

AMANI TRADING AND EXPORTS LTD.
 Reg. Office : 32, Milanpark Society, Near Jawahar Chowk, Maninagar, Ahmedabad - 380 008.
 CIN: L51100GJ1984PLC020026

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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2017

(Rs. In lakhs)

Sr. No.	Particulars	(Unaudited)				
		Quarter ended on			Year to date figures for the period ended on	
		30/09/2017	30/06/2017	30/09/2016	30/09/2017	30/09/2016
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Income from Operations					
	(a) Revenue from operations	-	284.19	-	284.19	130.29
	(b) Other Income	6.15	2.69	4.39	8.84	7.21
	Total income	6.15	286.88	4.39	293.03	137.50
2	Expenses					
	(a) Purchase of stock-in-trade	-	284.10	-	284.10	130.25
	(b) Employee benefits expenses	0.67	0.68	0.68	1.36	1.35
	(c) Other expenses	1.05	0.97	1.20	2.02	2.02
	Total Expenses	1.72	285.75	1.88	287.48	133.62
3	Profit before exceptional items and tax	4.43	1.13	2.51	5.55	3.88
4	Exceptional items	-	-	-	-	-
5	Profit before tax	4.43	1.13	2.51	5.55	3.88
6	Tax Expense					
	(a) Current tax	0.35	0.30	0.30	0.65	0.72
	(b) Deferred tax	-	-	-	-	-
7	Net Profit for the period	4.08	0.83	2.21	4.90	3.16
8	Other comprehensive income	-	-	-	-	-
9	Total comprehensive income for the period	4.08	0.83	2.21	4.90	3.16
10	Earning per share					
	(of Rs. 10/- each) (not annualized):					
	a Basic (in Rs)	0.58	0.12	0.32	0.70	0.45
	b Diluted (in Rs.)	0.58	0.12	0.32	0.70	0.45



AMANI TRADING AND EXPORTS LTD.

STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2017

(Rs. in Lakhs)

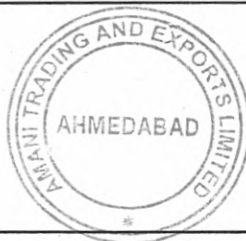
Particulars		As at 30th Sept, 2017
A	ASSETS:	
	1 Non-Current Assets:	
	a Fixed Assets :	
	i Property, Plant and Equipment	0.03
	ii Capital work-in-progress	-
	iii Other Intangible Assets	-
	b Financial Assets:	
	i Investments	9.18
	ii Loans	-
	c Deferred Tax Assets	
	d Other Non-Current Assets	1.55
	Total Non-Current Assets:	10.76
	2 Current Assets:	
	a Inventories	-
	b Financial Assets:	
i Trade Receivables	60.23	
ii Cash and cash equivalents	0.54	
iii Bank Balances other than (ii) above	-	
iv Loans	148.83	
c Other Current Assets	1.55	
Total Current Assets	211.15	
TOTAL-ASSETS	221.91	
B	EQUITY AND LIABILITIES:	
	1 Equity:	
	a Equity Share Capital	69.97
	b Other Equity	71.74
	Total Equity	141.71
	2 Non-Current Liabilities:	
	a Financial Liabilities:	
	i Borrowings	-
	ii Other Financial Liabilities	-
	b Provisions	-
	c Deferred Tax Liabilities	0.01
	Total Non-Current financial Liabilities	0.01
	3 Current Liabilities:	
	a Financial Liabilities:	
	i Borrowings	-
ii Trade Payables	77.75	
iii Other Financial Liabilities	-	
b Other Current Liabilities	0.59	
c Provisions	1.85	
Total Current Liabilities	80.19	
TOTAL EQUITY AND LIABILITIES	221.91	



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 14th November, 2017.
- 2 The above results for the quarter ended on September 30, 2017 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.
- 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. Pursuant to the exemption granted under the said circular, the above results do not include Ind AS compliant results for the preceding quarter and previous year ended 31st March, 2017.
- 4 The Statutory Auditors of the Company have carried out a "Limited Review" of the above results as per Regulation 33 of the SEBI [Listing Obligation and Disclosure Requirements] Regulations, 2015. The corresponding Ind AS compliant figures of the previous year have not been subjected to review / audit. However, the company's management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs.
- 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-AS.
- 7 As regards deferred tax as per Ind AS-12 on "Income Taxes" there is a net deferred tax asset for the past years and for the period up to 30th September, 2017. As a matter of prudence, the company has not recognised the said deferred tax asset.
- 8 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
- 9 The reconciliation of net profit or (loss) reported in accordance with Indian GAAP to total comprehensive income in accordance with Ind AS is given below:

Description	(Rs. In lakhs)	
	Quarter ended on	Year to date figures for the period ended
	30/09/2016	30/09/2016
Net Profit as per previous Indian GAAP	0.67	1.62
Add: Fair value adjustment on investment in Equity instruments	1.54	1.54
Net Profit as per Ind-AS	2.21	3.16
Other Comprehensive Income (Net of tax)	-	-
Total Comprehensive Income	2.21	3.16



FOR, AMANI TRADING AND EXPORTS LTD.

(Signature)

(KEYUR J. PARIKH)
DIRECTOR

Place: Ahmedabad
Date: 14th November, 2017