



# SINGHAL NAVEEN & ASSOCIATES

CHARTERED ACCOUNTANTS

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Auditor's Report On Half Yearly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To

Board of Directors of **Autumn Builders Limited**

We have audited the half - yearly financial results of **Autumn Builders Limited** for the half year ended 31<sup>st</sup> March, 2019 and the year to date results for the period 01<sup>st</sup> April, 2018 to 31<sup>st</sup> March, 2019, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These half - yearly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (AS 25), prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these half - yearly financial results as well as the year to date results:

- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- (ii) give a true and fair view of the net profit and other financial information for the half-year ended 31<sup>st</sup> March, 2019 as well as the year to date results for the period from 01<sup>st</sup> April, 2018 to 31<sup>st</sup> March, 2019.

For SINGHAL NAVEEN & ASSOCIATES

(Chartered Accountants)

F.R.N No: 329833E

*Naveen Singh*

NAVEEN SINGHAL

(Proprietor)


M. No: 309374



Date : 30<sup>th</sup> May, 2019.

Place: Kolkata

FORM A (for audit report with unmodified opinion)

1.	Name of the company	Autumn Builders Limited
2.	Annual financial statements for the year ended	31 <sup>st</sup> March, 2019
3.	Type of Audit observation	Un Modified
4.	Frequency of observation	-
5.	To be signed by- <ul style="list-style-type: none"><li>• CEO/Managing Director</li><li>• Auditor of the company</li><li>• Audit Committee Chairman</li></ul>	 Naveen Singh





**AUTUMN BUILDERS LIMITED**  
29A, Weston Street, 2nd Floor, Room No. B3, Kolkata - 700012.  
CIN:L14299WB2009PLC133130

Audited Financial Results for the half year and year ended on 31st March, 2019

Rupees (in Lacs)

Sl No.	PARTICULARS	Standalone			
		6 months ended (31/03/2019) (Audited)	Corresponding 6 months ended in the previous year (31/03/2018) (Audited)	Year to date figure for the current year ended (31/03/2019) (Audited)	Previous accounting year ended (31/03/2018) (Audited)
1	<b>Revenue from Operations</b>				
	(a) Net Sales/Income from Operations	5.99	58.08	44.25	102.46
	(b) Other Income	-	4.99	28.00	4.99
	<b>Total Revenue</b>	<b>5.99</b>	<b>63.07</b>	<b>72.25</b>	<b>107.45</b>
2	<b>Expenses</b>				
	(a) Cost of material consumed	-	-	-	-
	(b) Purchase of Stock in Trade	3.91	31.94	65.24	88.91
	(c) Change in stock in trade	-	-	-	-
	(d) Contractual Expenses	-	-	-	-
	(e) Employee cost	3.37	3.05	6.74	6.19
	(f) Finance Cost	0.20	-	0.42	-
	(g) Depreciation and amortisation expenses	1.06	1.19	3.05	2.35
	(h) Other Expenditure	5.26	6.16	6.84	9.03
	<b>Total Expenses</b>	<b>13.80</b>	<b>62.34</b>	<b>81.29</b>	<b>106.48</b>
	<b>Profit before exceptional &amp; extraordinary items (1-2)</b>	<b>(9.81)</b>	<b>0.73</b>	<b>(9.04)</b>	<b>0.97</b>
	Exceptional items	-	-	-	-
	<b>Profit before Extraordinary items (3 - 4)</b>	<b>(9.81)</b>	<b>0.73</b>	<b>(9.04)</b>	<b>0.97</b>
	Extraordinary items	-	-	-	-
	<b>Profit before tax expenses (5 - 6)</b>	<b>(9.81)</b>	<b>0.73</b>	<b>(9.04)</b>	<b>0.97</b>
	Tax Expense	-	(0.10)	(0.64)	(0.25)
	<b>Profit(+)/Loss(-) from continuing operations after tax (7-8)</b>	<b>(9.81)</b>	<b>0.63</b>	<b>(9.69)</b>	<b>0.72</b>
	Profit(+)/Loss(-) from discontinuing operations	-	-	-	-
	Tax Expense of discontinuing operations	-	-	-	-
	<b>Profit(+)/Loss(-) from discontinuing operations after tax (10-11)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Net Profit (+)/Loss(-) for the period (9+12)</b>	<b>(9.81)</b>	<b>0.63</b>	<b>(9.69)</b>	<b>0.72</b>
	Paid-up Equity Share Capital (Face Value Rs.10/- each)	1,264.32	1,264.32	1,264.32	1,264.32
	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year	13.84	21.01	13.84	21.01
	Earnings per Share (EPS) in (Rs.)				
	(a) Basic and diluted EPS (of Rs.10/- each) before Extraordinary items for the period, for the year to date and for the previous year (not to be annualized)	(0.078)	0.005	(0.077)	0.006
	(b) Basic and diluted EPS (of Rs.10/- each) after Extraordinary items, for the period, for the year to date and for the previous year (not to be annualized)	(0.078)	0.005	(0.077)	0.006
	Public Shareholding				
	Number of Shares	8,433,150	8,433,150	8,433,150	8,433,150
	Percentage of shareholding	66.70	66.70	66.70	66.70
	Promoter and Promoter Group Shareholding				
	a) Pledged/Encumbered				
	Number of shares	-	-	-	-
	percentage of shares (as a % of the total shareholding of promoter and promoter group)	-	-	-	-
	Percentage of shares (as a % of the total share capital of the company)	-	-	-	-
	b) Non-encumbered				
	Number of shares	4,210,000	4,210,000	4,210,000	4,210,000
	Percentage of shares (as a % of the total shareholding of promoter and promoter group)	33.30	33.30	33.30	33.30
	Percentage of shares (as a % of the total share capital of the company)	-	-	-	-

The promoter to investor complaints for the half year ended March 31, 2019 is:

PARTICULARS	Half-yearly ended 31-Mar-19
<b>INVESTORS COMPLAINTS</b>	
Pending at the beginning of the quarter	Nil
Received during the quarter	Nil
Disposed of during the quarter	Nil
Remaining unresolved at the end of the quarter	Nil

For Autumn Builders Limited

**AUTUMN BUILDERS LTD.**

Deepak Kumar Singh  
(Managing Director)

Director

Place: Kolkata  
Date: 30/05/2019

**AUTUMN BUILDERS LIMITED**  
 29A, Weston Street, 2nd Floor, Room No. B3, Kolkata - 700012.  
 CIN:L14299WB2009PLC133130

**STATEMENT OF ASSETS & LIABILITIES**

PARTICULARS	Rupees (in Lacs)	
	As at 31/03/2019	As at 31/03/2018
	Audited	Audited
<b>SHAREHOLDERS FUNDS :</b>		
Share Capital	1,264.32	1,264.32
Reserves & Surplus	4.97	13.88
<b>NON CURRENT LIABILITIES</b>		
Other Long Term Liabilities	2.07	3.56
<b>CURRENT LIABILITIES</b>		
Trade Payables	0.68	0.68
Other Current Liabilities	42.14	12.44
Short Term Provisions	0.92	1.40
Short Term Borrowings	1.22	1.22
<b>TOTAL</b>	<b>1,316.31</b>	<b>1,297.50</b>
<b>ASSETS</b>		
<b>NON CURRENT ASSETS</b>		
Fixed Assets:	4.47	5.98
Non Current Investments	1,134.91	1,134.91
Deferred Tax Assets	0.77	0.64
<b>CURRENT ASSETS</b>		
Trade Receivables	28.00	12.10
Cash & Cash Equivalents	8.14	6.28
Short Term Loans & Advances	139.95	137.59
Other Current Assets	0.07	-
<b>TOTAL</b>	<b>1,316.31</b>	<b>1,297.50</b>

- 1 The above financial results for the half year ended and financial year ended March 31, 2019 were reviewed by the audit Committee and approved by the Board of Directors at their respective meetings held on May 30, 2019.
- 2 Previous period figures have been regrouped / rearranged wherever considered necessary.

For Autumn Builders Limited

**AUTUMN BUILDERS LTD.**

  
 Director

Place: Kolkata  
 Date: 30.05.2019

Deepak Kumar Singh  
 (Managing Director)