



CIN No.: L51909PB1998PLC050300
Mob.: +91-9435046554, 9876434000

ANMOL INDIA LTD.

Web : www.anmolindia.com | Android : www.goo.gl/DCvQ6Q

Date: 21st May, 2021

To,
The Listing Department
Bombay Stock Exchange Limited

Sub: Outcome of Board Meeting held on 21st May, 2021

Ref: BSE Scrip Code 542437

We wish to inform you that the Board of Directors of the Company, at their just concluded meeting have inter alia, transacted the following businesses:

1. Approved the audited standalone financials for the half year and year ended 31st March, 2021 and took note of the Auditor's Report thereon.
2. Audit Report issued by the Statutory Auditors of the Company.
3. Declaration confirming Audit Report is unmodified opinion.

The Meeting commenced at 05.00 P.M and concluded at 6.00 P.M

The above is for your information & records.

For & On Behalf of Anmol India Limited



Parabhjot Kaur
Company Secretary & Compliance Officer
ACS 26715

REGD OFFICE:

IInd Floor, 2/43, B-Block
Aggar Nagar, Ludhiana
Punjab-141001
Ph.: 0161-4503400

BRANCH OFFICE:

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Survey No. 234, By 1 and 235, Mithi Rohar
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BRANCH OFFICE:

1, New Grain Market,
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STATEMENT OF FINANCIAL RESULTS FOR THE HALF YEAR ENDED AND YEAR ENDED ON 31st MARCH, 2021

S.No.	Particulars	HALF YEAR ENDED			YEAR ENDED	
		3/31/2021	9/30/2020	3/31/2020	3/31/2021	31-03-2020
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue from Operations					
II	Other Income	3,726,727,595.64	3,185,888,692.54	3,301,920,690.15	6,912,616,288.18	5,519,147,750.15
III	Total Revenue (I+II)	38,785,931.26	14,436,558.35	30,480,096.50	53,222,489.61	42,155,613.50
		3,765,513,526.90	3,200,325,250.89	3,332,400,786.65	6,965,838,777.79	5,561,303,363.65
IV	Expenses:					
(a)	Cost of materials consumed	3,634,506,894.11	3,127,459,615.67	3,272,216,302.75	6,761,966,509.78	5,426,977,937.75
(b)	Purchase of Stock-in-Trade	-	-	-	-	-
(c)	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	-	-	-	-	-
(d)	Employee benefit expense	6,975,348.00	5,811,000.00	8,490,924.00	12,786,348.00	11,077,224.00
(e)	Finance costs	8,838,863.69	14,215,463.90	14,454,610.48	23,064,327.59	22,882,454.48
(f)	Depreciation and amortization expense	881,246.41	837,376.48	783,986.30	1,718,622.89	1,613,877.30
(g)	Other expenses	17,820,261.28	15,077,385.77	7,559,010.93	32,897,647.05	37,441,580.93
	Total Expenses (IV)	3,669,022,613.49	3,163,400,841.82	3,303,504,834.46	6,832,423,455.31	5,499,993,074.46
V	Profit/(Loss) before exceptional and extraordinary items and tax (III-IV)	96,490,913.41	36,924,409.07	28,895,952.19	133,415,322.48	61,310,289.10
VI	Exceptional Items	-	-	-	-	-
VII	Profit/(Loss) before extraordinary items and tax (V-VI)	96,490,913.41	36,924,409.07	28,895,952.19	133,415,322.48	61,310,289.10
VIII	Extraordinary Items	-	-	-	-	-
IX	Profit/(Loss) before tax (VII-VIII)	96,490,913.41	36,924,409.07	28,895,952.19	133,415,322.48	61,310,289.10
X	Tax expenses:					
(a)	Current tax	25,286,357.51	9,305,493.07	7,947,011.52	34,591,850.58	16,105,700.52
(b)	Deferred tax	593.61	(32,225.28)	(154,936.58)	(31,631.67)	(6,180.58)
	Interest on Income Tax/ TDS/ TCS/ Sales Tax	-	-	-	-	-
	Profit/(Loss) for the period from continuing operations (IX-X)	71,203,962.29	27,651,141.28	21,103,877.25	98,855,103.57	45,210,769.16
XI	Profit/ (loss) from discontinuing operations	-	-	-	-	-
XII	Tax expenses of discontinuing operations	-	-	-	-	-
XIII	Profit/ (loss) from discontinuing operations (after tax) (XII-XIII)	-	-	-	-	-
XIV	Profit/(Loss) for the period (XI+XIV)	71,203,962.29	27,651,141.28	21,103,877.25	98,855,103.57	45,210,769.25
XV	Earning per equity share					
(a)	Basic	6.86	2.66	2.03	9.52	4.35
(b)	Diluted	6.86	2.66	2.03	9.52	4.35

For Anmol India Limited

Place: Ludhiana
Date: 21-May-2021



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STATEMENT OF ASSETS AND LIABILITIES AS AT 31st MARCH 2021

S.No.	Particulars	(Amount in ₹)	
		As at 31/03/2021	As at 31/03/2020
		Audited	Audited
(I)	<u>EQUITY AND LIABILITIES</u>		
1	Shareholders' Funds		
(a)	Share Capital	103,828,300.00	103,828,300.00
(b)	Reserves and Surplus	291,907,490.55	193,052,386.98
(c)	Money received against share warrants	-	-
	Total Shareholders' Fund	395,735,790.55	296,880,686.98
2	Share application money pending allotment		
	Total Shareholders' Fund (A)	395,735,790.55	296,880,686.98
	Liabilities		
3	Non-current liabilities		
(a)	Long-term borrowings	196,192,744.00	103,956,560.00
(b)	Deferred tax liabilities (net)	166,622.67	198,254.34
(c)	Long-term provisions	990,177.00	525,416.00
	Total Non-current liabilities (B)	197,349,543.67	104,680,230.34
4	Current liabilities		
(a)	Short-term borrowings	273,243,632.76	268,249,530.90
(b)	Trade payables		
	(A) total outstanding dues of micro enterprises and small enterprises, and		
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises	312,383,523.61	30,804,685.00
(c)	Other current liabilities	264,714,841.02	762,723,236.43
(d)	Short-term provisions	-	-
	Total current liabilities (C)	850,341,997.39	1,061,777,452.33
	Total liabilities (B+C)	1,047,691,541.06	1,166,487,682.67
	Total equity and liabilities (A+B+C)	1,443,427,331.61	1,463,338,369.65
(II)	<u>ASSETS</u>		
1	Non-current assets		
(a)	Fixed assets		
(i)	Tangible Assets	9,529,342.26	8,612,100.52
(ii)	Intangible Assets	-	-
(b)	Non-current investment	-	-
(c)	Deferred tax assets (net)	-	-
(d)	Long-term loans and advances	-	-
(e)	Other non-current assets	-	-
	Total Non-Current Assets (A)	9,529,342.26	8,612,100.52
2	Current assets		
(a)	Current investments	-	-
(b)	Inventories	273,860,079.89	571,353,853.14
(c)	Trade receivables*	396,636,152.78	266,105,686.50
(d)	Cash and cash equivalents	598,538,748.29	554,786,058.59
(e)	Short-term loans and advances	164,863,008.39	62,480,670.90
(f)	Other current assets	-	-
	Total Current Assets (B)	1,433,897,989.35	1,454,726,269.13
	Total Assets (A+B)	1,443,427,331.61	1,463,338,369.65

* Including Trade receivables amounting to ₹1,57,43,016 which being more than 180 days old are subject to confirmation and considered good by the management.



Anmol India Limited

Vijay Kumar
Managing Director & CFO
DIN: 00574900

Place: Ludhiana
Date: 21-May-2021

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CASH FLOW STATEMENT FOR YEAR ENDED 31st MARCH,2021

Particulars	(Amount in ₹)	
	Year ended 31-03-2021	Year ended 31-03-2020
A. Cash Flow from Operating Activities		
Net Profit/(Loss) before Tax and Exceptional Items	133,415,322.48	61,310,289.19
Adjustments for :		
Depreciation	1,718,622.89	1,613,877.30
Interest Income	(28,151,846.94)	(30,029,571.89)
Interest Expenses	23,054,327.59	22,882,454.48
Profit on sale of fixed assets		(163,597.78)
Provision for Gratuity	464,761.00	525,416.00
Operating Profit before Working Capital changes	130,501,187.02	116,198,011.08
Adjustments for :		
Trade receivables	(130,530,466.28)	160,594,876.32
Inventories	297,493,773.25	-248,069,638.12
Other Receivables	(103,010,881.87)	2,555,525.76
Trade & Other Payables	(216,429,556.80)	107,195,528.37
Cash Generated from Operations	(21,975,944.68)	138,474,303.41
Exceptional Items		
Foreign Exchange Gain/(Loss)		
Direct Taxes- Refund / (Paid) -	(33,963,306.20)	(16,105,700.52)
Net Cashflow from Operating Activities (A)	(55,939,450.88)	122,368,602.89
B. Cash flow from Investing Activities		
(Purchase)/sale of Fixed Assets - Net	(2,635,864.63)	241,907.71
Interest Received	28,151,846.94	30,029,571.89
Net Cash used in Investing Activities (B)	25,515,982.31	(29,787,664.18)
C. Cash Flow from Financing Activities		
Interest paid	(23,054,327.59)	(22,882,454.48)
Proceeds from /(Repayment of) Long Term Borrowings	92,236,184.00	5,104,919.00
Proceeds from /(Repayment of) Working capital Borrowings	4,994,101.86	234,768,963.90
Net Cash used in Financing Activities (C)	74,175,958.27	216,991,428.42
CASH FLOW STATEMENT FOR YEAR ENDED 31st MARCH,2021		
Particulars	Year ended 31-03-2021	Year ended 31-03-2020
Net Increase/(decrease) in cash and cash equivalents (A+B+C)	43,752,689.70	309,572,367.13
Cash and Cash Equivalents		
Opening Balance	554,786,058.59	245,213,691.46
Closing Balance	598,538,748.29	554,786,058.59



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Notes:

1	The Statement of financial results for the half year ended and year ended 31st March 2021 of Anmol India Limited (the Company) for the half year 31.03.2021 have been reviewed by the Audit Committee and subsequently approved and taken on record by the Board of Directors of the Company at its meeting held on 21st May, 2021. The statutory auditor of the company have carried out audit of the above Financial Results.
2	The statutory auditors have carried out limited review of the Audited Results of the Company for the half year ended 31.03.2021.
3	The statements is prepared in accordance with the requirement of Accounting Standards (AS) specified under section 133 of the Companies Act, 2013 read with rule 7 of the Companies (Accounts) Rules, 2014
4	As per MCA notification dated 16th Feb, 2015 Companies whose shares are listed on SME Exchange as referred to in Chapter XB of SEBI (Issue of Capital And Disclosure Requirements) Regulations, 2009, are exempted from the compulsory requirement of adoption of Ind - AS.
5	All activities of the Company revolve around main business and as such there is no separate reportable business segment.
6	The figures of the half year ended 31 March 2021 and the corresponding half year ended in the previous year, as reported in these financial results, are the balancing figures in respect of the full financial year and the published year to date figures upto the half year of the relevant financial year. Also, the figures upto the end of the half year had only been reviewed and not subject to audit.
7	The Company is not having subsidiary, associate or joint venture, therefore, it has prepared only standalone results.
8	Earning Per Share is Calculated on the weighted average of the share capital received by the Company. Half yearly EPS is not annualised.
9	Figures of half year ended 31st March, 2020 and 31st March, 2021 represent the difference between the audited figures in respect of full financial years and the unaudited figures of six months ended 30th September, 2019 and 30th September, 2020 respectively.
10	Statement of Assets and Liabilities as on 31st March, 2021 is enclosed herewith.
11	The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary to make them comparable.
12	The outbreak of coronavirus (COVID 19) pandemic globally and in India is causing significant slow disturbance and slowdown of economic activity. The Company has evaluated Impact of this pandemic on its business operations and based on its review and current indicators for future economic conditions , there is no significant impact on its financial results.
13	With effect from financial year 2019-2020, the Income Tax Act provides an option of paying income taxes at a lower rate subject to complying with certain prescribed conditions ('new tax regime'). From the financial year 2019-20, the Company has opted to shift to the new tax regime in the future.

Place: Ludhiana
Date: 21-May-2021

For Anmol India Limited



Vijay Kumar
Vijay Kumar
Managing Director & CFO
DIN: 00574900

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Independent Auditor's Report on Annual Financial Results of the Company Pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

To
**The Board of Directors of
ANMOL (INDIA) LIMITED**

Opinion

1. We have audited the accompanying annual financial results ('the Statement') of Anmol (India) Limited ('the Company') for the ended 31 March 2021, attached herewith, being submitted by the Company pursuant to the requirements of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations'), including relevant circulars issued by the SEBI from time to time.
2. In our opinion and to the best of our information and according to the explanations given to us, the Statement:
 - (i) presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations, and
 - (ii) gives a true and fair view in conformity with the applicable Accounting Standards ('AS') prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with relevant rules issued thereunder, and other accounting principles generally accepted in India, of the net profit and other financial information of the company for the year ended 31 March 2021.

Basis of Opinion

3. We have conducted our audit in accordance with Standards on Auditing ('SAs') specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor's Responsibilities of the Audit of the Statement 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 ('the ICAI') together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis of our opinion.

Responsibilities of the Management and Those Charged with Governance for the Statement

4. This Statement has been prepared on the basis of the annual audited financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other financial information of the Company in accordance with accounting principles generally accepted in India, including Accounting Standards prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for 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, implement and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.



5. In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as 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.
6. The Board of Directors are also responsible for the overseeing the Company's financial reporting process.

Auditor's Responsibility for the Audit of Statement

7. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 Standards on Auditing, specified under section 143(10) of the Act, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.
8. As part of audit in accordance with the Standards on Auditing, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedure responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis of 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 controls.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedure that are appropriate in the circumstances, Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has in place adequate internal financial controls with reference to financial statements and the operating effectiveness of such controls.
 - Evaluate the appropriateness of accounting policies used and reasonableness of accounting estimates and related disclosures made by the management.
 - Conclude on the appropriateness of the management'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 Statement 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 Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
9. Materiality is magnitude of misstatements in the Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Statement may be influenced. We consider quantitative materiality and qualitative factors in
 - (i) planning the scope of our audit work and in evaluating the results of our works; and
 - (ii) to evaluate the effect of any identified misstatements in the Statement.
10. 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.



K R AGGARWAL & ASSOCIATES
Chartered Accountants

11. 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

12. The Statement includes the financial results for the half ended 31 March 2021, being the balancing figures between audited figures in respect of the complete financial year and the published unaudited year-to-date figures up to the half year of the current financial year, which were subject to limited review by us.

for **K R AGGARWAL & ASSOCIATES**
Chartered Accountants
ICAI Firm Registration No.: 030088N



Kanika
Partner

Membership No.: 539337
UDIN: 21539337AAAAEC2156

Place : Ludhiana
Date : 21 May 2021



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Date: 21st May, 2021

BSE Limited
P.J. Towers
Dalal Street
Mumbai- 400001

Sub: Declaration regarding Audit Report with unmodified opinion on Financial Results of the Company for the half year and year ended 31st March, 2021.

Dear Sir,

On compliance of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 and SEBI Circular No. CIR/CFD/56/2016 dated May 27th, 2016, we hereby declare that the Statutory Auditors of the Company i.e. K. R. Aggarwal & Associates, Chartered Accountants have issued the Audit Report on Standalone Financial Results of the Company for the half year ended and year ended 31st March, 2021 with unmodified opinion.

Thanking You

Yours Faithfully
For & On Behalf of Anmol India Limited



Vijay Kumar
Managing Director & CFO
DIN: 00574900

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