

**PARTAP INDUSTRIES LIMITED**  
**VILL. BEOPROR, DISTT. PATIALA, TEHSIL RAJPURA-147401**  
Email id:PARTAPLISTING2017@GMAIL.COM, CIN NO. L15142PB1988PLC008614,PH. 09354902535

**Ref: PAR\_LIS\_2022-23-39**

14<sup>th</sup> February, 2023

Head- Listing & Compliance

**Metropolitan Stock Exchange of India Ltd. (MSEI)**

Vibgyor Towers, 4th floor, Plot No C 62, G - Block,  
Opp. Trident Hotel, Bandra Kurla Complex,  
Bandra (E), Mumbai – 400 098, India.

Dear Sir /Madam

**Sub: Standalone & Consolidated unaudited Financial Results for the Quarter ended on 31<sup>st</sup> December 2022.**

In continuation to letter no. **Ref: PAR\_LIS\_2022-23-38** dated 6<sup>th</sup> February 2023 we wish to inform you that Board of Directors in their meeting held today i.e. 14<sup>th</sup> February 2023 (from 05.00 PM to 7.00 PM) considered and approved the unaudited Financial Results (Standalone and Consolidated) for the Quarter ended on December 31<sup>st</sup> 2022.

Pursuant to Regulation 30, 33 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith:

- i. Standalone and Consolidated Financial Results for the Quarter ended on December 31<sup>st</sup> 2022 ;
- ii. Auditors 'Limited Review Report on unaudited Financial Results (Standalone and Consolidated) for the Quarter ended on December 31<sup>st</sup> 2022 issued by M/s Sunit Gupta & Associates , Statutory Auditors of the Company; and

Kindly take this letter on record.

**Thanking you.**

**Yours Faithfully,  
For Partap Industries Limited**



**Neha  
Company Secretary**



# SUNIT GUPTA & ASSOCIATES

## CHARTERED ACCOUNTANTS

Date: 14.02.2023

### Limited Review Report

To  
Board of Directors  
Partap Industries Limited,  
Rajpura

We have reviewed the accompanying statement of unaudited financial results of **PARTAP INDUSTRIES LIMITED, RAJPURA** for the Quarter ended on 31<sup>st</sup> Dec, 2022 ("the statement") being submitted by the company pursuant to the requirement to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/CMD/44/2019 dated 29<sup>th</sup> March 2019 and in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34" Interim Financial Reporting " (IND AS 34) .This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review 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. 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 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and 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 and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/CMD/44/2019 dated 29<sup>th</sup> March 2019 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Sunit Gupta & Associates  
Chartered Accountants

FRN- 014237N



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CA. Sunit Gupta  
Partner

Mem No. 091453

UDIN:23091453BGWVIW5042

Date: 14.02.2023

Place: Ambala City

Office :- 43, Jasmeet Nagar, Near UHBVN Office, Ambala City-134003, Haryana

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**PARTAP INDUSTRIES LIMITED**

Regd. Office : Vill Beoprar, G.T. Raod, Near Shambhu Barrier, Distt. Patiala, Punjab 140417 INDIA.

CIN : L15142PB1988PLC008614, Email - partaplisting2017@gmail.com

**STANDALONE STATEMENT OF ASSETS AND LIABILITIES**

		As at 31.12.2022	As at 31.03.2022
Particulars		(Unaudited)	Audited
<b>A</b>	<b>Assets</b>		
1.	Non-current assets		
	(a) Property, plant and equipment	7,067.52	7,842.01
	(b) Capital Work-in-Progress		
	(c) Investment property		
	(d) Intangible assets		
	(e) Intangible assets under development		
	(f) Investment In associate of subsidiary	2,592.90	2,592.90
	(g) Financial assets		
	Investments	-	-
	Loans/Advances	-	-
	Other financial assets	812.38	5,002.52
	(h) Income tax assets (net)	-	600.67
	i) Other non-current assets		
	Sub-total- Non-current assets	<b>10,472.80</b>	<b>16,038.10</b>
2	Current assets		
	(a) Inventories	2,965.12	3,204.17
	(b) Financial assets		
	Investments	-	-
	Trade receivable	10,468.45	2,430.86
	Cash and cash equivalents & Bank Balances	141.99	39.90
	Loans/Advances	452.21	133.72
	Other financial assets	-	-
	(c) Other current assets	1,517.08	1,919.05
	Sub-total- Non-current assets	<b>15,544.84</b>	<b>7,727.69</b>
	<b>TOTAL ASSETS</b>	<b>26,017.64</b>	<b>23,765.79</b>
<b>B</b>	<b>Equity and Liabilities</b>		
1.	Equity		
	(a) Equity share capital	320.24	320.24
	(b) Other equity	22,171.59	18,347.10
	Equity attributable to owners of the Company		
	(c) Non-controlling Interest		
	Sub-total- Equity	<b>22,491.83</b>	<b>18,667.34</b>
2	Non-current liabilities		
	(a) Financial Liabilities (Long Term Borrowings)	1,307.36	2,930.29
	(b) Long Term Provisions	-	135.36
	(c) Deferred tax Liabilities (net)	323.72	251.45
	(d) Government grant	-	-
	(e) Other non-current Liabilities	1,631.07	3,317.10
	Sub-total- Non-current liabilities		
3	Current liabilities		
	(a) Financial liabilities		
	Trade payables	645.92	455.99
	Total outstanding dues of micro enterprises and small enterprises	-	-
	Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
	Other financial liabilities	-	-242.13
	(b) other current liabilities	-	94.45
	(c) Provisions (Short Term)	468.83	243.19
	(d) Government grant	-	-
	(e) Current tax liabilities (net)	780.00	1,229.85
	Sub-total-current liabilities	<b>1,894.74</b>	<b>1,781.35</b>
	<b>TOTAL EQUITIES AND LIABILITIES</b>	<b>26,017.64</b>	<b>23,765.79</b>

For Partap Industries Limited

Date : 14.02.2023

Place : - Rajpura

Sudarshan Paul Bansal

(Managing Director)

DIN: 00178378



For Sunit Gupta & Associates  
Chartered Accountants

Sunit Gupta

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CA. Sunit Gupta

M.No. 091453

FRN-014237N

Date : 14.02.2023

Place : - Ambala City

**PARTAP INDUSTRIES LIMITED**

Regd. Office : Vill Beoprora, G.T. Raod, Near Shambhu Barrier, Distt. Patiala, Punjab 140417 INDIA.

CIN : L15142PB1988PLC008614, Email - partaplisting2017@gmail.com

**STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED DECEMBER 31, 2022**

(INR in Lacs except per share data)

Particulars	STANDALONE				
	For the Quarter Ended			For the Year Ended	
	31.12.2022	30.09.2022	31.12.2021	31.03.2022	31.03.2021
1 Revenue From Operations					
(a) Revenue From Operations (Net of Tax)	6,554.85	10,407.06	12,563.76	42,623.36	30,136.00
(b) Other Operating Income	778.10	30.61	2.87	90.88	66.53
2 Other Income	-	-	-	-	-
3 Total Income from operations (1+2)	7,332.96	10,437.66	12,566.63	42,714.25	30,202.53
4 Expenditure					
(a) Cost of Materials Consumed	5,169.48	6,550.46	8,974.19	29,999.14	19,232.43
(b) Purchases of Stock-in-Trade	-	-	-	-	7.74
(c) Changes in inventories of finished goods, Stock-in-Trade and work-in progress	(964.67)	378.38	(464.67)	(548.57)	1,022.52
(d) Employee benefits expense	523.81	427.93	456.44	1,967.49	1,603.71
(e) Finance Costs	35.33	50.60	57.89	277.26	538.73
(f) Depreciation and amortisation expenses	263.24	263.24	320.23	1,169.95	1,423.64
(g) Other Expenses	1,071.89	1,205.31	1,295.31	5,415.90	4,576.65
Total Expenditure (a to f)	6,099.08	8,875.92	10,639.39	38,281.17	28,405.42
5 Profit/(loss) before exceptional & extraordinary items and tax (3-4)	1,233.88	1,561.74	1,927.25	4,433.07	1,797.11
6 Exceptional Items	-	-	-	-	(3.73)
7 Profit/(loss) before extraordinary items & Tax (5-6)	1,233.88	1,561.74	1,927.25	4,433.07	1,800.84
8 Extraordinary Items	-	-	-	-	-
9 Profit/(loss) before Tax (7-8)	1,233.88	1,561.74	1,927.25	4,433.07	1,800.84
10 Tax Expense:					
(a) Current Tax	260.00	260.00	-	1,190.00	615.00
(b) Deferred Tax	-	-	-	(100.53)	(69.50)
(c) Tax Adjustment for Early Year	-	-	1.11	-	-
11 Profit/(Loss) for the period from continuing operations (9-10)	973.88	1,301.74	1,926.14	3,337.89	1,255.34
12 Other Comprehensive Income:					
A. Items that will not be reclassified to profit or loss					
(i) Remeasurements of defined benefits obligations	-	-	-	(8.05)	(2.46)
Less : Income tax relating to above item	-	-	-	2.34	0.72
(ii) Fair value of equity instruments through other comprehensive income	-	-	-	-	-
Less : Income tax relating to above item	-	-	-	-	-
B. items that will be reclassified to profit or loss					
(i) Exchange Difference in translating the financial statement of a foreign operation	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
Other Comprehensive Income net of taxes	-	-	-	(5.71)	(1.74)
12 Total Comprehensive Income for the period (11+12)	973.88	1,301.74	1,926.14	3,337.89	1,253.60
13 Profit/(Loss) from discontinued operations	-	-	-	-	-
14 Tax expenses of discontinued operations	-	-	-	-	-
15 Profit/(Loss) from discontinued operations (after tax) (12-13)	-	-	-	-	-
16 Net Profit/(Loss) for the period (11+14)	973.88	1,301.74	1,926.14	3,337.89	1,253.60
17 Paid-up Equity Share Capital ( Equity Shares of INR 10/- each & Equity Shares of INR 100/- each )	32.02	32.02	32.02	32.02	32.02
18 Reserves excluding revaluation reserves	-	-	-	-	-
19 Earnings per equity (for Continuing operation):					
(1) Basic	30.41	40.65	60.15	104.24	39.15
(2) Diluted	30.41	40.65	60.15	104.24	39.15

Notes:

1) The above results were reviewed by the Audit Committee and thereafter taken on record by the Board in its meeting held on 14th JANUARY, 2023 and The limited review of the above financial results for the half year ended 31th December 2022 has been carried out by the Statutory Auditors of the company as required under regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.

2) Previous year figure have been regrouped wherever necessary.

3) The Company is having one segment only and therefore Segmental Reporting is not applicable.

4) The financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) 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.

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5) The Ind AS compliant corresponding figures in the previous year has not been subjected to review. However, the company's management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs.

6) The Company has taken into account potential impacts of COVID-19 in the preparation of the standalone financial results. Based on the information currently available there is no material impact on carrying amounts of inventories, goodwill, intangible assets, trade receivables, investments and other financial assets though we continue to monitor changes in future economic conditions. The impact of COVID-19 on the standalone financial results may differ from that estimated as at the date of approval of these standalone financial results.

**For Partap Industries Limited**

**Sudarshan Paul Bansal**  
**(Managing Director)**  
DIN: 00178378

**For Sunit Gupta & Associates**  
**Chartered Accountants**

**Sunit Gupta**  
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**CA. Sunit Gupta**  
M.No. 091453  
FRN-014237N



Date : 14.02.2023  
Place : - Rajpura

Date : 14.02.2023  
Place : - Ambala City



# SUNIT GUPTA & ASSOCIATES

## CHARTERED ACCOUNTANTS

Date: 14.02.2023

### Limited Review Report

To  
Board of Directors  
Partap Industries Limited,  
Rajpura

1. We have reviewed the accompanying statement of Consolidated Unaudited Financial Results of PARTAP INDUSTRIES LIMITED ("the Parent") and its subsidiary (the Parent and its subsidiary collectively referred to as "the Group") for the **quarter ended December, 2022**, together with the notes thereon, ("the Statement") attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (initialed by us for identification).
2. The Statement which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors at its meeting held on **14<sup>th</sup> February, 2023** has been prepared in accordance with the recognition and measurement principles 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, as applicable and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
2. 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. A review of interim financial information consists of making inquiries, 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the result of Sudarshan Auto Industries Limited (Subsidiary Company)

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5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of the other auditor referred to in paragraph 6 below, 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 aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We did not review the interim financial result of the subsidiary included in the consolidated unaudited financial results, as considered in the consolidated unaudited financial results. These interim financial results have been reviewed by another auditor whose report has been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on the report of the other auditor and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the above matter.

**For Sunit Gupta & Associates**  
**Chartered Accountants**  
**FRN- 014237N**



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**CA. Sunit Gupta**  
**Partner**

**Mem No. 091453**

**UDIN: 23091453BGWVIV2981**

**Date: 14.02.2023**

**Place: Ambala City**

**PARTAP INDUSTRIES LIMITED**

Regd. Office : Vill Beopror, G.T. Raod, Near Shambhu Barrier, Distt. Patiala, Punjab 140417 INDIA.  
CIN : L15142PB1988PLC008614, Email - partaplisting2017@gmail.com

**CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES**

Particulars		As at 31.12.2022 (Unaudited)	As at 31.03.2022 Audited
<b>A</b>	<b>Assets</b>		
1.	Non-current assets		
	(a) Property, plant and equipment		
	(b) Capital Work-in-Progress	9,330.42	10,539.87
	(c) Investment property		
	(d) Intangible assets		
	(e) Intangible assets under development		
	(f) Investment in associate of subsidiary		
	(g) Financial assets	592.90	593.90
	Investments		
	Loans/Advances	-	-
	Other financial assets	-	-
	(h) Income tax assets (net)	812.38	5,188.41
	i) Other non-current assets	-	361.78
	Sub-total- Non-current assets	-	-
2	Current assets	10,735.70	16,683.97
	(a) Inventories		
	(b) Financial assets	3,689.10	3,540.04
	Investments		
	Trade receivable	-	-
	Cash and cash equivalents	6,064.71	3,026.27
	Other bank balances	266.16	219.13
	Loans/Advances	-	-
	Other financial assets	670.17	209.46
	(c) Other current assets	-	-
	Sub-total- Non-current assets	1,820.62	2,622.53
	<b>TOTAL ASSETS</b>	<b>12,510.76</b>	<b>9,617.43</b>
<b>B</b>	<b>Equity and Liabilities</b>	<b>23,246.46</b>	<b>26,301.40</b>
1.	Equity		
	(a) Equity share capital		
	(b) Other equity	320.24	320.24
	Equity attributable to owners of the Company	18,660.00	15,132.83
	(c) Non-controlling Interest		
	Sub-total- Equity	2.88	2.88
2	Non-current liabilities	18,983.12	15,455.95
	(a) Financial Liabilities (Long Term Borrowings)		
	(b) Provisions (Long Term)	1972.34	8,510.79
	(c) Deferred tax Liabilities (net)	-	135.36
	(d) Government grant	-3.99	251.45
	(e) Other non-current Liabilities		
	Sub-total- Non-current liabilities	1,968.35	8,897.61
3	Current liabilities		
	(a) Financial liabilities		
	Trade payables	785.16	524.19
	Total outstanding dues of micro enterprises and small enterprises	-	-
	Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
	Other financial liabilities	-	-242.13
	(b) other current liabilities	15.50	126.24
	(c) Provisions	714.34	309.69
	(d) Government grant	-	-
	(e) Current tax liabilities (net)	780.00	1,229.85
	Sub-total-current liabilities	2,295.00	1,947.83
	<b>TOTAL EQUITIES AND LIABILITIES</b>	<b>23,246.46</b>	<b>26,301.39</b>

For Partap Industries Limited

Sudarshan Paul Bansal  
(Managing Director)  
DIN: 00178378

For Sunit Gupta & Associates  
Chartered Accountants

Sunit Gupta  
CA. Sunit Gupta  
M.No. 091453  
FRN-014237N



Date : 14.02.2023  
Place :- Rajpura

Date : 14.02.2023  
Place :- Ambala City

# PARTAP INDUSTRIES LIMITED

Regd. Office : Vill Beopror, G.T. Raod, Near Shambhu Barrier, Distt. Patiala, Punjab 140417 INDIA.  
CIN : L15142PB1988PLC008614, Email - partaplisting2017@gmail.com

## STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED DECEMBER 31, 2022

Particulars	(INR in Lacs except per share data)				
	CONSOLIDATED				
	For the Quarter Ended			For the Year Ended	
	31.12.2022	30.09.2022	31.12.2021	31.03.2022	31.03.2021
1 Revenue From Operations					
(a) Revenue From Operations (Net of Tax)					
(b) Other Operating Income	8,404.61	11,773.11	13,307.43	45,533.85	33,062.92
2 Other Income	778.31	30.78	7.49	108.10	82.14
3 <b>Total Income from operations (1+2)</b>	<b>9,182.92</b>	<b>11,803.89</b>	<b>13,314.92</b>	<b>45,641.94</b>	<b>33,145.06</b>
4 Expenditure					
(a) Cost of Materials Consumed					
(b) Purchases of Stock-in-Trade	6,419.19	7,274.14	8,983.30	30,395.09	19,296.40
(c) Changes in inventories of finished goods, Stock-in-Trade and work-in progress	-	-	-	-	7.74
(d) Employee benefits expense	(1,138.57)	241.18	(419.42)	(772.97)	1,022.52
(e) Finance Costs	563.60	497.77	539.63	2,570.59	2,375.31
(f) Depreciation and amortisation expenses	35.43	68.56	86.33	383.61	691.39
(g) Other Expenses	431.46	431.46	538.85	1,917.58	2,395.27
<b>Total Expenditure (a to g)</b>	<b>1,828.43</b>	<b>1,910.38</b>	<b>1,810.80</b>	<b>7,342.50</b>	<b>6,052.89</b>
5 <b>Profit/(loss) before exceptional &amp; extraordinary items and tax (3-4)</b>	<b>8,139.54</b>	<b>10,423.49</b>	<b>11,539.48</b>	<b>41,836.39</b>	<b>31,841.52</b>
6 Exceptional Items	1,043.38	1,380.40	1,775.44	3,805.55	1,303.53
7 Profit/(loss) before extraordinary items & Tax (5-6)	-	-	-	-	(3.73)
8 Extraordinary Items	1,043.38	1,380.40	1,775.44	3,805.55	1,307.26
9 Profit/(loss) before Tax (7-8)	-	-	-	-	-
10 Tax Expense:	<b>1,043.38</b>	<b>1,380.40</b>	<b>1,775.44</b>	<b>3,805.55</b>	<b>1,307.26</b>
(a) Current Tax	260.00	260.00	-	1,190.00	615.00
(b) Deferred Tax	-	-	-	-	-
(c) Tax Adjustment for Early Year	-	-	1.11	-142.37	-161.56
11 Profit/(Loss) for the period from continuing operations (9-10)	<b>783.38</b>	<b>1,120.40</b>	<b>1,774.33</b>	<b>2,757.92</b>	<b>853.82</b>
12 Profit/(Loss) from discontinued operations	-	-	-	-	-
13 Tax expenses of discontinued operations	-	-	-	-	-
14 Profit/(Loss) from discontinued operations (after tax) (12-13)	-	-	-	-	-
15 <b>Net Profit/(Loss) for the period (11+14)</b>	<b>783.38</b>	<b>1,120.40</b>	<b>1,774.33</b>	<b>2,757.92</b>	<b>853.82</b>
16 Other Comprehensive Income:					
A. Items that will not be reclassified to profit or loss					
(i) Remeasurements of defined benefits obligations	-	-	-	(8.05)	(2.46)
Less : Income tax relating to above item	-	-	-	2.34	0.72
(ii) Fair value of equity instruments through other comprehensive income	-	-	-	-	-
Less : Income tax relating to above item	-	-	-	-	-
B. items that will be reclassified to profit or loss					
(i) Exchange Difference in translating the financial statement of a foreign operation	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
Other Comprehensive Income net of taxes	-	-	-	(5.71)	(1.74)
17 <b>Total Comprehensive Income for the period (15+16)</b>	<b>783.38</b>	<b>1,120.40</b>	<b>1,774.33</b>	<b>2,752.21</b>	<b>852.08</b>
18 Non Controlling Interest	-	-	-	3.58	(1.23)
19 <b>Total Comprehensive Income attributable to Equity Holders of parent (17+18)</b>	<b>783.38</b>	<b>1,120.40</b>	<b>1,774.33</b>	<b>2,748.63</b>	<b>853.31</b>
20 Paid-up Equity Share Capital ( Equity Shares of INR 10/- each & Equity Shares of INR 100/- each )	40.02	40.02	40.02	40.02	40.02
21 Reserves excluding revaluation reserves	-	-	-	-	-
22 Earnings per equity (for Continuing operation):					
(1) Basic	19.57	28.00	44.34	68.77	21.29
(2) Diluted	19.57	28.00	44.34	68.77	21.29

**Notes:**

1) The above results were reviewed by the Audit Committee and thereafter taken on record by the Board in its meeting held on 14th February, 2023 and The limited review of the above financial results for the half year ended 31<sup>st</sup> December 2022 has been carried out by the Statutory Auditors of the company as required under regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.

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- 2) Previous year figure have been regrouped wherever necessary.
- 3) The Company is having two segment and therefore Segmental Reporting is applicable.
- 4) The financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) 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.
- 5) The Ind AS compliant corresponding figures in the previous year has not been subjected to review. However, the company's management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs.

**For Partap Industries Limited**

**Sudarshan Paul Bansal**  
**(Managing Director)**  
DIN: 00178378

**For Sunit Gupta & Associates**  
**Chartered Accountants**



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**CA. Sunit Gupta**  
**M.No. 091453**  
**FRN-014237N**

**Date : 14.02.2023**  
**Place : - Rajpura**

**Date : 14.02.2023**  
**Place : - Ambala City**

Segment-wise Revenue, Result, Asset and Liabilities (Consolidated) for the quarter and half year ended December 31, 2022

Sr.No.	Particulars	Quarter and Half Year ended			Year ended	
		30.09.2021	30.09.2022	31.12.2021	31.03.2022	31.03.2021
		Unaudited	Unaudited	Unaudited	Audited	Audited
1	<b>Segment Revenue</b>					
	a) Fabric					
	b) Auto	7,332.96	10,437.66	12,566.63	42,714.25	34,374.33
		1,849.96	1,366.22	748.29	2,927.69	2,267.34
	<b>Total</b>					
	Less: Intersegment Revenue	9,182.92	11,803.89	13,314.92	45,641.94	36,641.67
	<b>Total Income</b>	<b>9,182.92</b>	<b>11,803.89</b>	<b>13,314.92</b>	<b>45,641.94</b>	<b>36,641.67</b>
2	<b>Segment Result</b>					
	a) Fabric					
	b) Auto	1,269.21	1,612.35	1,985.14	4,708.18	2,339.57
		(190.40)	(163.38)	(123.37)	(521.17)	-340.92
	<b>Total</b>					
	Un-allocated Items:	1,078.81	1,448.96	1,861.77	4,187.01	1,998.65
	Financial Income					
	Finance Cost					
	<b>Profit before Tax</b>	35.43	68.56	86.33	383.61	691.39
		1,043.38	1,380.40	1,775.44	3,803.40	1,307.26
3	<b>Segment Assets</b>					
	a) Fabric					
	b) Auto	26,017.64	26,479.11	28,259.25	23,765.78	23,576.64
		(2,771.18)	(2,533.46)	-998.86	2,535.60	1,764.00
	<b>Total</b>					
	Un-allocated Assets	23,246.46	23,945.65	27,260.39	26,301.39	25,340.64
	<b>Total Assets</b>	<b>23,246.46</b>	<b>23,945.65</b>	<b>27,260.39</b>	<b>26,301.39</b>	<b>25,340.64</b>
4	<b>Segment Liabilities</b>					
	a) Fabric					
	b) Auto	3,202.10	4,637.44	9,277.85	4,847.00	7,871.87
		1,065.24	1,112.46	2,153.63	5,746.99	4,389.70
	<b>Total</b>					
	Un-allocated Liabilities and Provisions	4,267.34	5,749.91	11,431.48	10,593.99	12,261.57
	<b>Total Liabilities</b>	<b>4,267.34</b>	<b>5,749.91</b>	<b>11,431.48</b>	<b>10,593.99</b>	<b>12,261.57</b>

For Partap Industries Limited

Date : 14.02.2023

Place : - Rajpura

Sudarshan Paul Bansal

(Managing Director)

DIN: 00178378

For Sunit Gupta & Associates  
Chartered Accountants

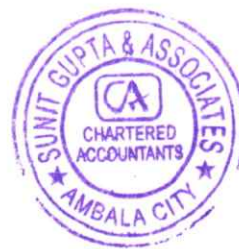
Date : 14.02.2023

Place : - Ambala City

CA. Sunit Gupta

M.No. 091453

FRN-014237N



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