

Independent Auditors Review Report on review of Interim Financial Result.

To  
Board of Directors  
Anup Malleables Limited,

We have reviewed the accompanying statement of unaudited financial results of M/s. Anup Malleables Limited for the quarter ended 31.12.2018. 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 in accordance with the Standard on Review Engagement (SRE) 2010 "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 enquiries 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, prepared in the accordance with applicable Accounting Standards prescribed under Section 133 of the Company Act, 2013, read with relevant rules issued there under and other accounting practices and principles generally accepted in India, has not disclosed in term of regulation 33 of the SEBI (listing Obligation and Disclosure Requirements) Regulation , 2015 read with SEBI circular CIR/CFD/FAC/62/2016 Dated 5<sup>th</sup> July 2016, including the manner in which it to be disclosed or that it contains any material misstatement.

For Tulsyan N.K. & Co.

Chartered Accountants

(Registration No. 011263C)



Praveer Kant Kashyap

(Partner)

Membership No.064945

Dhanbad, 12<sup>th</sup> day of February, 2019





# ANUP MALLEABLES LIMITED

Works & Corporate Office: G.T. Road Kandra, P.O. Bhitia, Govindpur, Dhanbad-828109

Tel:91-6540-283002, 283176 Fax : 91-6540-283163

[Http://www.anupmalleables.com](http://www.anupmalleables.com), [email:sales@anupmalleables.com](mailto:sales@anupmalleables.com)



ISO : 9001 - 2000

Date: February 12<sup>th</sup>, 2019

To  
Bombay Stock Exchange Limited  
Phiroze Jeejeebhoy Towers  
Dalal Street  
Mumbai- 400 001

**Scrip Code: 506087**

**Sub: Reg. 33-Unaudited Financial Results for the quarter ended 31<sup>st</sup> December, 2018**

Dear Sir/ Madam,

In Compliance of Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements), 2015, Please find the enclosed herewith unaudited financial results for the quarter ended 31<sup>st</sup> December, 2018.

You are requested to kindly take the same on your record.

Thanking you,

Yours faithfully

**For ANUP MALLEABLES LTD**

SUYASH KHAITAN  
Director  
DIN: 03349969

**Statement of Unaudited Financial Results for the Quarter/Nine Months ended 31 st December, 2018**

Rs. in Lacs

Sl. No.	Particulars	Quarter Ended 31.12.2018 Unaudited	Quarter Ended 30.09.2018 Unaudited	Quarter Ended 31.12.2017 Unaudited	Nine Month Ended 31.12.2018 Unaudited	Nine Month Ended 31.12.2017 Unaudited	Year Ended 31.03.2018 Audited
<b>1</b>	<b>Income</b>						
	Revenue from Operations	892.59	840.04	158.76	2,601.31	1,135.88	1,928.23
	Other Income	11.30	18.40	3.05	42.77	14.94	82.84
	<b>Total Income</b>	<b>903.88</b>	<b>858.44</b>	<b>161.81</b>	<b>2,644.08</b>	<b>1,150.82</b>	<b>2,011.07</b>
<b>2</b>	<b>Expenses</b>						
	a. Cost of materials consumed	226.36	470.91	31.01	987.71	606.36	802.15
	b. Changes in Inventories of finished goods, work-in-progress and stock -in-trade	46.43	(160.31)	48.70	(56.86)	(94.32)	(21.42)
	c. Excise duty	-	-	-	-	49.04	49.04
	d. Employee benefits expense	108.21	85.87	53.25	286.66	161.65	227.78
	e. Finance costs	58.68	52.20	41.91	163.81	134.95	191.65
	f. Depreciation and amortisation expense	43.21	43.21	42.97	129.62	132.52	171.28
	g. Other expenses	408.69	343.50	31.08	1,083.06	491.94	842.40
	<b>Total Expenses</b>	<b>891.58</b>	<b>835.37</b>	<b>248.92</b>	<b>2,593.99</b>	<b>1,482.14</b>	<b>2,262.89</b>
<b>3</b>	<b>Profit before exceptional and extraordinary items and tax (1-2)</b>	<b>12.30</b>	<b>23.07</b>	<b>(87.11)</b>	<b>50.10</b>	<b>(331.32)</b>	<b>(251.81)</b>
<b>4</b>	Exceptional items	-	-	-	-	(366.70)	(312.20)
<b>5</b>	<b>Profit before extraordinary items and tax (3-4)</b>	<b>12.30</b>	<b>23.07</b>	<b>(87.11)</b>	<b>50.10</b>	<b>35.38</b>	<b>60.38</b>
<b>6</b>	Extraordinary items	-	-	1.26	-	-	-
<b>7</b>	<b>Profit before tax (5-6)</b>	<b>12.30</b>	<b>23.07</b>	<b>(88.37)</b>	<b>50.10</b>	<b>35.38</b>	<b>60.38</b>
<b>8</b>	Tax expenses	(0.14)	(204.28)	(15.47)	(134.34)	(15.46)	58.81
<b>9</b>	<b>Net Profit/(Loss) after tax for the period from continuing operations (7-8)</b>	<b>12.45</b>	<b>227.35</b>	<b>(72.90)</b>	<b>184.44</b>	<b>50.84</b>	<b>1.57</b>
<b>10</b>	Profit/(Loss) for the period from discontinuing operations	-	-	-	-	(38.56)	(38.56)
<b>11</b>	Tax expense of discontinuing operations	-	-	-	-	-	-
<b>12</b>	<b>Profit/(Loss) from discontinuing operations (after tax) (10-11)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(38.56)</b>	<b>(38.56)</b>
<b>13</b>	<b>Profit/(Loss) for the period (9+12)</b>	<b>12.45</b>	<b>227.35</b>	<b>(72.90)</b>	<b>184.44</b>	<b>12.28</b>	<b>(36.99)</b>
<b>14</b>	Other Comprehensive Income (net of taxes)	0.64	0.32	0.08	0.96	0.21	1.28
<b>15</b>	<b>Total Comprehensive Income for the period (13+14)</b>	<b>13.09</b>	<b>227.67</b>	<b>(72.82)</b>	<b>185.40</b>	<b>12.49</b>	<b>(35.70)</b>
<b>16</b>	<b>Net Profit for the period attributable to:</b>						
	Shareholders of the Company	12.45	227.35	(72.90)	184.44	12.28	(36.99)
<b>17</b>	<b>Other Comprehensive Income attributable to:</b>						
	Shareholders of the Company	0.64	0.32	0.08	0.96	0.21	1.28
<b>18</b>	<b>Total Comprehensive Income attributable to:</b>						
	Shareholders of the Company	13.09	227.67	(72.82)	185.40	12.49	(35.70)
<b>19</b>	a) Paid up Equity Share Capital (Face Value of Rs 10/- each)	6,791,667	6,791,667	6,791,667	6,791,667	6,791,667	6,791,667
<b>20</b>	<b>Earnings Per Share (EPS) - (Face Value of Rs. 10/- each) (not annualised for quarters)</b>						
	- Basic	0.19	3.35	(1.07)	2.73	0.18	(0.53)
	- Diluted	0.19	3.35	(1.07)	2.73	0.18	(0.53)

**NOTES TO STANDALONE FINANCIAL RESULTS :**

- The above results have been reviewed by Audit Committee and approved by the Board of Directors at their respective meetings held on Feb 12, 2019. Limited review of the above results has been carried out by the statutory auditors of the company.
- Consequent to the introduction of Goods and Services Tax (GST) with effect from 1st July 2017, Central excise, Value Added Tax (VAT), etc. have been replaced by GST. In accordance with Indian Accounting Standard - 115 on revenue and Schedule III of the Companies Act, 2013, GST is not included in Gross revenue from operations in applicable periods. In view of the aforesaid restructuring of Indirect taxes, revenue from operations and segment revenue (gross) for the nine months ended 31st December, 2018 are not comparable to that extent with that of corresponding previous period.
- Figures of the previous period have been regrouped and reclassified to confirm to the classification of current period, wherever necessary.

**By order of the Board**  
**For Anup Malleables Limited**

Date: February 12, 2019  
Place: Kolkata

Suyash Khaitan  
Director  
DIN:03349969



# ANUP MALLEABLES LIMITED

Works & Corporate Office: G.T. Road Kandra, P.O. Bhitia, Govindpur, Dhanbad-828109

Tel:91-6540-283002, 283176 Fax : 91-6540-283163

[Http://www.anupmalleables.com](http://www.anupmalleables.com), [email:sales@anupmalleables.com](mailto:sales@anupmalleables.com)



ISO : 9001 - 2000

---

**EXTRACT FROM THE MINUTES OF THE MEETING OF THE BOARD OF DIRECTORS OF ANUP MALLEABLES LTD. HELD AT ITS REGISTERED OFFICE OF THE COMPANY AT 46B RAFI AHMED KIDWAI ROAD, 2<sup>ND</sup> FLOOR, KOLKATA-700 016 ON 12<sup>TH</sup> FEBRUARY, 2018 AT 12.30 A.M.**

---

APPROVAL OF UNAUDITED FINANCIAL RESULT FOR THE QUARTER ENDED ON 31<sup>ST</sup> DECEMBER, 2018.

“RESOLVED THAT , the Unaudited Financial Results for the Quarter ended 31<sup>st</sup> December, 2018 in compliance of clause 41 of Listing Agreement in prescribed format of Stock Exchange as placed before the Board be and is hereby also approved.”

“RESOLVED FURTHER THAT , same be signed by Suyash Khaitan , Director of the company on behalf of the Board and be published in the two newspaper i.e. one is English and another in vernacular language and same be forwarded to Bombay Stock Exchange.”

FOR OR ON BEHALF OF BOARD OF DIRECTOR

ANUP MALLEABLES LTD

SUYASH KHAITAN

Director

DIN:03349969