

MENA MANI INDUSTRIES LIMITED

(Formerly Anar Industries Limited)

CIN: L29199GJ1992PLC018047

Reg. Office: 4th Floor, "KARM" Corporate House, Opp. Vikramnagar,
Nr. New York Timber Mart, Ambli - Bopal Road, Ahmedabad - 380059, Gujarat
Website: www.anar.co.in; E-mail ID: info@anar.co.in; Phone No. : 079-26936006

June 26, 2018

To,
Department of Corporate Services
BSE Limited
25th Floor, P. J. Towers,
Dalal Street,
Fort, Mumbai- 400 001

Dear Sir,

Sub: Revised Outcome for the Quarter and Year ended March 31, 2018.

With reference to your e-mail dated June 22, 2018, we hereby re-submit the Outcome for Financial Results approved at the meeting of the Board of Directors held on May 24, 2018 alongwith the Reconciliation table for Equity forming the part of notes to the Standalone Audited Financial Results for the quarter and year ended March 31, 2018, which was not provided earlier.

Kindly consider this in due compliance with regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Kindly take the same on your records and oblige.

Thanking you,

Yours faithfully,

For, Mena Mani Industries Limited


N. S. Arora

Narendra S. Arora
Director

DIN: 00116692

ANAR INDUSTRIES LIMITED

(CIN : L29199GJ1992PLC018047)

Regd. Office: "KARM", 4th Floor Corporate House, Opp. Vikram nagar, (ISRO Colony) Nr. New York Timber Mart,
Ambli Bopal Road, Ahmedabad - 380 0059, Gujarat Tele/Fax. : 079 - 26929177
Website: www.anar.co.in email : info@anar.co.in

May 24, 2018

To,
Department of Corporate Services
BSE Limited
25th Floor, P. J. Towers,
Dalal Street,
Fort, Mumbai- 400 001

Dear Sir/Madam,

Sub: Outcome of Board Meeting

Pursuant to Regulation 33 and Para A of Part A of Schedule III read with Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, this is to inform you that the Board of Directors of the Company at its meeting held on this day i.e. on Thursday, May 24, 2018, from 4:30 p.m. to 6:00 p.m. at the Registered Office of the Company, inter alia has considered and approved the Standalone Audited Financial Results for the Quarter and Year ended March 31, 2018 along with Auditor Report thereon.

Please take the same on your records.

Thanking You,

Yours faithfully,
For, Anar Industries Limited

Payal Pandya
Payal Pandya
Company Secretary



- Encl: 1. Standalone Audited Financial Results for the Quarter and Year ended 31st March 2018.
2. Unmodified Auditor's Report on Financial Results
3. Declaration on Audit Report with Unmodified opinion.

ANAR INDUSTRIES LIMITED

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May 24, 2018

To,
Department of Corporate Services
BSE Limited
25th Floor, P. J. Tower,
Dalal Street,
Fort, Mumbai- 400 001.

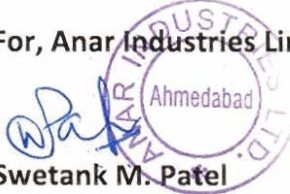
Dear Sir/Madam,

SUB: DECLARATION ON AUDIT REPORT WITH UNMODIFIED OPINION

I, Swetank M. Patel, Managing Director of Anar Industries Limited having its registered office at 4th Floor, "KARM" Corporate House, Opp. Vikramnagar, Nr. Newyork Timber, Ambli - Bopal Road, Ahmedabad, Gujarat – 380059, hereby declare that, the Statutory Auditors of the Company, M/s. GMCA & Co., Chartered Accountants (FRN: 109850W) have issued an Audit Report with unmodified opinion on audited Standalone financial results for the quarter and year ended on 31st March, 2018.

This declaration is issued in compliance of Regulation 33(3)(d) of the SEBI (Lisiting Obligations and Disclosure Requirements) Regulations, 2015 as amended by SEBI (Lisiting Obligations and Disclosure Requirements) (Amendment) Regulations, 2016 vide notification no. SEBI/LAD-NRO/GN/2016-17/001 dated 25th May, 2016.

For, Anar Industries Limited



Swetank M. Patel
Managing Director
DIN: 00116551

Anar Industries Limited

Registered Office. 4TH FLOOR, KARM CORPORATE HOUSE, OPP. VIKRAMNAGAR NR. NEW YORK TIMBER, AMBLI BOPAL
ROAD AHMEDABAD 380059

CIN : L29199GJ1992PLC018047

STANDALONE STATEMENT OF ASSETS & LIABILITIES

Part I	Particulars	31-03-2018 Audited	31-03-2017 Audited
(Rs. in Lacs except per share data)			
A	Assets		
1	Noncurrent Assets		
	a. Property, Plant & Equipments	857.36	1,482.97
	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	1,043.92	11.79
	ii. Loans & Advances	50.00	-
	iii. Other Financial Assets	-	-
	Deferred Tax Assets	137.91	56.56
	Other Noncurrent Assets	-	-
	Total Noncurrent Assets	2,089.19	1,551.32
2	Current Assets		
	i. Inventories	0.78	-
	ii. Trade Receivables	117.90	455.50
	iii. Cash & Cash Equivalents	4.56	1.38
	iv. Bank Balances other than (iii) above	-	-
	v. Loans	25.90	9.55
	vi. Other Financial Assets	174.52	167.95
	Other Current Assets		
	Assets classified as held for sale		
	Total Current Assets	323.65	634.38
	Total Assets	2,412.84	2,185.70
B	Equity and Liabilities		
1	Equity		
	Equity share capital	1,003.47	1,003.47
	Other equity		
	Equity component of compound financial instruments		
	Reserves and surplus	-391.24	239.12
	Other reserves		
	Equity attributable to owners of Value Ind AS Limited		
	Non-controlling interests		
	Total equity	612.23	1,242.59
2	Liabilities		
	Non-current liabilities		
	Financial Liabilities		
	i. Borrowings	1,334.63	534.75
	ii. Other financial liabilities		
	Provisions		
	Employee benefit obligations		
	Deferred tax liabilities		
	Government grants	-	-
	Other non-current liabilities	-	-
	Total non-current liabilities	1,334.63	534.75
	Current liabilities		
	Financial liabilities		
	i. Borrowings	1.00	1.00
	ii. Trade payables	457.77	406.61
	iii. Other financial liabilities	-	-
	Provisions	7.22	0.75
	Employee benefit obligations		
	Government grants		
	Current tax liabilities		
	Other current liabilities		
	Liabilities directly associated with assets classified as held for sale	-	-
	Total current liabilities	465.99	408.36
	Total liabilities	1,800.62	943.11
	Total equity and liabilities	2,412.84	2,185.70

Date : 24-05-2018
Place : Ahmedabad

For, Anar Industries Limited

Director



Anar Industries Limited

Registered Office: 4TH FLOOR, KARM CORPORATE HOUSE, OPP. VIKRAMNAGAR NR. NEW YORK TIMBER, AMBLI BOPAL ROAD AHMEDABAD 380059

CIN : L29199GJ1992PLC018047

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED MARCH 31, 2018

Part I	Particulars	(Rs. in Lacs except per share data)				
		Quarter Ended		Year Ended		
		31-03-2018 Audited	31-03-2017 Unaudited	31-03-2017 Audited	31-03-2018 Audited	31-03-2017 Audited
1	Income from Operations					
	(a) Revenue from operations	1716.78	0.00	680.95	1716.78	1606.20
	(b) Other Income	44.90	0.00	0.79	44.97	0.80
	Total Income	1761.68	0.00	681.74	1761.75	1607.00
2	Expenses					
	(a) Cost of Materials consumed	0.00	0.00	0.00	0.00	0.00
	(b) Purchase of stock-in-trade	1703.09	0.50	0.00	1703.86	924.50
	(c) Increase/Decrease in Inventories of FG, WIP and stock-in-trade	0.00	0.50	0.00	-0.78	0.00
	(d) Employee benefits expenses	1.94	1.93	1.93	6.77	5.80
	(e) Finance Cost	84.84	0.00	0.00	84.84	0.00
	(f) Depreciation and amortisation expenses	156.64	156.63	123.73	626.55	638.30
	(g) Other expenses	23.76	5.25	6.62	52.21	27.90
	Total Expenses	1970.27	164.81	132.28	2473.45	1596.50
3	Profit/(loss) before exceptional items and tax (1-2)	-208.59	-164.81	549.46	-711.70	10.50
4	Exceptional Items	0.00	0.00	0.00	0.00	0.00
5	Profit/(Loss) before tax (3-4)	-208.59	-164.81	549.46	-711.70	10.50
6	Tax Expense					
	(a) Current tax	0.00	0.00	0.00	0.00	0.00
	(b) Deferred tax	-81.35	0.00	9.31	-81.35	9.30
	Total Tax Expenses	-81.35	0.00	9.31	-81.35	9.30
7	Profit / (Loss) for the period from continuing oprations (5-6)	-127.24	-164.81	540.15	-630.35	1.20
8	Profit (Loss) from discontinuing oprations	0.00	0.00	0.00	0.00	0.00
9	Tax Expense of discontinuing oprations	0.00	0.00	0.00	0.00	0.00
10	Profit (Loss) from discontinuing oprations (after tax)(8-9)	0.00	0.00	0.00	0.00	0.00
11	Other Comprehensive Income					
	A(i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	B (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	Other Comprehensive Income for the period					
12	Total Comprehensive Income for the period	-127.24	-164.81	540.15	-630.35	1.20
13	Paid-up equity share capital (Face value of Rs. 10/- each)	1003.47	1003.47	1003.47	1003.47	1003.47
14	Earnings Per Share (before extraordinary items) (not annualised):					
	(a) Basic	-1.27	-1.64	5.38	-6.28	0.01
	(b) Diluted	-1.27	-1.64	5.38	-6.28	0.01
15	Earnings Per Share (after extraordinary items) (not annualised):					
	(a) Basic	-1.27	-1.64	5.38	-6.28	0.01
	(b) Diluted	-1.27	-1.64	5.38	-6.28	0.01

Notes:

- The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 24th May, 2018. The Audit Report under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the statutory auditors. The Audit Report does not contain any observation which could have an impact on the results for the quarter ended December 31, 2017.
- The Company adopted the Indian Accounting Standards ("Ind AS") effective 1st April, 2017 (transition date 1st April, 2016). The financial results have been prepared in accordance with Ind AS as prescribed under Section 133 of the Companies Act, 2013 read with the relevant Rules issued there under.
- The Ind AS compliant figures for the corresponding quarter ended 31st March 2017 and year ended 31st March 2017, including the reconciliation of profit/(loss) under Ind AS of the corresponding quarter/year with the profit reported under previous GAAP, have not been subjected to limited review or audit. However the management has exercised necessary due diligence to ensure that the financial results provide a true and fair view of the affairs of the Company.

4 Reconciliation of Net Profit/(Loss) as reported earlier (referred to as Indian GAAP) vis-à-vis Ind AS is given below:

Particulars	Quarter Ended on 31st March, 2017	Year ended 31st March, 2017
Net Profit/(Loss) as per previous Indian GAAP	540.15	1.20
Adjustments	0.00	0.00
Net Profit/(Loss) before other comprehensive income as per Ind AS	540.15	1.20
Add: Other Comprehensive Income (net of tax)	0.00	0.00
Total comprehensive income as per Ind AS	540.15	1.20

5 Reconciliation of Total Equity as on 31.03.2017 as per previous GAAP and Ind AS:

Particulars	Year ended 31.03.2017
Total Equity as per Previous Indian GAAP	1242.59
Less : Impact of Derecognition of Preliminary Expense	0.00
Add : Impact of Investment Measured at Fair Value Through Profit & Loss	0.00
Add : Deferred Tax on Above	0.00
Total Equity as per Ind AS	1242.59

- The Company operates only in single segment.

Date : 24-05-2018
Place : Ahmedabad

For, Anar Industries Limited

Director



GMCA & Co.

Chartered Accountants

Office : 101, "PARISHRAM", 5-B, Rashmi Society, Nr. LG Showroom, Mithakhali Six Road, Navarangpura,
Ahmedabad-380 009. Ph. 079-40037372, E-mail : gmca1973@gmail.com • www.gmca.co.in

**Auditor's Report on Annual Standalone Ind AS Financial Results of
the Company Pursuant to Regulation 33 of the SEBI (Listing
Obligations and Disclosure Requirements) Regulations, 2015**

To,
The Board of Directors
Anar Industries Limited

1. We have audited the accompanying Statement of Annual Standalone Ind AS Financial Results of Anar Industries Limited ('the Company') for the year ended March 31, 2018 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This Statement is the responsibility of the Company's management and approved by the Board of Directors. This Statement has been prepared on the basis of the annual Ind AS financial statements. Our responsibility is to express an opinion on this Statement, based on our audit of such annual Ind AS financial statements, which have been prepared in accordance with the Indian Accounting Standards specified under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules thereon and other accounting principles generally accepted in India.
2. We conducted our audit of the Statement in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts disclosed in the Statement. An audit also includes assessing the accounting principles used and significant estimates made by management.
3. We believe that the audit evidences obtained by us are sufficient and appropriate to provide a reasonable basis for our opinion on the Statement.
4. 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; and




- (ii) gives a true and fair view of the net loss (including other comprehensive income) and other financial information of the Company for the year ended March 31, 2018.
5. The statement includes the results for the Quarter ended March 31, 2018, being the balancing figure between audited figures in respects of 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: Ahmedabad
Date: 24.05.2018



For, G M C A & Co.
Chartered Accountants
FRN: 109850W


CA. Amin G. Shaikh
Partner
Membership No. 108894