
	Biological assets other than bearer plants		
	Investments accounted for using equity method		
	Non-current financial assets		
	Non-current investments		
	Trade receivables, non-current	16,000,000	30,000,000
	Loans, non-current		
	Other non-current financial assets	112,137,810	93,835,608
	Total non-current financial assets		
	Deferred tax assets (net)		
	Other non-current assets		
	Total non-current assets	128,137,810	123,841,595
2	Current assets		
	Inventories		
	Current financial asset		
	Current investments		
	Trade receivables, current		

	Cash and cash equivalents	209,902	5,543,993
	Bank balance other than cash and cash equivalents		
	Loans, current		
	Other current financial assets	5,053,364	4,410,955
	Total current financial assets		
	Current tax assets (net)		
	Other current assets		
	Total current assets	<u>5,263,266</u>	<u>9,954,948</u>
3	Non-current assets classified as held for sale		
4	Regulatory deferral account debit balances and related deferred tax Assets		
	Total assets	<u>133,401,076</u>	<u>133,796,543</u>
(II)	Equity and liabilities		
1	Equity		
	Equity attributable to owners of parent		
	Equity share capital	53,656,000	53,656,000
	Other equity	78,225,639	76,323,746
	Total equity attributable to owners of parent		
	Non controlling interest		
	Total equity	<u>131881639</u>	<u>129979746</u>
2	Liabilities		
	Non-current liabilities		
	Non-current financial liabilities		
	Borrowings, non-current		
	Trade payables, non-current		
	Other non-current financial liabilities		
	Total non-current financial liabilities		
	Provisions, non-current		
	Deferred tax liabilities (net)		
	Deferred government grants, Non-current		
	Other non-current liabilities		
	Total non-current liabilities		
	Current liabilities		
	Current financial liabilities		

	Borrowings, current	125,386	1,668,600
	Trade payables, current		26,200
	Other current financial liabilities		
	Total current financial liabilities		
	Other current liabilities	1,394,051	2,121,997
	Provisions, current		
	Current tax liabilities (Net)		
	Deferred government grants, Current		
	Total current liabilities		
	Liabilities directly associated with assets in disposal group classified as held for sale		
3	Regulatory deferral account credit balances and related		
4	deferred tax liability	<u>1519437</u>	<u>3816797</u>
	Total liabilities	<u>133401076</u>	<u>133796543</u>
	Total equity and liabilities		

Place : Mumbai
Date: 30.05.2018

For Parab Infra Limited

Narendra Dogra
Narendra Dogra
Managing Director
DIN: 07907587



MASRANI & CO.

9, Om Shri Sainath, R H B Road, Mulund West, Mumbai-400 080

Auditor's Report on Statement of Audited Standalone Financial Results for the quarter and year ended March 31, 2018 of Parab Infra Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

TO
THE MEMBERS OF
PARAB INFRA LIMITED

1) REPORT ON FINANCIAL STATEMENTS

We have audited the financial results of **PARAB INFRA LIMITED** for the year ended 31st March, 2018, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified. These financial results which are the responsibility of the Management have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

2) MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

Management is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

3) AUDITOR'S RESPONSIBILITY

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanation given to us these financial results:

- (i) Are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified
- (ii) Give a true and fair view of state of affairs as on 31st March, 2018.

4) OPINION

In our opinion and to the best of our information and according to the explanation given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2018 and its loss for the year ended on that date.

For M/s. Masrani & Co
Chartered Accountants



Vimal Masrani
Proprietor

Membership No: 043271

Place: Mumbai

Date: 30th May, 2018

