



Anisha Impex Ltd
CIN NO : L17101DL1999PLC102506

Anisha Impex Limited

Trader & Exporter of all types of fabrics, Home Furnishing & fashion Accessories

Regd. Off : Unit No. 203, Plaza-3, Central Square, Bara Hindu Rao, Delhi-110006

30th July, 2020

TO,
THE MANAGER (DEPARTMENT OF CORPORATE SERVICES),
BOMBAY STOCK EXCHANGE LIMITED-SME PLATFORM,
PHIROZE JEEJEE BHOY TOWERS,
DALAT STREET,
MUMBAI-400001

Ref: Company Code 537785(BSE)

Sub: Submission of Audited Standalone Financial Results of the Company for the Half-year and Year ended 31st March, 2020 along with Auditor's Report (unmodified Opinion) and declaration for the Auditor's Report with unmodified Report.

Respected Sir/Madam

In reference to captioned subject and pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are hereby submitting the following:

- 1) Audited Financial Results for the half-year and year ended on March 31, 2020;
- 2) Statement of Assets and Liabilities;
- 3) Reporting of Segment;
- 4) Audit Report (unmodified opinion) on the Audited Financial Results;
- 5) Declaration by the Company (For Audit Report with unmodified opinion)

This is for your information and record.

Thanking you,

Yours faithfully,

For Anisha Impex Limited

Anshu
Anshu Agarwal Director
Whole-Time Director & CFO

Encl:a/a

GARG ARUN & ASSOCIATES

CHARTERED ACCOUNTANTS

Flat No.106, 4832/24, Ansari Road,

Daryaganj, New Delhi-110002

Phone: 011-23283955



INDEPENDENT AUDITOR'S REPORT

**TO THE BOARD OF DIRECTORS OF
ANISHA IMPEX LIMITED**

REPORT ON AUDIT OF FINANCIAL RESULTS

Opinion

We have audited the accompanying statement of Financial Results ("Statement") of **ANISHA IMPEX LIMITED** ("the company") for the year ended 31st March, 2020 being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

In our opinion and to the best of our information and according to the explanations given to us the statement:

(i) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.; and

(ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other financial information for the year ended 31st March 2020.

Basis for Opinion

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 Statement is free from material misstatement. An audit includes, examining on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management. We believe that the audit provides a reasonable basis for our opinion and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other financial information in accordance with the 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 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, implementation 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 financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a 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.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are 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 SAs 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 these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for 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 control;
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal controls;
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors;
- Conclude on the appropriateness of the Board of Directors' 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 standalone financial results 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; and
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.



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.

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 Matter

The Statement includes the results for the half yearly period ended 31st March, 2020 being the balancing figure between audited figures in respect of the full financial year and the published unaudited year to date figures up to the first half year results of the current financial year which were subject to limited review by us.

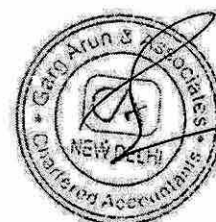
DATE:

PLACE: New Delhi

For M/s **GARG ARUN & ASSOCIATES**
Chartered Accountants
FRN: 08180N



CA. RAMAN KUMAR GARG
(PARTNER)
M. No. 090564

UDIN:



Anisha Impex Limited					
L17101DL1999PLC102506					
Unit No.203, Plaza- P 3, Central Square, Bara Hindu Rao, Delhi-110006.					
ANNEXURE I					
Statement of Audited Results for the Year ended 31st March 2020					
			Amount Rs. in Lacs		
Particulars	Note No	Six Months Ended		Year ended	
1	2	3		4	
		Audited	Unaudited	Audited	Audited
		31-03-2020	30-09-2019	31-03-2020	31-03-2019
I. Revenue from operations	15	1010.85	571.81	1582.66	5018.58
II. Other income	16	87.79	53.08	140.87	118.27
III. Total Revenue (I + II)		1098.64	624.89	1723.53	5136.85
IV. Expenses:					
Cost of materials consumed		0.00	0.00	0	0
Purchases of Stock-in-Trade	17	909.75	569.04	1478.79	4825.98
Changes in inventories of finished goods		0.00	0.00	0	0
work-in-progress and Stock-in-Trade		0.00	0.00	0	0
Employee benefits expense Finance costs	18	42.27	46.65	88.92	92.96
Depreciation and amortisation expense	8	29.96	0.00	29.96	37.9
finance cost	19	36.44	36.13	72.57	57.2
Other expenses	20	30.02	21.50	51.52	115.66
Total expenses		1048.44	673.32	1721.76	5129.70
V. Profit before exceptional and extraordinary items and tax (III - IV)		50.20	-48.43	1.77	7.15
VI. Exceptional items		0.00	0.00	0	0
VII. Profit before extraordinary items and tax (V - VI)		50.20	-48.43	1.77	7.15
VIII. Extraordinary items		0.00	0.00	0	0
IX. Profit before tax (VII- VIII)		50.20	-48.43	1.77	7.15
X. Tax expense:		0.00			
(1) Current tax		3.14	0.00	3.14	7.17
(2) Deferred tax		5.04	0.00	5.04	5.1
XI. Profit (Loss) for the period from continuing operations (VII-VIII)		52.11	-48.43	3.68	5.08
XII. Profit/(loss) from discontinuing operations		0.00	0.00	0	0
XIII. Tax expense of discontinuing operations		0.00	0.00	0	0
XIV. Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)		0.00	0.00	0	0
XV. Profit (Loss) for the period (XI + XIV)		3.68	0.00	3.68	5.08
XVI. Earnings per equity share:					
(1) Basic		0.31	-0.29	0.02	0.03
(2) Diluted		0.31	-0.29	0.02	0.03

Date:30.07.2020
Place: Delhi

For Anisha Impex Limited

 Director

Anisha Impex Limited				
L17101DL1999PLC102506				
Unit No.203, Plaza- P 3, Central Square, Bara Hindu Rao, Delhi-110006.				
Statement of Audited Results for the Year ended 31st March 2020				
			Amount in Rs Lacs	Amount in Rs Lacs
ANNEXURE IX				
Particulars	Note No	Year ended	Year ended	
1	2	3	4	
		Audited	Audited	
		31-03-2020	31-03-2019	
A	EQUITY & LIABILITIES			
1	SHAREHOLDERS' FUNDS:			
a) Share Capital	2	1643.22	1643.22	
b) Reserve & Surplus	3	68.63	64.95	
c) Money Received against Warrants			0	
SUB TOTAL SHAREHOLDER FUND		1711.85	1708.17	
2	Shareholder Application Money Pending Allotment	0	0	
3	Non Current Liabilities			
a) Long Term Borrowings	4	4.77	9.12	
b) Defferd Tax Liabilities(Net)	10	0	0	
c) Other Long Term Liabilities		0	0	
d) Long Term Provisions	5	27.63	16.22	
SUB TOTAL NON CURRENT LIABILITIES		32.40	25.34	
4	Current Liabilities			
a) Short Term Borrowings	4	669.05	679.56	
b) Trade Payables	6			
A) total outstanding dues of micro enterprises and small enterprises; and				
B) total outstanding dues of creditors other than micro enterprises and small enterprises		105.6	942.65	
c) Other Current Liabilities	7	158.96	161.36	
d) Short Term Provisions	5	10.36	7.22	
SUB TOTAL CURRENT LIABILITIES		943.97	1790.79	
TOTAL EQUITY & LIABILITIES		2688.22	3524.30	
B	ASSETS			
1	Non Current Assets			
a) Fixed Assets				
b) Tangible Assets	8	161.2	176.85	
c) Intangible Assets		0	0	
d) Capital Work in Progress		0	4.23	
e) Intangible Assets Under Development				
f) Non Current Investment	9	15.41	15.41	
g) Defferd Tax Assets (Net)	10	11.1	6.06	
h) Long Term Loan & Advances	11	865.85	998.43	
i) Other Non Current Assets			0	
SUB TOTAL NON CURRENT ASSETS		1053.56	1200.98	
2	CURRENT ASSETS			
a) Current Investment	9	540.44	419.49	
b) Inventories	12	378.87	674.57	
c) Trade Receivables	13	631.31	990.27	
d) Cash and Bank Balances	14	18.24	31.82	
e) Short Term Loan & Advances	11	65.8	207.17	
f) Other Current Assets		0	0	
SUB TOTAL CURRENT ASSETS		1634.66	2323.32	
TOTAL		2688.22	3524.30	

Date:30.07.2020
Place: Delhi

For Anisha Impex Limited

Director

Director

Anisha Impex Limited**L17101DL1999PLC102506****Unit No.203, Plaza- P 3, Central Square, Bara Hindu Rao,
Delhi-110006.****ANNEXURE IV****(Reporting of Segment wise Revenue, Results and Capital Employed along with the half yearly results (1.10.2019-31.03.2020))**

Particulars	Six Months Ended(1.10.2019-31.03.2020)	Year Ended (31.03.2020)
	Audited	Audited
1-Segment Revenue (net sale/income from each segment should be disclosed under this head)		
(a) Segment-A	641.89	853.91
(b) Segment-B	-75.31	284.48
(c) Segment-c	444.27	444.27
(e) unallowed		
Total	1010.85	1582.66
Less: Inter Segment Revenue		0
Net Sales/Income From Operations	1010.85	1582.66
2-Segment Results(profit)(+)/Loss(-) Before tax and interest from each segments)#		
(a) Segment-A	-33.07	-33.16
(b) Segment-B	6.7	-5.51
(c) Segment-c	38.17	38.17
(e) unallowed	74.85	74.85
Total	86.65	74.35
Less: i) Interest**	36.45	72.58
ii) Other Un-allocable Expenditure net off		0
iii) Un-allocable income		0
Total Profit Before Tax	50.2	1.77
3- Capital Employed(Segment assets - Segments Liabilities)		
(a) Segment-A	-190.81	17.99
(b) Segment-B	49.16	56.33
(c) Segment-C	37.69	62.59
(e) unallowed	136.33	1582.16
Total	32.37	1719.07

Date:30.07.2020**Place: Delhi****For Anisha Impex Limited
For Anisha Impex Limited****(Director)***** Strike off whichever is not applicable****# Profit/loss before tax and after interest in case of segments having operation which are primarily of financial nature.****** Other than the interest pertaining to the segments having operation which are primarily of financial nature.**

Notes:-

1	The above results were reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 30th July, 2020				
2	The figures of the six months period ended march 31, 2020 are the balancing figures between the audited figures in respect of full financial year and the published year to date figure up to six months period ended september 30, 2019 of the current financial year .The previous financial year /period figures have been regrouped /reclassified wherever necessary to confirm to current financial year and twelve months ended presentation				
3	1) The company is mainly engaged in the business of import, export and trading and marketing of textile fabrics and cosmetics of all kind and varieties and also plant and machinery and equipment for any kind of purpose and use, and do all activities revolve around the main business of the company.				
4	There were no investor complaints receive or pending as on 31-03-2020				
	Particulars		Year ended 31-03-2020		
	Pending at the beginning of the Year	Nil			Nil
	Received during the year	Nil			Nil
	Disposed of During the Year	Nil			Nil
	Remaining unresolved at the end of Year	Nil			Nil
		Nil			Nil
PART II: Selected Information for the year ended 31st March, 2020					
	S.No	Particulars	Figures for the year ended		
			31.03.2020		31.03.2019
	A	Particulars of Shareholding			
	1	Public Shareholding			
		A. Number of Shares	9062100		9062100
		B. % of Shareholding	55.15		55.15
	2	Promoter and Promoter Group Shareholding			
		A. Pledged/Encumbered	0		0
		a. Number of Shares	0		0
		b. Percentage of shares (as a % of the total shareholding of promoter and promoter group)	0		0
		c. Percentage of shares (as a % of the total share capital of the issuer)	0		0
		B. Non-Encumbered			
		a. Number of Shares	7370100		7370100
		b. Percentage of shares (as a % of the total shareholding of promoter and promoter group)	44.85		44.85
		c. Percentage of shares (as a % of the total share capital of the issuer)			

For Anisha Impex Limited



Director

ANISHA IMPEX LIMITED
UNIT NO.203, PLAZA- P 3, CENTRAL SQUARE BARA HINDU RAO, DELHI -110006

CASH FLOW STATEMENT AS ON 31/03/2020

(Amount in Rs.)

Particulars	Figures as at end of the current reporting period		Figures as at end of the previous reporting period	
A. Cash flow from operating activities				
Net Profit / (Loss) before extraordinary items and tax		3,67,947		5,07,498
<u>Adjustments for:</u>		-3,74,05,328		86,89,292
Depreciation and amortisation	29,95,831		37,89,984	-
Deferred Tax	-5,04,173		-5,10,140	
(Profit) / loss on sale / write off of assets	-4,44,27,186		-	
Finance costs	72,57,524		57,20,034	
Interest income	-		-	
Dividend income	-1,74,745		-	
Net (gain) / loss on sale of investments	-25,52,579		-3,10,586	
Net unrealised exchange (gain) / loss				
Operating profit / (loss) before working capital changes		-3,70,37,381		91,96,790
<u>Changes in working capital:</u>				
<u>Adjustments for (increase) / decrease in operating assets:</u>				
Trade receivables	3,58,96,939	7,96,03,090	5,52,17,427	11,67,30,294
Short-term loans and advances	1,41,36,292		2,05,32,477	
Other current assets	-		41,78,463	
Inventories	2,95,69,859		3,68,01,927	
<u>Adjustments for increase / (decrease) in operating liabilities:</u>				
Trade payables	-8,37,05,100	-8,24,90,844	-3,81,63,144	-5,94,54,868
Other current liabilities	-2,40,053		-2,25,15,169	
Other long-term liabilities	-		-	
Short-term provisions	3,13,959		68,379	
Long-term provisions	11,40,351		11,55,066	
		-3,99,25,134		6,64,72,216
Cash flow from extraordinary items				-
Cash generated from operations		-3,99,25,134		6,64,72,216
Net income tax (paid) / refunds				-6,49,008
Net cash flow from / (used in) operating activities (A)		-3,99,25,134		6,58,23,208
B. Cash flow from investing activities				
Capital expenditure on property, plant & equipments, including capital advances	-10,07,681	4,73,10,678	-10,86,984	-8,34,17,581
Proceeds from sale of property, plant & equipments	4,44,27,186			
Purchase of long-term investments	-1,32,25,193		-15,41,376	
Sales (Purchase) of other investments	11,30,958		-3,93,68,070	
Long-term loans and advances	1,32,58,084		-4,17,31,737	
Loans & advances given to Subsidiaries	-		-	
Interest received	-		-	
Net gain / (loss) on sale of investments	25,52,579		3,10,586	
Dividend received	1,74,745			
Cash flow from extraordinary items				-
Net cash flow from / (used in) investing activities (B)		4,73,10,678		-8,34,17,581
C. Cash flow from financing activities				
Proceeds from issue of equity shares	-	-87,43,529		1,93,67,248
Security Premium from issue of equity shares	-			
Proceeds from issue of preference shares	-			
Proceeds from long-term borrowings	-			
Repayment of long-term borrowings	-4,34,950		-5,02,557	
Net increase / (decrease) in working capital borrowings	-			
Proceeds from other short-term borrowings	-		2,55,89,839	
Repayment of other short-term borrowings	-10,51,054			
Share issue expenses	-			
Finance cost	-72,57,524		-57,20,034	
Cash flow from extraordinary items				-
Net cash flow from / (used in) financing activities (C)		-87,43,529		1,93,67,248
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		-13,57,984		17,72,874
Cash and cash equivalents at the beginning of the year		31,82,394		14,09,520
Effect of exchange differences on restatement of foreign currency Cash				

For ANISHA IMPEX LIMITED

For Anisha Impex Limited

Bhawna Saunkhya
Company Secretary

Chief Financial Officer

For Anisha Impex Limited

[Signature]
Director

For Anisha Impex Limited

[Signature]
Director

Cash and cash equivalents at the end of the year

18,24,409

31,82,394

Reconciliation of Cash and cash equivalents with the Balance

Opening Cash and cash equivalents as per Balance Sheet

14,09,520

(a) Cash on hand

8,28,837

9,64,264

(b) Balances with banks

(i) In current accounts

9,42,626

6,45,089

(ii) In EEFC accounts

-

-

(iii) In Fixed deposit accounts

-

-

(c) Interest accrued on deposits

-

-

(d) Current investments considered as part of cash & cash equivalents

52,946

15,73,041

18,24,409

For ANISHA IMPEX LIMITED

For Anisha Impex Limited

For Anisha Impex Limited

See accompanying notes forming part of the financial statements

BHAWNA SAUNKHIYA
COMPANY SECRETARY

ANSHU AGARWAL
CHIEF FINANCIAL OFFICER

PRANAV VASAN
NON EXECUTIVE DIRECTOR
DIN:- 07631095

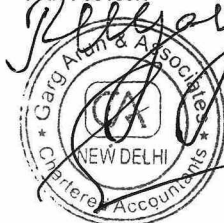
Director

SUNIL KUMAR MALIK
MANAGING DIRECTOR
DIN:- 00143453

Director

AUDITOR'S REPORT
AS PER OUR REPORT OF EVEN DATE ANNEXED
FOR GARG ARUN & ASSOCIATES
CHARTERED ACCOUNTANTS

FRN : 08180N





Anisha Impex Ltd.
CIN NO : L17101DL1999PLC102506

Anisha Impex Limited

Trader & Exporter of all types of fabrics, Home Furnishing & fashion Accessories

Regd. Off. : Unit No. 203, Plaza-3, Central Square, Bara Hindu Rao, Delhi-110006

Scrip code: 537785

Date: 30/07/2020

To,
BSE Limited
P.J. Towers
Dalal Street, Mumbai-01

Subject: Declaration pursuant to regulation 33 (3) (D) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.

I, Sunil Kumar Malik, Managing Director of the Company hereby declare that, the Statutory Auditors of the Company M/s Garg Arun & Associates, Chartered Accountants (FRN NO: - 8180N) have issued an audit report with unmodified opinion on standalone annual audited financial results for the year ended March 31st, 2020


The declaration is issued in compliance with regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 as amended by the Circular Number CIR/CFD/CMD/56/2016 dated May 27th, 2016.

Thanking You

For and Behalf of

With Regards

For Anisha Impex Limited


Sunil Kumar Malik
Managing Director
DIN: 00143453

