

FINE - LINE CIRCUITS LIMITED

REGD. OFFICE : 145 SDF - V, SEEPZ, ANDHERI (EAST), MUMBAI - 400 096.
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UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED ON 31ST DECEMBER, 2020

(Rs. in Lakhs except EPS)

Sr. No.	Particulars	Quarter Ended			Year-to Date		Year ended
		31.12.2020	30.09.2020	31.12.2019	31.12.2020	31.12.2019	31.03.2020
		(Reviewed)	(Reviewed)	(Reviewed)	(Reviewed)	(Reviewed)	(Audited)
1	Revenue from Operations	573.26	668.40	638.37	1,717.35	1,972.05	2,669.83
2	Other Income	1.76	2.66	0.06	6.55	4.41	9.44
3	Total Income (1+2)	575.03	671.06	638.43	1,723.90	1,976.46	2,679.27
4	Expenses						
	Raw Materials Consumed	171.20	213.06	256.79	639.61	739.92	902.43
	Chemicals, Consumables and Stores Consumed	105.27	170.74	62.27	341.37	292.77	529.43
	Changes in Inventories of Finished goods, work in progress and stock in trade	44.03	44.93	16.23	32.95	11.86	41.83
	Employees Benefits Expenses	109.84	102.34	129.45	295.60	378.41	518.11
	Finance Costs	9.72	11.45	14.44	34.28	40.48	55.09
	Depreciation Expense	13.73	16.53	20.31	45.26	59.61	80.09
	Power, Fuel & Water	44.51	51.75	57.98	134.50	183.68	250.32
	Other Expenses	70.90	56.15	77.42	189.59	261.93	310.60
	Total Expenses (4)	569.21	666.95	634.89	1,713.17	1,968.65	2,687.90
5	Profit (Loss) from Ordinary activities Before Taxes (3-4)	5.81	4.11	3.55	10.73	7.81	(8.63)
6	Tax Expense:						
	a) Current Tax	(0.02)	0.60	0.01	0.58	0.58	0.57
	b) Deferred Tax	(1.01)	-0.09	0.70	(1.47)	(0.51)	(0.50)
7	Profit (Loss) After Tax (5-6)	6.84	3.60	2.84	11.61	7.74	(8.70)
8	Other Comprehensive Income						
	(A) Items will not be Classified to Profit or Loss Account	-	-	-	-	-	-
	(a) Re-measurement of defined benefit obligation	-	-	-	-	-	16.82
9	Total Comprehensive Income for the Period (7+8)	6.84	3.60	2.84	11.61	7.74	8.11
10	Paid-up Equity Share Capital (Face Value Rs. 10/- each PY Rs. 10/- each)	482.65	482.65	482.65	482.65	482.65	482.65
11	Other Equity Excluding Revaluation Reserves						251.37
12	Earning per Share (Face Value of Rs.10/-each) Basic and Diluted	0.14	0.07	0.06	0.24	0.16	(0.18)

Notes :

- The above results for the Quarter & Nine Months ended December 31, 2020 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 12th February, 2021 and the same was subjected to "Limited Review" by the Statutory Auditors of the Company, as required under Regulation 33 of SEBI (Listing Obligations and Disclosures requirements) Regulations, 2015.
- 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 Company has adopted measures to curb the impact of COVID-19 pandemic in order to protect the health of its employees and ensure business continuity with minimal disruption including remote working, maintaining social distancing, sanitization of workspaces etc. The Company's total revenue from operations and profit for the current quarter were impacted due to the lock-down. The Company has considered the impact of this pandemic on its business operations and financial results based on its review of current indicators of future economic conditions and expects that the carrying amount of the assets will be recovered. However, the impact assessment of COVID-19 pandemic is a continuing process given the uncertainties associated with its nature and duration. The Company will continue to monitor any material changes to future economic conditions.
- The company has business in only one Segment (i.e. Printed Circuit Boards).
- Previous period's figures have been re-grouped / re-arranged / recast wherever necessary.

By Order of the Board



ABHAY B. DOSHI
DIN : 00040644
Managing Director

Place : Mumbai
Date : 12th February, 2021