

# **APUNKA INVEST COMMERCIAL LIMITED**

(FORMERLY KNOWN AS ADMIRE INVESTMENTS LIMITED)

CIN: L67120WB1980PLC032655

Ph - 033-65039586

8, Nayapatty Road  
1st Floor, Kolkata- 700055

website: [www.ainvest.co.in](http://www.ainvest.co.in)  
email id : [info@ainvest.co.in](mailto:info@ainvest.co.in)

Date: 26<sup>th</sup> May, 2018

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

Respected Sir/Madam,

## **Sub: Outcome of Board Meeting**

We wish to inform you that at the meeting of the Board of Directors of the Company held today i.e. 26<sup>th</sup> May, 2018, the Board considered and approved the Audited Financial Results for the quarter and year ended 31<sup>st</sup> March, 2018.

Pursuant to Reg. 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose the following:

1. Statement of the Audited Financial Results of the Company for the quarter and year ended on 31<sup>st</sup> March, 2018.
2. Auditor's Report on the aforesaid results. The Auditors have issued the report with unmodified opinion.

Thanking You,  
Yours faithfully,

For APUNKA INVEST COMMERCIAL LIMITED



*Manish Dalmia*

(Manish Dalmia)  
Managing Director  
DIN: 02279315

**APUNKA INVEST COMMERCIAL LIMITED**  
**8, NAYAPATTY ROAD, KOLKATA- 700055**  
**AUDITED FINANCIAL RESULTS FOR QUARTER AND YEAR ENDED ON 31ST MARCH, 2018**  
**CIN: L67120WB1980PLC032655**

Amount in 000.

	Particulars	Quarter Ended			Year Ended	
		31-Mar-18	31-Dec-17	31-Mar-17	31-Mar-18	31-Mar-17
		Audited	Unaudited	Audited	Audited	Audited
<b>1</b>	<b>Income from Operations</b>					
	(a) Revenue from Operation	-	-	1,602.50	8,531.30	4,822.50
	(b) Other Income	251.98	217.00	217.96	902.98	870.46
	<b>Total Revenue</b>	<b>251.98</b>	<b>217.00</b>	<b>1,820.46</b>	<b>9,434.28</b>	<b>5,692.96</b>
<b>2</b>	<b>Expenses</b>					
	(a) Cost of Materials consumed	-	-	-	-	-
	(b) Purchase of Stock- in-trade	-	-	-	-	1,545.00
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	1,755	8,377.15	3,104.75
	(d) Employee benefits expense	36.65	35.14	102.03	267.79	403.15
	(e) Finance Costs	-	-	-	-	-
	(f) Depreciation and amortisation expense	-	-	-	-	-
	(g) Other expenses	225.46	48.74	75.10	701.90	529.15
	<b>Total Expenses</b>	<b>262.11</b>	<b>83.88</b>	<b>1,932.13</b>	<b>9,346.84</b>	<b>5,582.04</b>
<b>3</b>	<b>Profit/ Loss before exceptional items and tax</b>	<b>(10.13)</b>	<b>133.12</b>	<b>(111.66)</b>	<b>87.43</b>	<b>110.92</b>
<b>4</b>	<b>Exceptional Items</b>	-	-	-	-	-
<b>5</b>	<b>Profit/ Loss before tax</b>	<b>(10.13)</b>	<b>133.12</b>	<b>(111.66)</b>	<b>87.43</b>	<b>110.92</b>
<b>6</b>	<b>Tax Expenses</b>					
	Current Tax	22.51	-	33.14	22.51	33.14
	Deferred Tax	-	-	-	-	-
<b>7</b>	<b>Net Profit/ Loss for the period</b>	<b>(32.64)</b>	<b>133.12</b>	<b>(144.80)</b>	<b>64.92</b>	<b>77.79</b>
<b>8</b>	<b>Other Comprehensive Income</b>					
A	i). Items that will not be reclassified to profit or loss	-	-	-	-	-
	ii). Income tax relating to items 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	-	-	-	-	-
<b>9</b>	<b>Total Comprehensive Income for the period (7+8) (Comprising Profit (Loss) and Other Comprehensive Income for the period)</b>	<b>(32.64)</b>	<b>133.12</b>	<b>(144.80)</b>	<b>64.92</b>	<b>77.79</b>
<b>10</b>	<b>Paid up Equity Share Capital (Face value Rs. 10 each)</b>	<b>34,500.00</b>	<b>34,500.00</b>	<b>34,500.00</b>	<b>34,500.00</b>	<b>34,500.00</b>
<b>11</b>	<b>Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year</b>	-	-	-	(2,140.83)	(2,205.75)
<b>12</b>	<b>Earning Per Shares (EPS) (Face value of Rs 10 each) ( not annualised)</b>	-	-	-	-	-
	Basic	(0.01)	0.04	(0.04)	0.02	0.02
	Diluted	(0.01)	0.04	(0.04)	0.02	0.02

Place: Kolkata

Date: 26th May, 2018

**For Apunka Invest Commercial Limited**

*Manish Dalmia*

Manish Dalmia  
Managing Director  
Din No: 02279315

**STATEMENT OF ASSETS AND LIABILITIES**

Particulars	Amount in '000'	
	As at 31/03/2018	As at 31/03/2017
	Unaudited	Audited
<b>A. ASSETS</b>		
<b>1. Non-current assets</b>		
(a) Fixed assets	-	-
(b) Capital Work-in-progress	-	-
(c) Investment property	-	-
(d) Goodwill	-	-
(e) Other Tangible Assets	-	-
(f) Intangible Assets under development	-	-
(g) Biological Assets other than bearer plants	-	-
(h) Financial assets	-	-
(i) Investments	-	8,400.34
(ii) Trade receivables	-	-
(iii) Loans	-	-
(iv) Others	-	-
(i) Deferred tax assets (net)	-	-
(j) Other non-current assets	-	-
<b>Sub-total - Non-current assets</b>	-	<b>8,400.34</b>
<b>2. Current assets</b>		
(a) Inventories	-	8,377.15
(b) Financial assets	-	-
(i) Investments	-	-
(ii) Trade receivables	18,597.84	2,395.00
(iii) Cash and cash equivalents	313.68	553.35
(iv) Bank balance other than cash and cash equivalents	-	-
(v) Loans	13,475.47	12,639.54
(vi) Others	-	-
<b>Sub-total - Current assets</b>	<b>32,386.99</b>	<b>23,965.04</b>
<b>TOTAL - ASSETS</b>	<b>32,386.99</b>	<b>32,365.38</b>
<b>A. EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
(a) Equity Share Capital	34,500.00	34,500.00
(b) Other Equity	(2,140.83)	(2,205.75)
<b>EQUITY</b>	<b>32,359.17</b>	<b>32,294.25</b>
<b>LIABILITIES</b>		
<b>1. Non-current liabilities</b>		
(a) Financial liabilities	-	-
(b) Provisions	-	-
(c) Deferred tax liabilities (net)	-	-
(d) Other long-term liabilities	-	-
<b>Sub-total - Non-current liabilities</b>	-	-
<b>2. Current liabilities</b>		
(a) Financial liabilities	-	-
(b) Other Current Liabilities	5.31	38.00
(c) Provisions	22.51	33.14
(d) Current tax liabilities (net)	-	-
<b>Sub-total - Current liabilities</b>	<b>27.82</b>	<b>71.14</b>
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>32,386.99</b>	<b>32,365.38</b>

Place: Kolkata

Date: 26th May, 2018

For Apunka Invest Commercial Limited

*Manish Dalmia*

Manish Dalmia  
Managing Director  
Din No: 02279315

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## Notes:

1. The audited Financial results for the quarter and year ended on 31st March, 2018 have been reviewed by the Audit Committee of the Board and approved by the Board of Directors at its meeting held on 26th May, 2018
2. Figures of the Previous Year /Period have been regrouped/ recasted wherever necessary.
3. The above results for the year ended 31st March, 2018 and 31st March, 2017 have been audited by the statutory auditors of the Company and they have given audit report with unmodified opinion.
4. The above results will be available on Company's website [www.ainvest.co.in](http://www.ainvest.co.in).
5. During the quarter ended 31st March, 2018 and the corresponding previous quarter/year, the Company has operated only in one geographical segment. Hence segment reporting as per AS 17 is not given.
6. Figures for the quarter ended 31st March, 2018 and 31st March, 2017 are the balancing figures between audited figures in respect of full financial year and the published year to date figures upto the third quarter.
7. The Board has not recommended payment of dividend for financial year 2017-18.
8. Reconciliation Statement for the quarter and year ended 31.03.2018:

Particulars	Quarter ended on 31/03/2018 (Rs. In '000)	Year ended on 31/03/2018 (Rs. In '000)	Quarter ended on 31/03/2017 (Rs. In '000)	Year ended on 31/03/2017 (Rs. In '000)
Net Profit/(Loss) as per Indian GAAP	(32.64)	64.92	(144.80)	77.79
IND AS adjustment				
- Other Adjustment	-	-	-	-
- Deferred Tax Adjustment	-	-	-	-
Net Profit/(Loss) before Other Comprehensive Income as per IND AS	(32.64)	64.92	(144.80)	77.79
Add/Less: Adjustment in Other Comprehensive Income	-	-	-	-
Net Profit/(Loss) after Other Comprehensive Income as per IND AS	(32.64)	64.92	(144.80)	77.79

For Apunka Invest Commercial Limited

*Manish Dalmia*

Manish Dalmia  
Managing Director  
DIN: 02279315

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Date: 26<sup>th</sup> May, 2018

To

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

Respected Sir/Madam,

**Sub: Declaration pursuant to Regulation 33 of SEBI (LODR), 2015**

We hereby declare that the Statutory Auditor of the Company Ms/ A. Saraogi & Associates have issued Audit Report with unmodified opinion on audited financial results of the company for financial year 31<sup>st</sup> March, 2018.

Kindly take the same on record.

**For APUNKA INVEST COMMERCIAL LIMITED**

  


**(Manish Dalmia)  
Managing Director  
DIN: 02279315**

**INDEPENDENT AUDITORS' REPORT  
TO THE BOARD OF DIRECTORS OF  
APUNKA INVEST COMMERCIAL LIMITED**

We have audited the accompanying financial results of **APUNKA INVEST COMMERCIAL LIMITED** for the year ended 31/03/2018, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The results included in the Statement, which are the responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related Ind AS financial statements which has been prepared in accordance with the Indian Accounting Standards prescribed under Section 133 of Companies Act 2013 and other accounting principles generally accepted in India.

**Auditors' Responsibility**

Our responsibility is to express an opinion on these financial results based on our audit of the annual financial statements. 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.

**Opinion**

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date.



# **A. Saraogi & Associates**

Chartered Accountants

P-1, Hyde Lane, Suite No. - 7B  
7th Floor, Kolkata - 700 073  
☎ 4005-2404, 2221-5840, 2236-5840  
e-mail : anneelsaraogi@gmail.com

(i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard as modified by Circular No. CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July, 2016 and

(ii) give a true and fair view in conformity with the aforesaid Indian Accounting Standards and other accounting Principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the quarter as well as the year ended 31/03/2018.

The Statement includes the results for the Quarter ended 31<sup>st</sup> March, 2018, being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

Place: Kolkata  
Date: 26/05/2018

**For A. Saraogi & Associates**

Chartered Accountants  
Firm Registration Number: - 322993E



**Anneel Saraogi**  
Partner  
Membership no.-057545