



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

Telephone No: 011-65670018

Date: 30.05.2018

To,

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

Sub: Outcome of the Board Meeting and submission of Audited Financial Results for quarter and financial year ended on 31st March, 2018

Dear Sir/ Ma'am,

Please find enclosed herewith the Audited Financial Results along with the Auditor Report on Audited Financial Results for the quarter and financial year ended on March 31, 2018 approved by the Board of Directors in their meeting held on 30th May, 2018, pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015,

Further also find declaration under Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015.

You are requested to update the same in your records.

For and on behalf of
AMSONS APPARELS LIMITED





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(Amount
in Lacs)

Statement of audited Financial Results for the Quarter and Year ended 31.03.2018						
Particulars	Quarter Ended			Year Ended		
	3 Months Ended	Preceding 3 Months Ended	Corresponding 3 Months Ended	Current Year Ended	Previous Year Ended	
	31.03.2018	31.12.2017	31.03.2017	31.03.2018	31.03.2017	
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)	
1 Income						
a) Revenue from Operations	-	34.66	135.46	187.84	501.58	
b) Other Income	4.30	7.78	4.26	31.50	11.31	
Total Income	4.30	42.44	139.72	219.33	512.89	
2 Expenses						
a) Cost of Materials Consumed	-	-	-	-	-	
b) Changes in inventories of Finished Goods, Work-in-progress	-	-	-	-	-	
c) Purchase of Stock-in-trade (Cost of Purchase)	-	32.26	123.40	180.01	467.56	
d) Excise Duty	-	-	-	-	-	
e) Power & Fuel	-	-	-	-	-	
f) Employee Benefits Expenses	1.25	3.65	4.35	15.04	13.20	
g) Finance Cost	0.00	-	-	0.03	-	
h) Depreciation and Amortization Expenses	1.75	1.18	2.33	5.29	3.30	
i) Other Expenses	2.34	5.01	9.30	18.08	24.72	
Total Expenses	5.34	42.10	139.38	218.45	508.79	
3 Profit/(Loss) before Exceptional items and taxes	-1.04	0.34	0.34	0.89	4.10	
4 Exceptional Items - Loss (Note 9)	-	-	-	-	-	
5 Profit/(Loss) before Tax (3-4)	-1.04	0.34	0.34	0.89	4.10	
6 Tax expenses						
a) Current Tax	1.40	-	0.71	1.10	1.54	
b) Deferred Tax	-1.05	-	-0.57	-1.05	-0.57	
c) Income tax Adjustment	-	-	-	0.30	-	
Total tax Expenses	0.35	-	0.14	0.35	0.97	
7 Profit/(loss) for the period (5-6)	-1.39	0.34	0.20	0.53	3.13	
8 Profit/(loss) from discontinuing operations	-	-	-	-	-	
9 Tax expense of discontinuing operations	-	-	-	-	-	
10 Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)	-	-	-	-	-	
11 Other Comprehensive Income (OCI)						
i. Items that will not be reclassified to profit or loss						
a. Effect of measuring Investments at fair value	-	-	-	-	-	
b. Actuarial gain on employee defined benefit obligation	-	-	-	-	-	

	ii. Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	iii. Items that will be reclassified to profit or loss Fair value changes on derivatives designated as cash flow hedges (net of tax)	-	-	-	-	-
	Total OCI	-	-	-	-	-
12	Total Comprehensive Income for the period (7+8)	-1.39	0.34	0.20	0.53	3.13
13	Earning Per Share (Face Value: Rs. 10/- per share)					
	A) Basic (Rs.)	(0.006)	0.00	0.00	0.00	0.01
	B) Diluted (Rs.)	(0.006)	0.002	0.001	0.002	0.014
14	Earnings per equity share (for discontinued operation):					
	(1) Basic	0.000	0.000	0.000	0.000	0.000
	(2) Diluted	0.000	0.000	0.000	0.000	0.000
15	Earning Per Share (for discontinued & continuing operations)					
	a) Basic	(0.006)	0.002	0.001	0.002	0.014
	b) Diluted	(0.006)	0.002	0.001	0.002	0.014
16	Paid up Equity Share Capital (Face Value : Rs. 10/- per share)	2,227.70	2,227.70	2,227.70	2,227.70	2,227.70
17	Other Equity (excluding Revaluation Reserve) as at balance sheet date				29.07	28.53

For and on behalf of
AMSONS APPARELS LIMITED



Place : Delhi
Date : 30.05.2018

STATEMENT OF ASSETS AND LIABILITIES (Audited)**(Rs. In lacs)**

S. No.	Particulars	As at 31.03.2018 Audited	As at 31.03.2017 Audited
A	ASSETS		
1	Non- Current Assets		
	(a) Property, Plant and Equipment	6.03	11.32
	(b) Capital Work-in-Progress	-	-
	(c) Other Intangible Assets	-	-
	(d) Financial Assets		
	(i) Investments	428.50	428.50
	(ii) Loan & Advances	264.05	331.44
	(iii) Other financial assets	-	-
	(e) Deferred tax assets (net)	1.57	0.52
	(f) Other Non-Current Assets	18.74	23.16
	Total Non-Current Assets	718.90	794.94
2	Current Assets		
	(a) Inventories	-	-
	(b) Financial Assets		
	(i) Trade Receivables	608.41	584.10
	(ii) Cash and Cash Equivalents	3.67	8.18
	(iii) Bank balances other than (ii) above	-	-
	(iv) Loan & Advances	2,139.57	2,288.65
	(v) Investment	-	-
	(c) Other Current Assets	2.03	1.06
	Total Current Assets	2,753.68	2,881.98
	TOTAL ASSETS	3,472.59	3,676.92
	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share Capital	2,227.70	2,227.70
	(b) Other Equity	29.07	28.53
	Total Equity	2,256.77	2,256.23
B	Liabilities		
1	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	4.45	6.79
	(b) Deferred Tax Liabilities (Net)	-	-
	(c) Other Non-Current Liabilities	38.00	185.50
	Total Non-Current Liabilities	42.45	192.29
2	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	408.56	395.22
	(ii) Trade Payables	744.99	814.27

	(iii) Other Financial Liabilities	-	-
	(b) Other Current Liabilities	18.72	17.36
	(c) Provisions	1.10	1.54
	Total Current Liabilities	1,173.37	1,228.39
	TOTAL EQUITY AND LIABILITIES	3,472.59	3,676.92

Notes:

- 1 The Company has adopted Indian Accounting Standards ("Ind AS") from April 1, 2017. Further, the Company has restated the results of the previous periods / year under Ind AS.
- 2 Reconciliation of Equity and net profits as reported under previous GAAP and as per Ind AS:

(Rs. In Lacs)

SI. NO.	Nature of Adjustments	Net Profit Reconciliation	
		Quarter ended March 31, 2017	Year ended March 31, 2017
1	Net Profit / Equity as per previous GAAP	-1.39	0.53
	Adjustments:		
	Reversal of impairment of financial assets	-	-
	Actuarial gain on employee defined benefit funds recognized in Other Comprehensive Income	-	-
	Deferred tax adjustments	-	-
2	Net Profit as per Ind AS before OCI	-1.39	0.53
	Effect of measuring Investments at fair value	-	-
	Other Comprehensive Income (Net of Tax)	-	-
3	Total Comprehensive Income as per Ind AS	-1.39	0.53

- 4 Figures for the previous period have been regrouped wherever necessary.
- 5 Figures for the last quarter are the difference between the audited figures for the full financial year and the published figures for nine months period upto the third quarter of relevant financial year.
- 6 Company has made business only in one segment during the period hence no segment reporting is required
- 7 The above financial result were reviewed by the Audit Committee and approved by the Board of Directors at the respective meetings held on 30th May 2018.
- 8 The Company has reported the figures in lacs

For and on behalf of
AMSONS APPARELS LIMITED



Place : Delhi
Date : 30.05.2018



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Declaration of Unmodified Audit Report Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

I, Augusteen Kachhap, one of the Directors of M/s. Amsons Apparels Limited, hereby declare that the statutory Auditors of the Company have issued an Audit Report with unmodified opinion on Audited Financial Results of the Company for the quarter and year ended 31st March, 2018.

You are requested to update the same in your records.

For and on behalf of
AMSONS APPARELS LIMITED





M/s Rakesh Batra & Co
Chartered Accountants

INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying Standalone Financial Results of M/s Amsons Apparels Ltd (the "Company"), for the quarter and year ended 31st March 2018, being submitted by the company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated 5th July 2016, which has been initialed by us for identification.

Management's Responsibility

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related standalone financial statements which has been prepared in accordance with the Indian Accounting Standards, prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under (Ind AS) and other accounting principles generally accepted in India.

Auditor's Responsibility

Our responsibility is to express an opinion on the statement based on our audits of such standalone financial statements. We conducted our audit in accordance with the Standards on Auditing specified under Section 143 (1 0) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. Those Standards and pronouncements require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amount and disclosures in the statement. The procedures selected depend on the auditor's judgement, including the assessment of risks of material misstatement of the statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation and fair presentation of the Statement, in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the Statement.

Address: 16/17A, Moti Nagar, New Delhi - 110015

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the statement.

Opinion:

In our opinion and to the best of our information and according to the explanations given to us, these quarterly standalone financial results as well as the year to date results:

- (i) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated 51 h July 2016, including the manner in which it is to be disclosed.
- (ii) Gives a true and fair view of the standalone financial performance, including other comprehensive income and other financial information, for the quarter ended 31st March, 2018 as well as the year to date results for the period from 1st April, 2017 to 31st March, 2018.

Our opinion is not modified in respect of the above matter.

Attention is drawn to the fact that the figures for the quarter ended 31st March 2018 and the corresponding quarter ended in the previous year as reported in these financial results are the balancing figures between audited figures in respect of full financial year and the published year to date figures up to the end of the third quarter of the relevant financial year.

For Rakesh Batra & Co.,
Chartered Accountants

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



Place: New Delhi

Date: 30/5/18

Address: 16/17A, Moti Nagar, New Delhi - 110015