



ADVITIYA TRADE INDIA LIMITED



29th June, 2020

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

Dear Sir/Madam,

Sub: Outcome of board meeting held on 29th June, 2020

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 29th June, 2020 have approved the Audited Financial Results of the Company for the half year and year ended on 31st March, 2020. We enclose herewith a copy of the said financial results along with the Auditor's Report by the Statutory Auditors of the Company.

The meeting of the Board of Directors commenced at 02:00 P.M. and concluded at 04:00 P.M.

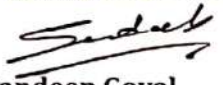
You are requested to take the above on your records and do the needful.

Thanking you,

Yours faithfully,

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

For Advitiya Trade India Limited


Sandeep Goyal Director
Managing Director
DIN: 07762515



Sadana & Co.

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SADANA & CO.
CHARTERED ACCOUNTANTS

Auditor's Report on Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

INDEPENDENT AUDITOR'S REPORT

TO
THE BOARD OF DIRECTORS OF
ADVITYA TRADE INDIA LIMITED
2814/6 Ground Floor, Chuna Mandi
Paharganj New Delhi 110055

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone quarterly financial results of **ADVITYA TRADE INDIA LIMITED** (the company) for the for the Half Year and Financial Year ended on 31st March,20 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give 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/loss and other comprehensive income and other financial information for the Half Year and Financial Year ended on 31st March,20.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these



requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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 interim 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/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other 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 of 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 standalone 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 Standalone 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 the 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 skepticism 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 control.
- 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 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.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the 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.

For Sadana & Co

Chartered Accountants

Firm's registration number: 011616N

Jay Prakash Ojha

CA Jay Prakash Ojha

Partner

M. No. 542361

UDIN : 20542361AAAAGY7270

Delhi

29 June, 2020



ADVITIYA TRADE INDIA LIMITED
CIN: U74999DL2017PLC314879
Regd Off: 2814/6 Ground Floor, Chuna Mandi, Paharganj, New Delhi - 110055
Statement of Standalone Audited Financial Results for the Half Year And Year Ended on 31 March 2020

Amount in IN

Sr. No.	Particular	Standalone				Previous Year Ended
		6 Months Ended	Preceding 6 months ended	corresponding 6 months ended in previous year	Year Ended	
		31-03-20	30-09-19	31-03-19	31-03-20	31-03-19
		Audited	Unaudited	Audited	Audited	Audited
I.	Revenue From Operation	422,213,012.65	167,333,406.93	272,558,172.99	589,546,419.58	552,221,961.4
II.	Other Income	-	-	-	-	18,147.0
III.	Total Revenue (I+II)	422,213,012.65	167,333,406.93	272,558,172.99	589,546,419.58	552,240,108.4
IV.	Expenses					
	(a) Cost of Materials consumed					
	(b) Purchase of traded goods	392,411,688.640	165,615,936.190	264,058,116.740	558,027,624.830	536,652,803.84
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	16,364,800.930	(1,458,045.820)	(1,226,721.920)	14,906,755.110	-
	(d) Employee benefits expense	1,494,400.000	1,481,600.000	1,521,000.000	2,976,000.000	1,818,065.580
	(e) Finance Cost	522,471.590	307,365.620	428,255.700	829,837.210	3,171,000.00
	(f) Depreciation and amortisation expense	266,803.560	219,606.620	260,754.850	486,410.180	758,081.68
	(g) Other expenses	1,765,656.830	749,997.320	1,460,552.030	2,515,654.150	332,785.62
	Total Expenses	412,825,821.550	166,916,459.930	266,501,957.400	579,742,281.480	542,161,576.70
V.	Profit before exceptional item before tax					
VI.	Exceptional items					
VII.	Profit before tax (III-IV)	9,387,191.100	416,947.000	6,056,215.590	9,804,138.100	10,078,531.74
VIII.	Tax Expense:	2,441,436.000	108,406.000	1,609,382.000	2,549,842.000	2,655,821.00
IX.	Profit/(loss) after tax (VII-VIII)	6,945,755.100	308,541.000	4,446,833.590	7,254,296.100	7,422,710.74
X.	Other Comprehensive Income					
XI.	Total Comprehensive Income (after tax), (IX+X)	6,945,755.100	308,541.000	4,446,833.590	7,254,296.100	7,422,710.74
XII.	Earnings Per Share (EPS)					
	(a) Basic	0.701	0.031	0.450	0.732	0.75
	(b) Diluted	0.701	0.031	0.450	0.732	0.75

- Notes:**
- The above results were reviewed by an Audit Committee and thereafter taken on record by the Board of Directors in their meeting on 29-06-2020 after review by an Audit Committee.
 - There were no investor complaints known to the Company outstanding at the beginning of the half year.
 - Previous period figures have been regrouped wherever necessary.

For and on behalf of
ADVITIYA TRADE INDIA LIMITED
 For Advitiya Trade India Limited

Sandeep Gaur

Sandeep Gaur
 Director
 Managing Director
 DIN: 07762515

Place: New Delhi
 Date: 29-06-2020

ADVITIYA TRADE INDIA LIMITED


CIN: L74990DL2017PLC14879

Reg. Off.: 2814/6 Ground Floor, Chuna Mandi, Paharganj, Central Delhi, New Delhi - 110055

Email: goyals2729@gmail.com

Statement of Standalone Audited Financial Results for the Half Year And Year Ended on 31 March 2020

(Amount in Rs)

Statement of Assets and Liabilities			
	Particulars	As at 31.03.2020	As at 31.03.2019
		Audited	Audited
A.	ASSETS		
1	Non-current assets		
	(a) Property, Plant and Equipment	1,055,912.25	1,080,501.27
	(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) Financial Assets		
	(i) Investments		
	(ii) Trade Receivables		
	(iii) Loans		
	(i) Deferred tax assets (Net)	236,394.00	174,037.00
	(j) Other non-current Assets		
	Total Non-Current Assets	1,292,306.25	1,254,538.27
2	Current assets		
	(a) Inventories	21,451,603.39	36,358,358.50
	(b) Financial Assets		
	(i) Investments		
	(ii) Trade receivables	170,841,278.52	67,819,852.99
	(iii) Cash and cash equivalents	25,785,748.83	2,487,416.73
	(iv) Bank Balances other than (iii) above		
	(v) Loans		
	(vi) Others	9,568,225.29	40,518,959.30
	(c) Current Tax Assets (Net)		
	(d) Other current assets	1,322,280.00	1,983,420.00
	Total Current Assets	228,969,136.03	149,168,007.52
	TOTAL ASSETS	230,261,442.28	150,422,545.79
B.	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share capital	99,120,000.00	99,120,000.00
	(b) Other Equity	42,349,961.38	35,095,665.28
	Total Equity	141,469,961.38	134,215,665.28
	Liabilities		
2	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings		
	(ii) Trade Payables		
	(A) total outstanding dues of micro enterprises and small enterprises; and		
	(B) total outstanding dues of creditors other than micro enterprises and small		
	(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		
	Total Non-current liabilities		
3	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	6,321,727.07	
	(ii) Trade Payables		
	(A) total outstanding dues of micro enterprises and small enterprises; and	79,378,664.87	13,222,291.48
	(B) total outstanding dues of creditors other than micro enterprises and small		
	(iii) Other financial liabilities [other than those specified in item (c)]		
	(b) Other current liabilities	328,780.96	285,250.03
	(c) Provisions	2,762,308.00	2,699,339.00
	(d) Current Tax Liabilities (Net)		
	Total Current liabilities	88,791,480.90	16,206,880.51
	TOTAL EQUITY AND LIABILITIES	230,261,442.28	150,422,545.79
For and on behalf of Advitiya Trade India Limited			
Sandéep Goyal Managing Director DIN: 07762515		 Director	
		Place: New Delhi Date: 29-06-2020	

Advitiya Trade India Limited

CIN : L74999DL2017PLC314879

Date of Incorporation : 22nd March-2017

Cash Flow Statement for the year/period ended 31st Mar' 2020

(All amounts are in Indian Rupees; except per share data and unless stated otherwise)

Particulars	31st Mar' 2020	31st Mar' 2019
A Cash flow from operating activities		
Profit/(Loss) before tax	9,804,138.10	10,078,531.74
Adjustments to reconcile profit/(loss) before tax to net cash flows		
Depreciation	486,410.18	332,785.62
Interest Income		
Profit on sale of fixed assets	-	-
Interest Paid		
Provision for Audit fee	-	-
Provision for Income/wealth tax etc.		
Operating profit before changes in assets and liabilities	10,290,548.28	10,411,317.36
Working Capital adjustments:		
Increase/decrease in sundry debtors	-103,021,425.53	24,812,910.77
Increase/decrease in short term loans and advances-current	30,950,734.01	-38,632,999.80
Increase in other current assets	661,140.00	661,140.00
Increase in inventories	14,906,755.11	-1,818,065.58
Increase in other current liabilities	43,530.93	-338,600.33
Increase in sundry creditors-current	66,237,373.39	-7,846,556.78
Cash (used in) operations	20,068,656.19	-12,750,854.36
Income tax paid (net of refund)	-2,630,230.00	-1,387,593.00
Net cash flow (used in) operating activities (A)	17,438,426.19	-14,138,447.36
B Cash flow from investing activities		
Purchases of fixed assets	-461,821.16	-1,125,793.63
Proceeds from sale of fixed assets	-	-
Interest received	-	-
Movement of loans and advances	-	-
Net cash flow (used in)/ invested in investing activities (B)	-461,821.16	-1,125,793.63
C Cash flow from financing activities		
Proceeds from issuance of share capital	-	-
Proceeds from loan term borrowings	6,321,727.07	-5,892,344.85
Interest paid		
Net cash flow from financing activities (C)	6,321,727.07	-5,892,344.85
Net increase in cash and cash equivalents (A+B+C)	23,298,332.10	-21,156,585.84
Cash and cash equivalents at the beginning of the year	2,487,416.73	23,644,002.57
Cash and cash equivalents at the end of the year	25,785,748.83	2,487,416.73

Significant accounting policies & notes to accounts

The accompanying notes are an integral part of the Financial Statements

As per our report on even date

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



Director

Sandeep Goyal
Managing Director
DIN: 07762515

Place: New Delhi
Date: 29-06-2020

ADVITIYA TRADE INDIA LIMITED				
CIN: L74990DL2017PLC14879				
Reg. Off.: 2814/6 Ground Floor, Chuna Mandi, Paharganj, Central Delhi, New Delhi - 110055				
Email: goyals2729@gmail.com				
SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES				
REPORTING OF SEGMENT WISE REVENUE RESULTS AND CAPITAL EMPLOYED FOR THE HALF YEAR AND YEAR ENDED 31.03.2020				
(Amount in Rs.)				
Particulars	Standalone			
	6 Months ended	Preceding 6 months ended	corresponding 6 months ended in previous year	Previous Year ended
	31.03.2020	30.09.2019	31.03.2019	31.03.2019
	Audited	Unaudited	Audited	Audited
1. Segment Revenue				
(a) Aluminium trading	221,281,439.06	74,846,127.85	117,599,372.80	303,792,157.35
(b) Fabric trading	153,681,523.18	55,155,950.00	131,495,395.00	191,564,205.00
(c) Hardware Trading	30,406,115.54	25,677,645.30	7,407,098.00	32,779,191.90
(d) Printing Machine Trading		6,500,000.00	8,500,000.00	16,237,500.00
(e) Other trading	16,843,934.87	5,153,683.78	7,556,307.24	7,848,907.24
(f) Unallocated				
Total	422,213,012.65	167,333,406.93	272,558,173.04	552,221,961.49
Less: Inter Segment Revenue				-
Net sales/Income From Operations	422,213,012.65	167,333,406.93	272,558,173.04	552,221,961.49
2. Segment Results (Profit)(+)/ Loss (-) before tax and				
(a) Aluminium trading	280,134.64	783,368.11	3,546,750.62	6,433,341.78
(b) Fabric trading	11,492,042.68	1,459,709.04	4,743,147.55	7,969,223.50
(c) Hardware Trading	280,727.80	610,287.30	(24,595.00)	754,057.90
(d) Printing Machine Trading		300,000.00	1,450,000.00	2,207,500.00
(e) Other trading	1,740,421.84	423,107.68	3,010.00	10,130.00
(f) Unallocated				
Total	13,793,326.96	3,576,472.13	9,718,313.17	17,374,253.18
Less: (i) Finance Costs				
(ii) Other Un-allocable Expenditure net off				
Total Profit Before Tax	13,793,326.96	3,576,472.13	9,718,313.17	17,374,253.18
3. Segment Assets*				
4. Segment Liabilities (sundry creditors)#				
*As certain assets of the Company are often deployed/used interchangeably across various segments, it is impractical to allocate these assets				
# Since the company is involved in trading of goods (aluminium, fabric etc) therefore only revenue is shown in different segment.				

For Advitiya Trade India Limited



Director