



ANIK INDUSTRIES LIMITED

CIN - L24118MH1976PLC136836

Corporate Office :

2/1, South Tukoganj, Behind High Court,

Indore - 452001 (M.P.), INDIA

Phone : +91-731-4018009-10/41

Fax : +91-731-2513285

Email : anik@anikgroup.com

Website : www.anikgroup.com

VV Audited Financial Results for the half year ended 30th September, 2018

Rs. in Lacs

PARTICULARS (Refer Notes Below)	STANDALONE					
	Quarter Ended (3 months)			Year to date figures for six months ended		Year ended
	30.09.2018	30.06.2018	30.09.2017	30.09.2018	30.09.2017	31.03.2018
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Income from operations						
(a) Net Sales / Income From Operations (Net of excise Duty)	13056.11	13302.76	12561.19	26358.87	26331.23	60967.09
(b) Other Operating Income	0.00	0.00	0.00	0.00	0.00	0.00
Total Income from operations (net)	13056.11	13302.76	12561.19	26358.87	26331.23	60967.09
Other Income	331.00	478.02	268.61	809.02	2342.96	2682.47
Total Revenue	13387.11	13780.78	12829.80	27167.89	28674.19	63649.56
2 Expenses						
a) Cost of materials consumed	5109.31	1118.86	606.81	6228.17	1591.46	3648.45
b) Purchase of stock in trade	13015.29	12967.08	12314.22	25982.37	25760.97	55859.20
c) Changes in inventories of finished goods, work in progress & stock in trade	(5392.62)	(870.90)	(539.85)	(6263.52)	(1300.39)	(449.50)
d) Employee benefit expense	108.25	83.66	104.14	191.91	213.74	440.55
e) Finance Cost	292.22	287.96	149.12	580.18	359.53	1227.20
f) Depreciation & Amortisation Expense	22.36	22.92	23.76	45.28	46.11	93.27
g) Other Expenditure	201.55	104.97	14.37	306.52	522.37	1086.45
Total expenses (a) to (g)	13356.35	13714.55	12672.58	27070.90	27193.79	61905.83
3 Profit/ (Loss) before exceptional items and tax	30.76	66.23	157.22	96.99	1480.40	1743.73
4 Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
5 Profit(+)/Loss(-) Before Tax	30.76	66.23	157.22	96.99	1480.40	1743.73
6 Tax Expense						
Current Tax	15.00	13.00	20.00	28.00	270.00	385.00
Deferred Tax	(30.34)	5.29	(3.82)	(25.05)	(3.04)	(24.91)
7 Net Profit (+)/ Loss(-) from continuing operations	46.09	47.94	141.05	94.04	1213.44	1383.64
8 Profit/ (Loss) from discontinuing operation Before tax	0.00	-	0.00	0.00	0.00	0
Tax expenses of discontinuing operations						
Current Tax	0.00	0.00	0.00	0.00	0.00	0
Deferred Tax	0.00	0.00	0.00	0.00	0.00	0
10 Net Profit/ (Loss) from discontinuing operation after tax	0.00	0.00	0.00	0.00	0.00	0
11 Profit/ (Loss) for the period before minority interest	46.09	47.94	141.05	94.04	1213.44	1383.64
12 Share of profit/(loss) of associates	0	0	0	0	0	0
13 Profit (loss) of Minority Interest	0	0	0	0	0	0
14 Net profit/(loss) for the period	46.09	47.94	141.05	94.04	1213.44	1383.64
15 Other Comprehensive income						
Amount of items that will not be reclassified to profit and loss	0.66	0.66	(8.09)	1.32	2.11	2.64
Income tax relating to items that will not be reclassified to profit or loss	(0.23)	(0.23)	2.80	(0.46)	(0.73)	(0.91)
Amount of items that will be reclassified to profit and loss	0.00	0.00	0.00	0.00	0.00	0
Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0
16 Total comprehensive income	46.52	48.37	135.76	94.90	1214.82	1385.37
17 Paid up equity share capital (FV of Rs. 10 each)	2775.35	2775.35	2775.35	2775.35	2775.35	2775.35

Attestation Signature



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18	Reserves excluding revaluation Reserves as per balance sheet of previous accounting year						28771.72
19	Earnings per share (in Rs.)						
	Earning per equity share from continue operations						
	Basic EPS for continuing operations	0.17	0.17	0.51	0.34	4.37	4.99
	Diluted EPS for continuing operations	0.17	0.17	0.51	0.34	4.37	4.99
	Earnings per equity share for discontinued operations						
	Basic EPS for discontinued operations	-	-	-	-	-	-
	Diluted EPS for discontinued operations	-	-	-	-	-	-
	Earnings per equity share						
	Basic EPS for continued and discontinued operations	0.17	0.17	0.51	0.34	4.37	4.99
	Diluted EPS for continued and discontinued operations	0.17	0.17	0.51	0.34	4.37	4.99

*Current tax net off Minimum Alternate Tax

Notes:

1 The above results have been reviewed by the Audit Committee and taken on record by the Board of Directors of the Company at their meeting held on 14.11.2018 and the statutory auditors of the Company have also carried out Limited Review of the Unaudited results for the quarter and half year ended on 30.09.2018.

2 a. The Ministry of Corporate Affairs vide notification dated 28 March 2018 has made Ind AS 115 "Revenue from Contracts with Customers" (Ind As 115) w.e. 1 April 2018. The Company has applied the modified retrospective approach as per C3(b) of Ind AS to contracts that were not completed as on April 2018 and the cumulative effect of applying this standard is recognised at the date of initial application i.e., 1 April 2018 in accordance with para C7 of Ind AS 115 as an adjustment to the opening balance of Other Equity, based on satisfaction of performance obligation (at a point in time).

b. Due to the application of Ind AS 115 for the half year ended Sept. 30, 2018 Revenue from operations is lower by Rs. 2319.66 lacs, cost of goods sold is lower by Rs.1592.77 lacs, profit before tax is lower by Rs. 726.89 lacs, Tax expenses is lower by Rs. 208.34 lacs and profit after tax is lower by Rs. 518.55 lacs, the basic and diluted EPS for the half year ended Sept. 30th, 2018 is higher by Rs.1.86 per share.

c. Due to the application of Ind AS 115 for the Quarter ended Sept. 30th, 2018 Revenue from operations is lower by Rs.252.60 lacs, cost of goods sold is lower by Rs.844.82 lacs, profit before tax is lower by Rs. 407.78 lacs, Tax expenses is lower by Rs. 96.83 lacs and profit after tax is lower by Rs. 310.95 lacs, the basic and diluted EPS for the quarter ended Sept. 30th, 2018 is higher by Rs.1.12 per share.

3 Previous period/year figures have been regrouped/recasted wherever necessary, to make them comparable with current period/year figures.

4 The above financial results are available on Company's website www.anikgroup.com and also on the website of BSE & NSE.

Dated : 17.11.2018

For & On Behalf of Board of Directors





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Segment wise Revenue, Results and Capital Employed (for the quarter and year ended 30th September, 2018)

S. No.	PARTICULARS	STANDALONE					Rs. In Lacs
		Quarter Ended			Year to date figures for six months ended		Year ended
		30.09.2018 Unaudited	30.06.2018 Unaudited	30.09.2017 Unaudited	30.09.2018 Unaudited	30.09.2017 Unaudited	31.03.2018 Audited
1	Segment Revenue (Net Sales/ Income)						
a.	Wind Power	17.02	23.18	22.00	40.20	43.11	73.537
b.	Trading Others	13202.92	13518.80	12539.19	26721.72	26288.12	55784.78
c.	Property Development	1.54	2.12	8.64	3.66	12.08	5283.93
d.	Unallocated-Others	165.63	236.68	259.97	402.31	2330.88	2507.31
	Net Sales / Income From Operations	13387.11	13780.78	12829.80	27167.89	28674.19	63649.56
2	Segment Results (Profit/ Loss before Tax and Interest)						
a.	Wind Power	12.75	13.02	6.50	25.77	23.30	36.53
b.	Trading Others	360.27	233.85	141.60	594.12	188.66	451.63
c.	Property Development	(82.71)	(17.03)	(31.45)	(99.73)	(206.75)	767.07
d.	Unallocated-Others	32.67	124.34	189.70	157.01	1834.72	1715.70
	Total	322.98	354.19	306.35	677.17	1839.93	2970.93
	Less :-						
i)	Interest	292.22	287.96	(210.40)	580.18	0.00	1227.20
ii)	Other unallocable expenditure net off	0.00	0	0.00	0.00	0.00	0.00
iii)	Un-allocable income	0.00	0	0.00		0.00	0.00
	Total Profit before Tax	30.76	66.23	516.75	96.99	1839.93	1743.73
3	Segment assets						
a.	Wind Power	699.58	732.73	747.74	699.58	747.74	710.05
b.	Trading Others	27277.72	30263.70	28212.48	27277.72	28212.48	30787.11
c.	Property Development	14504.10	7356.84	8179.08	14504.10	8179.08	5796.64
d.	Unallocated-Others	22889.07	20212.91	22206.99	22889.07	22206.99	20621.53
	Total	65370.47	58566.19	59346.29	65370.47	59346.29	57915.32
4	Segment Liabilities						
a.	Wind Power	0.00	0	0.00	0.00	0.00	0.00
b.	Trading Others	13271.16	13454.577	16413.28	13271.16	16413.28	13559.87
c.	Property Development	18598.05	11498.98	7339.99	18598.05	7339.99	7148.63
d.	Unallocated-Others	3216.96	1999.34	3857.73	3216.96	3857.73	5659.77
	Total	35086.16	26952.90	27611.00	35086.16	27611.00	26368.26

Dated : 17.11.2018

Place : Indore

For & On Behalf of Board of Directors

Manish Shahra

Manish Shahra
Managing Director
DIN: 00230392





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STATEMENT OF ASSETS AND LIABILITIES

Particulars		As at 30.09.2018 Unaudited	As at 31.03.2018 Audited
ASSETS			
1	NON-CURRENT ASSETS		
	Property, plant and equipment	2018.85	2050.60
	Capital work-in-progress	509.06	509.06
	Investment property		
	Goodwill		
	Other intangible assets	0.00	0.00
	Intangible assets under development		
	Biological assets other than bearer plants		
	Investments accounted for using equity method		
	Non-Current Financial Assets		
	Non-Current investments	13939.40	11124.79
	Trade receivables, non-current		
	Loans, non-current		
	Other non-current financial assets	640.13	1359.12
	Total non-current financial assets		
	Deferred tax assets (net)	276.55	4.97
	Other non-current assets	641.41	607.15
	Total non-current assets	18025.40	15655.68
2	Current Assets		
	Inventories	13377.33	7210.53
	Current financial asset		
	Current investments	0.00	0.00
	Trade receivables, current	21230.19	24957.56
	Cash and cash equivalents	706.90	633.26
	Bank balance other than cash and cash equivalents	1804.39	1728.66
	Loans, current	2909.41	2747.39
	Other current financial assets	203.95	237.95
	Total current financial assets	40232.16	30304.82
	Current tax assets (net)	0.00	0.00
	Other current assets	7112.91	4744.29
	Total Current assets	47345.07	42259.64
3	Non-current assets classified as held for sale		
	Regulatory deferral account debit balances and related deferred tax Assets		
	Total Assets	65370.48	57915.32
EQUITY AND LIABILITIES			
1	Equity		
	Equity attributable to owners of parent		
	Equity share capital	2775.34	2775.34
	Other equity	27508.97	28771.72
	Total equity attributable to owners of parent	30284.31	31547.06
	Non controlling interest	-	-
	Total equity	30284.31	31547.06

Amir Luana



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2	LIABILITIES		
	Non-current liabilities		
	Non-current financial liabilities		
	Borrowings, non-current	7993.08	4712.12
	Trade payables, non-current		
	Other non-current financial liabilities	-	-
	Total non-current financial liabilities	7993.08	4712.12
	Provisions, non-current	33.64	33.05
	Deferred tax liabilities (net)	0.00	0.00
	Deferred government grants, Non-current	-	-
	Other non-current liabilities	-	-
	Total non-current liabilities	8026.72	4745.17
	Current liabilities		
	Current financial liabilities		
	Borrowings, current		-
	Trade payables, current	11794.48	13799.74
	Other current financial liabilities	3049.04	3577.56
	Total current financial liabilities	14843.52	17377.29
	Other current liabilities	11580.26	3906.55
	Provisions, current	19.60	19.26
	Current tax liabilities (Net)	616.08	319.99
	Deferred government grants, Current	-	-
	Total current liabilities	12215.94	21623.09
	Liabilities directly associated with assets in disposal group classified as held 3 for sale	-	-
	4 Regulatory deferral account credit balances and related deferred tax liability	-	-
	Total liabilities	35086.18	26368.26
	Total equity and liabilities	65370.48	57915.32
	Disclose of notes on assets and liabilities		

Dated : 17.11.2018

Place : Indore

For and Behalf of Board of Directors

Manish Shahra
Managing Director
DIN: 00230392



INDEPENDENT AUDITOR'S REVIEW REPORT

To,
The Board of Directors
Anik Industries Limited

17.11.2018

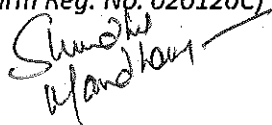
We have reviewed the accompanying statement of Unaudited Interim Financial Results of **Anik Industries Limited** ("the Company") for the quarter and six months ended 30th September, 2018 ("the statement"), being submitted by the Company pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 read with Circular No. CIR/CFD/CMD/15/2015 dated November 30, 2015.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors and has been prepared on the basis of the related interim financial statements in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

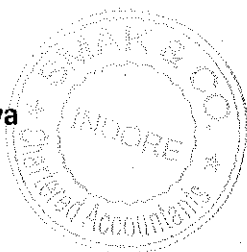
We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the recognition and measurement principles laid down in applicable Indian Accounting Standard (Ind AS) 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 policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, read with Circular No. CIR/CFD/CMD/15/2015 dated November 30, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 including the manner in which it is to be disclosed; or that it contains any material misstatement.

For SMAK & Co.
Chartered Accountants
(Firm Reg. No. 020120C)



CA Shridhar Mandhanya
Partner
M. No. 121425



Place: Indore