



# ADVITIYA TRADE INDIA LIMITED

27<sup>th</sup> May, 2019

To,  
The Manager,  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai-400001

Dear Sir/Madam,

**Sub: Outcome of board meeting held on 27<sup>th</sup> May, 2019**

**Ref.: Regulations 30, 33 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company at their meeting held on 27<sup>th</sup> May, 2019 have approved the Audited Financial Results of the Company for the half year and year ended on 31<sup>st</sup> March, 2019.

We enclose herewith a copy of the said financial results alongwith the Auditor's Report by the Statutory Auditors of the Company.

The meeting of the Board of Directors commenced at 12:30 P.M. and concluded at 04:30 P.M.

You are requested to take the above on your records and do the needful.

Thanking you,

Yours faithfully,


For & on behalf of  
Advitiya Trade India Limited  
For Advitiya Trade India Limited

  
Sandeep Goyal  
Managing Director  
DIN: 07762515  
Director

Statement of Standalone Audited Financial Results for the Half Year And Year Ended on 31 March 2019

Sr. No.	Particulars	6 Months ended			Preceding 6 months ended in		corresponding 6 months ended in		Current Year ended		Previous Year ended	
		31.03.2019	31.03.2018	31.03.2018	30.09.2018	31.03.2018	30.09.2018	31.03.2019	31.03.2018	31.03.2019	31.03.2018	
I	Revenue from operations	274,558,172.99	279,653,788.45	266,281,238.54	279,653,788.45	266,281,238.54	279,653,788.45	266,281,238.54	552,240,108.44	398,787,719.02	7,890.00	
II	Other Income	272,558,172.99	18,147.00	7,890.00	18,147.00	7,890.00	18,147.00	7,890.00	552,240,108.44	398,795,609.02		
III	Total Income (III)											
IV	Expenses											
(a)	Cost of materials consumed	264,058,116.74	272,594,687.10	271,388,884.28	272,594,687.10	271,388,884.28	272,594,687.10	271,388,884.28	536,652,803.84	421,025,095.16		
(b)	Purchases of stock-in-trade	-1,326,721.92	-591,343.66	-11,588,421.89	-591,343.66	-11,588,421.89	-591,343.66	-11,588,421.89	-1,815,065.58	-34,540,282.92		
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade											
(d)	Excise duty	1,521,000.00	1,650,000.00	1,457,100.00	1,650,000.00	1,457,100.00	1,650,000.00	1,457,100.00	3,171,000.00	2,243,100.00		
(e)	Employee benefits expense	428,255.70	329,825.98	419,785.20	329,825.98	419,785.20	329,825.98	419,785.20	758,081.68	869,030.72		
(f)	Finance cost	260,754.85	72,050.77	94,491.00	72,050.77	94,491.00	72,050.77	94,491.00	334,785.62	141,116.00		
(g)	Depreciation and amortisation expense											
(h)	Power and fuel	1,460,557.03	1,604,419.11	2,693,288.70	1,604,419.11	2,693,288.70	1,604,419.11	2,693,288.70	3,064,971.14	3,978,051.52		
(i)	Other expense	265,501,957.40	275,659,619.30	264,455,058.29	275,659,619.30	264,455,058.29	275,659,619.30	264,455,058.29	542,161,576.70	393,716,100.48		
(j)	Total Expenses (IV)	6,056,215.59	4,022,316.15	1,836,240.25	4,022,316.15	1,836,240.25	4,022,316.15	1,836,240.25	10,078,531.74	5,079,508.54		
V	Profit / (Loss) before exceptional items and tax (III-IV)	6,056,215.59	4,022,316.15	1,836,240.25	4,022,316.15	1,836,240.25	4,022,316.15	1,836,240.25	10,078,531.74	5,079,508.54		
VI	Exceptional items											
VII	Profit before tax	1,657,921.00	1,041,418.00	1,287,593.00	1,041,418.00	1,287,593.00	1,041,418.00	1,287,593.00	2,699,339.00	1,287,593.00		
VIII	Tax Expense											
a)	Current Tax											
b)	Minimum alternative tax											
c)	Earlier year tax	38,497.00	5,021.00	-10,627.00	5,021.00	-10,627.00	5,021.00	-10,627.00	43,518.00	-10,627.00		
d)	Deferred tax	4,436,791.59	2,985,919.15	559,274.25	2,985,919.15	559,274.25	2,985,919.15	559,274.25	7,422,710.74	9,802,542.54		
IX	Profit for the period (VII-VIII)											
X	Other Comprehensive Income (net of tax)											
A)	(i) Items that will not be reclassified to profit or loss											
(ii) Income Tax relating to item that 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												
XI	Total other comprehensive income (X)	4,436,791.59	2,885,919.15	559,274.25	2,885,919.15	559,274.25	2,885,919.15	559,274.25	7,422,710.74	9,802,542.54		
XII	Total Comprehensive income for the period (IX+X)	6,745,226.14	4,424,172.90	2,350,517.45	4,424,172.90	2,350,517.45	4,424,172.90	2,350,517.45	11,169,399.04	6,059,655.26		
XIII	Earnings before interest, depreciation, tax and amortization											
XIII	Earnings Per Share (EPS)											
a)	Basic	0.45	0.30	0.30	0.30	0.30	0.30	0.30	0.75	0.38		
b)	Diluted	0.45	0.30	0.30	0.30	0.30	0.30	0.30	0.75	0.38		

Note: 1- The above results were reviewed by an Audit Committee and thereafter taken on record by the Board of Directors in their meeting on 27th May, 2019 after review by an Audit Committee.  
 2- There were no investor complaints known to the Company outstanding at the beginning of the half year.  
 3- Previous period figures have been regrouped wherever necessary.

For Aditya Trade India Limited  
 Advitiya Trade India Limited  
  
 Sanjeev Goyal  
 Managing Director  
 DIN: 07762515  
 Director  
 Place: New Delhi  
 Date: 27.05.2019

ADVITIYA TRADE INDIA LIMITED

CIN: L74999DL2017PLC314879

(Date of Incorporation: 22nd Mar' 2017)

Regd office : 2814/6 Ground Floor, Chuna Mandir, Paharganj, New Delhi - 110055

Statement of Standalone audited Financial Results for the Half Year and Year Ended 31st March 2019

Amount in Rs

Statement of Assets and Liabilities			
	Particulars	As at 31.03.2019	As at 31.03.2018
		Audited	Audited
<b>A.</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current assets</b>		
	(a) Property, Plant and Equipment	1,080,501.27	287,493.26
	(b) Capital work-in-progress		
	(c) Investment Property		
	(d) Goodwill		
	(e) Other Intangible Assets		
	(f) Intangible Assets under development		
	(g) Biological Assets other than bearer plants		
	(h) Investments accounted for using equity method		
	(i) Financial Assets		
	(i) Investments		
	(ii) Trade Receivables		
	(iii) Loans		
	(iv) Others		
	(j) Deferred tax assets (Net)	174,037.00	130,519.00
	(k) Other non-current Assets		
	<b>Total Non-Current Assets</b>	<b>1,254,538.27</b>	<b>418,012.26</b>
<b>2</b>	<b>Current assets</b>		
	(a) Inventories	36,358,358.50	34,540,292.92
	(b) Financial Assets		
	(i) Investments		
	(ii) Trade receivables	67,819,852.99	92,632,763.76
	(iii) Cash and cash equivalents	2,487,416.73	23,644,002.57
	(iv) Bank Balances other than (iii) above		
	(v) Loans	40,518,959.30	5,520,120.48
	(vi) Others		
	(c) Current Tax Assets (Net)		
	(d) Other current assets	1,983,420.00	2,644,560.00
	<b>Total Current Assets</b>	<b>149,168,007.52</b>	<b>158,981,739.73</b>
	<b>TOTAL ASSETS</b>	<b>150,422,545.79</b>	<b>159,399,751.99</b>
<b>B.</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Equity</b>		
	(a) Equity Share capital	99,120,000.00	99,120,000.00
	(b) Other Equity (Reserves & Surplus)	35,095,665.28	27,672,954.54
	<b>Total Equity</b>	<b>134,215,665.28</b>	<b>126,792,954.54</b>
	<b>Liabilities</b>		
<b>2</b>	<b>Non-current liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings		5,892,344.85
	(ii) Trade Payables		
	(iii) Other financial liabilities (other than those specified in item (b), to be specified)		
	(b) Provisions		
	(c) Deferred tax liabilities (Net)		
	(d) Other non-current liabilities		
	<b>Total Non-current liabilities</b>		<b>5,892,344.85</b>
<b>3</b>	<b>Current liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings		
	(ii) Trade Payables	13,222,291.48	20,461,486.26
	(iii) Other financial liabilities (other than those specified in item (c))		
	(b) Other current liabilities	285,250.03	4,865,373.34
	(c) Provisions	2,699,339.00	1,387,593.00
	(d) Current Tax Liabilities (Net)		
	<b>Total Current liabilities</b>	<b>16,206,880.51</b>	<b>26,714,452.60</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>150,422,545.79</b>	<b>159,399,751.99</b>

For and on behalf of

ADVITIYA TRADE INDIA LIMITED

For Advitiya Trade India Limited

Sandeep Goyal  
Managing Director  
DIN: 07762515



Place: New Delhi  
Date: 27.05.2019

Director

ADVITIYA TRADE INDIA LIMITED

CIN: U74999DL2017PLC314879

(Date of Incorporation: 22nd Mar' 2017)


Regd office : 2814/6 Ground Floor, Chuna Mandi, Paharganj, New Delhi - 110055

Statement of Standalone audited Financial Results for the Half Year Ended 31st March 2019

REPORTING OF SEGMENT WISE REVENUE RESULTS AND CAPITAL EMPLOYED FOR THE HALF YEAR ENDED 31.03.2019

Particulars	Oct18-Mar19	Apr18-Sep18	Oct17-Mar18	Amount in Rs	Amount in Rs
	Half Year ended			Year ended	Year ended
	31.03.2019 (Audited)	30.09.2018 (Un-audited)	31.03.2018 (Audited)	31.03.2019 (Audited)	31.03.2018 (Audited)
<b>1. Segment Revenue</b>					
(a) Aluminium trading	117,599,373	186,192,785	174,197,353	303,792,157	201,655,878
(b) Fabric trading	131,495,395	60,068,810	73,818,772	191,564,205	147,642,544
(c) Hardware trading	7,407,098	25,372,094	9,529,583	32,779,192	18,762,484
(d) Printing machine trading	8,500,000	7,737,500	8,700,000	16,237,500	23,550,000
(e) Other trading	7,556,307	292,600	37,700	7,848,907	7,176,813
(f) Unallocated					
<b>Total</b>	<b>272,558,173</b>	<b>279,663,788</b>	<b>266,283,409</b>	<b>552,221,961</b>	<b>398,787,719</b>
Less: Inter Segment Revenue					
<b>Net sales/Income From Operations</b>					
<b>2. Segment Results (Profit)(+)/ Loss (-) before tax and interest from each segment (refer note below)</b>					
(a) Aluminium trading	2,489,550	1,484,408	822,249	3,973,958	2,516,795
(b) Fabric trading	2,890,188	1,642,862	781,416	4,533,050	1,919,353
(c) Hardware trading	213,555	436,807	603	650,362	243,912
(d) Printing machine trading	245,065	454,034	198,244	699,099	306,150
(e) Other trading	217,857	4,205	33,727	222,062	93,299
(f) Unallocated					
<b>Total</b>	<b>6,056,216</b>	<b>4,022,316</b>	<b>1,836,240</b>	<b>10,078,532</b>	<b>5,079,509</b>
Less: (i) Finance Costs					
(ii) Other Un-allocable Expenditure net off					
<b>Total Profit Before Tax</b>	<b>6,056,216</b>	<b>4,022,316</b>	<b>1,836,240</b>	<b>10,078,532</b>	<b>5,079,509</b>
<b>3. Segment Assets (refer note below)</b>					
<b>4. Segment Liabilities (refer note below)</b>					
<b>Note - Since the company is involved in trading of goods (aluminium, fabric etc) therefore only revenue is shown in different segment.</b>					

For Advitiya Trade India Limited

  
Director



# ADVITIYA TRADE INDIA LIMITED



27<sup>th</sup> May, 2019

To,  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai-400001

Dear Sir/Madam,

**Sub: Declaration regarding Statutory Audit Report with Un-modified Opinion on Annual Audited Financial Results For the Financial Year ended 31<sup>st</sup> March, 2019**

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. CIR/CFD/CMD/56/2016 dated 27<sup>th</sup> May, 2016 we hereby declare that the Statutory Auditors of the Company i.e., M/s. Sadana & Co., have issued the Audit report on Standalone Audited Financial Results of the Company for the financial year ended 31<sup>st</sup> March, 2019, with unmodified opinion.

You are requested to take the above on your records and do the needful.

Yours faithfully,

For & on behalf of  
Advitiya Trade India Limited  
For Advitiya Trade India Limited

Sandeep Goyal                      Director  
Managing Director  
DIN: 07762515



Sadana & Co.  
106, Vishal Chambers, Sector-18, Noida-201301  
www.sadanaca.com  
e-mail: sadanaca@gmail.com  
Ph.: 0120-4235368  
Fax: 0120-4235368



**SADANA & CO.**  
CHARTERED ACCOUNTANTS

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

The Board of Directors,  
**Advitiya Trade India Limited**  
2814/6 Ground Floor, Chuna Mandi,  
Paharganj, Delhi - 110055


We have audited the half yearly results of **Advitiya Trade India Limited** ("the company") for the half year ended **31<sup>st</sup> March, 2019** and year ended **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 yearly 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 Indian Accounting Standard 34 (Ind AS 34) for Interim Financial Reporting, 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 yearly financial results:

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

**For Sadana & Co**  
Chartered Accountants  
Firm Reg. No. 011616N

  
**CA Manoj Gupta**  
Partner  
M. No. 504918

Place: Delhi  
Date: 27<sup>th</sup> May 2019

