

PENTAMEDIA
GRAPHICS LIMITED
(FORMERLY PENTAFOUR SOFTWARE & EXPORTS LTD.)
dfcMfc.L74210TN1976PLC007142

30/05/2019

Bombay Stock Exchange Limited
Floor25 Phiroze Jeejeebhoy Towers,
Dalai Street
Mumbai 400 001.

Dear Sir,

Sub: Financial Results- quarterly and yearly results - publishing reg

Please find enclosed the financial results of the company for the year ended 31/03/2019 and quarter ended on the same date taken or record by the Board of Directors on 30/05/2019

This is for your information and records .

Thanking You,

Yours Sincerely,
For Penta Media Graphics Limited

(V.Venkataramanan)
Whole Time Director & CFO

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Dated

AUDITOR'S REPORT on Year to date Financial Results of PENTAMED1A GRAPHICS
Regulation 33 of SEBI (Listing Obligations and Disclosure
Requirements) Regulations, 2015

To the Board of Directors OF PENTAMED1A GRAPHICS LIMITED

We have audited the statement of financial results of PENTAMED1A GRAPHICS LIMITED (the Company) for the year to date results for the period April 1, 2018 to March 31, 2019 (the statement), attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This statement, which is the responsibility of the company's management and approved by the Board of Directors, has been prepared on the basis of the related financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in accounting standards prescribed u/s 133 of the Companies Act, 2013 read with rule 7 of Companies (Accounts) Rules, 2014 (as amended) and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the statement.

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 Statement is free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also include assessing the accounting principles used and the significant estimates made by the management We believe that our audit provides a reasonable basis for our opinion.

Basis for Qualified Opinion

Attention is invited to:

1. Product Rights to an extent of Rs.39.12 Crore continued for the last 3 years. Whereas in the current year, as per the Management certification and as per an Independent Auditor Certification, as the present market value is not ascertainable, the Estimated Life of the said Asset is taken as 10 years and leaving a residual value of 20% equivalent to 7.82 Crore, the balance of 31.28 Crore is depreciated @ 10% over a period of 10 years. However since the realisable value is not known, if there is a difference in realisable value, the same would have impact on the Profit/Loss Statement and hence quantified.
2. Under Intangible Assets, Capital Work in Progress to an extent of Rs.5.05 Crore continued for the last 3 years. As per the Management certification and as per technical report, the present market/realisable value is not ascertainable and hence if there is a difference in realisable value, the same would have impact on the Profit/Loss Statement and hence quantified.

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PEOTAMEDIA GRAPHICS LIMITED
BALANCE SHEET AS AT 31ST MARCH 2019

RsIn '000

Particulars	Note No.	As at 31st March	As at 31st	As at 31st
		2019	March 2018	March 2017
1 ASSETS				
Non-current assets				
(a) Property, Plant and Equipment	1	42,463	60,794	79,125
(b) Capital work-in-progress	1			
(c) Investment Property				
(d) Goodwill				
(e) Product Rights	i	3,59,742	3,91,023	3,91,023
(f) Intangible assets under development	1	50,558	50,558	50,558
(g) Biological Assets other than bearer plants		-		
(h) Financial Assets				
(i) Investments			-	-
(m) Trade receivables	2		-	967
(iii) Loans	3	4,82,536	4,82,503	4,81,108
(iv) Others				-
(j) Deferred tax assets (net)				
(k) Other non-current assets				
Current assets				
(a) Inventories	4	1,01,435	1,04,435	1,08,585
(b) Financial Assets				
(i) Investments	5			
(if) Trade receivables	6	43,760	6,714	2,186
(H) Cash and cash equivalents	7	76	91	352
(iv) Bank balances (Other than iii above)				
(i) Loans	8	33,229	34,446	35,188
(w) Others		-	-	-
(c) Current Tax Assets (Net)		-	-	-
(a) Other current assets	9	8,202	8,049	8,206
Total Assets		11,22,001	11,38,612	11,57,207
EQUITY AND LIABILITIES				
Equity				
(a) Equity Share capital	10	4,15,026	4,15,026	4,15,026
(b) Other Equity	11	6,57,537	7,12,166	7,11,084
LIABILITIES				
Non-current liabilities				
(c) Financial Liabilities				
(i) Borrowings	12	210	210	210
(j) Trade payables	13	85	441	441
(in) Other financial liabilities	13	-	-	43
(e) Provisions	14	2,292	2,343	2,307
(c) Deferred tax liabilities (Net)	15	(115)	1,966	3,648
(d) Other non-current liabilities		-	-	-
Current liabilities				
(o) Financial Liabilities				
(a) Borrowings	16	80	-	17,831
(j) Trade payables	17	46,030	4,754	4,467
(iii) Other financial liabilities	18	(263)	-	7
(c) Other current liabilities		-	-	-
(c) Provisions	19	1,119	1,706	2,233
(d) Current Tax Liabilities (Net)		-	-	-
Total Equity and Liabilities		11,22,001	11,38,612	11,57,297

Accounting policies and Notes forming part of the financial statements.

For and on behalf of the Board

As per our separate report of even date


V VENKATARAMANAN
Whole Time Director
(DIN: 00162091)

R Kalayan4 (iaman)
Director
(DIN: 00041770)

Place: Chennai
Date: 11/05/2019

PENTAMEDIA GRAPHICS LIMITED
STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2019

In '000

S. NO	Particulars	Note No.	As at	
			31st March 2019	31st March 2018
I	Revenue From Operations	20	38,708	32,405
II	Other Income	21	-	9
III	Total Income (I+II)		38,708	32,414
IV	EXPENSES			
	Training and Development expenses	22	-	277
	Purchases of Stock-in-Trade		35,437	-
	Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	22	3,000	4,150
	Employee benefits expense	23	1,076	4,108
	Finance costs	24	6	4
	Depreciation and amortization expense	25	49,612	18,331
	Other expenses	26	6,287	6,144
	Total expenses (IV)		95,418	33,014
V	Profit/(loss) before exceptional items and tax (I-IV)		(56,710)	(600)
VI	Exceptional Items	27	-	-
VII	Profit, (loss) before tax		(56,710)	(600)
VIII	(V-VI) Tax expense:			
	(1) Current tax		-	-
	(2) Deferred tax		2,081	1,682
IX	Profit (Loss) for the period from continuing operations (VII-VIII)		(54,629)	1,082
X	Profit/(Loss) from discontinued operations		-	-
XI	Tax expense of discontinued operations		-	-
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)		-	-
XIII	Profit/(loss) for the period (IX+XII)		(54,629)	1,082
XIV	Other Comprehensive Income			
	A (i) Items that will not be reclassified to profit or loss			
	(a) 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			
	(//) Income tax relating to items that will be reclassified to profit or loss			
XV	Total Comprehensive Income for the period (XIII+XIV)		(54,629)	1,082
XVI	Earnings per equity share (for continuing operation):			
	(1) Basic		(0.13)	0.00
	(2) Diluted		(0.13)	0.00
XVII	Earnings per equity share (for discontinued operation):			
	(1) Basic		-	-
	(2) Diluted		-	-
XVIII	Earnings per equity share (for discontinued & continuing operations)			
	(1) Basic		-	-
	(2) Diluted		-	-

Accounting policies and Notes forming part of the financial statements.

For and on behalf of the Board

As per our separate report of even date

V VENKATARAMANAN
Whole Time Director
(DIN: 00162091)

R KAUYYAT ^ " ^
Director
(DIN: 00041770)

& A Fofpa^u Peram a Associates
Chartered Accountants

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<4!v. ^ /M cc^ Membership No. 200803
Patra
Firtf Registration NO.012721S

Place: Chennai
Date J® 05/2019