



# Agrimony Commodities Limited

(Erstwhile : Transparent Commodities Pvt.Ltd)

Rs. In Lakhs

Sr No	PARTICULARS	STANDALONE RESULTS					CONSOLIDATED RESULTS				
		6 Months Ended	Preceding 6 months ended	Corresponding 6 months ended in the previous year	Year to date figures for current period ended	Previous year ended	6 Months Ended	Preceding 6 Months Ended	Corresponding 6 months ended in the previous year	Year to date figures for current period ended	Previous year ended
		31-Mar-16	30-Sep-15	31-Mar-15	31-Mar-16	31-Mar-15	31-Mar-16	30-Sep-15	31-Mar-15	31-Mar-16	31-Mar-15
		Audited	Unaudited	Audited	Audited	Audited	Unaudited	Audited	Audited	Audited	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	<b>Income From Operations</b>										
(a)	Net Sales/Income From Operations	433.87	1,350.09	1,262.49	1,783.97	4,200.83	434.62	1,353.17	1,262.49	1,787.78	
(b)	Other Operating Income	-	-	-	-	-	-	-	-	-	
	<b>Total Income from operations (net)</b>	<b>433.87</b>	<b>1,350.09</b>	<b>1,262.49</b>	<b>1,783.97</b>	<b>4,200.83</b>	<b>434.62</b>	<b>1,353.17</b>	<b>1,262.49</b>	<b>1,787.78</b>	
2	<b>Expenses</b>										
	a) Cost of Material consumed	-	-	-	-	-	-	-	-	-	
	b) Purchase of Stock in trade	(432.55)	(1,323.62)	(1,255.54)	(1,756.17)	(4,181.53)	(432.55)	(1,323.62)	(1,255.54)	(1,756.17)	
	c) Changes in Inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-	-	-	-	
	d) Employees' benefits expense	(10.77)	(14.14)	(12.71)	(24.92)	(17.15)	(11.49)	(14.74)	(12.71)	(26.24)	
	e) Depreciation and amortisation expenses	(1.65)	(4.80)	(6.91)	(6.45)	(14.02)	(1.78)	(5.33)	(7.23)	(7.10)	
	f) Other Expenses	(22.98)	(27.06)	(16.43)	(50.05)	(22.97)	(26.14)	(28.28)	(17.50)	(54.41)	
	<b>Total Expenses</b>	<b>(467.96)</b>	<b>(1,369.62)</b>	<b>(1,291.59)</b>	<b>(1,837.58)</b>	<b>(4,235.67)</b>	<b>(471.96)</b>	<b>(1,371.96)</b>	<b>(1,292.98)</b>	<b>(1,843.92)</b>	
3	<b>Profit / (Loss) from operations before other income, finance costs and exceptional items(1-2)</b>	<b>(34.08)</b>	<b>(19.53)</b>	<b>(29.10)</b>	<b>(53.61)</b>	<b>(34.84)</b>	<b>(37.34)</b>	<b>(18.80)</b>	<b>(30.48)</b>	<b>(56.14)</b>	
	Other Income	46.34	26.42	33.99	72.76	49.95	48.30	28.15	36.89	76.45	
5	<b>Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)</b>	<b>12.25</b>	<b>6.90</b>	<b>4.90</b>	<b>19.15</b>	<b>15.11</b>	<b>10.95</b>	<b>9.35</b>	<b>6.41</b>	<b>20.31</b>	
6	Finance cost	(2.13)	(3.41)	(4.81)	(5.54)	(9.91)	(2.26)	(3.30)	(4.83)	(5.56)	
7	<b>Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5+6)</b>	<b>10.12</b>	<b>3.49</b>	<b>0.08</b>	<b>13.61</b>	<b>5.20</b>	<b>8.69</b>	<b>6.05</b>	<b>1.58</b>	<b>14.74</b>	
8	<b>Exceptional Items</b>										
	- Diminution in Value of Shares	-	-	-	-	-	-	-	-	-	
	Reversal of Diminishing in Value of Share	-	-	-	-	2.35	-	-	-	2.35	
	- Prior Period Adjustment of Depreciation	(0.03)	-	-	(0.03)	-	0.08	-	-	0.08	
	- Prior Year (Expenses) / Income	0.01	(0.06)	0.10	(0.05)	(0.10)	0.38	(0.06)	0.10	(0.11)	
9	<b>Profit / (Loss) from ordinary activities before tax (7 + 8)</b>	<b>10.20</b>	<b>3.43</b>	<b>0.18</b>	<b>13.63</b>	<b>7.45</b>	<b>8.36</b>	<b>5.99</b>	<b>1.68</b>	<b>14.35</b>	
10	Tax expense	13.63	-	0.18	13.63	7.45	8.36	5.99	1.68	14.35	
11	<b>Net Profit / (Loss) from ordinary activities after tax (9+ 10)</b>	<b>4.25</b>	<b>(1.72)</b>	<b>(1.31)</b>	<b>2.52</b>	<b>1.65</b>	<b>(5.23)</b>	<b>2.51</b>	<b>(1.16)</b>	<b>(2.51)</b>	
12	<b>Extraordinary items -</b>										
	Prior period amortisation of preliminary and public issue expenses	(23.12)	-	-	(23.12)	-	-	-	-	(23.12)	
13	<b>Net Profit / (Loss) for the period (11+12)</b>	<b>(13.73)</b>	<b>1.71</b>	<b>34.36</b>	<b>(12.02)</b>	<b>5.80</b>	<b>8.15</b>	<b>3.48</b>	<b>2.84</b>	<b>(11.49)</b>	
14	Share of Profit / (loss) of associates	-	-	-	-	-	-	-	-	-	
15	Minority Interest*	-	-	-	-	-	-	-	-	-	
16	<b>Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13 + 14 + 15)</b>	<b>(13.73)</b>	<b>1.71</b>	<b>34.36</b>	<b>(12.02)</b>	<b>5.80</b>	<b>8.15</b>	<b>3.48</b>	<b>2.84</b>	<b>(11.49)</b>	
17	Paid up Equity Share Capital (Face Value of Rs 10/- each)	1,139.00	1,139.00	1,139.00	1,139.00	1,139.00	1,139.00	1,139.00	1,139.00	1,139.00	
18	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	176.85	178.38	176.85	162.83	176.67	167.04	184.75	184.75	167.04	
19	<b>i) Earnings Per Share (before extraordinary items) (of Rs. 10/- each) (not annualised):</b>	<b>0.08</b>	<b>0.015</b>	<b>0.30</b>	<b>0.10</b>	<b>0.05</b>	<b>0.07</b>	<b>0.03</b>	<b>0.02</b>	<b>0.10</b>	
	(a) Basic										
	(b) Diluted										
	<b>ii) Earnings Per Share (after extraordinary items) (of Rs.10/- each) (not annualised):</b>	<b>(0.12)</b>	<b>0.01</b>	<b>0.30</b>	<b>(0.11)</b>	<b>0.05</b>	<b>0.07</b>	<b>0.03</b>	<b>0.02</b>	<b>(0.10)</b>	
	(a) Basic										
	(b) Diluted										

## Notes:

- (a) The aforementioned results were reviewed by the reconstituted Audit Committee of the Board and subsequently taken on record by the Board of Directors of the Company at their meeting held on 30th May 2016.
- (b) The Subsidiary company viz Advantage Commodities Private Limited became the Wholly owned Subsidiary during the financial year.
- (c) The Consolidated Results have been prepared in accordance with the Accounting Standard 21 (Consolidated Financial Statements) and comprise of the Financial Results of Advantage Commodities Pvt. Ltd.
- (d) As the Company's Business activity falls in Single Primary segment viz. Trading in Commodities disclosure requirement under AS-17 Segment Reporting are not applicable.
- (e) There were no Investor Complaints at the beginning or during the Half Yearly Period.
- (f) The figures for the corresponding periods have been regrouped and rearranged wherever necessary, to make them comparable.
- (g) The subsidiary company has commenced business of trading in commodities through Registered Stock Exchange.
- (h) The extraordinary items includes amortisation of Rs.23.12 Lakhs pertaining to preliminary & public issue expenses incurred in previous years to the extent not written off.

Place: Mumbai  
Date: May 30, 2016



For Agrimony Commodities Limited

Anandran Gole  
Managing Director  
DIN:0668955



# Agrimony Commodities Limited

(Erstwhile : Transparent Commodities Pvt.Ltd)

Standalone and Consolidated Statement of Assets and Liabilities as on March 31, 2016

(Rs. In Lakhs)

Particulars	Standalone		Consolidated	
	As at March, 2016 Audited	As at March, 2015 Audited	As at March, 2016 Audited	As at March, 2015 Audited
<b>A EQUITY AND LIABILITIES</b>				
<b>1. Shareholders' funds</b>				
(a) Share capital	1,139.00	1,139.00	1,139.00	1,139.00
(b) Reserves and surplus	164.62	176.67	167.04	178.54
(c) Money received against share warrants	-	-	-	-
<b>Sub-total - Shareholders' funds</b>	<b>1,303.62</b>	<b>1,315.67</b>	<b>1,306.04</b>	<b>1,317.54</b>
<b>2. Share application money pending allotment</b>	-	-	-	-
<b>3. Minority interest</b>	-	-	-	-
<b>4. Non-current liabilities</b>				
(a) Long-term borrowings	-	-	-	-
(b) Deferred tax liabilities (net)	-	0.11	-	0.19
(c) Other long-term liabilities	-	-	-	-
(d) Long-term provisions	-	-	-	-
<b>Sub-total - Non-current liabilities</b>	-	<b>0.11</b>	-	<b>0.19</b>
<b>5. Current liabilities</b>				
(a) Short-term borrowings	13.30	76.34	13.30	76.34
(b) Trade payables	1,601.45	3,226.29	1,601.91	3,226.29
(c) Other current liabilities	13.16	18.94	14.47	19.89
(d) Short-term provisions	10.78	5.98	11.48	6.84
<b>Sub-total - Current liabilities</b>	<b>1,638.70</b>	<b>3,327.55</b>	<b>1,641.16</b>	<b>3,329.36</b>
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>2,942.32</b>	<b>4,643.33</b>	<b>2,947.20</b>	<b>4,647.08</b>
<b>B ASSETS</b>				
<b>1. Non-current assets</b>				
(a) Fixed assets	10.57	20.80	11.16	21.35
(b) Goodwill on consolidation	-	-	29.88	29.89
(c) Non-current investments	87.50	122.50	0.00	35.00
(d) Deferred tax assets (net)	0.39	-	0.35	-
(e) Long-term loans and advances	753.31	117.48	800.10	165.90
(f) Other non-current assets	-	23.12	-	23.12
<b>Sub-total - Non-current assets</b>	<b>851.78</b>	<b>283.90</b>	<b>841.50</b>	<b>275.27</b>
<b>2 Current assets</b>				
(a) Current investments	-	-	-	-
(b) Inventories	-	-	-	-
(c) Trade receivables	1,909.19	3,829.15	1,909.92	3,831.18
(d) Cash and cash equivalents	103.57	126.93	119.25	132.53
(e) Short-term loans and advances	18.63	348.99	10.42	349.05
(f) Other current assets	59.16	54.36	66.12	59.06
<b>Sub-total - Current assets</b>	<b>2,090.54</b>	<b>4,359.43</b>	<b>2,105.71</b>	<b>4,371.81</b>
<b>Total -Assets</b>	<b>2,942.32</b>	<b>4,643.33</b>	<b>2,947.20</b>	<b>4,647.08</b>

Place: Mumbai  
Date: May 30, 2016



For Agrimony Commodities Limited

Anand Rao Gole  
Managing Director  
DIN:06668955



**V. R. BHABHRA & CO.**

**Chartered Accountants**

303, Sagar Shopping Centre, 76, J. P. Road, Opp. Bombay Bazaar, Andheri (West), Mumbai - 400 058.  
Tel.: +91 22 2678 1737 • E-mail : vimalbhabhra@yahoo.co.in

**Auditor's Report On Half Yearly Financial Results and Year to Date Results of Agrimony Commodities Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To Board of Directors of **Agrimony Commodities Limited**

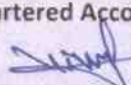
We have audited the Half yearly financial results of **Agrimony Commodities Limited** for the half year ended March 31, 2016 and the year to date results for the period April 01, 2015 to March 31, 2016, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements)-Regulations, 2015. These Half yearly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (AS 25), prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India<sup>1</sup>, as applicable and other accounting principles generally accepted in India.

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.

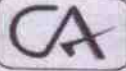
In our opinion and to the best of our information and according to the explanations given to us these Half yearly financial results as well as the year to date results:

- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- (ii) give a true and fair view of the net profit/ loss and other financial information for the Half yearly ended March 31, 2016 as well as the year to date results for the period from April 01, 2015 to March 31, 2016.

For V. R. Bhabhra & Co.  
(Chartered Accountants)

  
Vimal R. Bhabhra  
(Proprietor)  
M. No. 046043  
Place : Mumbai  
Date : 30<sup>th</sup> May, 2016





**V. R. BHABHRA & CO.**

**Chartered Accountants**

303, Sagar Shopping Centre, 76, J. P. Road, Opp. Bombay Bazaar, Andheri (West), Mumbai - 400 058.  
Tel.: +91 22 2678 1737 • E-mail : vimalbhabhra@yahoo.co.in

**Auditor's Report On Half Yearly Consolidated Financial Results and Consolidated Year to Date Results of Agrimony Commodities Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To,  
Board of Directors of Agrimony Commodities Limited

We have audited the Half Yearly consolidated financial results of Agrimony Commodities Limited for the Half Year ended March 31, 2016 and the consolidated year to date results for the period April 01, 2015 to March 31, 2016, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These consolidated half yearly financial results as well as the consolidated year to date financial results have been prepared from consolidated interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these consolidated financial results based on our audit of such consolidated interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (AS 25), mandated under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

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.


We have audited the financial statements of one subsidiary i.e. Advantage Commodities Pvt Ltd included in the consolidated half yearly financial results and consolidated year to date results, whose consolidated interim financial statements reflect total assets (net) of Rs. 60.03 lakhs as at 31<sup>st</sup> March, 2016; as well as the total revenue of Rs.7.50 lakhs as at 31<sup>st</sup> March, 2016 and net profit after tax of Rs. 0.56 lakhs for the year ended as on that date.

In our opinion and to the best of our information and according to the explanations given to us these consolidated half yearly financial results as well as the consolidated year to date results:

- (i) include the half yearly financial results and year to date of M/s Advantage Commodities Ltd;
- (ii) have been presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and

(iii) give a true and fair view of the consolidated net profit/loss and other financial information for the half year ended 31<sup>st</sup> March, 2016 as well as the consolidated year to date results for the period from 1<sup>st</sup> April, 2015 to 31<sup>st</sup> March, 2016.

For V. R. Bhabhra & Co.  
(Chartered Accountants)

  
Vimal R. Bhabhra  
(Proprietor)

M. No. 046043

Place : Mumbai

Date : 30<sup>th</sup> May, 2016





# Agrimony Commodities Limited

(Erstwhile : Transparent Commodities Pvt.Ltd)

## FORM A

(For Audit Report on Standalone Financial Statements with unmodified opinion)  
[Pursuant to regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015]

1.	Name of the company	Agrimony Commodities Limited
2.	Annual financial statements for the year ended	March 31, 2016
3.	Type of Audit observation	Un-Modified
4.	Frequency of observation	Not Applicable
5.	To be signed by-	
	Mr. Anandrao Gole Managing Director DIN: 06668955	 
	Mr. Jairaj Bafna Chief Financial Officer	
	Vimal R. Bhabhra Auditor of the company	For V R Bhabhra & Co. Chartered Accountants Firm Registration Number: J12861W   Vimal R. Bhabhra Proprietor Membership Number:046043
	Mr. Satish Bokdia Audit Committee Chairman (DIN: 02422260)	 

Date: May 30, 2016

Place: Mumbai







# Agrimony Commodities Limited

(Erstwhile : Transparent Commodities Pvt.Ltd)

## FORM A

(For Audit Report on Consolidated Financial Statements with unmodified opinion)  
[Pursuant to regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015]

1.	Name of the company	Agrimony Commodities Limited
2.	Annual financial statements for the year ended	March 31, 2016
3.	Type of Audit observation	Un-Modified
4.	Frequency of observation	Not Applicable
5.	To be signed by-	
	Mr. Anandrao Gole Managing Director DIN: 06668955	
	Mr. Jairaj Bafna Chief Financial Officer	
	Vimal R. Bhabhra Auditor of the company	For V R Bhabhra & Co. Chartered Accountants Firm Registration Number: 112861W  Vimal R. Bhabhra Proprietor Membership Number:046043 
	Mr. Satish Bokdia Audit Committee Chairman (DIN: 02422260)	 

Date: May 30, 2016

Place: Mumbai