

Aurel



Forever Yours!

Amanaya Ventures Limited

CIN: L51101PB2009PLC032640

Reg. Office: 69-70, First Floor, Deep Complex, Court Road, Amritsar, Punjab-143001.

Email: info@amanaya.in Website: www.amanaya.in Phone: 9876330890, 9915733578.

Date: May 15, 2024.

To,

Corporate Relationship Department,

BSE Limited, P.J. Towers,

Dalal Street, Mumbai - 400 001.

Scrip Code: 543804

Scrip Symbol: AMANAYA

Subject: Outcome of the Board Meeting held on Wednesday May 15, 2024.

Reference No: Regulation 30 and 33 of the SEBI (Listing Obligations and Requirements) Regulations, 2015.

Dear Sir/Madam,

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, we wish to inform you that the Board of directors of the company at its meeting held on Wednesday, May 15, 2024, at 3 P.M at the registered office of the company situated at 69, 70 First Floor, Deep Complex, Court Road, Amritsar-143001, have discussed and approved the following major businesses:

1. Considered and approved standalone Audited Financial Results for the half year and year to date ended March 31, 2024, along with Auditor's Report thereon;

A copy of Financial Results along with Auditor's report and Declaration regarding audit report(s) with an unmodified opinion thereupon is enclosed herewith.

The Board Meeting Commenced At 3 P.M and concluded at 5:25 P.M.

This is for your information and record.

Thanking You,

For Amanaya Venture Limited

Mrs. Gurpreet Kaur

(Company Secretary & Compliance Officer)

ACS: A41866

Gurpreet Kaur

Digitally signed by Gurpreet
Kaur
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Amanaya Venures Limited
CIN: L51101PB2009PLC032640
Registered office : 69-70, First Floor, Deep Complex, Court Road Amritsar
Website : www.amanaya.in Email id : info@amanaya.in

Statement of Audited Standalone Financial Results for the Half Year and Year ended March 31, 2024

(₹ in Lakhs except EPS)

Sr. No.	Particulars	6 Months Ended			Year Ended	
		31.03.24	30.09.2023	31.03.2023	31.03.2024	31.03.2023
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue from operations	1316.91	1763.90	521.12	3080.81	1109.12
II	Other Income	1.82	1.54	1.39	3.36	1.39
III	Total Income (I+II)	1318.73	1765.44	522.51	3084.17	1110.51
IV	Expenses:					
	Cost of materials consumed	--	--	--	--	--
	Purchases of Stock-in-trade	1353.64	1842.59	541.98	3196.23	1195.98
	Changes in inventories of finished goods,	(55.40)	(110.78)	(39.24)	(166.18)	(121.22)
	work-in-progress and Stock in Trade	--	--	--	--	--
	Employee benefits expense	6.59	6.69	5.94	13.28	11.46
	Financial costs	0.13	0.10	0.18	0.23	0.35
	Depreciation and amortisation expenses	1.39	1.37	1.68	2.76	2.76
	Other expenses	8.15	16.85	6.65	25.00	10.55
	Total expenses (IV)	1314.50	1756.82	517.19	3071.32	1099.88
V	Profit/(Loss) before exceptional items and tax (III-IV)	4.23	8.62	5.32	12.85	10.63
VI	Exceptional items	--	--	--	--	--
VII	Profit/(Loss) before tax (V-VI)	4.23	8.62	5.32	12.85	10.63
VIII	Tax expense:					
	(1) Current tax	1.51	2.24	1.53	3.75	2.75
	(2) Deferred Tax	(0.49)	0	0.06	(0.49)	0.06
	(3) Taxation of earlier year	--	--	--	--	--
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	3.21	6.38	3.73	9.59	7.82
X	Profit/(Loss) from discontinued operations	--	--	--	--	--
XI	Tax expenses of discontinued operations	--	--	--	--	--
XII	Profit/(Loss) from discontinued operations after tax (X-XI)	--	--	--	--	--



XIII	Profit/(loss) for the period (IX+XII)	3.21	6.38	3.73	9.59	7.82
XIV	Other Comprehensive Income					
	A(i) Items that will not be reclassified to profit or loss	--	--	--	--	--
	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	--	--	--	--	--
	Total Other Comprehensive Income/Loss for the year	--	--	--	--	--
XV	Total Comprehensive Income for the period (XIII+XIV)	3.21	6.38	3.73	9.59	7.82
XVI	Paid-up Equity Share Capital (F.V. of Rs. 10 each)	373.90	373.90	373.90	373.90	373.90
XVII	Earning per equity share:					
	(1) Basic	0.09	0.17	0.13	0.26	0.30
	(2) Diluted	0.09	0.17	0.13	0.26	0.30

For and on behalf of Board of Directors of
Amanaya Ventures Limited

Manan Mahajan

(Manan Mahajan)
(Whole Time Director & CFO)
(Din: 02217914)



Date : 15-05-2024
Place : Amritsar

Amanaya Venures Limited
CIN: L51101PB2009PLC032640

Registered office : 69-70, First Floor, Deep Complex, Court Road Amritsar
Website : www.amanaya.in Email id : info@amanaya.in

Statement of Standalone Assets and Liabilities for the Year ended March 31, 2024

(₹ in Lakhs)			
Sr. No.	Particulars	As at year ended	As at year ended
		31.03.2024	31.03.2023
		Audited	Audited
1	Assets		
	Non- Current Assets		
	Property, Plant and Equipment	11.08	12.95
	Capital work in progress	-	-
	Other intangible assets	0.03	0.03
	Intangible assets under development	-	-
	Financial Assets		
	(i) Investment	-	-
	(ii) Loans	-	-
	(iii) Others	-	-
	Deferred tax assets (net)	0.44	0.57
	Other non- current assets		
	Total Non Current Assets	11.55	13.55
2	Current Assets		
	Inventories	382.90	216.72
	Financial Assets		
	(1) Investments	-	-
	(ii) Trade Receivable	0.00	2.80
	(iii) Cash & Cash equivalents	10.39	10.47
	(iv) Bank Balances other than cash and cash equivalents	64.53	237.24
	(v) Loans	-	-
	(vi) Others	3.04	3.24
	Current tax assets (net)	-	-
	Other current assets	38.42	18.29
	Total Current Assets	499.28	488.76
	Total Assets	510.83	502.31
	Equity and Liabilities		
1	Equity		
	Equity Share Capital	373.90	373.90
	Other Equity	128.11	118.86
	Total Equity	502.01	492.76
2	Liabilities		
	Non-Current Liabilities		
	Financial Liabilities		
	(i) Borrowings	0.92	3.00
	(ii) Other financial liabilities	-	-
	Provisions	-	-



Deferred Tax Liabilities (net)	-	-
Other non current Liabilities	-	-
Total non current Liabilities	0.92	3.00
Current Liabilities		
Financial Liabilities		
(1) Borrowings	-	-
(2) Trade Payables		
Total outstanding dues of micro enterprises and small enterp	-	-
total outstanding dues of creditors other than micro enterp	-	-
and small enterprises		
(3) other financial liabilities	1.58	3.42
other current liabilities	2.57	0.38
provision	3.75	2.75
current tax liabilities (net)	0.00	0.00
Total current Liabilities	7.90	6.55
Total Liabilities	8.82	9.55
Total Equity and Liabilities	510.83	502.31

For and on behalf of Board of Directors of
Amanaya Ventures Limited

Manan Mahajan

(Manan Mahajan)
(Whole Time Director & CFO)
(Din: 02217914)



Date : May, 15th 2024
Place : Amritsar

Amanaya Venures Limited

CIN: L51101PB2009PLC032640

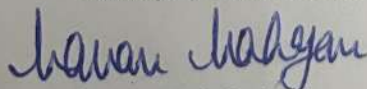
Registered office : 69-70, First Floor, Deep Complex, Court Road Amritsar

Website : www.amanaya.in Email id : info@amanaya.in

Cash Flow Statement for the Year ended March 31, 2024

(₹ in Lakhs)

Particulars	Year ended	
	Audited	Audited
	31.03.2024	31.03.2023
Cash Flow from Operating Activities		
Net Profit Before Tax	12.85	10.62
Add		
Depreciation	2.76	2.76
Interest & Finance Charges	0.16	0.32
Less		
Investment Income		
Interest Income	(3.35)	(0.23)
Profit/(Loss) on sale of fixed assets/ written off	-	-
Operating Profit before Working Capital Changes	12.42	13.47
Adjustment for Working Capital Changes		
Inventories	(166.18)	(121.22)
Increase/ Decrease in Debtor	2.80	0.18
Increase/ Decrease in Short term loan & advances	0.20	(10.26)
Increase/ Decrease in other financial assets	(20.14)	(2.76)
Increase/ Decrease in Creditor	-	-
Increase/ Decrease in other current liabilities	2.19	0.13
Increase/ Decrease in other financial liabilities	(1.58)	3.27
Increase/ Decrease in current tax liabilities	1.00	0.23
Cash From Operations	(169.29)	(116.96)
Direct Taxes Paid	(3.75)	(2.75)
Add: Previous Year Tax Adjustments (Net)	0.03	0.68
Net Cash Flow from Operating Activities	(173.01)	(119.03)
Cash Flow from Investing Activities		
Net Purchases of Fixed Assets	(0.89)	(1.24)
Net Sale of Fixed Assets	-	-
Interest Income	3.35	0.23
Increase in Other Non Current Assets	-	-
Decrease (Increase) in Loans & Advances	-	-
Net Cash Used in Investing Activities	2.46	(1.01)
Cash Flow from financing Activities		
Increase/ Decrease in LongTerm Borrowings	(2.08)	(1.93)
Issue of Shares	0.00	135.90
Share Premium Net	0.00	163.19
Interest & Finance Charges	(0.16)	(0.32)
Net Cash Inflow from Financing Activities	(2.24)	296.84
Net Cash Changes	(172.79)	176.81
Cash and Cash Equivalents Opening	247.71	70.90
Cash and Cash Equivalents Closing	74.92	247.71

For and on behalf of Board of Directors of
Amanaya Venures Limited

(Manan Mahajan)

(Whole Time Director & CFO)

(Din: 02217914)



Date :

15-05-2024

Place :

Amritsar

Amanaya Ventures Limited

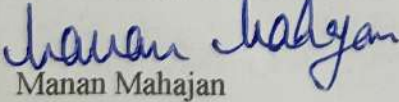
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Email: info@amanaya.in Website: www.amanaya.in Phone: 9876330890, 9915733578.

Notes:

1. The above standalone Audited Financial Results for the Half Year And Year ended March 31, 2024, were reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at their meeting held on May 15, 2024, in terms of regulations 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations 2015.
2. The above Financials Results have been prepared in accordance with the Indian Accounting Standard (referred to as "IndAS" as prescribed under section 133 of the companies act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 And relevant amendment rules issued thereafter.
3. The figures for the half year ended on March 31, 2024, are the balancing figures between the audited figures in respect of the full Financial year ended March 31, 2024 and the published un audited figures of the year (Half Year) ended September 30, 2023 which were subjected to limited review report.
4. The statutory Auditors have provided Standalone Audit Reports for the Half Year and Year ended March 31, 2024 with an unmodified opinion.
5. Figures of financial results and segment information pertaining to the previous Period/year have been regrouped/ rearranged, reclassified and restated wherever considered necessary to make them comparable with those of the current period/year.
6. The company is not having any subsidiary, associate or joint venture therefore it has prepared only standalone results as the consolidation does not apply to the company.
7. The Company does not have any segment, so reporting as per accounting Standard 17(AS-17 Segment Reporting) issued by ICAI is not applicable to the Company.
8. The aforesaid financial results are available on the website of the company at www.amanaya.in and also available on the website of the BSE limited at www.bseindia.com.

For Amanaya Ventures Limited


Manan Mahajan

(Whole Time Director & C.F.O)

DIN: 02217914

Date: 15 May, 2024

Place: Amritsar



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Email: info@amanaya.in Website: www.amanaya.in Phone: 9876330890, 9915733578.

Date: May 15, 2024.

To,

Corporate Relationship Department,

BSE Limited, P.J. Towers,

Dalal Street, Mumbai - 400 001.

Scrip Code: **543804**

Scrip Symbol: AMANAYA

Sub: Declaration Pursuant to Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015(as amended).

Dear Sir(s),

I, Manan Mahajan, Chief Financial Officer of the company, hereby declare that the Statutory Auditor of the Company, M/S R. K. Dingliwal & Associates, Chartered Accountants (FRN: 010609N) have issued an audit report with an unmodified opinion on Standalone Audited Financial Results for Financial Results for the half year and year to date ended March 31, 2024.

This Declaration is given Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended and SEBI Circular no. CIR/CFD/CMD/56/2016 Dated May 27, 2016.

This is for your information on record.

Thanking You,

For Amanaya Venture Limited

Mr. Manan Mahajan

(Whole Time Director & C.F.O)

Din: 02217914.





R.K. DINGLIWAL & ASSOCIATES
CHARTERED ACCOUNTANTS
CA. R.K. DINGLIWAL
B.COM, F.C.A. D.I.S.A.(ICA)

Mobile: 9876976900
Email: rdingliwal@gmail.com

"BHAGWATI KIRPA"
38, SEHAJ ENCLAVE
AMRITSAR- 143001

Independent Auditor's Report on Standalone Audited Financial Results for the Half Year and Year to Date Results of M/s. Amanaya Ventures Limited Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

To,

The Board of Directors of

AMANAYA VENTURES LIMITED

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone Half Yearly and year to date Financial Results of Amanaya Ventures Limited (the "Company") for the Half Year and Year ended March 31, 2024, ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the Half Year ended March 31, 2024, as well as the year-to-date results for the period from April 1, 2023 to March 31, 2024.



Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations, as amended.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for the safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation, and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting record, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.



Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The statement includes the results for the Half Year ended March 31, 2024, being the balancing figures between audited figures in respect of the full financial year and the unaudited year to date figures up to the Half Year of the current financial year which were subject to limited review by us as required under the Listing Regulations.

For R.K. Dingliwal & Associates
Chartered Accountants
Firm Registration No. 010609N



R.K. Dingliwal
Proprietor

Membership No. 088922

UDIN: 24088922BKFXKS1911

Place: Amritsar
Date: 15/05/2024