

Dated: 22nd May, 2019 Place: Hyderabad

BSE Limited	The National Stock Exchange of India Limited
Phiroze Jeejeebhoy Towers	Bandra Kurla Complex
Dalal Street, Fort	Bandra East
Mumbai-400 001	Mumbai - 400 051

Dear Sir/Madam,

Sub : Outcome of Board Meeting

Ref: Regulations 30 and 33 of SEBI (Listing Regulations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

We wish to inform you that at the meeting of the Board of Directors of the company commenced at $\dots \dots \dots \dots \dots \dots \dots$ and concluded at $\dots \dots \dots \dots \dots \dots \dots$ Wednesday the 22nd day of May, 2019, the following business were transacted:

1) Approved audited Financial Results for the quarter and year ended 31.03.2019 and noted Auditors' reports with unmodified opinion.

2) The Board has taken on record the statement of investor complaint under regulation 13(3) and compliance report on corporate governance under regulation 27(2) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 201 for the quarter ended 31st March, 2019.

The following are attached herewith for your information and record:

a. Certified copy of the audited financial results of the Company for the year ended 31st March, 2019 b. Auditor's Report for the year ended 31st March, 2019 issued by M/s. B S R & Associates LLP, Statutory Auditors of the Company.

c. A declaration pursuant to Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015 regarding unmodified opinion of the Statutory Auditors on the annual financial results for the financial year ended 31^{st} March, 2019

Kindly take the same on your records.

Thanking you

Yours faithfully,

for Pennar Engineered Building Systems Limited

lippeir

Mirza Mohammed Ali Baig Company Secretary & Compliance Officer ACS No. 29058



Corporate Office: Pennar Engineered Building Systems Limited 9th Floor (West Wing), DHFLVC Silicon Towers, Kondapur, Hyderabad - 500084 T: +91 40 4021 0525 / 26 F: +91 40 4018 6992 E-mail: cs@pebspennar.com CIN: U45400AP2008PLC057182

www.pebspennar.com

9th Floor, DHFLVC Silicon Towers, Kondapur, Hyderabad - 500 084 CIN No: L45400TG2008PLC057182, Ph: 040-40210525 Fax: 040-40210526

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31 MARCH 2019

-

	Particulars		Quarter ended			nded	
SI. No		31-Mar-19			31-Mar-19	31-Mar-18	
		Audited***	Unaudited	31-Mar-18- Audited***	Audited	Audited	
	-			1			
1	Income						
	(a) Revenue from operations*	20,265	15,421	14,230	60,459	51,99	
	(b) Other income	556	296	690	1,836	1,1	
	Total income	20,821	15,717	14,920	62,295	53,1	
2	Expenses			1 11/20			
2	(a) Cost of material consumed	8,995	6,147	11,899	30,977	33,4	
	(b) Changes in inventories of finished goods and	0,550	0,117				
	work in progress	5,065	2,801	(2,423)	7,229	(4,7	
	(c) Excise duty	5,005	2,001	(2,123)	-	9	
	(d) Erection expenses	1,639	1,513	1,043	4,896	5,2	
	(c) Employee benefits expense	642	1,315	1,045	4,194	4,1	
	(f) Finance costs	492	387	360	1,653	1,5	
		02033034	387 194	149	677	5	
	(g) Depreciation and amortisation expense	202		in and the	10,378	9,5	
	(h) Other expenses	2,194	3,105	1,834			
	Total expenses	19,229	15,362	13,937	60,004	50,7	
3	Profit before tax (1-2)	1,592	355	983	2,291	2,3	
4	Tax expense:	12.212			520		
	(a) Current tax	601	37	2	732	6	
	(b) Deferred tax	(34)	46	322	17	2	
	Total tax expense	567	83	324	749	8	
5	Profit after tax (3-4)	1,025	272	659	1,542	1,5	
6	Other comprehensive income						
°	Items that will not be reclassified subsequently to						
	profit or loss:						
	(a) Remeasurement of defined benefit obligation	(2)	-	(55)	(7)	(
	(b) Deferred tax relating to the above items	(2)		19	2	(
	Total other comprehensive income	(1)	1.5	(36)	(5)	(
7	Total comprehensive income (5+6)	1,024	272	623	1,537	1,5	
4		1,024		0.00	1,001	-,-	
0	Paid-up equity share capital (Face value ₹ 10/- each	2.127	2 427	2 427	2 427	2.4	
8	fully paid)	3,427	3,427	3,427	3,427	3,4	
9	Earning per share**						
	Basic & Diluted	2.99	0.79	1.92	4.50	4	
	*The Company is liable to Goods and Services Tax (GST) with effect from 01 July 2017. The revenues for the period 01 April 2017 to 30 June 2 included in the year ended 31 March 2018 was reported inclusive of excise duty. The revenue for all other periods are reported net of GST. The im						
	is as represented as below:	fusite of encise daily.					
	Particulars	31-Mar-19	31-Dec-18	31-Mar-18	31-Mar-19	31-Mar-18	
	Gross sales	20,265	15,421	14,230	60,459	51,9	
	Less: Excise duty	1470 1470		-	s -	9	
	Net sales	20,265	15,421	14,230	60,459	51,0	

*** Balancing figure (Refer note 8)



nar

pebs

SHAPING YOUR IMAGINATION





Balance sheet

•

(₹ in Lakhs)

No. Particulars 31-Mar-19 A ASSETS 10.922 (a) Property, plant and equipment 4,591 (b) Capital work-in-progress 2,288 (c) Intractile assets 2,288 (d) Financial assets 7,78 (i) Income tax asset (net) 93,71 (ii) Trade receivables 2,212 (iii) Loans 93,74 (i) Income tax asset (net) 635 (i) Deferred tax assets 645 (ii) Income tax asset (net) 19,033 Total non-current assets 13,007 (i) Income tax asset (net) 13,307 (iii) Cash and eash equivalent 2,009 (iii) Trade receivables 915 (iii) Cash and eash equivalents 2,009 (iv) Other financial assets 2,821 (vi) Other financial assets 2,821 (vi) Other financial assets 2,821 (vi) Other financial assets 3,344 (iii) Cash and eash equivalent 2,009 (vi) Other financial assets 3,344 (i) Other financial assets 3,427 (ii) Other financial assets 3,427 (iii) Other financial iabilities 3,427 (iii) Other financial iabilities 3,427 (i) Other equity				As at
1 a) Property, plant and equipment 4,591 (b) Capital work-in-progress 298 (c) Intangible assets 78 (d) Financial assets 78 (i) Investments 937 (ii) Trade receivables 212 (iii) Income tax asset (net) 635 (c) Other non-current assets 78 (i) Income tax asset (net) 635 (c) Other non-current assets 19,0033 Total non-current assets 910 (b) Financial assets 4,959 (i) Investments 9,15 (ii) Investments 9,15 (iii) Cash and cash equivalents 9,15 (iii) Cash and cash equivalents 9,15 (iii) Cash and cash equivalents 2,209 (v) Other functial assets 664 (c) Other current assets 3,421 Total assets 53,344 Total assets 53,344 Total assets 53,244 Ford assets 53,244 Ford assets 53,244 Ford assets 53,244 I (a) Equity share capital 16,631 (b) Other equity 20,258 Total equity 13,637 (i) Other financial labilities 135 (i) Other financial la	l. No.	Particulars	As at 31-Mar-19	As at 31-Mar-18
1 (a) Property, plant and equipment 4,591 (b) Capital work-in-progress 298 (c) Intargible assets 78 (i) Investments 937 (ii) Trade receivables 212 (iii) Loans 816 (c) Other non-current assets 635 (i) Derrent assets 635 (ii) Derrent assets 635 (iii) Derrent assets 635 (iii) Derrent assets 19,033 7 Total non-current assets 916 (i) Income tax asset (net) 19,033 7 Total non-current assets 915 (i) Income tax asset (net) 13,007 (ii) Income tax assets 915 (iii) Cash and cash equivalent 2,009 (v) Other functial assets 2,821 (v) Other functial assets 2,821 (v) Other functial assets 3,421 Total asset 53,344 Total assets 53,344 Total assets 3,427 I (a) Equity share capital 16,831 (b) Other capital 16,831 (c) Other capital 16,831 (i) Other functial liabilities 3,727 I (a) Equity share capital 16,831 (i) Other funancial liabilities 3,727				- 007
(b) Capital work-in-progress298(c) Intragible assets78(d) Financial assets78(i) Investments937(ii) Trade receivables212(iii) Loans816(c) Other non-current assets544(f) Income tax assets (net)933(g) Deferred tax assets (net)933Total concurrent assets13,007(i) Trade receivables13,007(ii) Income tax assets13,007(ii) Capital assets4,969(i) Investments8,588(ii) Irade receivables1,338(iii) Capital assets1,338(iv) Other financial assets2,821(vi) Other financial assets664(c) Other current assets3,4311Total assets3,4311Total assets3,4311Total assets3,4271(a) Equity share capital16,531(b) Other quity20,258Total assets13,376(b) Provisions1,228(c) Other quity3,4271(a) Equity share capital16,831(b) Other quity16,831(c) Inancial liabilities133(i) Other financial liabilities133(ii) Other financial liabilities135(iii) Current liabilities135(i) Other financial liabilities135(i) Other financial liabilities6,880(ii) Other financial liabilities6,840(iii) Other financial liabilities6,840(i) Other current liabilities <td>A</td> <td>ASSETS</td> <td>Child Edd States and States</td> <td>5,927</td>	A	ASSETS	Child Edd States and States	5,927
c) Intangible assets78(d) Financial assets937(i) Investments937(ii) Loans816(c) Other non-current assets544(f) Income tax asset (net)635(g) Deferred tax assets (net)19,033Total non-current assets19,033Total non-current assets13,007(a) Investments8,588(ii) Income tax asset (net)91,033(b) Financial assets91,033(c) Unrentories91,033(iii) Cash and cash equivalents91,5(iii) Cash and cash equivalents91,5(iii) Cash and cash equivalents2,009(v) Other financial assets664(c) Other current assets2,821(vi) Other financial assets664EQUITY AND LLABILITIES3,427I(a) Equity Share capital(b) Other equity20,258Total assets3,427I(a) Equity Share capital(i) Other equity20,258Total assets3,427I(a) Equity Share capital(i) Other equity20,258I14,206(ii) Other financial liabilities135(i) Financial liabilities135(ii) Other financial liabilities135(iii) Other financial liabilities135(iii) Other financial liabilities135(iii) Other financial liabilities142,066(i) Financial liabilities143(ii) Other financial liabilities143(iii) Other financial li	1	(a) Property, plant and equipment		533
(d) Financial assets 78 (i) Investments 937 (ii) Trade receivables 212 (iii) Loans 816 (c) Other non-current assets 554 (j) Income tax assets (net) 655 (j) Income tax assets 13,007 (j) Income tax assets 915 (ii) Cass and cash equivalents 1,338 (iii) Trade receivables 1,338 (iv) Bank balances other than cash and cash equivalent 2,009 (v) Other financial assets 664 (c) Other current assets 3,431 Total assets 53,344 EQUITY AND LIABILITIES 8 EQUITY AND LIABILITIES 16,831 (b) Other equivity 20,2255 Total assets 512 (i) Borrowings 16,831 (i) Other financial liabilities 132 (i) Financial liabilities 376 (i) Provisions 1,071 Total aout caprival 1,071 Tot			298	364
(i) Investments 937 (ii) Trade receivables 212 (iii) Loans 816 (c) Other non-current asets 544 (f) Income tax asset (net) 655 (a) Incentrent assets 19,033 Total non-current assets 13,007 (a) Incentrents 8,588 (ii) Trade receivables 915 (ii) Cash and cash equivalents 915 (iii) Cash and cash equivalents 1,338 (iv) Other financial assets 2,821 (vi) Other financial assets 2,821 (vi) Other financial assets 3,344 Total current assets 3,441 Total assets 3,441 Total current assets 3,427 1 (a) Equity share capital 16,831 (b) Other equity 20,228 Total assets 3,76 (i) Trade payables 3,76 (i) Other financial liabilities 3,76 (ii) Other financial liabilities 1,271 (iii) Char and custanding dues of micro and small enterprises 14,206 (i) Dimancial liabilit		(c) Intangible assets		70
(ii) Trade receivables 212 (iii) Loans 816 (c) Other non-current assets 534 (f) Income tax asset (net) 635 (g) Defered tax assets (net) 13,007 (a) inventories 9,033 (i) Income tax assets 13,007 (a) inventories 8,588 (ii) Trade receivables 4,969 (i) Incost and east equivalents 915 (ii) Cash and east equivalents 1,338 (iv) Bank balances other than cash and eash equivalent 2,009 (v) Other financial assets 664 (c) Other current assets 34,311 Total assets 53,344 EQUITY AND LIABILITIES 4,969 B Equity 3,427 I (a) Equity share capital 16,831 (b) Other equity 20,258 Total assets 512 (i) Other financial liabilities 376 (ii) Other financial liabilities 376 (i) Borrowings 512 (ii) Other financial liabilities 135 (i) Borrowings 135 (i) Borrowings 135 (ii) Other financial liabilities 6,880 (iii) Other financial liabilities 2,219 (iii) Other financial liabilities 6,849 </td <td></td> <td>(d) Financial assets</td> <td></td> <td>78</td>		(d) Financial assets		78
(iii) Loans 816 (c) Other non-current assets 635 (d) Inconcurrent liabilities 19,033 7 of al non-current liabilities 19,033 2 Current assets 19,033 2 Current assets 13,007 (a) Investments 13,007 (b) Financial assets 4,969 (i) Investments 915 (iii) Cash and cash capitvalents 915 (iii) Cash and cash capitvalents 1,338 (iv) Other financial assets 2,821 (i) Other financial assets 664 (c) Other current assets 2,821 Total assets 2,821 Current liabilities 3,427 1 (a) Equity share capital 16,831 (b) Other current liabilities 3,427 (a) Financial liabilities 3,66 2 (a) Financial liabilities 3,66			937	258
(e) Other non-current assets 544 (f) Income tax asset (net) 19,033 (g) Deferred tax assets (net) 19,033 7 Otal non-current assets 13,007 (h) Incomical assets 13,007 (i) Incontories 4,969 (i) Investments 8,588 (ii) Cash and eash equivalents 915 (iii) Cash and eash equivalents 1,338 (iv) Other financial assets 664 (c) Other current assets 34,311 Total assets 664 (c) Other current assets 34,311 Total assets 53,344 EQUITY AND LABILITIES 42,821 B Equity 3,427 1 (a) Equity Share capital 16,831 (b) Other equity 20,258 Total equity 34,271 (a) Financial liabilities 37,6 (b) Provisions 10,071 Total equity 312 (i) Other financial liabilities 10,071 (ii) Other financial liabilities 37,6 (b) Provisions 1				216
(f) Income tax asset (net) 635 (g) Deferred tax assets (net) 19,033 Total non-current assets 13,007 (h) Financial assets 4,969 (i) Investments 8,588 (ii) Investments 8,588 (ii) Investments 8,588 (iii) Trade receivables 1,333 (iv) Dank balances other than cash and cash equivalent 2,009 (v) Loans 2,821 (vi) Other financial assets 2,821 (o) Other current assets 34,311 Total assets 3,344 Total assets 3,427 (a) Equity share capital 16,831 (b) Other equity 20,258 Total equity 20,258 Total acurrent liabilities 1,071 (a) Enginities 1,071 (b) Other equity 20,258 Total acutrent liabilities 1,071 (c) Other current liabilities 1,071 (i) Borrowings 1,071 (ii) Other financial liabilities 1,071 (i) Other financial liabilities 1,255 (ii) Other financial liabilities 1,205 (iii) Other financial liabilities 1,205 (iii) Other financial liabilities 1,2071 (i) Dorrowings 1,255<			816	36
(g) Deferred tax assets (net) 19,033 Total non-current assets 13,007 (a) Investments 13,007 (a) Investments 8,888 (ii) Trade receivables 915 (iii) Cash and cash equivalents 1,338 (iv) Other financial assets 2,821 (v) Other financial assets 664 (c) Other current assets 34,311 Total current assets 53,344 Total assets 53,344 Equity 3,427 1 (a) Equity share capital 16,831 (b) Other equity 20,228 Total equity 16,831 (i) Borrowings 132 (ii) Other financial liabilities 133 (i) Borrowings 152 (ii) Other financial liabilities 152 (ii) Other standing dues of micro and small enterprises 135 (i) Other financial liabilities 135 (ii) Other financial liabilities 135 (ii) Other financial liabilities 135 (iii) Other financial liabilities 135 (i) Dorrowings 135 (ii) Other financiali			544	332
Total non-current assets 13,007 2. (a) Inventories 4,969 (b) Financial assets 4,969 (i) Investments 8,588 (ii) Trade receivables 915 (iii) Cash and cash equivalents 1,333 (iv) Bank balances other than cash and cash equivalent 2,009 (v) Loans 2,821 (vi) Other financial assets 664 (c) Other current assets 34,311 Total current assets 34,311 Total current assets 53,344 EQUITY AND LLABILITIES 3,427 I (a) Equity share capital 16,831 (b) Other equity 20,258 Total current liabilities 1133 (i) Borrowings 3,76 (ii) Other financial liabilities 137 (iii) Other financial liabilities 137 (i) Borrowings 135 (ii) Trade payables 135 (i) Trade payables 142 (ii) Other financial liabilities 142,006 (i) Dorrowings 142,006 (ii) Other financial liabilities 6,880 (i) Other financial liabilities 6,880 (iii) Other financial liabilities 6,880 (i) Other financial liabilities 6,880 <t< td=""><td></td><td>(f) Income tax asset (net)</td><td>635</td><td>650</td></t<>		(f) Income tax asset (net)	635	650
2 Current assets 13,007 (a) Investories 4,969 (i) Investories 8,588 (ii) Trade receivables 915 (iii) Cash and cash equivalents 1,338 (iv) Bank balances other than cash and cash equivalent 2,009 (v) Other financial assets 664 (c) Other current assets 34,311 Total assets 664 EQUITY AND LLABILITIES 3,427 I (a) Equity share capital 16,831 (b) Other equity 20,258 Total assets 3,427 I (a) Equity share capital 16,831 (b) Other equity 20,258 Total asset 3,122 (i) Other financial liabilities 3,76 (b) Provisions 1,071 Total augustancial liabilities 3,76 (b) Provisions 1,071 Total outstanding dues of micro and small enterprises 14,206 (i) Other financial liabilities 135 (a) Financial liabilities 4,206 (b) Other recurrent liabilities 3,241 (c) Provisions 1,071 Total austanding dues of micro and small enterprises 14,206 (b) Other financial liabilities 6,880 (c) Provisions <t< td=""><td>1</td><td>(g) Deferred tax assets (net)</td><td>19,033</td><td>8,394</td></t<>	1	(g) Deferred tax assets (net)	19,033	8,394
2 (a) Inventories 4,969 (b) Financial assets 4,969 (i) Investments 8,588 (ii) Trade receivables 915 (iii) Cash and cash equivalents 1,338 (iv) Bank balances other than cash and eash equivalent 2,009 (v) Loans 2,821 (vi) Other financial assets 664 (c) Other current assets 34,311 Total current assets 34,311 Total assets 53,344 Equity AND LIABILITIES 3,427 1 (a) Equity share capital 16,831 (b) Other equity 20,228 Total equity 20,228 I tabilities 16,831 Non-current liabilities 183 (i) Borowings 512 (ii) Other financial liabilities 1,071 Total oustanding dues of other than micro and small enterprises 135 (i) Total oustanding dues of other than micro and small enterprises 14,206 (i) Total oustanding dues of other than micro and small enterprises 14,206 (i) Total oustanding dues of other than micro and small enterprises 14,206 (i) Total outstanding dues	1	Total non-current assets		
(b) Financial assets4,969(i) Investments8,588(ii) Trade receivables915(iii) Cash and cash equivalents1,333(iv) Bank balances other than cash and cash equivalent2,009(v) Other financial assets664(c) Other current assets34,311Total current assets33,344Total assets53,344EQUITY AND LIABILITIES3,427I(a) Equity share capital(b) Other duity20,258Total equity20,258I(a) Financial liabilities(b) Provisions11,071Total non-current liabilities3,76(b) Provisions10,071Total outstanding dues of micro and small enterprises135(a) Financial liabilities135(b) Other financial liabilities135(c) Provisions14,206(c) Provisions14,206(c) Provisions14,206(c) Other financial liabilities135(d) Current liabilities14,206(d) Current liabilities14,206(e) Other financial liabilities14,206(f) Total outstanding dues of micro and small enterprises14,206(h) Other financial liabilities14,206(h) Other financial liabilities14,206(h) Other financial liabilities14,206(h) Current liabilities14,205(h) Other financial liabilities14,206(h) Other financial liabilities14,206(h) Other financial liabilities14,206(h) Ot			13,007	20,430
(i)Investments8,588(ii)Trade receivables915(iii)Cash and cash equivalents1,1338(iv)Bank balances other than cash and cash equivalent2,009(v)Loans2,821(vi)Other financial assets664(c)Other current assets34,311Total current assets53,344Total assets53,344Total assets53,344EQUITY AND LIABILITIES4BEquity share capital16,831(b)Other equity20,258Total equity16,831(b)Other financial liabilities376(i)Borrowings512(ii)Other financial liabilities376(i)Derovings1,071Total non-current liabilities135(i)Total oustanding dues of micro and small enterprises14,206(ii)Other financial liabilities6,880(iii)Other financial liabilities135(ii)Other financial liabilities14,206(i)Dotal outstanding dues of other than micro and small enterprises2,2,19(iii)Other financial liabilities440(c)Provisions141(d)Current liabilities6,880(d)Current liabilities140(d)Current liabilities140(d)Current liabilities33,086	2			60 - 5620 Factor
(ii) Trade receivables915(iii) Cash and cash equivalents1,338(iv) Bank balances other than cash and cash equivalent2,000(v) Loans2,821(vi) Other financial assets664(c) Other current assets34,311Total assets53,344EQUITY AND LIABILITIES3,427I(a) Equity share capital(b) Other equity20,258Total equity20,258I(a) Financial liabilities(b) Other financial liabilities183(i) Borrowings512(ii) Other financial liabilities376(b) Provisions1,071Total outstanding dues of micro and small enterprises1,35a) Total outstanding dues of other than micro and small enterprises2,219(iii) Other current liabilities6,880(b) Other current liabilities1,35(c) Provisions2,219(iii) Other financial liabilities6,880(b) Other current liabilities1,35(i) Trade payables1,35(ii) Other functial fiabilities6,880(b) Other current liabilities6,880(c) Provisions2,41(d) Current liabilities2,41(d) Current liabilities33,086			4,969	4,64
(iii) Cash and cash equivalents1,338(iv) Bank balances other than cash and cash equivalent2,009(v) Coans2,821(v) Other financial assets664(c) Other current assets34,311Total current assets33,44Total assets53,344EQUITY AND LIABILITIES3,4271(a) Equity share capital16,831(b) Other equity20,258Total equity20,258(i) Borrowings512(i) Other financial liabilities183(i) Borrowings512(ii) Other financial liabilities376(b) Provisions1.071Total non-current liabilities376(ii) Other financial liabilities35a) Total outstanding dues of micro and small enterprises14,206(b) Provisions14,206(ii) Other financial liabilities14,206(b) Current liabilities14,206(iii) Other financial liabilities14,206(b) Cher current liabilities14,206(iii) Other financial liabilities14,206(b) Cher current liabilities14,206(iii) Other financial liabilities14,206(b) Cher current liabilities2,219(iii) Other financial liabilities140(c) Provisions241(d) Current liabilities241(d) Current liabilities33,086			8,588	8,99
(iv) Bank balances other than cash and cash equivalent 2,009 (v) Loans 2,821 (vi) Other financial assets 664 (c) Other current assets 34,311 Total sests 53,344 Total assets 53,344 Equity 3,427 1 (a) Equity share capital 16,831 (b) Other equity 20,258 Total equity 20,258 I (a) Equity filties 183 (i) Borrowings 183 (ii) Other financial liabilities 376 (b) Other financial liabilities 183 (i) Borrowings 1,071 Total non-current liabilities 135 (a) Financial liabilities 135 (i) Borrowings 1,071 I otal outstanding dues of micro and small enterprises 14,206 (b) Other current liabilities 6,880 (b) Other current liabilities 6,880 (c) Provisions 14,00 (c) Provisions 2,219 (ii) Other current liabilities 6,880 (b) Other current liabilities 6,880 (b) Other current liabilities 6,880 (b) Other current liabilities 33,086		(ii) Trade receivables	915	51
(iv) Bank balances other than cash and cash equivalent2,009(v) Loans2,821(vi) Other financial assets664(c) Other current assets34,311Total sests53,344Total assets53,344Equity AND LIABILITIES3,4271(a) Equity share capital16,831(b) Other equity20,258Total equity20,258Total equity16,831(i) Borrowings512(ii) Other financial liabilities376(b) Provisions1,071Total non-current liabilities376(i) Borrowings1,35(ii) Trade payables135(iii) Trade payables135(iii) Other ductating dues of micro and small enterprises14,206(b) Other current liabilities6,880(b) Current takibilities14,00(c) Provisions241(d) Current takibilities33,086		(iii) Cash and cash equivalents	1,338	34
(vi) Other financial assets664(c) Other current assets34,311Total current assets53,344Total assets53,344EQUITY AND LIABILITIES3,4271(a) Equity share capital16,831(b) Other equity20,258Total equity20,258Total equity20,258(a) Financial liabilities183(i) Borrowings512(ii) Other financial liabilities376(b) Provisions1,071Total ourrent liabilities376(ii) Trade payables135(i) Trade payables135(ii) Trade payables14,206(b) Other current liabilities140(c) Provisions241(d) Current liabilities241(d) Current liabilities33,086		(iv) Bank balances other than cash and cash equivalent		2,74
(vi) Other financial assets664(c) Other current assets34,311Total current assets53,344Total assets53,344EQUITY AND LIABILITIES3,4271(a) Equity share capital16,831(b) Other equity20,258Total equity20,258Total equity20,258(a) Financial liabilities183(i) Borrowings512(ii) Other financial liabilities376(b) Provisions1,071Total ourrent liabilities376(ii) Trade payables135(i) Trade payables135(ii) Trade payables14,206(b) Other current liabilities140(c) Provisions241(d) Current liabilities241(d) Current liabilities33,086		(v) Loans		2,18
Total current assets53,344Total assets53,344EQUITY AND LIABILITIES3,4271(a) Equity share capital16,831(b) Other equity20,258Total equity20,258Itisbilities183(a) Financial liabilities183(i) Borrowings512(b) Provisions1,071Total outstanding dues of micro and small enterprises135a) Total outstanding dues of other than micro and small enterprises135(i) Other financial liabilities22,19(iii) Other financial liabilities140(c) Provisions140(d) Current liabilities (net)241(d) Current liabilities (net)33,086		(vi) Other financial assets		2,94
Total current assets53,344Total assets53,344EQUITY AND LIABILITIES3,4271(a) Equity share capital16,831(b) Other equity20,258Total equity20,258Itisbilities183(a) Financial liabilities183(i) Borrowings512(b) Provisions1,071Total outstanding dues of micro and small enterprises135a) Total outstanding dues of other than micro and small enterprises135(i) Other financial liabilities22,19(iii) Other financial liabilities140(c) Provisions140(d) Current liabilities (net)241(d) Current liabilities (net)33,086		(c) Other current assets	34,311	42,80
EQUITY AND LIABILITIES3,4271(a) Equity share capital (b) Other equity16,831(b) Other equity20,258Total equity20,258Total equity183(a) Financial liabilities183(i) Borrowings512(ii) Other financial liabilities376(b) Provisions1,071Total non-current liabilities376(b) Provisions1,071Total non-current liabilities376(i) Discovings1,071(ii) Trade payables135(i) Other financial liabilities2(ii) Other financial liabilities6,880(b) Other current liabilities140(c) Provisions140(c) Provisions241(d) Current tax liabilities (net)33,086				51,20
B Equity 3,427 1 (a) Equity share capital 16,831 (b) Other equity 20,258 Total equity 20,258 Liabilities 183 (a) Financial liabilities 183 (i) Borrowings 512 (ii) Other financial liabilities 376 (b) Provisions 1,071 Total non-current liabilities 376 (i) Borrowings 1,071 Current liabilities 135 (a) Financial liabilities 135 (b) Provisions 1,071 Total outstanding dues of micro and small enterprises 14,206 (b) Total outstanding dues of other than micro and small enterprises 2,219 (iii) Other financial liabilities 6,880 (b) Other current liabilities 6,880 (c) Provisions 241 (d) Current tax liabilities (net) 32,015 Total current liabilities 33,086				
1 (a) Equity share capital 16,831 (b) Other equity 20,258 Total equity 20,258 Liabilities 183 (a) Financial liabilities 183 (a) Financial liabilities 183 (b) Other financial liabilities 376 (c) Borrowings 376 (b) Provisions 1,071 Total non-current liabilities 1,071 Current liabilities 135 (i) Borrowings 135 (ii) Trade payables 135 (i) Trade payables 135 (i) Other financial liabilities 14,206 (b) Total outstanding dues of micro and small enterprises 14,206 (b) Other current liabilities 2,219 (iii) Other financial liabilities 6,880 (b) Other current liabilities 2,219 (b) Other current liabilities 241 (c) Provisions 241 (d) Current tax liabilities (net) 32,015 Total current liabilities 33,086				
(b) Other equity20,258Total equity1Liabilities1Non-current liabilities1(a) Financial liabilities3(i) Borrowings5(ii) Other financial liabilities3(b) Provisions1,071Total non-current liabilities3(a) Financial liabilities3(b) Provisions1,071Total non-current liabilities3(a) Financial liabilities135(i) Borrowings135(ii) Trade payables135(ii) Trade payables14,206(b) Total outstanding dues of micro and small enterprises14,206(b) Other current liabilities6,880(b) Other current liabilities6,880(b) Other current liabilities241(d) Current tax liabilities (net)32,015Total current liabilities33,086				
Total equityImage: state stat	1			
Liabilities Non-current liabilities183(a) Financial liabilities183(i) Borrowings512(ii) Other financial liabilities376(b) Provisions1,071Total non-current liabilities1,071(a) Financial liabilities8,194(i) Borrowings135(i) Borrowings135(ii) Other financial liabilities135(i) Borrowings14,206(ii) Trade payables135(ii) Other financial liabilities6,880(b) Total outstanding dues of other than micro and small enterprises14,206(b) Other current liabilities6,880(b) Other current liabilities6,480(c) Provisions241(d) Current tax liabilities (net)32,015Total current liabilities33,086			20,258	18,72
Non-current liabilities183(a) Financial liabilities183(i) Borrowings512(ii) Other financial liabilities376(b) Provisions1,071Total non-current liabilities1,071(a) Financial liabilities8,194(i) Borrowings1,35(ii) Borrowings1,35(ii) Trade payables1,35(iii) Trade payables1,35(ii) Trade payables1,4206(b) Total outstanding dues of micro and small enterprises1,4206(b) Other financial liabilities6,880(b) Other current liabilities1,400(c) Provisions2,219(d) Current tax liabilities (net)241(d) Current tax liabilities (net)33,086		Total equity		
(a) Financial liabilities183(i) Borrowings512(ii) Other financial liabilities376(b) Provisions1,071Total non-current liabilities1,071(a) Financial liabilities8,194(i) Borrowings135(ii) Borrowings135(iii) Trade payables135a) Total outstanding dues of micro and small enterprises14,206b) Total outstanding dues of other than micro and small enterprises2,219(iii) Other financial liabilities6,880(b) Other current liabilities140(c) Provisions241(d) Current tax liabilities (net)32,015Total current liabilities33,086				
(i) Borrowings512(ii) Other financial liabilities376(b) Provisions1,071Total non-current liabilities1,071(a) Financial liabilities8,194(i) Borrowings135(ii) Trade payables135(ii) Trade payables14,206(iii) Other financial liabilities6,880(b) Other current liabilities6,880(b) Other current liabilities2,219(iii) Other financial liabilities32,015(c) Provisions241(d) Current tax liabilities (net)33,086				
(ii) Other financial liabilities376(b) Provisions1,071Total non-current liabilities1,071(a) Financial liabilities8,194(i) Borrowings135(ii) Trade payables135(ii) Trade payables135(iii) Other financial liabilities2,219(iii) Other funncial liabilities6,880(b) Other current liabilities6,880(c) Provisions241(d) Current tax liabilities (net)32,015Total current liabilities33,086		(a) Financial liabilities	183	
(b) Provisions1,071Total non-current liabilities1,0712(a) Financial liabilities8,194(i) Borrowings8,194(ii) Trade payables135a) Total outstanding dues of micro and small enterprises14,206b) Total outstanding dues of other than micro and small enterprises2,219(iii) Other financial liabilities6,880(b) Other current liabilities140(c) Provisions241(d) Current tax liabilities (net)32,015Total current liabilities33,086		(i) Borrowings	512	
Total non-current liabilities Image: Second Sec			376	
Current liabilities8,1942(a) Financial liabilities8,194(i) Borrowings135(ii) Trade payables135a) Total outstanding dues of micro and small enterprises14,206b) Total outstanding dues of other than micro and small enterprises2,219(iii) Other financial liabilities6,880(b) Other current liabilities140(c) Provisions241(d) Current tax liabilities (net)32,015Total current liabilities33,086			1,07	1 7
2(a) Financial liabilities8,194(i) Borrowings135(ii) Trade payables135a) Total outstanding dues of micro and small enterprises14,206b) Total outstanding dues of other than micro and small enterprises2,219(iii) Other financial liabilities6,880(b) Other current liabilities140(c) Provisions241(d) Current tax liabilities (net)32,015Total current liabilities33,086		Total non-current liabilities		
(i) Borrowings135(ii) Trade payables135a) Total outstanding dues of micro and small enterprises14,206b) Total outstanding dues of other than micro and small enterprises2,219(iii) Other financial liabilities6,880(b) Other current liabilities140(c) Provisions241(d) Current tax liabilities (net)32,015Total current liabilities33,086		Current liabilities		
(ii) Trade payables135a) Total outstanding dues of micro and small enterprises14,206b) Total outstanding dues of other than micro and small enterprises2,219(iii) Other financial liabilities6,880(b) Other current liabilities140(c) Provisions241(d) Current tax liabilities (net)32,015Total current liabilities33,086	2		8,194	7,50
a) Total outstanding dues of micro and small enterprises14,206b) Total outstanding dues of other than micro and small enterprises2,219(iii) Other financial liabilities6,880(b) Other current liabilities140(c) Provisions241(d) Current tax liabilities (net)32,015Total current liabilities33,086				
b) Total outstanding dues of other than micro and small enterprises 2,219 (iii) Other financial liabilities 6,880 (b) Other current liabilities 140 (c) Provisions 241 (d) Current tax liabilities (net) 32,015 Total current liabilities 33,086		(ii) Trade payables	13	
(iii) Other financial liabilities6,880(b) Other current liabilities140(c) Provisions241(d) Current tax liabilities (net)32,015Total current liabilities33,086		a) Total outstanding dues of micro and small enterprises	14,20	5 13,8
(b) Other current liabilities140(c) Provisions241(d) Current tax liabilities (net)32,015Total current liabilities33,086		b) Total outstanding dues of other than micro and small enciptises	2,21	2,2
(c) Provisions 241 (d) Current tax liabilities (net) 32,015 Total current liabilities 33,086		(iii) Other financial liabilities	6,88	7,1
(d) Current tax liabilities (net) 32,015 Total current liabilities 33,086			14	
Total current liabilities 33,086		(c) Provisions	24	
Total current liabilities 33,086		(d) Current tax liabilities (net)	32,0	15 31,
33,086		Total current liabilities		
Total liabilities		Total liabilities	33,0	86 32,
Total equity and liabilities 53,344		2 17 2 10 10 10 10 10 10 10 10 10 10 10 10 10	53,3	44 51





Notes:

- 1 The above results for the quarter and year ended 31 March 2019 were reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 22 May 2019.
- 2 The financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companyes Act, 2013 read with relevant rules issued thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI circular dated 05 July 2016.
- 3 The Company has adopted Ind AS 115, Revenue from Contracts with Customers, which replaces earlier revenue standards. Using the cumulative effect method (without practical expedients), there was no significant adjustments required to the retained earnings at the date of initial application (i.e., 01 April 2018). Also, the application of Ind AS 115 did not have any significant impact on recognition and measurement of revenue and related items in the financial results.
- 4 The operating segment of the Company is identified as manufacture and erection of steel products, i.e., pre engineered buildings, as the 'Chief Operating Decision Maker' (CODM) reviews business performance at the overall Company level as one segment. Therefore, the disclosure as per Ind AS 108 'Operating Segments' and Regulation 33(1) (e) read with clause (L) of Schedule IV of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is not applicable to the Company.
- 5 The details of funds raised through Initial Public Offer (IPO) during the financial year 2015-2016 and utilisation of said funds as at 31 March 2019 are as follows:

(YIII LAF					
Particulars	Objects of the issue as per prospectus	Utilisation upto 31 March 19	Unutilised amount upto 31 March 19		
A) Repayment/ prepayment, in full or part, of certain working capital facilities availed by the Company	3,400	3,400	-		
B) Financing the procurement of infrastructure (including software and hardware) for the expansion of design and engineering services	800	295	505		
C) General corporate purposes	1,079	1,079			
D) Share issue expenses	521	517	4		
Total	5,800	5,291	509		

As on 31 March 2019, unutilised funds have been temporarily invested in short term liquid scheme of mutual funds and in bank balances.

6 The Company vide its board meeting dated 10 November 2017 had approved the proposed scheme of amalgamation of the Company and Pennar Enviro Limited (a related company) with Pennar Industries Limited (PIL), the holding company (herein referred to as the 'Scheme') with its appointed date being 1 April 2018, as per terms and conditions mentioned in the Scheme.

During the year, the Company had obtained approval from BSE Limited, National Stock Exchange of India Limited, Company's shareholders, secured and unsecured creditors on the Scheme and completed other procedural requirements. Subsequently, the Company had submitted the application with National Company Law Tribunal (NCLT) to obtain the approval for the Scheme.

Subsequent to the balance sheet date, NCLT vide its order dated 8 May 2019 has approved the Scheme (with its appointed date being 1 April 2018) The Board of directors of the Company vide its meeting dated 15th May 2019 have taken the approved scheme on record. The filing of the scheme with the Registrar of Company (ROC) is pending and will be filed within 30 days per the Order. Pending such filing with the ROC, the financial statements of the Company, for the year ended 31 March 2019, have been prepared on a going concern basis.

- 7 The above financial results are also available on the stock exchanges website i.e., www.bseindia.com, www.nseindia.com and the Company's website www.pebspennar.com
- 8 The figures for the quarter ended 31 March 2019 and 31 March 2018 are the balancing figures between audited figures in respect of the full financial years and the published unaudited year to date figures upto third quarter of the respective financial years. Also, the figures upto the end of the third quarter were only reviewed and not subjected to audit.

Place : Hyderabad Date : 22 May 2019



for PENNAR ENGINEERED BUILDING SYSTEMS LIMITED ebs P V RAO enna **Managing Director**

(Page 3 of 3)

B S R & Associates LLP

Chartered Accountants

Salarpuria Knowledge City Orwell, B Wing, 6th Floor, Unit-3 Sy. No. 83/1, Plot No. 2, Raidurg Hyderabad-500081, India. Telephone : +91 40 7182 2000 Fax : +91 40 7182 2399

Independent Auditor's Report on the Annual Financial Results of Pennar Engineered Buildings System Limited Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015

То

Board of Directors of Pennar Engineered Buildings System Limited

We have audited the annual financial results of Pennar Engineered Buildings System Limited ('the Company') for the year ended 31 March 2019, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'). Attention is drawn to the fact that figures for last the quarter ended 31 March 2019 and the corresponding quarter ended in the previous year as reported in these annual financial results are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the end of the third quarter had only been reviewed and not subjected to audit.

These annual financial results have been prepared on the basis of the annual financial statements and reviewed quarterly financial results which are the responsibility of the Company's Management. Our responsibility is to express an opinion on these annual financial results based on our audit of the annual financial statements which have been prepared in accordance with the recognition and measurement principles laid down in the Companies (Indian Accounting Standards) Rules, 2015 as per Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

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 annual financial results are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by Management. We believe that our audit provides a reasonable basis for our opinion.

We draw attention to Note 6 of the Statement of audited financial result for the quarter and year ended 31 March 2019 regarding the approval of the scheme of amalgamation by the National Company Law Tribunal (NCLT) subsequent to the balance sheet date. Our opinion is not modified in respect of this matter.

Registered Office: 5th Floor, Lodha Excelus Apollo Mills Compound N.M. Joshi Marg, Mahalakshmi Mumbai - 400 011 In our opinion and to the best of our information and according to the explanations given to us these financial results:

- (i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (ii) give a true and fair view of the net profit and other comprehensive income and other financial information for the year ended 31 March 2019.

For B S R & Associates LLP *Chartered Accountants* ICAI Firm's Registration No. 116231W/ W-100024

Hemant Maheshwari Partner Membership No: 096537

Date: 22 May 2019



Declaration under Regulation 33(3)(d) of the Listing Regulations (as amended)

I, P V Rao, Managing Director, hereby declare that the statutory auditors of the Company, BSR & Associates LLP (Firm Registration No. 116231W/W-100024) have issued unmodified opinion on Standalone Annual Audited Financial Results of the Company for the Financial Year ended 31st March, 2019.

for Pennar Engineered Building Systems Limited

P V Rao **Managing Director**

Place: Hyderabad Date: 22nd May, 2019



Corporate Office: Pennar Engineered Building Systems Limited 9th Floor (West Wing), DHFLVC Silicon Towers, Kondapur, Hyderabad - 500084 T: +91 40 4021 0525 / 26 F: +91 40 4018 6992 E-mail: cs@pebspennar.com CIN: U45400AP2008PLC057182

