



TIPS INDUSTRIES LIMITED

Statement of Unaudited Financial Results for the Quarter and Nine Months Ended 31st December, 2018

[Rs. In Lacs except for Earning Per Share data]

Sr No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31st Dec, 2018 (Unaudited)	30th Sept, 2018 (Unaudited)	31st Dec, 2017 (Unaudited)	31st Dec, 2018 (Unaudited)	31st Dec, 2017 (Unaudited)	31st Mar, 2018 (Audited)
1	Income from operations						
	a) Net sales / income from operations	1,320.90	1,546.36	1,028.74	17,800.50	3,293.13	4,748.91
	b) Other Income	40.94	30.09	44.07	372.44	140.06	246.48
	Total income from operations (net)	1,361.83	1,576.45	1,072.81	18,172.94	3,433.19	4,995.39
2	Expenses						
	c) Employee benefits expense	194.59	176.44	166.00	527.29	499.47	660.32
	d) Finance Cost	49.10	41.82	167.65	200.30	555.14	663.39
	e) Depreciation and Amortization Expenses	32.30	32.10	34.48	97.64	104.35	139.25
	f) Amortization of Cost of Production	575.95	414.39	310.72	15,230.11	927.14	1,746.92
	g) Other expenses	384.04	849.76	373.80	1,861.91	992.63	1,382.93
	Total expenditure	1,235.99	1,514.50	1,052.65	17,917.25	3,078.74	4,592.80
3	Profit/ (loss) from operations before extraordinary items, exceptional items and tax	125.85	61.95	20.16	255.69	354.45	402.59
4	Profit/ (loss) from ordinary activities before extraordinary items and tax	125.85	61.95	20.16	255.69	354.45	402.59
5	Profit/ (loss) from ordinary activities before tax	125.85	61.95	20.16	255.69	354.45	402.59
6	Current tax	21.63	15.14	5.49	50.75	74.73	87.18
7	Tax Expenses of earlier year	0.00	0.00	0.00	3.24	0.00	0.00
8	Deferred tax	0.00	0.00	0.00	0.00	0.00	0.00
9	Net Profit / (Loss) for the period after tax	104.22	46.80	14.68	201.69	279.72	315.41
10	Other Comprehensive income	(20.79)	11.60	6.74	(9.20)	12.07	24.98
11	Total Comprehensive Income for the period	83.42	58.40	21.42	192.49	291.78	340.39
12	Other Equity						5,535.86
13	Paid-Up Equity Share Capital (Rs. 10/- each fully paid up)	1,431.87	1,431.87	1,431.87	1,431.87	1,431.87	1,431.87
	a) Basic & Diluted EPS before extraordinary Items (Rs.)	0.73	0.33	0.10	1.41	1.95	2.20
	b) Basic & Diluted EPS after extraordinary Items (Rs.)	0.73	0.33	0.10	1.41	1.95	2.20

Segment - wise Revenue, Results, Assets and Liabilities

[Rs. In Lacs]

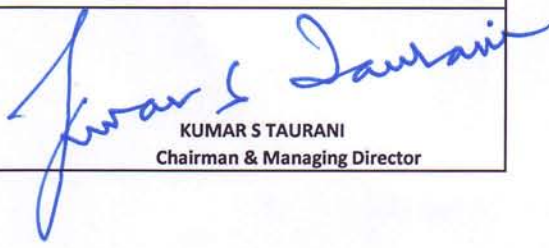
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		31st Dec, 2018 (Unaudited)	30th Sept, 2018 (Unaudited)	31st Dec, 2017 (Unaudited)	31st Dec, 2018 (Unaudited)	31st Dec, 2017 (Unaudited)	31st Mar, 2018 (Audited)
1	SEGMENT REVENUE						
	Audio Product Sales / Income	1,320.90	1,546.36	1,028.74	4,150.50	2,863.13	4,258.91
	Film Distribution/Production Income	-	-	-	13,650.00	430.00	490.00
	Net sales/ Income from operation	1,320.90	1,546.36	1,028.74	17,800.50	3,293.13	4,748.91
2	SEGMENT RESULTS						
	Audio Product Sales / Income	1,146.86	864.58	851.86	2,846.46	2,331.18	3,576.83
	Film Distribution/Production Income	(605.16)	(445.44)	(339.25)	(1,680.96)	(568.27)	(1,370.25)
	Total	541.70	419.14	512.61	1,165.50	1,762.91	2,206.58
	Less:						
	i) Interest and Finance Charges (Net)	49.10	41.82	167.65	200.30	555.14	663.39
	ii) Other un-allocable expenditure net of unallocable income	366.75	315.38	324.80	709.51	853.32	1,140.60
	Total Profit Before Tax	125.85	61.95	20.16	255.69	354.45	402.59
3	SEGMENT ASSETS						
	Audio Products	707.47	806.73	1,112.68	707.47	1,112.68	986.08
	Film Distribution / Production	5,411.67	6,123.72	7,171.59	5,411.67	7,171.59	15,163.04
	Unallocable Corporate Assets	4,486.38	3,232.35	6,887.21	4,486.38	6,887.21	4,089.77
	Total	10,605.52	10,162.81	15,171.48	10,605.52	15,171.48	20,238.94
4	SEGMENT LIABILITIES						
	Audio Products	47.82	52.20	56.50	47.82	56.50	38.36
	Film Distribution / Production	2,004.63	628.02	152.14	2,004.63	152.14	9,542.44
	Unallocable Corporate Liabilities	1,565.45	2,578.40	8,043.71	1,565.45	8,043.71	3,690.31
	Total	3,617.91	3,258.62	8,252.35	3,617.91	8,252.35	13,271.11

TIPS INDUSTRIES LTD.

601, Durga Chambers, 6th Floor, Linking Road, Khar (West), Mumbai 400 052.

Tel. : 6643 1188 Email : response@tips.in Website : www.tips.in

CIN: L92120MH1996PLC099359

Notes:	
1	The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at there respective meeting held on February 06, 2019, are subjected to Limited Review by Statutory Auditors. The review report has been filed with stock exchange and is available on the Company's website.
2	Financial results for all the periods presented have been prepared in accordance with recognition and measurement principles of Ind AS notified under the Companies (Indian Accounting Standards) Rule, 2015 as amended from time to time.
3	The Company operates in two segments i.e. Audio/Video Products and Film Production/ Distribution Rights.
4	Considering the nature of business carried on by the company whereby revenues do not necessarily accrue evenly over the year, the results of the quarter may not be representative of the result for the year. As such, the result of the current quarter is not comparable with the result of corresponding quarter.
5	Tax expenses have been provided based on the rate applicable for minimum alternate tax ('MAT'). The provision for tax (including deferred tax) will be accounted at the year end based on financial results for the entire year.
6	The Previous period's / Year's figures have been regrouped / rearranged wherever necessary to make it comparable with the current period.
<div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div style="width: 40%;"> <p>Place : Mumbai Date : February 06, 2019</p> </div> <div style="width: 50%; text-align: right;">  KUMAR S TAURANI Chairman & Managing Director </div> </div>	

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