

145, SDF V, SEEPZ, ANDHERI (E), MUMBAI-400 096. INDIA  
 PHONE : 2829 0244/45. FAX : 91-22-2829 2554  
 E-MAIL : fineline@vsnl.com • Website : www.finelineindia.com  
 CIN No.: L72900MH1989PLC131521

**FINE - LINE CIRCUITS LIMITED**

REGD. OFFICE : 145 SDF - V, SEEPZ, ANDHERI (EAST), MUMBAI - 400 096.

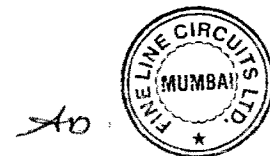
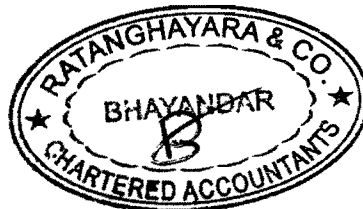
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**AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31st MARCH, 2019**

(Rs. in Lakhs except EPS)

Sr. No.	Particulars	Quarter Ended			Year ended	
		31.03.19	31.12.18	31.03.18	31.03.19	31.03.18
		(Audited)	(Reviewed)	(Audited)	(Audited)	(Audited)
1	Revenue from Operations	778.88	713.80	723.85	3,153.67	2,830.61
2	Other Income	4.37	0.03	1.38	4.46	3.01
3	<b>Total Income (1+2)</b>	<b>783.24</b>	<b>713.82</b>	<b>725.23</b>	<b>3,158.13</b>	<b>2,833.61</b>
4	<b>Expenses</b>					
	Raw Materials Consumed	328.39	293.34	247.10	1,345.42	1,152.20
	Chemicals, Consumables and Stores Consumed	140.35	124.34	160.41	549.73	523.70
	Changes in inventories of finished goods, work in progress and stock in trade	16.71	(13.04)	19.47	16.52	(11.71)
	Employees Benefits Expense	127.97	120.03	111.46	501.91	442.15
	Finance costs	13.36	13.27	10.92	54.35	44.37
	Depreciation Expense	21.06	20.18	24.57	80.38	81.06
	Power, Fuel & Water	55.19	54.94	60.64	250.81	252.38
	Other Expenses	74.39	96.72	86.13	342.88	336.05
	<b>Total Expenses (4)</b>	<b>777.42</b>	<b>709.77</b>	<b>720.71</b>	<b>3,141.99</b>	<b>2,820.19</b>
5	<b>Profit from Ordinary activities Before Taxes (3-4)</b>	<b>5.82</b>	<b>4.05</b>	<b>4.52</b>	<b>16.14</b>	<b>13.42</b>
6	<b>Tax Expense:</b>					
	a) Current Tax	(0.01)	0.02	0.00	0.54	0.51
	b) Deferred Tax	0.38	0.32	2.38	(0.80)	3.63
7	<b>Profit After Tax (5-6)</b>	<b>5.46</b>	<b>3.71</b>	<b>2.14</b>	<b>16.40</b>	<b>9.28</b>
8	<b>Other Comprehensive Income</b>					
	(A) Items will not be Classified to Profit or Loss Account	-	-	-	-	-
	(a) Re-measurement of defined benefit obligation	7.66	-	3.25	7.66	3.25
9	<b>Total Comprehensive Income for the Period (7+8)</b>	<b>13.12</b>	<b>3.71</b>	<b>5.39</b>	<b>24.06</b>	<b>12.53</b>
10	<b>Paid-up Equity Share Capital</b> ( Face Value Rs. 10/- each PY Rs. 10/- each))	482.65	482.65	482.65	482.65	482.65
11	Other Equity Excluding revaluation Reserves				243.25	219.19
12	<b>Earning per Share (Face Value of rs.10/-each)</b> Basic and Diluted	0.11	0.08	0.04	0.34	0.19

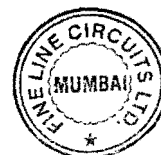
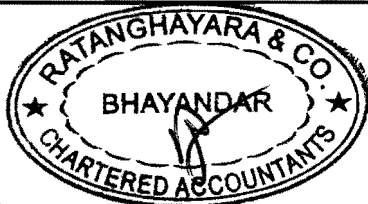


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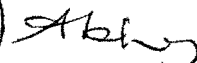
Statement of Assets and Liabilities				
Particulars	As at 31.03.19		As at 31.03.18	
	(Audited)		(Audited)	
<b>ASSETS :</b>				
<b>Non - Current Assets</b>				
(a) Property, Plant and equipment	300.23		306.17	
(b) Capital work-in-progress	6.00		-	
(c) Intangible Assets	28.08		50.41	
(d) Financial Assests				
i) Investments	4.25		0.75	
(d) Deferred tax assets (Net)	15.86		15.06	
(e) Other non-current Assests	34.89		26.99	
<b>Sub Total Non Current Assets</b>	<b>389.31</b>		<b>399.38</b>	
<b>CURRENT ASSETS :</b>				
(a) Inventories	661.47		639.86	
(b) Finacial Assets				
i) Trade receivables	489.28		415.96	
ii) Cash and Cash Equivalents	205.65		111.62	
(c) Other Current Assets	80.51		60.99	
<b>Sub Total - Current Assets</b>	<b>1,436.90</b>		<b>1,228.42</b>	
<b>TOTAL - ASSETS</b>	<b>1,826.21</b>		<b>1,627.80</b>	
<b>EQUITY AND LIABILITIES :</b>				
<b>EQUITY :</b>				
(a) Equity Share Capital	482.65		482.65	
(b) Other Equity	243.25		219.19	
<b>Sub Total Equity</b>	<b>725.90</b>		<b>701.84</b>	
<b>LIABILITIES :</b>				
<b>Non - Current Liabilities</b>				
(a) Financial Liabilities				
i) Borrowings	111.07		152.75	
(b) Provisions	-		-	
<b>Subtotal Non-Current Liabilities</b>	<b>111.07</b>		<b>152.75</b>	
<b>Current Liabilities</b>				
(a) Financial Liabilities				
i) Borrowings	490.28		275.33	
ii) Trade Payables	348.39		353.31	
iii) Other Financial Liabilities	46.68		27.28	
(b) Other Current Liabilities	103.90		116.67	
(c) Provisions	-		0.62	
<b>Subtotal Current Liabilities</b>	<b>989.25</b>		<b>773.21</b>	
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>1,826.21</b>		<b>1,627.80</b>	

**Notes :**

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 25th May, 2019.
- The above results have been prepared in accordance Indian Accounting Standards (Ind AS), notified under section 133 of the Companies Act, 2013 read together with the Companies (Indian Accounting Standard) Rules, 2015, as amended.
- The figures of the Last quarter are the balancing figures between the audited figures in respect of the full financial year up to 31st March, 2019 and the un-audited published year to date figures up to 31st December, 2018 being the date of end of the third quarter of the financial year which were subject to limited review.
- The company has business in only one Segment ( i.e. Printed Circuit Boards ).
- Figures for the previous periods have been re-grouped / re-arranged wherever necessary to make them comparable with current period's classification.



For and on behalf of Board of Directors of



Fine Line Circuits Limited

Place : Mumbai

Date : 25th May, 2019