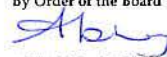


145, SDF V, SEEPZ, ANDHERI (E), MUMBAI-400 096. INDIA
 PHONE : 2829 0244/45. FAX : 91-22-2829 2554
 E-MAIL : fineline@vsnl.com • Website : www.finelineindia.com
 CIN No.: L72900MH1989PLC131521


FINE - LINE CIRCUITS LIMITED							
REGD. OFFICE : 145 SDF - V, SEEPZ, ANDHERI (EAST), MUMBAI - 400 096.							
CIN NO : L72900MH1989PLC13521 Email : fineline@fineline.co.in							
Phone No : 022 2829 0244, Fax No : 022 2829 2554, Website : www.finelineindia.com							
EXTRACT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30th SEPTEMBER, 2022							
(Rs. in Lakhs except EPS)							
Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		(Reviewed)					(Audited)
1	Revenue from Operations	761.42	668.99	722.09	1,430.41	1,496.02	3,005.92
2	Other Income	1.32	1.35	2.20	2.67	4.08	8.10
3	Total Income (1+2)	762.74	670.35	724.29	1,433.08	1,500.10	3,014.02
4	Expenses						
	Raw Materials Consumed	323.98	347.12	295.85	671.10	605.39	1,242.63
	Chemicals, Consumables and Stores Consumed	123.70	98.96	121.09	222.66	271.02	548.79
	Changes in Inventories of Finished goods, work in progress and stock in trade	14.68	-46.96	(0.59)	(32.28)	36.00	52.62
	Employees Benefits Expenses	130.25	101.08	126.58	231.33	241.02	472.21
	Finance Costs	8.83	10.03	10.37	18.86	23.81	42.31
	Depreciation Expense	12.87	12.43	12.06	25.30	24.06	49.85
	Power, Fuel & Water	52.84	46.29	45.18	99.13	100.55	180.14
	Other Expenses	91.86	96.26	90.61	188.12	157.33	333.76
	Total Expenses (4)	758.99	665.23	701.16	1,424.23	1,459.18	2,922.32
5	Profit from Ordinary activities Before Taxes (3-4)	3.75	5.11	23.14	8.86	40.92	91.71
6	Tax Expense:						
	a) Current Tax	-	0.63	-	0.65	0.59	0.59
	b) Excess Provision for Tax for Earlier Years	-	3.00	-	-	-	(0.08)
	c) Deferred Tax	0.61	0.51	(0.35)	1.12	(0.71)	3.23
7	Profit After Tax (5-6)	3.14	3.98	22.79	7.12	39.62	87.97
8	Other Comprehensive Income						
	(A) Items will not be Classified to Profit or Loss Account						
	(a) Re-measurement of defined benefit obligation	-	-	-	-	-	(3.55)
9	Total Comprehensive Income for the Period (7+8)	3.14	3.98	22.79	7.12	39.62	84.41
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						349.98
12	Earning per Share (Face Value of Rs.10/-each)						
	Basic and Diluted	0.07	0.08	0.47	0.15	0.82	1.83

Atkey

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Unaudited Statement of Assets and Liabilities			
Sr. No.	Particulars	As at 30.09.22 (Unaudited)	As at 31.03.22 (Audited)
ASSETS :			
Non - Current Assets			
(a)	Property, Plant and Equipments	261.33	266.78
(b)	Intangible Assets	0.31	0.31
(c)	Financial Asssts		
	i) Investments	5.00	5.00
	ii) Other Financial Assets	27.47	26.91
(d)	Deferred tax assets (Net)	12.19	13.31
(e)	Non current Tax Assets	9.09	7.34
	Sub Total Non Current Assets	315.39	319.65
CURRENT ASSETS :			
(a)	Inventories	630.30	546.50
(b)	Finacial Assets		
	i) Trade Receivables	450.11	475.81
	ii) Cash and Cash Equivalents	156.20	195.31
	iii) Bank Balances other than (ii) above	200.00	
(c)	Other Current Assets	86.40	74.71
	Sub Total - Current Assets	1,523.01	1,292.36
	TOTAL - ASSETS	1,838.40	1,612.01
EQUITY AND LIABILITIES :			
EQUITY :			
(a)	Equity Share Capital	482.65	482.65
(b)	Other Equity	357.09	349.98
	Sub total Equity	839.74	832.63
LIABILITIES :			
Current Liabilities			
(a)	Financial Liabilities		
	i) Borrowings	599.20	362.83
	ii) Trade Payables		
	Micro, and Small Enterprises	1.06	0.36
	Other than Micro, and Small Enterprises	299.92	300.52
	iii) Other Financial Liabilities		
(b)	Other Current Liabilities	98.48	113.47
	Sub total Current Liabilities	998.66	779.38
	TOTAL - EQUITY AND LIABILITIES	1,838.40	1,612.01
Notes :			
1	The above Unaudited Financial Results for the Quarter and Half Year ended September 30, 2022 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 12th November, 2022 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.		
2	The above results have been prepared in accordance with 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.		
3	The company has business in only one Segment (i.e. Printed Circuit Boards).		
4	Previous period's figures have been re-grouped / re-arranged / recast wherever necessary.		
	Place : Mumbai Date : 12th November, 2022	By Order of the Board  ABHAY B. DOSHI DIN : 00040644 Managing Director	

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FINE LINE CIRCUITS LIMITED		
CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER, 2022		
	Half year ended on 30th September, 2022	Half year ended on 30th September, 2021
	Rs.	Rs.
A CASH FLOW FROM OPERATING ACTIVITIES :		
Net Profit before taxes and exceptional items	8.86	40.92
Adjustment for :		
Depreciation and amortization	25.30	24.06
Interest Income	(2.67)	(4.08)
Sundry balances written back	(2.73)	-
Interest on Loans	18.86	23.81
Effect of exchange rate change due to revaluation	(9.88)	(5.10)
Provision for Gratuity / Leave	6.23	6.00
Operating profit before working capital changes	43.97	85.61
Adjustment for :		
Trade and other Receivables	23.26	(135.00)
Inventories	(83.80)	(26.23)
Trade and other Payables	(20.51)	71.16
Cash generated from operations	(37.06)	(4.46)
Taxes paid	(2.38)	(2.88)
NET CASH INFLOW FROM OPERATING ACTIVITIES (A)	(39.44)	(7.34)
B CASH FLOW FROM INVESTING ACTIVITIES :		
Purchase of fixed assets	(19.85)	(18.96)
Amount kept in Fixed Deposit	(200.00)	-
Interest received	2.67	4.08
NET CASH USED IN INVESTING ACTIVITIES : (B)	(217.18)	(14.88)
C CASH FLOW FROM FINANCING ACTIVITIES :		
Short Term Loans taken	339.12	121.00
Short Term Loans repaid	(102.75)	(127.85)
Interest Paid on loans	(18.86)	(23.81)
NET CASH (USED) IN FINANCING ACTIVITIES : (C)	217.51	(30.66)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENT	(39.11)	(52.89)
Cash and Cash equivalents at 1st April	195.31	225.15
Cash and Cash equivalents at 30th September (Figures in brackets are cash outflows)	156.20	172.26
	By Order of the Board  ABHAY B. DOSHI DIN : 00040644 Managing Director	
Place : Mumbai		
Date : 12th November, 2022		