



APLAYA CREATIONS LIMITED

CIN: L17122DL1996PLC332121

Date: 29th May, 2018

To,
Department of Corporate Services
BSE Limited,
Ground Floor, PJ Towers,
Dalal Street Fort,
Mumbai- 400001.

REF: Scrip Code: 511064

SCRIP ID- APLAYA

SUBJECT:- OUTCOME OF 1st /2018-19 BOARD MEETING HELD ON 29TH MAY, 2018

Dear Sir/Madam,

We would like to inform you that the 1st /2018-19 meeting of Board of Directors of APLAYA CREATIONS LIMITED is held on Tuesday, 29TH May, 2018 at 02:45 PM and concluded at 03:30P.M at registered office of the company situated at 2151/9B, 2nd Floor, New Patel Nagar ,New Delhi ,Delhi ,110008 to approved the following matters :

1. Approved the audited Standalone Financial Results of the Company for the quarter and year ended 31st March, 2018, Pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015
2. Approved the Auditors Report on Financial Results for the quarter and year ended 31st March, 2018.
3. Approved the resignation of Ms. Shivani Shukla from the post of Director (Independent) of the Company.
4. Approved the appointment of M/s Devesh Arora & Associates as a Secretarial Auditor of the Company for the Financial Year 2017-2018.
5. Approved the change in Designation of Mr. Shaswat Sinha from non executive to executive Director of the Company and appointed him as a CFO Of the Company.

A copy of aforesaid financial result along with Auditor's Report is enclosed herewith.

You are kindly requested to take the above on record.

Thanking You.

FOR APLAYA CREATIONS LIMITED

RAUSHAN KUMAR
THAKUR

Digital Signature of RAUSHAN KUMAR THAKUR
DN: cn=RAUSHAN KUMAR THAKUR, o=APLAYA CREATIONS LIMITED, email=RAUSHAN.KUMAR.THAKUR@APLAYACREATIONS.COM, serial=10000000000000000000, c=IN

RAUSHAN KUMAR THAKUR
MANAGING DIRECTOR
DIN: 07837321



Registered Office: 2151/9B, Second Floor, New Patel Nagar, New Delhi-110008
Corp. Office: KH no. 191, Village Nangli Sakrawati, Najafgarh, New Delhi-110043
Email- info@aplayacreations.com, website: www.aplayacreations.com
Phone No: 011-25705245



APLAYA CREATIONS LIMITED

CIN: L17122DL1996PLC332121

Statement of Standalone Audited financial results for the quarter and Year ended as on 31st March, 2018

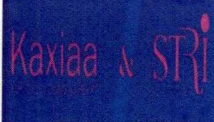
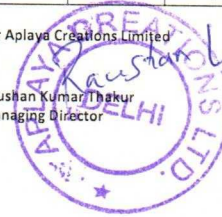
(in Lakhs)

Sr.No	Particulars	Quarter Ended			Year Ended	
		31.03.2018	31.12.2017	31.03.2017	31.03.2018	31.03.2017
		01.01.2018 to 31.03.2018	01.10.2017 to 31.12.2017	01.01.2017 to 31.03.2017	01.04.2017 to 31.03.2018	1.4.2016 to 31.3.2017
		Audited	Unaudited	Audited	Audited	Audited
	Income from Operations					
I	(a) Revenue from Operations (Net of Excise Duty)	587.08	3.68	472.89	1,146.10	1,027.60
II	(b) Other Income	7.37	-	0.56	23.51	47.43
III	Total Income from Operations (Net)	594.45	3.68	473.45	1,169.61	1,075.03
	IV Expenses					
	(a) Cost of Material Consumed	-	-	-	-	-
	(b) Purchase of Stock-in-Trade	577.84	2.52	451.78	1,114.86	992.80
	(c) Changes in inventories of finished good, work in progress & Stock-in-Trade	-	-	11.16	5.42	41.75
	(d) Employee Benefit Expenses	6.25	-	3.30	14.06	12.58
	(e) Finance Cost	-	-	-	-	-
	(f) Depreciation and Amortisation Expenses	0.12	0.12	0.30	0.48	1.80
	(g) Other Expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	19.18	2.73	9.54	31.72	23.69
	Total Expenses (IV)	603.39	5.37	476.08	1,166.54	1,072.62
V	Profit & Loss From Operations Before Exceptional Item and Tax (III - IV)	(8.94)	(1.69)	(2.63)	3.07	2.41
VI	Exceptional Items	-	-	-	-	-
VII	Profit & Loss from Ordinary Activities before Tax (V - VI)	(8.94)	(1.69)	(2.63)	3.07	2.41
VIII	Tax Expenses	-	-	(0.64)	0.91	0.37
IX	Net Profit/(Loss) for the period from Continuing Operations (VII - VIII)	(8.94)	(1.69)	(1.99)	2.16	2.04
X	Net Profit/(Loss) for the period from Discontinued Operations	-	-	-	-	-
XI	Tax Expense of Discontinued Operations	(8.94)	(1.69)	(1.99)	2.16	(2.04)
XII	Net Profit/(Loss) from Discontinued Operations after Tax (X - XI)	-	-	-	-	-
XIII	Net Profit/(Loss) for the period (IX + XII)	(8.94)	(1.69)	(1.99)	2.16	2.04
XIV	Other Comprehensive Income	-	-	-	-	-
A(i)	Items that will not be reclassified to profit or loss	-	-	-	-	-
A(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	-	-	-	-	-
B(ii)	Income Tax relating to Items that will be reclassified to profit or loss	-	-	-	-	-
XV	Total Comprehensive Income for the period (XIII + XIV) comprising Profit/(Loss) and other Comprehensive Income for the period.	(8.94)	(1.71)	(1.99)	2.16	2.04
XVI	Earning per Equity Share (for continuing operations):	-	-	-	-	-
	(i) Basic	(0.06)	-	-	0.02	-
	(ii) Diluted	-	-	-	-	-
XVII	Earning per Equity Share (for discontinuing operations):	-	-	-	-	-
	(i) Basic	-	-	-	-	-
	(ii) Diluted	-	-	-	-	-
	Earning per Equity Share (for continuing and discontinuing operations):	-	-	-	-	-
	(a) Basic	(0.06)	-	-	0.02	-
	(b) Diluted	-	-	-	-	-

Place: Delhi
Date: 29th May, 2018

For Aplaya Creations Limited

Raushan Kumar Thakur
Managing Director



Registered Office: 2151/9B, Second Floor, New Patel Nagar, New Delhi-110008
Corp. Office: KH no. 191, Village Nangli Sakrawati, Najafgarh, New Delhi-110043
Email- info@aplayacreations.com, website: www.aplayacreations.com

Phone No: 011-25705245



APLAYA CREATIONS LIMITED

CIN: L17122DL1996PLC332121

Notes:

- 1) Reconciliation of Net Profit as previously reported on account of transition from previous GAAP to Ind AS quarter ended 31st March, 2017.

PARTICULARS	RUPEES IN LAKHS
Net Profit for the period (as per GAAP)	(1.99)
Net Profit for the period (as per Ind AS)	(1.99)

Therefore, there is no deviation in the net profit as per GAAP and Ind AS.

- 2) The above results were viewed by the Audit Committee and taken on record by the Board of Directors at the meeting held on 29th May, 2018.
- 3) The Limited Review of the Financials has been carried out by the Statutory Auditors of the Company in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 4) The Company has adopted Indian Accounting Standards ("Ind AS") with effect from 1st April, 2017 and accordingly the financial results for the quarter ended 31st March, 2018 have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India and in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular CIR/CFD/FAC/62/2016 dated 5th July, 2016. The results for the comparative quarter ended 31st March, 2017 have been restated in accordance with Ind AS. After adoption of Ind AS, the financial results for the quarter ended 31st March, 2017 have not been audited or reviewed by the auditors and are compiled by the management after exercising necessary due diligence to ensure that these give a true and fair view of the Company's affairs.
- 5) The segment reporting as defined in accounting standard 17 is not applicable as the operations of the Company are related to one segment.
- 6) Previous Accounting periods figures have been grouped/regrouped wherever considered necessary.

For Aplaya Creations Limited

Raushan Kumar Thakur
Raushan Kumar Thakur
Managing Director
DIN: 07837321



Registered Office: 2151/9B, Second Floor, New Patel Nagar, New Delhi-110008
Corp. Office: KH no. 191, Village Nangli Sakrawati, Najafgarh, New Delhi-110043
Email- info@aplayacreations.com, website: www.aplayacreations.com

Phone No: 011-25705245



APLAYA CREATIONS LIMITED

CIN: L17122DL1996PLC332121

Statement of Assets and Liabilities

(Rs. In lakhs)

Standalone / Consolidated statement of Assets and Liabilities	As at half year ended 31/03/2018	As at previous year ended 31/03/2017
	Audited	Audited
ASSETS		
(1) Non-Current Assets		
(a) Property, Plant and Equipment	0.74	1
(b) Capital Work-in-Progress	-	-
(c) Other Intangible Assets	-	-
(d) Financial Assets		
(i) Investments	-	-
(ii) Loans	-	-
(iii) Other Financial Assets	-	-
(e) Deferred Tax Assets (Net)	0.88	1
(f) Other Non-Current Assets	-	-
Total Non-Current Assets - (1)	1.62	1.81
(2) Current Assets		
(a) Inventories	15.60	21
(b) Financial Assets		
(i) Investments	147.96	148
(ii) Trade Receivables	2,655.43	1,593
(iii) Cash and Cash Equivalents	4.57	8
(iv) Bank Balances other than Cash and Cash Equivalents	15.86	3
(v) Loans	371.82	520
(vi) Other Financial Assets	13.50	-
(c) Other Current Assets	1.57	-
Total Current Assets - (2)	3,226.31	2,293
TOTAL ASSETS - (1) + (2)	3,227.93	2,295
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	1,438.00	1,438
(b) Reserve & Surplus	821.98	820
Total Equity - (1)	2,259.98	2,258
Liabilities		
(1) Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(b) Provisions	-	-
(c) Deferred Tax Liabilities (Net)	-	-
(d) Other Non-Current Liabilities	-	-
Total Non-Current Liabilities - (2)	-	-
(2) Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade Payables	951.64	28
(iii) Other Financial Liabilities	-	-
(b) Other Current Liabilities	7.28	1
(c) Provisions	9.03	8
(d) Current Tax Liabilities (Net)	-	1
Total Current Liabilities - (3)	967.95	37
TOTAL EQUITY AND LIABILITIES - (1) + (2) + (3)	3,227.93	2,295

For Aplaya Creations Limited

Raushan Kumar Thakur
Managing Director

Place: Delhi
Date: 29Th May, 2018



Registered Office: 2151/9B, Second Floor, New Patel Nagar, New Delhi-110008
Corp. Office: KH no. 191, Village Nangli Sakrawati, Najafgarh, New Delhi-110043
Email- info@aplayacreations.com, website: www.aplayacreations.com

Phone No: 011-25705245

VIJAY DARJI AND ASSOCIATES

CHARTERED ACCOUNTANTS



CA VIJAY DARJI
MCOM, LLB(GEN), FCA

Auditor's Report on Annual Standalone IndAS Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To,
The Board of Directors,
Aplaya Creations Limited

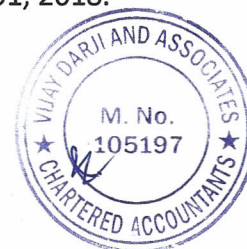
We have audited the accompanying Statement of Annual Standalone Ind AS Financial Results of Aplaya Creations Limited ("the Company") for the year ended March 31, 2018 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This Statement is the responsibility of the Company's management and has been approved by the Board of Directors. This Statement has been prepared on the basis of the annual Ind AS financial statements. Our responsibility is to express an opinion on this Statement, based on our audit of such annual Ind AS financial statements, which have been prepared in accordance with the Indian Accounting Standards specified under Section 133 of the Companies Act, 2013 ('the Act') read with Rule 7 of the Companies (Account) Rules, -2014 and other accounting principles generally accepted in India.

We conducted our audit of the Statement in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts disclosed in the Statement. An audit also includes assessing the accounting principles used and significant estimates made by management.

We believe that the audit evidences obtained by us is sufficient and appropriate to provide a reasonable basis for our opinion on the Statement.

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. Is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015; and
- ii. Gives a true and fair view of the net profit (including other comprehensive income) and other financial information of the Company for the year ended March 31, 2018.



102, SOLARIS HUBTOWN, N S PHADKE MARG,
ANDHERI (E), MUMBAI - 400 069
+9122-26830424/26830700
vijaydarjica@gmail.com



**CA VIJAY DARJI
MCOM, LLB(GEN), FCA**

The Statement includes the results for the Quarter ended March 31, 2018, being the balancing figure between audited figures in respect of full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

**FOR VIJAY DARJI AND ASSOCIATES
CHARTERED ACCOUNTANTS**

**CA VIJAY DARJI
PROPRIETOR**

M. NO.: 105197

FRN: 118614W

Place: Mumbai

Date: 29th May, 2018



**102, SOLARIS HUBTOWN, N S PHADKE MARG,
ANDHERI (E), MUMBAI - 400 069**

+9122-26830424/26830700

vijaydarjica@gmail.com



Aplaya Creations Limited

APLAYA CREATIONS LIMITED

CIN: L17122DL1996PLC332121

Date: 29th May, 2018

To
Department of Corporate Services,
BSE Limited,
Ground Floor, PJ Towers,
Dalal Street, Fort,
Mumbai-400001

DECLARATION

Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligation and Disclosure Requirement) 2015, as amended, we do hereby confirm that M/s Vijay Darji & Associates, Chartered Accountants, the Statutory Auditors of the company have issued an Audit Report with unmodified opinion(s) on the Audited Standalone Financial Results of the company for the quarter and year ended 31st March, 2018.

For Aplaya Creations Limited

Raushan Kumar Thakur
Raushan Kumar Thakur
Managing Director
Din: 07837321



Registered Office: 2151/9B, Second Floor, New Patel Nagar, New Delhi-110008
Corp. Office: KH no. 191, Village Nangli Sakrawati, Najafgarh, New Delhi-110043
Email- info@aplayacreations.com, [website:www.aplayacreations.com](http://www.aplayacreations.com)

Phone No: 011-25705245