

Ref. No.: AIML/BSE/2019-20

Date: 14th June, 2019

То

The Manager Listing Department The Bombay Stock Exchange Limited, Phiroze Jee Jee Bhoy Towers, Dalal Street, Mumbai – 400001

Scrip code: 534064

Subject: Audited Financial Results for the quarter and financial year ended March 31, 2019 under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Ma'am,

Pursuant to the provisions of Regulation 30 of SEBI (Listing Obligations and Disclosures Requirement) Regulations, 2015, we wish to inform you that the Board of Directors of the Company in its meeting held today i.e. Friday, June 14, 2019 has *inter-alia* approved the Audited Financial Results of the Company for the Quarter and Financial year ended March 31, 2019.Consequent to the same, we enclose, in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the following:

- 1. The Audited Financial Results of the Company for the Quarter and Financial year ended on March 31, 2019.
- 2. Auditor's Report on the aforesaid Audited Financial Results of the Company for the financial year ended on March 31, 2019.
- 3. A declaration pursuant to Regulation 33(3) (d) of the SEBI (LODR) Regulations, 2015, regarding unmodified opinion of the Statutory Auditors on the annual financial results for the financial year ended March 31, 2019.



The said results have been uploaded on the website of BSE http://www.bseindia.com/ and on the website of the Company at https://www.aiml.in/.

You are requested to take the same on records.

Thanking You,

Yours Faithfully

For Alliance Integrated Metaliks Limited

Metal Saurabh Kumar Jain **Company Secretary**

ALLIANCE INTEGRATED METALIKS LIMITED

Regd. Office : D-15, Pamposh Enclave, Greater Kailash-I, New Delhi-110048 Tel.: +91-11-45210051, E-mail : alliance.intgd@rediffmail.com Web ; www.aiml.in ONT 1/2003014 -----9

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	Particulars	(Quarter Ended	1	Year En	
		31.03.2019	31.12.2018	31.03.2018	31.03.2019	31.03.20
		Audited	Unaudited	Audited	Audited	Audite
	Income from Operations			. indited	riduited	Addite
1	(a) Net Sales/ Income from operations	3,367.29	2,276.65	2,874.94	9,857.95	0 775 0
	(b) Other Income	19.42	5.32	24.28	50.38	8,275.9
	Total Incomes from Operations (Net)	3,386.71	2,281.97	2,899.22		
2	Expenses	5,550.71	2,201.57	2,033.22	9,908.33	8,333.5
-	a) Cost of Material consumed	14.59	234.10	661 25	1,320.67	2 240 3
	b) Purchases of stock-in-trade	650.31	1,179.86	661.35 992.15		3,248.3
	c) Changes in inventories of finished goods, work in	050.51	1,175.00	552.15	3,858.69	992.1
	progress and stock in trade	986.62	(189.48)	(710 64)	284.05	15 47 3
	d) Employee Benefits Expense	186.62		(719.64)	284.05	(547.3
	e) Finance Costs	Line of Good States	305.57	266.23	941.20	922.1
	f) Depreciation & Amortization Expense	1,872.47	1,819.77	1,641.75	7,142.16	6,252.5
	g) Other Expenses	665.23	679.74	664.90	2,696.89	2,696.3
-	Total Expenses	579.03	351.73	499.42	1,613.44	1,683.9
2	Profit/(Loss) before exceptionals Items and Tax (1-2)	4,954.87	4,381.29	4,006.16	17,857.10	15,248.0
3		(1,568.16)	(2,099.32)	(1,106.94)	(7,948.77)	(6,914.5)
4	Exceptional Items (Income/ (Expenses))	(10,561.68)	•	(12,396.29)	(10,561.68)	(12,396.29
5	Profit/(Loss) before Tax (3- 4)	(12,129.84)	(2,099.32)	(13,503.23)	(18,510.45)	(19,310.8
6	Tax Expense	34.41	(546.27)	(345.60)	(907.03)	(973.6
7	Profit/(Loss) for the period (5-6)	(12,164.25)	(1,553.05)	(13,157.63)	(17,603.42)	(18,337.18
8	Other Comprehensive Income (net of tax)	(12.38)	1.69	6.31	(7.31)	6.33
9	Total comprehensive Income (after tax) (7+8)	(12,176.63)	(1,551.36)	(13,151.32)	(17,610.73)	(18,330.87
10	Paid-up equity share capital (Face Value of Rs.10 each)	1,161.25	1,161.25	1,161.25	1,161.25	1,161.2
11	Earning Per Share					
	Basic	(104.75)	(13.37)	(113.31)	(151.59)	(157.91
	Diluted	(104.75)	(13.37)	(113.31)	(151.59)	(157.91
		(((120102)	(131.35)	(157.5.
1 2	The above financial results have been reviewed and recom approved by the Board of Directors of the company at their these financial results. The Company has prepared these Standalone Financial Res (Ind AS)Prescribed under section 133 of the Companies Act "Revenue from Contracts with Customers" using modified r retained earnings in the Standalone Financial Statements a	r meeting held on ults in accordance , 2013. With effect etrospective metho s at April 1, 2018. T	lune 14, 2019. Th with the Compani from April 1, 2018 od. However, no a he Application of	e statutory Audito ies (Indian Accour 3, the Company h adjustments were	ors have carried ou nting Standards) R as adopted Ind AS required to be ma	ut audit of ules, 2015 115 ade to the
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	ALLIANCE INTEGRATED METALIKS LIN		
	Statement of Audited Assets & Liabilities as at 3	1st March, 2019	
		<u>L</u>	Rupees In Lakhs)
	Particiulars	Audited	Audited
		As at 31.03.2019	As at 31.03.201
(A)	ASSETS		
1	Non-Current Assets		
	(a) Property, plant and equipment	33,516.60	36,187.69
	(b) <u>Financial assets</u>		
	Investments	990.05	12,042.83
	(c) Other financial assets	55.75	9.10
	(d) Deferred Tax Assets(net)	6,581.69	5,672.09
	Sub total-Non-Current Assets	41,144.09	53,911.69
2	Current Assets		
	(a) Inventories	7,860.43	8,315.08
	(b) <u>Financial assets</u>		
	Trade receivables	2,792.47	2,963.44
	Cash and cash equivalents	344.01	874.80
	Other current financial assets	1,666.88	27.62
	(c) Current Tax Assets (Net)	431.58	300.64
	(d) Other current assets	393.72	340.57
	Sub total-Current assets	13,489.09	12,822.15
	TOTAL-ASSETS	54,633.18	66,733.84
(D)			
સ જા	EQUITY AND LIABILITIES		
	Equity (a) Equity share capital	1 4 54 95	
		1,161.25	1,161.25
	(b) Other equity	(13,131.30)	4,479.42
2	Sub total-Equity Liabilities	(11,970.05)	5,640.67
-	Non-Current Liabilities		
1	a) <u>Financial liabilities</u>		
	Bórrowings b) Provisions	15,357.27	13,628.80
		151.00	132.90
1	c) Other Non-Current Liabilities	5,689.89	6,161.33
	Sub total-Non-Current Liabilities Current Liabilities	21,198.16	19,923.03
1.2			
1	a) <u>Financial liabilities</u>		
	Borrowings	7,847.41	7,750.93
	Trade payables		
	Total Outstanding Dues of Micro enterprises & Small enterprises	2.33	206.15
	Total Outstanding Dues other than Micro enterprises & Small ente		2,163.40
	Other financial liabilities	33,993.98	30,290.77
	b) Other current liabilities	807.78	757.69
1	c) Provisions	1.40	1.20
	Sub total-Current Liabilities	45,405.07	41,170.14
	TOTAL EQUITY AND LIABILITIES	54,633.18	
		54,055.10	66,733.84

FOR ALLIANCE INTEGRATED METALIKS LIMITED

P.S.

Dalit Singh Chahal

Whole Time Director DIN:03331560

Date: 14th June, 2019 Place: New Delhi



-45210051, E-mail : alliance.intgd@rediffmail.com Web ; w CIN : L65993DL1989PLC035409

Ref. No.: AIML/BSE/2019-20

Date: 14th June, 2019

То

The Manager Listing Department The Bombay Stock Exchange Limited, Phiroze Jee Jee Bhoy Towers, Dalal Street, Mumbai – 400001

Scrip code: 534064

<u>Sub:- Declaration under Regulation 33(3)(d) of the SEBI (LODR) Regulations, 2015 for</u> the Financial Year ended March 31, 2019

Dear Sir/Madam,

In compliance with the provision of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, vide Notification no. SEBI/LAD-NRO/GN/2016-17-001 dated May 25, 2016 and Circular No. Cir/CFD/CMD/56/2016 dated May 27, 2016, We, hereby declare that M/s Arora & Cheudhary Associates, Chartered Accountants, the Statutory Auditors of the Company have issued an Audit Report with Unmodified Opinion on the Audited Financial Results of the Company for the quarter and year ended March 31, 2019.

Thanking You,

Yours Faithfully

For Alliance Integrated Metaliks Limited

DALЛT SINGH CHAHAL Whole Time Director DIN: 03331560



Auditor's Report on the audit of the annual financial results of the Company with the last quarter financial results being balancing figures Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

TO THE BOARD OF DIRECTORS OF

Alliance Integrated Metaliks Limited

- 1. We have audited the accompanying Statement of Financial Results ("the Statement") of Alliance Integrated Metaliks Limited for the year ended 31/03/2019 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by circular no. CIR/ CFD/FAC/ 62/2016 dated 5th July, 2016.
- 2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been compiled from the related financial statements which has been prepared in accordance with the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 ("the Act"), read with the Companies (Indian Accounting Standards) Rules, 2015, as amended ("Ind AS"), and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the Statement based on our audit of such financial statements.
- 3. We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Companies Act 2013. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the Statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the Company's internal financial control with reference to the Statement. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting NEW IN TH

New Delhi

Mumbai Rohtak

71-A. Mittal Chambers, Opp. Inox Nariman Point, Mumbai 400021Tel: 022-22025600, 22025601 Bhubaneshwar : A-83. Neelkanth Nagar, Nayapali, Bhubaneshwar-751 015 Tel: 0674-2563070, 2561770 : B-3/1853, 1* Floor, Shunt Mai Chowk, Civil Road, Rohtak - 124 001, Tel: 01262-252521

^{: 8/28,} WEA, 24d Floor, Abdul Aziz Road, Karol Bagh, New Delhi-110605; Tel: 011-28750796/794, 41451114 Email : Choudhary.vk@gmail.com

estimates made by the Management, as well as evaluating the overall presentation of the Statement.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

4. Emphasis of Matter:

- (i) The Company's accumulated losses as on 31/03/2019 have resulted in complete erosion of its net worth. Further as on that date, the Company's current liabilities substantially exceeded the current assets as per note no. 7 to the financial results. These factors raise a substantial doubt the Company's ability to continue as a going concern in the foreseeable future. However, the Company's financial statements have been prepared on going concern basis as per the management opinion disclosed in the said note. Our opinion is not modified in respect of this matter.
- (ii) The Company has classified all its borrowings from banks as current liabilities, being declared as non performing assets (NPA) by the lenders. Our opinion is not modified in respect of this matter.
- (iii) In the absence of pending confirmation of balances from Trade Payable, Trade Receivable and from parties to/from whom loan and advances are given/ taken and outstanding as on 31/03/2019, provisions for any adverse variation in the balances is not quantified.
- (iv) The Company has not carried out evaluation of impairment of assets and no provisions for impairment has been recorded, as required by Ind- AS - 36.
- 5. Except the matters described in Emphasis of matters, which may have an adverse effect on the functioning of the Company, in our opinion and to the best of our information and according to the explanations given to us, the statement:
 - (a) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by circular no. CIR/ CFD/FAC/ 62/2016 dated 5th July, 2016; and
 - (b) gives a true and fair view in conformity with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India of the net loss, other



comprehensive income and other financial information of the Company for the year ended 31/03/2019.

6. The Statement includes the results for the quarter ended 31/03/2019 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 third quarter of the current financial year which were subject to limited review by us.

For Arora & Choudhary Association Chartered Accountants FRN: 003870N

(Vijay K. Choudhary) Partner M. No. 081843

Place: New Delhi Date: 14/06/2019