



AMSONS APPARELS LIMITED

REG. OFFICE: 303, 2nd FLOOR, PLOT NO.13-A, VEER COMPLEX, VEER SAVARKAR BLOCK, SHAKARPUR,
DELHI - 110092 CIN NO: L74899DL2003PLC122266

MAIL ID: amsonsapparels@yahoo.com WEBSITE: www.amsonsapparels.com

Date: 27th November, 2020

To,

BSE Limited
Phiroze Jeejobhoy Towers,
Dalal Street,
Mumbai -400001
Scrip Code: 538861,
Scrip ID: AMSONS

Sub: Submission of Unaudited Financial Results for quarter and half year ended on 30th September, 2020.

Dear Sir/ Ma'am,

Please find enclosed herewith Unaudited Financial Results along with the Limited Review Report for the quarter and half year ended on 30th September, 2020 along with cash flow statement approved by the Board of Directors in their meeting held on 11th November, 2020, pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

Please update the same in your records.

For and on behalf of
AMSONS APPARELS LIMITED



PART-I STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEP 2020

Particulars		Quarter Ended			Period Ended		Year Ended
		3 Months ended 30/09/2020	Preceding 3 months ended 30/06/2020	Corresponding 3 months ended 30/09/2019	Year to Figure for current year ended 30.09.2020	Year to Figure for previous year ended 30.09.2019	Previous Year Ended 31/03/2020
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I.	Total Income from Operations	-	-	-	-	-	-
II.	Other Income	6.79	5.39	4.14	12.18	8.27	28.70
III.	Total Revenue (I+II)	6.79	5.39	4.14	12.18	8.27	28.70
IV.	Expenses						
	a) Cost of Materials consumed	-	-	-	-	-	-
	b) Purchase of Stock-in-trade	-	-	-	-	-	-
	c) Changes in inventories of finished goods, WIP and stock in trade	-	-	-	-	-	-
	d) Employee benefits expenses	3.00	3.40	2.75	6.40	4.00	13.93
	e) Depreciation and amortisation expenses	0.07	0.07	0.59	0.14	1.17	1.87
	f) Other expenses	3.54	1.47	0.24	5.01	1.71	10.46
	Total Expenses	6.61	4.95	3.58	11.56	6.88	26.26
V	Profit/(Loss) before exceptional and extraordinary items and tax (III-V)	0.18	0.44	0.55	0.62	1.39	2.44
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(Loss) before extraordinary items and tax (VI-VII)	0.18	0.44	0.55	0.62	1.39	2.44
VIII	Extraordinary items	-	-	-	-	-	-
IX	Profit/(Loss) before tax (VIII-IX)	0.18	0.44	0.55	0.62	1.39	2.44
X	Tax expenses						
	a) Current Tax	-	-	-	-	-	0.77
	a) Income Tax Adjustment	-	-	-	-	-	1.52
	a) MAT Credit Entitlement	-	-	-	-	-	-
	b) Deferred Tax Liabilities / (Assets)	-	-	-	-	-	(0.16)
XI	Profit (Loss) for the period from continuing operations (IX-X)	0.18	0.44	0.55	0.62	1.39	0.32
XII	Profit/(loss) from discontinuing operations	-	-	-	-	-	-
XIII	Tax expense of discontinuing operations	-	-	-	-	-	-
XIV	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)	-	-	-	-	-	-
XV	Profit (Loss) for the period (XI + XIV)	0.18	0.44	0.55	0.62	1.39	0.32
XVI	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XVII	Total Comprehensive Income for the period (XV+XVI) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	0.18	0.44	0.55	0.62	1.39	0.32
XVIII	Earnings per equity share (for						

	continuing operation):						
	(1) Basic	0.011	0.000	0.000	0.000	0.000	0.000
	(2) Diluted	0.011	0.000	0.000	0.000	0.000	0.000
XIX	Earnings per equity share (for discontinued operation):						
	(1) Basic	0.011	0.000	0.000	0.000	0.000	0.000
	(2) Diluted	0.011	0.000	0.000	0.000	0.000	0.000
XX	Earning Per Share (for discontinued & continuing operations)						
	a) Basic	0.011	0.000	0.000	0.000	0.000	0.000
	b) Diluted	0.011	0.000	0.000	0.000	0.000	0.000

For and on behalf of
AMSONS APPARELS LIMITED



Place: Delhi

Date: 11.11.2020

NOTES:			
STATEMENT OF ASSETS AND LIABILITIES AS AT 30.09.2020			
S. No.	Particulars	AMOUNT IN LAKHS	
		As at 30.09.2020	As at 31.03.2020
		Unaudited	Audited
A	ASSETS		
1	<u>Non- Current Assets</u>		
	(a) Property, Plant and Equipment	1.40	1.54
	(b) Capital Work-in-Progress	-	-
	(c) Other Intangible Assets	-	-
	(d) Financial Assets		
	(i) Investments	428.50	428.50
	(ii) Loan & Advances	166.26	162.70
	(iii) Other financial assets	-	-
	(e) Deferred tax assets (net)	2.06	2.06
	(f) Other Non-Current Assets	10.39	12.86
	Total Non-Current Assets	608.61	607.65
2	Current Assets		
	(a) Inventories	-	-
	(b) Financial Assets		
	(i) Trade Receivables	580.35	581.85
	(ii) Cash and Cash Equivalents	1.05	8.14
	(iii) Bank balances other than (ii) above	-	-
	(iv) Loan & Advances	2,410.90	2,427.88
	(v) Investment	-	-
	(c) Other Current Assets	4.58	3.09
	Total Current Assets	2,996.88	3,020.95
	TOTAL ASSETS	3,605.49	3,628.61
	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share Capital	2,227.70	2,227.70
	(b) Other Equity	32.20	31.58
	(c) Money received against share warrants	-	-
	Total Equity	2,259.90	2,259.28
B	Liabilities		
1	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(b) Deferred Tax Liabilities (Net)	-	-
	(c) Other Non-Current Liabilities	51.58	87.63
	Total Non-Current Liabilities	51.58	87.63
2	Current Liabilities		

	(a) Financial Liabilities		
	(i) Borrowings	487.76	482.06
	(ii) Trade Payables	761.99	761.99
	(iii) Other Financial Liabilities	-	-
	(b) Other Current Liabilities	43.48	36.88
	(c) Provisions	0.77	0.77
	Total Current Liabilities	1,294.00	1,281.70
	TOTAL EQUITY AND LIABILITIES	3,605.48	3,628.61

Notes:-

- 1) The above results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on November 11, 2020.
- 2) The Figures are subject to Limited Review report issued by the statutory auditors of the company.
- 3) The previous period figures have been rearranged / regrouped, wherever necessary to confirm to current period classifications.

For and on behalf of
AMSONS APPARELS LIMITED



Place : Delhi

Date : 11.11.2020

Cash Flow Statement for the year ended 30th Sept 2020

Particulars	Amounts in lakhs	
	Year ended 30.09.2020	Year ended 31.03.2020
(A) CASH FLOW FROM OPERATING ACTIVITIES:-		
1. Net profit before tax	0.62	2.45
2. Adjustment for:	-	-
<u>Add:</u> Depreciation & Amortization Expenses	0.14	1.87
<u>Add:</u> Amortization Expenses / Written off	2.47	5.90
<u>Less:</u> Other Income	(12.18)	(28.70)
Operating Profit before Working capital changes	(8.95)	(18.49)
3. Working Capital Changes:		
Decrease (Increase) in Trade & Other Receivables	1.50	12.50
Decrease (Increase) in Other Current Assets	(1.49)	0.60
Decrease (Increase) in Other Non Current Assets	-	-
Increase (Decrease) in Trade & Other Payables	-	1.00
Increase (Decrease) in Current Liabilities & Provisions	-	-
Increase (Decrease) in Other Liabilities	6.60	3.43
Net Changes in Working Capital	6.61	17.54
Cash Generated from Operations	(2.34)	(0.95)
Adjustment of Taxes	-	2.52
Net Cash Flow from Operating Activities (A)	(2.34)	(3.47)
(B.) CASH FLOW FROM INVESTING ACTIVITIES :		
Purchase of Property, Plant & Equipment	-	-
Non Current Financial Assets		
(Increase) Decrease in Loans & Advances	(3.56)	(7.63)
Current Financial Assets	-	-
(Increase) Decrease in Loans & Advances	16.98	(4.88)
Other Income	12.18	28.70
Increase in Other Non Current Assets	-	(0.01)
(Increase) Decrease in Current Investments	-	-
Net Cash Flow from Investing Activities (B)	25.60	16.19
(C.) CASH FLOW FROM FINANCING ACTIVITIES :		
Issue of share capital and Proceeds from Share Application Money	-	-
Non Current Financial Assets		
Increase / (Decrease) in Borrowings	5.70	(1.86)
Current Financial Assets	-	-
Increase / (Decrease) in Borrowings	-	(3.15)
Increase in Preliminary Expenses	-	-
Increase/(Decrease) from Other non-current liabilities	(36.05)	(1.00)
Net Cash Flow from Financing Activities (C)	(30.35)	(6.01)
Net Increase / (Decrease) in Cash & Cash Equivalents (A-B+C)	(7.09)	6.71

Cash and cash equivalents at the beginning of the year / Period	8.14	1.43
Cash and cash equivalents at the end of the year/ Period	1.05	8.14
* Note: The above Cash Flow Statement has been prepared under "Indirect Method" as set out in the Accounting Standard		

For and on behalf of
AMSONS APPARELS LIMITED



Place : Delhi
Date : 11.11.2020



LIMITED REVIEW REPORT

To,
Board of Directors of
M/S AMSONS APPARELS LIMITED

We have reviewed the accompanying statement of Unaudited Financial Results of M/S AMSONS APPARELS LIMITED (the "Company"), for the quarter and period ended 30th September 2020, being submitted by the company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This Statement is the responsibility of the Companies 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 in accordance with the standard on Review Engagement (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditors 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 accordingly, we do not express and\ audit opinion.

Based on our review conducted as above, nothing has come to our attention that caused us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards i.e. Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued hereunder 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 Obligation and disclosed Requirements) Regulations, 2015 and SEBI circular dated 5th July 2016 including the manner in which it is to be disclosed, or that its contains any material misstatement.

For Rakesh Batra & Co.,
Chartered Accountants



CA Rakesh Batra
Prop.
FRN: 020461N
M. No. 505247

Place: New Delhi
Date: