

A & M FEBCON LIMITED

Reg. Office: A-2, HIRA ANAND TOWER, GORDHANWADI TEKARA, KANKARIA,
AHMEDBAD - 380008, GUJARAT CIN: L28113GJ2013PLC075662
E-Mail id: aandmfebcon@gmail.com Mo. No.: 98253 63594

Date: 10th Nov 2020

To,
The BSE Limited,
Phiroz Jeejeebhoy Tower,
Dalal Street,
Mumbai- 400 001

Ref: A & M FEBCON LIMITED (Scrip Code-540697)

Dear Sir/Madam,

Subject: Submission of Standalone Unaudited Financial Results and review Report of the Auditors for the Quarter and Half Year ended on September 30, 2020 .

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Please find enclosed herewith:

1. Standalone Unaudited Financial Results for the Quarter and Half Year Ended 30th September, 2020 which was considered and approved by the Board at their Meeting held on today i.e. 10th November, 2020 in accordance with the Regulation 33 of the SEBI (LODR) Regulations, 2015.
2. Limited Review Report given by the Auditors on the Standalone Unaudited Financial Results of the Company for the Quarter and Half Year Ended 30th September, 2020.

Kindly take the same on your record and oblige.

Thanking you,

Yours faithfully,

For, A & M Febcon Limited



Mr. Varun J Shah
Managing Director
DIN: 07740874



Encl: As Above



PAREKH PAREKH & ASSOCIATES

CHARTERED ACCOUNTANTS

Head Office : 9 Chetna Society, Near Sardar Society, Surendranagar-363001.
Branch: H/302, Titanium City Centre, Near Sachin tower, 100 Feet Anandnagar road,
Satellite, Ahmedabad - 380015.
Mob : +91 98257 61041 E-mail : parekhparekhass@gmail.com

Review report to
The board of directors,
A & M Febcon Limited
Ahmedabad.

Sub.: Limited Review Report

Ref.: Unaudited Financial Statement for the Quarter ended 30th September, 2020

We have reviewed the accompanying statement of unaudited financial results of A & M Febcon LIMITED for the period ended 30th September 2020 this statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion is not modified in respect of this matter.

For, Parekh Parekh & Associates
Chartered Accountants
FRN: 132988W

S-P Parekh

CA Sunny Parekh

Partner

M.No.-131188

UDIN: 20131188AAAAJJ3248

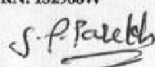
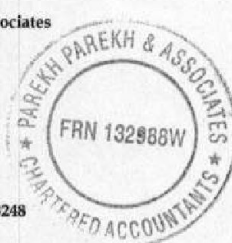
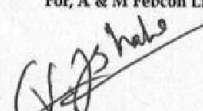



Place: Ahmedabad

Date: 10/11/2020

A & M FEBCON LIMITED
CIN:L28113GJ2013PLC075662
BALANCE SHEET AS AT 30TH SEPTEMBER, 2020

(Rupees in...)

Particulars	As at the end of Current Reporting Period 30th September, 2020	As at the end of Current Reporting Period 31st March, 2020
ASSETS :		
[1] Non-Current Assets:		
Property, Plant and Equipment	32,453,927	32,453,927
Capital Work in Progress	-	-
Intangible Asset	-	-
Financial Assets	-	-
(i) Investment	-	-
(ii) Trade Receivables	78,661,980	73,785,617
(iii) Loans	20,002,000	19,864,000
(iv) Other Financial Asset	-	-
Deferred tax assets (Net)	-	-
Other non-current assets	415,000	-
TOTAL NON CURRENT ASSETS	131,532,907	126,103,544
[2] Current Assets:		
Inventories	32,358,651	33,442,947
Financial Assets	-	-
(i) Trade receivables	1,315,700	4,876,363
(ii) Investment	-	-
(iii) Cash and cash equivalents	8,716,297	8,716,297
(iv) Bank Balance Other than (iii) above	-	-
(v) Loans and advances	-	553,000
(vi) Other Financial Assets	-	-
Current Tax Asset (Net)	-	-
Other Current Asset	44,525,366	44,525,366
TOTAL CURRENT ASSETS	86,916,014	92,113,973
TOTAL ASSETS	218,448,921	218,217,517
EQUITY AND LIABILITIES:		
[1] Equity		
Equity Share Capital	128,132,050	128,132,050
Other Equity	2,513,178	2,482,475
TOTAL EQUITY	130,645,228	130,614,525
[2] Non-current Liabilities:		
Financial Liabilities	-	-
(i) Borrowings	54,170,857	52,820,857
(ii) Trade Payable	-	-
Total O/s Dues of MSME	-	-
Total o/s Dues of other than MSME	3,005,509	2,577,242
(iii) Other Financial Liability	-	-
Provisions	-	-
Deferred tax liabilities (Net)	540,347	540,347
Other Non Current Liabilities	-	-
TOTAL NON CURRENT LIABILITY	57,716,713	55,938,446
[3] Current Liabilities:		
Financial Liabilities	-	-
(i) Borrowings	23,878,920	23,878,920
(ii) Trade Payables	-	-
Total O/s Dues of MSME	-	-
Total o/s Dues of other than MSME	-	428,266
(iii) Other Financial Liability	1,350,000	2,700,000
Provisions	15,000	15,000
Current Tax Liabilities (Net)	24,371	24,371
Other Current Liabilities	4,818,689	4,617,989
TOTAL CURRENT LIABILITY	30,086,980	31,664,546
TOTAL EQUITY AND LIABILITIES	218,448,921	218,217,517
Significant Accounting Policies Notes Forming Part of the Accounts		
For, Parekh Parekh & Associates Chartered Accountants FRN: 132988W  Sunny P. Parekh Partner M. No. 131188 UDIN: 20131188AAAAJJ3248		For and on behalf of the Board of Directors For, A & M Febcon Limited  Varun J. Shah Managing Director DIN: 07740874 Komal Madhyani C.S. PAN: BWDPM4073P 
Place: Ahmedabad Date: 10/11/2020	Place: Ahmedabad Date: 10/11/2020	

A & M FEBCON LIMITED
CIN:L28113GJ2013PLC075662
STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2020

Particulars	30th September,2020 (Unaudited)	31st March, 2020 (Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit after Tax	30,703	16,630
Adjustments:	-	-
Depreciation	-	-
Deffered Tax Assets	-	-
Provision for Tax	-	-
Interest Income	-	-
Deffered Tax	-	-
Finance Cost	-	5,062,462
Operating Profit before Working Capital Changes	30,703	5,079,092
<u>Changes in Working Capital :</u>		
Inventories	1,084,296	4,902,186
Short Term loans and advances	553,000	19,311,000
Trade Receivables	(1,315,700)	(4,876,363)
Trade Payables	1	(9,871,554)
Short term Provision	-	-
Other Current Assest	-	(8,688,087)
Other Current Liabilities	(1,149,300)	3,355,801
Cash Generated from Current Assets	(827,703)	4,132,983
Direct Tax Paid	-	-
NET CASH FLOW FROM OPERATING ACTIVITIES (A)	(797,000)	9,212,075
B. CASH FLOW FROM INVESTING ACTIVITIES		
Long term loan & advances & other non current assets	(553,000)	(19,864,000)
Purchase of Fixed Assets & Capital WIP	-	-
Interest Income from Investments	-	-
Other Financial Asset	-	-
Miscellaneous Expenditure	-	-
Proceeds on sale of fixed assets	-	-
NET CASH FLOW FROM INVESTING ACTIVITIES (B)	(553,000)	(19,864,000)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Share Capital	-	-
Proceeds from securities premium	-	-
Proceeds from Long Term Borrowings	1,350,000	25,717,945
Short Term Borrowings	-	(1,474,429)
Finance Cost	-	5,062,462
Proceeds from Share Applications Money Pending Allotments	-	-
Other Long term Liabilities	-	-
NET CASH FLOW FROM FINANCING ACTIVITIES (C)	1,350,000	19,181,053
NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	-	8,529,128
Cash and Cash Equilents (Opening)	8,716,297	187,169
Cash and Cash Equilents (Closing)	8,716,297	8,716,297

For and on behalf of the Board of Directors
For, A & M Febcon Limited

For, Parekh Parekh & Associates
Chartered Accountants
FRN: 132988W



S.P. Parekh

Sunny P. Parekh
Partner
M. No. 131188

Place: Ahmedabad
Date: 10/11/2020

V. J. Shah
Vijay J. Shah
Managing Director
DIN: 07740874

Tejas H. Patel
Tejasbhai H. Patel
Director and CFO
DIN:08218720

Komal
Komal Madhyani
C.S.
PAN: BWDPM4073P

Place: Ahmedabad
Date: 10/11/2020

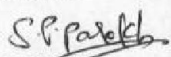
STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER, 2020

Statement of Standalone UnAudited Financial Results for the Quarter & Half Year Ended 30th September, 2020							(Rs.in Lakh except EPS)	
S.No.	Particulars	Quarter Ended			Half year Ended		Year Ended	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
		30/09/2020	30/06/2020	30/09/2019	30/09/2020	30/09/2019	31/03/2020	
	Income from Operations:							
1	Revenue from Operations	11.15	-	359.31	11.15	1,029.00	1,077.58	
2	Other Income	-	-	-	-	5.05	4.92	
3	Total Revenue (1+2)	11.15	-	359.31	11.15	1,034.05	1,082.50	
4	Expenses:							
	(a) Cost of Materials Consumed	-	-	-	-	-	-	
	(b) Purchases of Stock-in-Trade	-	-	367.07	-	1,029.00	979.17	
	(c) Changes in inventories of finished goods, Work-in-Progress and Stock-in-Trade	10.84	-	-54.15	10.84	-126.22	49.02	
	(d) Employee benefits Expenses	-	-	-	-	-	0.60	
	(e) Finance Costs	-	-	13.37	-	27.27	50.62	
	(f) Depreciation and Amortisation expense	-	-	-	-	-	-	
	(g) Other expenses	-	-	0.67	-	1.91	2.92	
	(h) Prior Period Expenses	-	-	-	-	-	-	
	Total Expenses	10.84	-	326.96	10.84	931.96	1,082.33	
5	Profit / (Loss) before exceptional items and tax (3-4)	0.31	-	32.35	0.31	102.09	0.17	
6	Exceptional Items	-	-	-	-	-	-	
7	Profit / (Loss) after exceptional items and before tax (5-6)	0.31	-	32.35	0.31	102.09	0.17	
8	Tax Expenses:							
	(1) Income Tax	-	-	-	-	26.54	-	
	(2) Deferred Tax	-	-	-	-	-	-	
	Total Tax	-	-	-	-	26.54	-	
9	Profit / (Loss) for the period from continuing operations (7-8)	0.31	-	32.35	0.31	75.55	0.17	
10	Profit / (Loss) for the period from discontinued (before tax)	-	-	-	-	-	-	
11	Tax expense of discontinued operations	-	-	-	-	-	-	
12	Profit / (Loss) for the period from discontinued (after tax)(10-11)	-	-	-	-	-	-	
13	Profit / (Loss) for the period (9+12)	0.31	-	32.35	0.31	75.55	0.17	
14	Other comprehensive income	-	-	-	-	-	-	
	A. (i) Items that will not be reclassified to profit / (loss)							
	(ii) Income tax relating to items that will not be reclassified to profit / (loss)							
	B. (i) Items that will be reclassified to profit / (loss)							
	(ii) Income tax relating to items that will be reclassified to profit / (loss)							
15	Total comprehensive income and other comprehensive income (13+14)	0.31	-	32.35	0.31	75.55	0.17	
16	Paid up Equity Share Capital (Face value of Rs. 10 each)	128,132,050.00	128,132,050.00	128,132,050.00	128,132,050.00	128,132,050.00	128,132,050.00	
17	Earning per equity share (for continuing operations)							
	a) Basic EPS(Rs.)	0.00	-	0.00	0.00	0.00	0.00	
	b) Diluted EPS(Rs.)	0.00	-	0.00	0.00	0.00	0.00	
18	Earning per equity share (for discontinued operations)							
	a) Basic EPS(Rs.)	-	-	-	-	-	-	
	b) Diluted EPS(Rs.)	-	-	-	-	-	-	
19	Earning per equity share (for continuing and discontinued operations)							
	a) Basic EPS(Rs.)	0.00	-	0.00	0.00	0.00	0.00	
	b) Diluted EPS(Rs.)	0.00	-	0.00	0.00	0.00	0.00	

Notes:

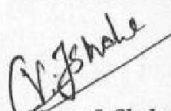
- The Above Financial Results have been reviewed by the Audit committee and approved by the Board of Directors of the Company at their respective meetings held on 10.11.2020
- The Figures pertaining to previous periods have been regrouped, reclassified and restated wherever necessary.
- Segment reporting is not applicable to company as it does not operate multiple segments.
- Depreciation and Deferred tax has not been considered.
- There has been issue of invoice in the company in the 1st Quarter of FY 2020-21, but the same was issued after the finalization of Quarter result as on 30.06.2020 so the same sales amount has been taken and considered in the current quarter i.e 30.09.2020 and reported accordingly.
- Figures given for the Quarter ended 30.09.2020 is provided by the management and the same has not been reviewed by us as an auditor.

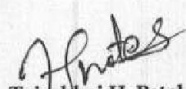
For, Parekh Parekh & Associates
Chartered Accountants
FRN: 132988W


Sunny P. Parekh
Partner
M. No. 131188
UDIN: 20131188AAAAJJ3248



For and on behalf of the Board of Directors
For, A & M Febcon Limited


Varun J. Shah
Managing Director
DIN: 07740874


Tejasbhai H. Patel
Director and CFO
DIN: 08218720

Komal Madhyani
C.S.
PAN: BWDPM4073P

Place: Ahmedabad
Date: 10/11/2020

Place: Ahmedabad
Date: 10/11/2020