

**AJANTA SOYA LTD.**

REGD. OFFICE : SP-916, PHASE-III, INDUSTRIAL AREA, BHIWADI -301019 (RAJASTHAN)

CORPORATE OFFICE: 12TH FLOOR, BIGJO'S TOWER, A-8, NETAJI SUBHASH PLACE, WAZIRPUR DISTRICT CENTER, DELHI -110 034 TEL : 011-42515151, FAX : 011-42515100, E-Mail : cs@ajantasoya.com, Website : www.ajantasoya.com

CIN NO. : L15494RJ1992PLC016617

Annual Financial Results For the Period Ended 31st March, 2018

(Rs. In Lacs)

S.No.	Particulars	Quarter Ended			Year Ended	
		31.03.2018	31.12.2017	31.03.2017	31.03.2018	31.03.2017
		Audited	Un-audited	Audited	Audited	Audited
I	Revenue from Operations	6576	6825	16984	34645	70306
II	Other Income	8	19	390	600	758
III	<b>Total Revenue ( I+II)</b>	6584	6844	17374	35245	71064
IV	<b>Expenses</b>	0		0		
	(a) Cost of materials consumed	14889	2397	15072	28968	60964
	(b) Purchase of stock-in-trade	(8410)	4133	1141	3984	5766
	(c) Change in inventories of finished goods work-in-progress and stock-in-trade	(493)	22	(198)	(137)	(198)
	(d) Excise duty	0	0	299	40	299
	(e) Employee benefit expenses	96	97	100	390	346
	(f) Finance costs	54	33	39	118	100
	(g) Depreciation and amortisation expense	27	7	34	65	126
	(h) Power & fuel	181	62	297	502	1135
	(i) Freight outwards	96	78	186	435	789
	(j) Other expenses	177	65	211	503	639
	<b>Total Expenses</b>	6617	6894	17181	34868	69966
V	Profit before exceptional and extraordinary items and tax (III-IV)	(33)	(50)	193	377	1098
VI	Exceptional items	0	0	0	0	0
VII	Profit before extraordinary items & Tax (V-VI)	(33)	(50)	193	377	1098
VIII	Extra ordinary items	0	0	0	0	0
IX	Profit before tax (VII- VIII )	(33)	(50)	193	377	1098
X	<b>Tax expense</b>	0		0		
	Current Tax	(49)	(14)	70	86	397
	Deferred Tax	189	4	(7)	198	(12)
	<b>Total Tax expenses</b>	139	(10)	63	283	385
XI	<b>Net Profit for the period (IX-X )</b>	(172)	(40)	130	94	713
XII	Other comprehensive income/(loss)	5	(8)	(7)	(19)	149
XIII	<b>Total comprehensive income (XI+XII)</b>	(167)	(48)	123	75	862
XIV	Paid-up equity share capital (Face Value of Rs. 10/- each )	1610	1610	1550	1610	1550
XV	a) Earning per share (before and after extraordinary items)					
	(of Rs.10/- each) (not annualised):					
	Basic	(1.07)	(0.25)	0.84	0.58	4.60
	Diluted	(1.07)	(0.25)	0.84	0.58	4.60

- 1 Previous year periods figures have been regrouped/reclassified wherever necessary.
- 2 A fire broke out at factory premises of the company on 14.05.2017 which severely damaged the fully insured plant & machinery, thereby affecting the manufacturing activity. Consequent to Fire the new plant and facilities has been installed and manufacturing operation has been started w.e.f. 23.02.2018
- 3 The Company has adopted IND-AS to the first time with effect from April 01, 2017 with a transition date of 01.04.2016. The financial results for all the periods have been balance in accordance with the recognition and measurement principles of IND-AS. This statement has been prepared in accordance with Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under Section 133 of the Companies Act, 2013, and other recognised accounting practises and policies to the extent applicable.
- 4 The Company is mainly engaged in the Manufacturing of edible oils and as such there are no separate Reportable Segment as per Indian Accounting Standard "Operating Segment" (Ind AS-108). Thus, no separate disclosure for Segment Reporting is made.
- 5 During the year Company was issued 600000 equity shares of Rs. 10/- each at an issue price of Rs. 53/- per shares (including premium of Rs. 43/- each.) on preferential basis.
- 6 The Government of India introduced the Goods and Services tax (GST) with effect from 1st July, 2017. GST is collected on behalf of the Government and no economic benefit flows to the entity and does not result in an increase in equity, consequently revenue for the quarter ended 31st March, 2018 is presented net of GST. Sales of earlier periods included excise duty which now subsumed in GST. The twelve months period ended 31st March, 2018, includes excise duty up to 30th June, 2017.
- 7 The financial figures of last quarter ie. Quarter ended March 31st 2018 are the balancing figures between audited figures in respect of the financial year ended March 31, 2018 and Published year to date figures up to the third quarter ie. December 31st 2017 of the current financial year.



- 8 Reconciliation of net profit as previously reported on account of transition from previous indian GAAP to Ind-AS for the quarter and year ended on March 31, 2017 is as under:

	Quarter ended 31.03.2017	Year ended 31.03.2017
<b>Net profit as per Indian GAAP</b>	126	673
<b>Add/Less adjustment for indAS</b>		
Additional Depreciation / Amortisation of Lease hold Land	0	0
Recognition of financial assets/ liabilities at fair value	14	64
Remeasurement of defined benefits obligation	6	10
Other Expenses	-2	-11
Other Income	1	9
Tax effect on above	-16	-33
<b>Net profit as per indAS</b>	<b>129</b>	<b>712</b>
<b>Other comprehensive income net of tax</b>		
Actuarial gains/ losses	-6	-9
Fair value of investments	0	159
<b>Total comprehensive income reported as per indAS</b>	<b>123</b>	<b>862</b>

- 9 These financial results were reviewed by the audit Committee and approved by the Board of Directors at their respective meeting held on 30.05.2018.
- 10 The financial results for the year ended 31st March, 2018 have been audited by statutory auditor of the Company. The statutory auditor have referred an unmodified opinion.

For Ajanta Soya Limited



Abhey Goyal  
Whole time Director  
DIN-02321262

Place: New Delhi  
Dated: 30.05.2018

(Rs. in Lacs)

	<i>Particulars</i>	<i>As at 31st March 2018</i>	<i>As at 31st March 2017</i>
I.	<b>ASSETS</b>		
(1)	<b>Non-current assets</b>		
(a)	Property, plant and equipment	3238	962
(b)	Capital work-in-progress	-	-
(c)	Other Intangible assets	1	1
(d)	Financial assets		-
(i)	Investments	464	488
(ii)	Loans	188	134
(iii)	Trade Receivables	-	-
(iv)	Other Financial Assets	-	-
(e)	Deferred tax assets (Net)	-	-
(f)	Other non-current assets	101	104
	<b>Total Non-current Assets</b>	<b>3,992</b>	<b>1,689</b>
(2)	<b>Current assets</b>		
(a)	Inventories	4198	3163
(b)	Financial assets		
(i)	Investments	-	1885
(ii)	Trade Receivables	1568	2096
(iii)	Cash and cash equivalents	19	202
(iv)	Bank Balance other than (iii) above	818	2074
(v)	Loans	2	3
(vi)	Others (to be specified)	7	62
(c)	Current Tax Asset (Net)	-	-
(d)	Other current assets	1,099	55
	<b>Total Current Assets</b>	<b>7,711</b>	<b>9,540</b>
	<b>TOTAL ASSETS</b>	<b>11,703</b>	<b>11,229</b>
II.	<b>EQUITY AND LIABILITIES</b>		
	<b>Equity</b>		
(a)	Equity Share capital	1610	1550
(b)	Other equity	2854	2521
	<b>Total Equity</b>	<b>4464</b>	<b>4071</b>
(1)	<b>Non-current liabilities</b>		
(a)	Financial liabilities		
(i)	Borrowings	577	-
(ii)	Trade Payables	-	-
(iii)	Other financial liabilities	-	-
(b)	Provisions	91	94
(c)	Deferred tax liabilities (Net)	249	51
(d)	Other non-current liabilities	3	3
	<b>Total Non-current liabilities</b>	<b>920</b>	<b>148</b>
(2)	<b>Current liabilities</b>		
(a)	Financial liabilities		
(i)	Borrowings	2383	131
(ii)	Trade and other payables	3630	6407
(iii)	Other financial liabilities	-	-
(iii)	Other financial liabilities	-	-
(b)	Other current liabilities	217	280
(c)	Provisions	89	192
(d)	Current Tax Liabilities (Net)	-	-
	<b>Total Current liabilities</b>	<b>6319</b>	<b>7010</b>
	<b>TOTAL EQUITY &amp; LIABILITIES</b>	<b>11,703</b>	<b>11,229</b>



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