

# PEARL ELECTRONICS LIMITED

401/A, Pearl Arcade, Opp. P. K. Jewellers, Dawood Baug Lane, Off. J. P. Road, Andheri (West), Mumbai - 400058

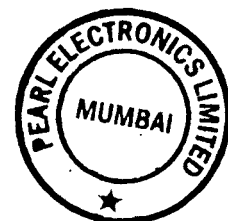
Tel.: 26778155 / 26797750 / 26783178 / 26790471 Fax: 26781187 CIN: L72300MH2011PLC221448

Email: pearlelectroniclimited@gmail.com Website: www.pearl-electronics.com

## PART I : STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2015

(Rupees in Lacs except Shares & EPS)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2015	30.09.2014	30.06.2015	30.09.2015	30.09.2014	31.03.2015
		(unaudited)	(unaudited)	(unaudited)	(unaudited)	(unaudited)	(audited)
1.	<b>Income from Operations</b>						
	(a) Net Sales / Income from Operations	322.26	41.26	75.71	397.96	41.26	41.26
	(b) Other Operating Income	8.91	26.99	13.67	22.58	55.14	128.17
	<b>Total Income from Operations (net)</b>	<b>331.17</b>	<b>68.26</b>	<b>89.38</b>	<b>420.54</b>	<b>96.40</b>	<b>169.43</b>
2.	<b>Expenses</b>						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Purchase of stock-in-trade	267.02	40.81	132.60	399.63	40.81	40.81
	(c) Changes in inventories of finished goods, work in progress and stock-in-trade	(17.56)	-	(70.19)	(87.76)	-	-
	(d) Employee benefits expenses	20.84	3.82	4.36	25.20	7.33	19.46
	(e) Depreciation and amortisation expenses	0.02	-	-	0.02	-	-
	(f) Other expenses	49.71	2.46	6.37	56.08	4.91	22.23
	<b>Total Expenses</b>	<b>320.03</b>	<b>47.09</b>	<b>73.14</b>	<b>393.16</b>	<b>53.04</b>	<b>82.50</b>
3.	Profit/(Loss) from operations before other Income, finance costs and exceptional Items (1-2)	11.14	21.17	16.24	27.38	43.36	86.94
4.	Other Income	-	-	-	0	-	-
5.	Profit/(Loss) from ordinary activities before finance costs and exceptional Items (3+4)	11.14	21.17	16.24	27.38	43.36	86.94
6.	Finance costs	-	-	-	-	-	-
7.	Profit/(Loss) from ordinary activities after finance costs but before exceptional Items (5-6)	11.14	21.17	16.24	27.38	43.36	86.94
8.	Exceptional Items	-	-	-	-	-	-
9.	Profit/(Loss) from ordinary activities before tax (7-8)	11.14	21.17	16.24	27.38	43.36	86.94
10.	Tax Expense						
	- Current Tax	3.44	6.54	5.02	8.46	13.40	25.85
	- Deferred Tax	-	-	-	-	-	1.04
11.	Net Profit/(Loss) from ordinary activities after tax (9-10)	7.70	14.63	11.22	18.92	29.96	60.05
12.	Extra Ordinary Items (net of tax expense Rs.)	-	-	-	-	-	-
13.	<b>Net Profit / (Loss) for the period (11-12)</b>	<b>7.70</b>	<b>14.63</b>	<b>11.22</b>	<b>18.92</b>	<b>29.96</b>	<b>60.05</b>
14.	Paid-up equity share capital	1976.62	1976.62	1,976.62	1,976.62	1976.62	1976.62
	Face value of share	1/-	1/-	1/-	1/-	1/-	1/-
15.	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year		-	-		-	2878.76
16.i.	Earnings Per Share (before extraordinary items)						
	(of Re.1/- each) (not annualised) :						
	(a) Basic	0.01	0.01	0.01	0.01	0.02	0.03
	(b) Diluted	0.01	0.01	0.01	0.01	0.02	0.03
16.ii.	Earnings Per Share (after extraordinary items)						
	(of Re.1/- each) (not annualised) :						
	(a) Basic	0.01	0.01	0.01	0.01	0.02	0.03
	(b) Diluted	0.01	0.01	0.01	0.01	0.02	0.03



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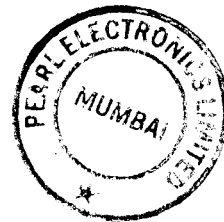
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## Part II : SELECT INFORMATION FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2015

A.	PARTICULARS OF SHAREHOLDING	30.09.2015	30.09.2014	30.06.2015	30.09.2015	30.09.2014	31.03.2015
1.	Public Shareholding						
	- Number of Shares	166824430	166824430	166824430	166824430	166824430	166824430
	- Percentage of Shareholding	84.40	84.40	84.40	84.40	84.40	84.40
2.	Promoters and promoter group shareholding						
	(A) Pledged / Encumbered						
	- Number of Shares	Nil	Nil	Nil	Nil	Nil	Nil
	- Percentage of shares (as a % of the total shareholding of promoter & promoter group)	N.A	N.A	N.A	N.A	N.A	N.A
	- Percentage of shares (as a % of the total share capital of the company)	N.A	N.A	N.A	N.A	N.A	N.A
	(B) Non-Encumbered						
	- Number of Shares	30838050	30838050	30838050	30838050	166824430	30838050
	- Percentage of shares (as a % of the total shareholding of promoter & promoter group)	100.00	100.00	100.00	100.00	100.00	100.00
	- Percentage of shares (as a % of the total share capital of the company)	15.60	15.60	15.60	15.60	15.60	15.60

B.	INVESTOR COMPLAINTS	30.09.2015
	Pending at the beginning of the quarter	NIL
	Received during the quarter	NIL
	Disposed of during the quarter	NIL
	Remaining unresolved at the end of the quarter	NIL



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## STATEMENT OF ASSETS & LIABILITIES

(Rupees in lacs)

Sr. No.	Particulars	As at	
		30.09.2015	31.03.2015
		(unaudited)	(audited)
<b>A</b>	<b>EQUITY AND LIABILITIES :</b>		
1	<b>Shareholder's fund :</b>		
	(a) Share Capital	1976.62	1976.62
	(b) Reserves & Surplus	2897.68	2878.76
	<b>Sub-Total Shareholders' Fund</b>	<b>4874.30</b>	<b>4855.38</b>
2	<b>CURRENT LIABILITIES :</b>		
	(a) Trade Paybles	478.01	410.19
	(b) Other Current Liabilities	6.87	1.16
	(c) Short Term Provisions	8.46	-
	<b>Sub- Total Current Liabilities</b>	<b>493.35</b>	<b>411.35</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>5367.65</b>	<b>5266.73</b>
<b>B</b>	<b>ASSETS :</b>		
1	<b>NON-CURRENT ASSETS</b>		
	(a) Fixed Assets	0.48	-
	(b) Non-Current Investment	445.35	445.35
	(c) Long-Term Loans and Advances	1570.00	596.80
	(d) Deffered Tax Assets	2.53	2.53
	<b>Sub-Total Non Current Assets</b>	<b>2018.36</b>	<b>1044.68</b>
2	<b>CURRENT ASSETS</b>		
	(a) Inventories	87.76	-
	(b) Trade receivables	587.31	733.71
	(c) Cash & cash equivalent	66.37	40.42
	(d) Short term loans and advances	2561.24	3447.92
	(e) Other current assets	46.61	-
	<b>Sub-Total Current Assets</b>	<b>3349.29</b>	<b>4222.05</b>
	<b>TOTAL - ASSETS</b>	<b>5367.65</b>	<b>5266.73</b>

### Notes:

- 1 The Unaudited Financial Results and Statement of Assets and Liabilities results were reviewed by the Audit Committee and thereafter have been approved by the Board of Directors at their meeting held on 14th November, 2015.
- 2 The Statutory Auditors have carried out "Limited Review" of the aforesaid financial results.
- 3 The Company does not have any Exceptional or Extraordinary item to report for the above periods.
- 4 Provision required for Deffered tax liability, if any, will be made at the end of the year.
- 5 Based on the guiding principles stated in Accounting Standard 17 "Segment Reporting", the Management does not recognize any distinguishable component of the Company.
- 6 EPS has been calculated in accordance with Accounting Standard 20 issued by ICAI/Companies (Accounting Standards) Rules, 2006.
- 7 Figures for the previous periods are re-classified / re-arranged / re-grouped, wherever necessary, to correspond with the current period's classification / disclosure.

For Pearl Electronics Limited

  
Krishan Khadaria

Director

DIN : 00219096

Place : Mumbai

Date : 14th November, 2015

**Limited Review Report**

Review Report to  
The Board of Directors  
Pearl Electronics Limited

1. We have reviewed the accompanying statement of unaudited financial results of Pearl Electronics Limited for the quarter ended September 30, 2015 (the "statement"), except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been reviewed by us. These quarterly financial results have been prepared on the basis of the interim financial statements, which 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 results based on our review.
2. 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 statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. Based on our review conducted as stated above, 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 Accounting Standard 25 "Interim Financial Reporting", specified under Section 133 of the Companies Act, 2013 read with the Rule 7 of the Companies (Accounts) Rules, 2014 and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of clause 41 of the Listing Agreements with the Stock Exchanges, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Bansal Bansal & Co.  
Chartered Accountants  
Firm Reg. No. 10

*Jatin Bansal*

Jatin Bansal  
Partner  
M. No. 135399



Date : 14<sup>th</sup> November, 2015  
Place : Mumbai