

# 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 WEBSITE : www.amanitrading.in

29<sup>th</sup> May, 2019

To  
**BSE Ltd**  
Corporate Relationship Department,  
1<sup>st</sup> 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: 01070

Dear Sir,

**Sub : Audited Financial Results of the Company for the quarter & year both ended on 31<sup>st</sup> March, 2019 and outcome of the Board meeting held on Wednesday, 29<sup>th</sup> May, 2019.**

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

We hereby inform you that 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 31<sup>st</sup> March, 2019.

In terms of second proviso to Regulation 33(3)(d) of the SEBI LODR Regulations, we hereby confirm that the Auditors have given an Unmodified Opinion on the Annual Audited Financial Results of the Company for the financial year ended on March 31, 2019.

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

1. Audited Financial Results of the Company for the quarter and year both ended March 31, 2019 alongwith Auditors' Report by M/s. Mukesh M. Shah & Co., Statutory Auditors of the Company.
2. Statement of Assets and Liabilities for the year ended on 31st March, 2019.
3. Declaration in respect of unmodified opinion on the aforesaid Audited Financial Results.

The meeting of Board of Directors commenced at 03.00 p.m. and concluded at 04:00 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*  
**Sohitkumar 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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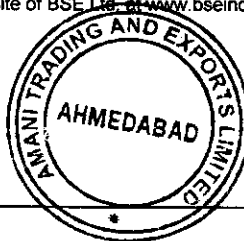
**STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2019**

(Rs. In Lacs, except per share data)

Sr. No.	Particulars	Quarter ended			Year ended	
		31/03/2019	31/12/2018	31/03/2018	31/03/2019	31/03/2018
		(3)	(4)	(5)	(7)	(8)
(1)	(2)	Audited	Unaudited	Audited	Audited	Audited
1	<b>Income from Operations</b>					
	(a) Revenue from operations	27.84	101.76	-	213.46	284.19
	(b) Other Income	2.66	2.72	0.38	10.85	15.36
	<b>Total Income</b>	<b>30.50</b>	<b>104.48</b>	<b>0.38</b>	<b>224.31</b>	<b>299.55</b>
2	<b>Expenses</b>					
	(a) Purchase of stock-in-trade	27.80	101.66	-	213.23	284.10
	(b) Employee benefits expense	0.67	0.67	0.67	2.70	2.70
	(c) Finance costs	0.02	-	-	0.02	0.12
	(d) Other expenses	2.94	0.55	1.14	9.77	4.44
	<b>Total Expenses</b>	<b>31.43</b>	<b>102.88</b>	<b>1.82</b>	<b>225.72</b>	<b>291.36</b>
3	<b>Profit/(Loss) before exceptional items and tax</b>	<b>(0.93)</b>	<b>1.60</b>	<b>(1.43)</b>	<b>(1.41)</b>	<b>8.19</b>
4	Exceptional items	-	-	-	-	-
5	<b>Profit/(Loss) before tax</b>	<b>(0.93)</b>	<b>1.60</b>	<b>(1.43)</b>	<b>(1.41)</b>	<b>8.19</b>
6	Tax Expense					
	(a) Current tax	0.01	0.16	0.19	0.80	0.94
	(b) Deferred tax	(0.01)	-	-	(0.01)	(0.00)
	(c) Tax adjustment for earlier year	0.25	-	-	0.25	0.01
7	<b>Profit/(Loss) for the period</b>	<b>(1.18)</b>	<b>1.43</b>	<b>(1.62)</b>	<b>(2.45)</b>	<b>7.24</b>
8	<b>Other Comprehensive Income</b>					
9	<b>Total Comprehensive Income</b>	<b>(1.18)</b>	<b>1.43</b>	<b>(1.62)</b>	<b>(2.45)</b>	<b>7.24</b>
10	Earnings per share [EPS] (of Rs.10/- each) (not annualised)					
	Basic and diluted EPS before Exceptional items [in Rs.]	(0.17)	0.20	(0.23)	(0.35)	1.04
	Basic and diluted EPS after Exceptional items [in Rs.]	(0.17)	0.20	(0.23)	(0.35)	1.04

**NOTES:**

- 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, 2019.
- The above results for the Quarter and Year ended on 31st March, 2019 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.
- 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.
- The figures of the quarter ended March 31, 2019 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.
- The company has one segment of activity namely "Trading".
- W.e.f. April 1, 2018, the Company has adopted Ind AS 115 - "Revenue from contracts with customers" under the full retrospective approach. Accordingly, the comparatives have been adjusted to given the effect of Ind AS 115. The effect on adoption of Ind AS 115 was insignificant on the financial results.
- Figures of previous periods have been regrouped / rearranged wherever necessary.
- The financial results of the company are available at the website of BSE Ltd. at [www.bseindia.com](http://www.bseindia.com) and at [www.amanitrading.in](http://www.amanitrading.in)



FOR, AMANI TRADING AND EXPORTS LTD.

*(Signature)*  
 (KEYUR J. PARIKH)  
 CHAIRMAN

AHMEDABAD  
 29TH MAY, 2019

AMANI TRADING AND EXPORTS LTD.

STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH, 2019

(Rs. in Lacs)

Particulars		Audited	
		As at 31/03/2019	As at 31/03/2018
A	<b>ASSETS:</b>		
	<b>1 Non-Current Assets:</b>		
	Property, Plant and Equipment	0.02	0.02
	Financial Assets:		
	(i) Investments	4.88	10.28
	Other Financial Assets	151.02	149.53
	Assets for Current Tax (Net)	1.22	0.63
	<b>Total Non-Current Assets:</b>	<b>157.14</b>	<b>160.46</b>
	<b>2 Current Assets:</b>		
	Financial Assets:		
(i) Trade Receivables	69.07	60.24	
(ii) Cash and cash equivalents	1.42	1.44	
(iii) Other Current Financial Assets	0.63	0.00	
<b>Total Current Assets</b>	<b>71.12</b>	<b>61.68</b>	
<b>TOTAL ASSETS</b>	<b>228.26</b>	<b>222.14</b>	
B	<b>EQUITY AND LIABILITIES:</b>		
	<b>1 Equity:</b>		
	(i) Equity Share Capital	69.97	69.97
	(ii) Other Equity	71.63	74.08
	<b>Total Equity</b>	<b>141.60</b>	<b>144.05</b>
	<b>2 Non-Current Liabilities:</b>		
	Deferred Tax Liabilities	0.00	0.01
	<b>Total Non-Current financial Liabilities</b>	<b>0.00</b>	<b>0.01</b>
	<b>3 Current Liabilities:</b>		
	Financial Liabilities:		
(i) Trade Payables	86.34	77.75	
Other Financial Liabilities	0.32	0.33	
Current Tax Liabilities (Net)	0.00	0.00	
<b>Total Current Liabilities</b>	<b>86.66</b>	<b>78.08</b>	
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>228.26</b>	<b>222.14</b>	



For, AMANI TRADING AND EXPORTS LTD.

*(Signature)*  
(KEYUR J. PARIKH)  
CHAIRMAN

Place: Ahmedabad  
Date : 29th May, 2019

**INDEPENDENT AUDITORS' REPORT**

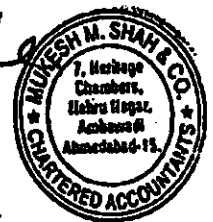
To,  
The Board of Directors,  
**AMANI TRADING AND EXPORTS LIMITED**  
Ahmedabad

1. We have audited the accompanying "statement of financial results" for the quarter and year ended on March 31, 2019 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. Attention is drawn on Note 4 to the financial results, which states that the figures for the quarter ended March 31, 2019 as reported in these statement of financial results, are balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the end of the third quarter of the financial year. Also, the figures up to the end of the third quarter had only been reviewed and not subjected to audit.
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. In our opinion and to the best of our information and according to the explanation given to us, the financial results:
  - (i) are presented in accordance with the requirements of Regulation read with the circular, in this regard; and
  - (ii) give a true and fair view of the net loss, other comprehensive Income and other financial information of the Company for the quarter and year ended March 31, 2019.

Place: Ahmedabad  
Date: 29<sup>th</sup> May, 2019

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

  
Suvrat S. Shah  
Partner  
Membership No. 102651



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29.05.2019

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

Dear Sir,

**Sub: Declaration in respect of Unmodified Opinion on Audited Financial Results for the financial year ended on 31<sup>st</sup> March, 2019.**

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

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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 31<sup>st</sup> March, 2019.

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 25<sup>th</sup> May, 2016.

Please take the above on record

Thanking You,  
Yours Faithfully,

**For Amani Trading and Exports Limited**

*Navinchandra Bhavsar*  
**Navinchandra Bhavsar**  
Chief Financial Officer (CFO)

