



Ref. No.

Dated 26.12.2019

Annexure 4a

Independent Auditor's Review Report on standalone unaudited quarter ended financial results for the period ended 30<sup>th</sup> June, 2019 pursuant to the regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,  
The Board of Directors,  
Shakumbhri Pulp & Paper Mills Limited  
Muzaffarnagar

We have reviewed the accompanying statement of unaudited financial results of **Shakumbhri Pulp & Paper Mills Limited**, for the Quarter ended 30<sup>th</sup> June, 2019.

This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors and has been prepared in accordance with the recognition and management principle laid down in Indian Accounting Standard 34 'Interim Financial Reporting ["Ind AS 34"] 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 a report on these financial results based on our review.

We conducted our review of the Statement 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of Company personnel and an analytical procedure 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of Un-Audited Financial Statements prepared in accordance with other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Muzaffarnagar  
Date: 26.12.2019

For Raj Sandhya & Co.  
Chartered Accountants  
FRN: 002011C



Raj Kumar Sharma  
Partner  
M.No.77650  
UDIN-19077650AAAAEZ4358

# SHAKUMBHRI PULP & PAPER MILLS LTD

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## Statement of Standalone Unaudited Financial Results for the quarter ended 30th June, 2019

(Rs. In Lakhs, except EPS)

Particulars	Quarter ended			Year Ended
	30/06/2019 (Unaudited)	31/03/2019 (Unaudited)	30/06/2018 (Unaudited)	31/03/2019 (Audited)
I. Revenue from Operations				
II. Other Income	1,434.56	1,202.39	1,420.80	5,859.61
III. Total Revenue (I+II)	0.33	30.88	-	31.13
IV. Expenses	1,434.89	1,233.27	1,420.80	5,890.74
(a) Cost of Materials consumed				
(b) Purchase of stock-in-trade	1,271.25	1,150.35	1,250.02	5,291.35
(c) Changes in inventories of finished goods, work in progress and stock-in-trade	-	-	-	-
(e) Employee benefits expense	25.62	(103.39)	38.06	(56.28)
(f) Finance cost	46.43	46.44	27.00	150.75
(g) Depreciation and amortisation expense	21.58	8.45	23.99	64.75
(h) Other expenses	15.81	16.73	15.84	65.26
Total Expenses	34.16	80.17	38.27	271.03
V. Profit/(Loss) before exceptional and extraordinary items and tax (III-IV)	1,414.85	1,198.75	1,393.18	5,786.86
VI. Exceptional items	20.04	34.52	27.61	103.88
VII. Profit/(Loss) before extraordinary items and tax (V-VI)	-	-	-	-
VIII. Extraordinary Items	20.04	34.52	27.61	103.88
IX. Net Profit/(Loss) before Tax tax (VII-VIII)	-	-	-	-
X. Tax Expense:	20.04	34.52	27.61	103.88
1. Current Tax				
2. Mat Credit Entitlement	4.99	8.92	6.03	22.69
3. Deferred Tax	(4.96)	(8.87)	(6.03)	(22.21)
4. Income tax relating to earlier year	15.50	3.49	9.51	19.99
XI. Net Profit/(Loss) for the period from continuing operation (VII-VIII)	-	-	-	-
XII. Net Profit/(Loss) for the period from discontinuing operation	4.51	30.98	18.10	83.41
XIII. Tax expense from discontinuing operations	-	-	-	-
XIV. Net Profit/(Loss) for the discontinuing operations after Tax (XII-XIII)	-	-	-	-
XV. Net Profit (Loss) for the period (XI + XIV)	4.51	30.98	18.10	83.41
Other Comprehensive Income	(2.02)	1.76	(2.77)	1.34
Income Tax Effect on OCI	0.53	(0.37)	(0.77)	(0.37)
Total Comprehensive Income	(1.50)	2.13	(2.00)	0.97
XVI. Earnings Per Equity Share				
(a) Basic	0.12	0.80	0.47	2.16
(b) Diluted	0.12	0.80	0.47	2.16
Paid up equity share capital (Face Value of Rs.10/- each)	385.50	385.50	385.50	385.50
Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	517.10	432.72	432.72	432.72

- Notes:
- The Company is having only one business activity so the segment reporting under AS-17 is not required
  - The figures for the three months ended 31st March, 2019 are arrived at as difference between audited figures in respect of full financial year and the published figures for nine months of the relevant financial year.
  - The Above result were reviewed by the Audit Committee and approved by the Board of Directors of the Company in their meeting held on \_\_\_\_\_ 2019. The Statutory Auditor of the Company have provided Limited Review Report for the same.
  - Figures of previous periods were re-grouped/re-classified wherever necessary to confirm to the periods of current periods.

Date: 26.12.2019  
 Place: Muzaffarnagar

On Behalf of the Board  
 For Shakumbhri Pulp & Paper Mills Ltd.



Ayush Agarwal  
 Whole Time Director  
 DIN: 06441664