

AMANI TRADING AND EXPORTS LTD.

REGD. OFFICE : 32, MILANPARK SOCIETY, NR. JAWAHAR CHOWK, MANINAGAR, AHMEDABAD – 380 008
CIN : L51100GJ1984PLC020026 E-MAIL : amaniexports@yahoo.co.in PHONE NO. : 079-25462907

29.05.2018

To
BSE Ltd
Corporate Relationship Department,
1st floor, New Trading Building,
Rotunda Building, P. J. Towers,
Dalal Street, Fort, Mumbai - 400 001.
SCRIP CODE: 512008

To
Ahmedabad Stock Exchange Limited
Kamdhenu Complex,
Opp. Sahajanand College
Panjarapole,
Ahmedabad – 380 015
SCRIP CODE: 03320

Dear Sir,

- Sub:** 1. **Outcome of the Meeting – Financial Results (Reg. 30)**
2. **Audited Financial Results for the quarter & year both ended on 31st March, 2018, approved by the Board of Directors of the Company at the meeting held on Tuesday, 29th May, 2018 (Reg.33).**

Ref: Regulation 30 read with Reg 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

The Board of Directors of the Company at its meeting held today approved the Audited Financial Results of the Company for the quarter & year both ended on 31st March, 2018.

In terms of second proviso to Regulation 33(3)(d) of the Listing Regulations, we confirm that the Auditors have given an Unmodified Opinion on the Annual Audited Financial Results of the Company for the financial year ended March 31, 2018.

Pursuant to Regulation 30 and 33 of the SEBI (LODR), Regulations, 2015, we enclose the following:

1. Statement showing the Audited Financial Results for the quarter and year both ended March 31, 2018.
2. Statement of Assets and Liabilities for the half year ended on 31st March, 2018.
3. Auditors' Report on the Audited Financial Results.
4. Declaration in respect of unmodified opinion on the aforesaid Audited Financial Results

The meeting of Board of Directors commenced at 12.00 noon and concluded at 12.30 p.m.

We request you to kindly bring the above information to the notice of the members.

Thanking you,
Yours faithfully,

For Amani Trading and Exports Limited


Sohit Mehta
Company Secretary



Encl: As above

AMANI TRADING AND EXPORTS LTD.

Regd. Office : 32, Milanpark Society, Near Jawahar Chowk, Maninagar, Ahmedabad - 380 008.

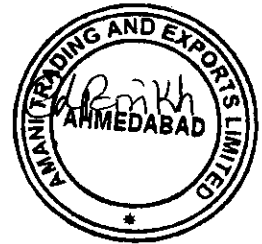
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E mail: amaniexports@yahoo.co.in Tel.No. 91-079-25462907

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2018

(Rs. In lakhs)

| Sr. No. | Particulars | Quarter ended | | | Year ended | |
|-----------|---|---------------|-------------|---------------|---------------|---------------|
| | | 31/03/2018 | 31/12/2017 | 31/03/2017 | 31/03/2018 | 31/03/2017 |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| | | Audited | Unaudited | Audited | Audited | Audited |
| 1 | Income from Operations | | | | | |
| | (a) Revenue from operations | - | - | 180.09 | 284.19 | 535.59 |
| | (b) Other Income | 0.38 | 6.14 | 2.68 | 15.36 | 11.96 |
| | Total income | 0.38 | 6.14 | 182.77 | 299.55 | 547.55 |
| 2 | Expenses | | | | | |
| | (a) Purchase of stock-in-trade | - | - | 180.03 | 284.10 | 535.44 |
| | (b) Employee benefits expenses | 0.67 | 0.68 | 0.68 | 2.70 | 2.70 |
| | (c) Finance costs | - | - | - | 0.12 | - |
| | (d) Other expenses | 1.14 | 1.39 | 0.92 | 4.44 | 3.92 |
| | Total Expenses | 1.82 | 2.08 | 181.64 | 291.36 | 542.06 |
| 3 | Profit/(Loss) before exceptional items and tax | (1.43) | 4.06 | 1.13 | 8.19 | 5.49 |
| 4 | Exceptional items | - | - | - | - | - |
| 5 | Profit/(Loss) before tax | (1.43) | 4.06 | 1.13 | 8.19 | 5.49 |
| 6 | Tax Expense | | | | | |
| | (a) Current tax | 0.19 | 0.09 | 0.27 | 0.93 | 1.20 |
| | (b) Deferred tax | - | - | - | (0.00) | - |
| 7 | Net Profit/(Loss) for the period | (1.62) | 3.97 | 0.85 | 7.25 | 4.29 |
| 8 | Other comprehensive income | - | - | - | - | - |
| 9 | Total comprehensive income for the period | (1.62) | 3.97 | 0.85 | 7.25 | 4.29 |
| 10 | Earning per share | | | | | |
| | (of Rs. 10/- each) (not annualized): | | | | | |
| | Basic and Diluted (in Rs) | (0.23) | 0.57 | 0.12 | 1.04 | 0.61 |



AMANI TRADING AND EXPORTS LTD.

STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST March, 2018

(Rs. in Lakhs)

| Particulars | | As at 31/03/2018 | As at 31/03/2017 |
|-------------|--|---------------------|---------------------|
| A | ASSETS: | | |
| 1 | Non-Current Assets: | | |
| | Fixed Assets : | | |
| | Property, Plant and Equipment | 0.03 | 0.03 |
| | Financial Assets: | | |
| | (i) Investments | 10.28 | 5.74 |
| | Other Financial Assets | 149.53 | 146.93 |
| | Other Non-Current Assets | 0.00 | 0.00 |
| | Assets for Current Tax (Net) | 0.63 | 0.50 |
| | Total Non-Current Assets: | 160.46 | 153.20 |
| 2 | Current Assets: | | |
| | Inventories | | |
| | Financial Assets: | | |
| | (i) Trade Receivables | 60.24 | 60.24 |
| | (ii) Cash and cash equivalents | 1.44 | 1.74 |
| | Total Current Assets | 61.68 | 61.97 |
| | TOTAL ASSETS | 222.14 | 215.17 |
| B | EQUITY AND LIABILITIES: | | |
| 1 | Equity: | | |
| | (i) Equity Share Capital | 69.97 | 69.97 |
| | (ii) Other Equity | 74.09 | 66.84 |
| | Total Equity | 144.06 | 136.81 |
| 2 | Non-Current Liabilities: | | |
| | Deferred Tax Liabilities | 0.01 | 0.01 |
| | Total Non-Current financial Liabilities | 0.01 | 0.01 |
| 3 | Current Liabilities: | | |
| | Financial Liabilities: | | |
| | (i) Trade Payables | 77.75 | 77.75 |
| | Other Financial Liabilities | 0.33 | 0.46 |
| | Current Tax Liabilities (Net) | 0.00 | 0.15 |
| | Total Current Liabilities | 78.08 | 78.35 |
| | TOTAL EQUITY AND LIABILITIES | 222.14 | 215.17 |



For, AMANI TRADING AND EXPORTS LTD.

Keyur J. Parikh
(KEYUR J. PARIKH)
DIRECTOR

Place: Ahmedabad
Date : 29th May, 2018

NOTES

- 1 These financial results have been reviewed by the Audit Committee and have been approved by the Board of Directors at their respective meetings held on 29th May, 2018.
- 2 The above results for the Quarter and Year ended on 31st March, 2018 have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under Section 133 of the Companies Act, 2013, and other recognised accounting practices and policies to the extent applicable. Beginning 1st April 2017, the Company has for the first time adopted Ind AS with a transition date of 1st April 2016. Results for the quarter and year ended on 31st March, 2017 have been presented as per Ind-AS and are not comparable with results published earlier.
- 3 The format of the above results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated 30th November, 2015 has been modified to comply with the requirements of SEBI's Circular dated 5th July, 2016, Ind AS and Schedule III [Division II] to the Companies Act, 2013.
- 4 The figures of the last quarter are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the current financial year.
- 5 The company has one segment of activity namely "Trading".
- 6 Figures of previous periods have been regrouped / rearranged wherever necessary including those related to Ind-
- 7 The financial results of the company are available at the website of BSE Ltd. at www.bseindia.com and on company's website at www.amanitrading.in
- 8 The reconciliation of net profit reported in accordance with Indian GAAP to total comprehensive income in accordance with Ind AS is given below:

(Rs. In lakhs)

| Description | Quarter ended | Year ended |
|--|---------------|-------------|
| | 31/03/2017 | 31/03/2017 |
| Net Profit as per previous Indian GAAP | 0.73 | 2.83 |
| Add: Fair value adjustment on investment in Equity instruments | 0.12 | 1.46 |
| Net Profit as per Ind-AS | 0.85 | 4.29 |
| Other Comprehensive Income (Net of tax) | - | - |
| Total Comprehensive Income | 0.85 | 4.29 |



Place: Ahmedabad
Date: 29th May, 2018

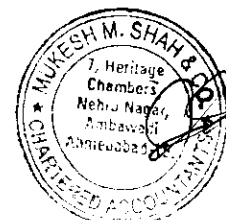
FOR, AMANI TRADING AND EXPORTS LTD.

(KEYUR J. PARIKH)
DIRECTOR

INDEPENDENT AUDITORS' REPORT

To,
The Board of Directors,
AMANI TRADING AND EXPORTS LIMITED
Ahmedabad

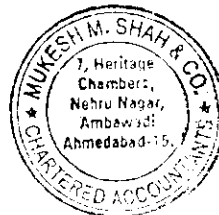
1. We have audited the accompanying "statement of financial results" for the quarter and year ended on March 31, 2018 of Amani Trading and Exports Limited ['the Company'] [hereinafter referred to as "the statement"], attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, read with Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.
2. This statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related Financial Statements which has been prepared in accordance with the Indian Accounting Standards ('Ind AS') prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the statement based on our audit of such financial statements.
3. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain moderate assurance about whether the statement is free of material misstatement.
4. An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Statement. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatements, of the statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness on the Company's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the Statement. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



5. Based on our audit conducted as above, in our opinion and to the best of our information and according to the explanations given to us, the statement;
- is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, read with Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016; and
 - gives a true and fair view in conformity with the aforesaid Ind AS and other accounting principles generally accepted in India of the net profit, total comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2018.
 - The comparative financial information of the Company for the quarter and year ended March 31, 2017, included in these financial results, have been audited by the predecessor auditor. The report of the predecessor auditor on the comparative financial information dated 20th May, 2017 expressed an unmodified opinion.
 - Further, read with paragraph 1 above, we report that the figures for the quarter ended March 31, 2018 represent the derived figures between the audited figures in respect of the financial year ended March 31, 2018 and the published year-to-date figures up to December 31, 2017, being the date of the end of the third quarter of the current financial year, which were subjected to a limited review, as required under the Regulation and the circular.

Place : Ahmedabad

Date : 29th May, 2018



For Mukesh M. Shah & Co
Chartered Accountants
Firm Regn. No. 106625W

S. S. Shah
Suvrat S. Shah
Partner

Membership No. 102651

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SCRIP CODE: 03320

Dear Sir,

Sub: Declaration in respect of Unmodified Opinion on Audited Financial Results for the financial year ended on 31st March, 2018.

Ref: Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

We hereby declare that the Statutory Auditors of the Company, M/s Mukesh M. Shah & Co, Chartered Accountants, Ahmedabad (Firm reg. no. 106625W) have issued an Audit Report with Unmodified Opinion on Audited Financial Results of the Company for the quarter and year both ended on 31st March, 2018.

The declaration is given in compliance to second proviso of Reg. 33(3)(d) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended by the SEBI (Listing Obligations and Disclosure Requirements) (Amendment), Regulations 2016, vide notification no. SEBI/LAD-NRO/GN/2016-17/001, dated 25th May, 2016

Please take the above on record

Thanking You,
Yours Faithfully,

For Amani Trading and Exports Limited

NKBhavsar
Naveenchandra Bhavsar
Chief Financial Officer (CFO)

