

Ref. No./APPL/Brd_Mtg_14112017_2

9th January, 2018

Corporate Relationship Department,
BSE Limited,
Floor 25, Rotunda Building,
Dalal Street,
Mumbai - 400 001.

Scrip Code : 526711

Dear Sir,

Sub : Revised Unaudited Financial Results for the quarter ended 30th September, 2017

We refer to the revised submission of Unaudited Financial Results for the quarter ended 30th September, 2017 vide our letter no. Ref. No./APPL/Brd_Mtg_14112017_1 dated 28th December, 2017 and your email dated 29th December, 2017.

We hereby submit the revised results w.r.t. changes made in the net profit, other comprehensive income and the reconciliation table after making adjustments as per Ind AS.

We would request you to take the same on record.

Thanking you,

Yours faithfully,
For ADARSH PLANT PROTECT LIMITED

Shweta B. Phondba

(SHWETA B. PHONDBA)
COMPANY SECRETARY

Encl :a/a



2016 WINNER



ADARSH PLANT PROTECT LIMITED

GSTIN / UIN : 24AABCA6650Q1ZE

Statement of Unaudited Results for the quarter and six months ended 30-09-2017							
Sr. No.	Particulars	Quarter ended			Half Year ended		Year ended
		30.09.2017	30.06.2017	30.09.2016	30.09.2017	30.09.2016	31.03.2017
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I	Revenue from Operations	395.46	286.03	330.66	681.49	659.53	1173.17
II	Other Income	0.00	0.00	0.00	0.00	0.00	5.62
III	Total Income (I + II)	395.46	286.03	330.66	681.49	659.53	1178.79
IV	Expenses						
	(a) Cost of materials consumed	235.41	170.47	208.74	405.91	388.48	701.68
	(b) Purchase of stock-in-trade						0.00
	(c) Increase / Decrease in Stock	0.30	40.02	1.29	40.33	42.73	12.10
	(d) Employee benefits expense	6.69	6.45	6.86	13.14	13.50	33.32
	(e) Excise duty	82.40	28.57	32.45	110.97	57.89	108.31
	(f) Financial Costs	14.15	12.85	11.79	27.00	22.76	47.57
	(g) Depreciation and amortisation expense	1.64	1.64	1.64	3.28	3.28	6.63
	(h) Other Expenses	83.78	67.09	75.93	150.82	134.98	263.40
	Total Expenses (IV)	424.37	327.09	338.70	751.45	663.62	1173.01
V	Profit / (Loss) before exceptional items and tax (III-IV)	(28.91)	(41.06)	(8.03)	(69.96)	(4.09)	5.78
VI	Exceptional Items	0.02	1.08	2.54	1.10	2.53	0.00
VII	Profit / (Loss) before tax (V+VI)	(28.88)	(39.98)	(5.49)	(68.86)	(1.56)	5.78
VIII	Tax Expense						
	Current tax	0.00	0.00	0.00	0.00	0.00	0.00
	Deferred Tax	0.00	0.00	0.09	0.00	0.20	0.00
IX	Profit / (Loss) for the period (VII-VIII)	(28.88)	(39.98)	(5.40)	(68.86)	(1.36)	5.78
X	Other Comprehensive Income						
a	(i) Item that will not be reclassified to profit or loss						
	actuarial Gain / (Loss) on employee define benefit plan	0.00	0.00	0.32	0.00	0.64	0.00
	(ii) Income Tax Relating to item that will not be reclassified to Profit or Loss	0.00	0.00	(0.09)	0.00	(0.20)	0.00
b	(i) Item that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income Tax Relating to item that will be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00	0.00
	Total (X)	0.00	0.00	0.23	0.00	0.44	0.00
XI	Total Comprehensive Income for the period (IX+X)	(28.88)	(39.98)	(5.17)	(68.86)	(0.92)	5.78
XII	Paid-up equity share capital						
	99,11,500 Equity Shares of Rs.10/- each	991.15	991.15	991.15	991.15	991.15	991.15
XIII	Earnings per share (Face Value of Rs.10/- each)						
	(a) Basic	(0.29)	(0.40)	(0.05)	(0.69)	(0.01)	0.06
	(b) Diluted	(0.29)	(0.40)	(0.05)	(0.69)	(0.01)	0.06

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2016 WINNER

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CIN NO.L29210GJ1992PLC017845



Segment Information for the quarter and six months ended 30-09-2017							
Sr. No.	Particulars	Quarter ended			Half Year ended		Year ended
		30.09.2017	30.06.2017	30.09.2016	30.09.2017	30.09.2016	31.03.2017
1	Segment Revenue						
	a. Plant Protection Equipments	0.11	1.85	4.81	1.96	48.92	87.76
	b. Barrel Division	292.28	252.56	293.42	544.85	504.82	909.85
	c. Others	20.69	4.13	2.53	24.82	50.43	72.87
	Total	313.09	258.54	300.76	571.63	604.17	1070.49
2	Segment Results						
	a. Plant Protection Equipments	(11.79)	(8.25)	(10.66)	(20.03)	(6.69)	(8.61)
	b. Barrel Division	21.63	12.54	49.43	34.17	46.66	137.17
	c. Others	20.69	4.13	2.53	24.82	50.43	72.87
	Total	30.53	8.42	41.31	38.95	90.40	201.43
	Less: a) Interest Expenditure	14.15	12.85	11.79	27.00	22.76	47.56
	b) Other unallocable Expenses	45.26	35.54	35.01	80.81	68.99	148.08
	Add : Other Unallocable Income	0.00	0.00	0.00	0.00	0.00	0.00
	Net unallocable expenditure	59.41	48.40	46.80	107.81	91.75	195.64
	Profit / (Loss) before Tax	(28.88)	(39.98)	(5.49)	(68.86)	(1.36)	5.79
3.	Capital Employed (Segment: Asset - Segment Liabilities)						
	a. Plant Protection Equipments	40.67	(12.12)	66.41	40.67	66.41	161.74
	b. Barrel Division	59.36	134.22	60.57	59.36	60.57	12.62
	c. Others	99.22	106.02	135.51	99.22	135.51	93.74
	Total	199.25	228.12	262.49	199.25	262.49	268.10

Statement of Assets and Liabilities			
(Rs. In Lakhs)			
Sr. No.	Particulars	Half Year Ended	Year Ended
		30.09.2017 (Un-Audited)	31.03.2017 (Audited)
A	EQUITY AND LIABILITIES		
1	Shareholder's funds		
	(a) Share capital	991.15	991.15
	(b) Reserves and surplus	(791.90)	(723.04)
	Sub-total- Shareholder's funds	199.25	268.11
2	Non-current liabilities		
	(a) Long-term borrowing	0.00	0.00
	(b) Deferred tax liabilities (net)	0.00	0.00
	(c) Other long-term liabilities	266.17	266.59
	(d) Long-term provisions	3.52	2.76
	Sub-total - Non-current liabilities	269.69	269.35
3	Current liabilities		
	(a) Short-term borrowings	215.81	171.54
	(b) Trade payables	76.03	45.25
	(c) Other current liabilities	-6.00	0.00
	(d) Short-term provisions	0.48	7.89
	Sub-total - Current liabilities	286.32	224.68
	TOTAL - EQUITY AND LIABILITIES	755.25	762.13
B	ASSETS		
1	Non-current assets		
	(a) Fixed Assets		
	Tangible Assets	43.84	46.68
	Intangible Assets	0.00	0.00
	Capital Work-in-progress	0.00	0.00
	(c) Non-current investments	5.42	5.42
	(d) Deferred tax assets (net)	0.00	0.00
	(e) Long-term loans and advances	3.26	3.27
	(f) Other non-current assets	0.05	4.04
	Sub-total - Non-current Assets	52.57	59.41
2	Current Assets		
	(a) Current investments	23.96	23.71
	(b) Inventories	225.51	287.23
	(c) Trade receivables	391.83	354.98
	(d) Cash and cash equivalents	30.82	9.94
	(e) Short-term loans and advances	27.38	26.78
	(f) Other current assets	3.18	0.08
	Sub-total - Current Assets	702.68	702.72
	TOTAL - ASSETS	755.25	762.13

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Reconciliation of net profit / (loss) as previously reported in accordance with the Indian GAAP and Ind AS for the quarter and six months ended 30th September, 2016 is as under :

Particulars	For the quarter ended 30 th Sept., 2016 (Rs. in lakhs)	For the half year ended 30 th Sept., 2016 (Rs. in lakhs)
Net profit / (loss) as per previous Indian GAAP	(5.17)	(0.92)
Actuarial Gain / (Loss) on Employee Define Benefit Plan under Other Comprehensive Income	(0.32)	(0.64)
Deferred Tax Impact on above Ind AS adjustment	0.09	0.20
Net Profit / Loss After Tax under Ind AS	(5.40)	(1.36)
Other Comprehensive Income		
Other Comprehensive Income (Net)	0.23	0.44
Total Comprehensive Income as per Ind AS	(5.17)	(0.92)

For ADARSH PLANT PROTECT LIMITED,



(NAISHADBHAI N. PATEL)
CHAIRMAN