

CIN No.: L17290GJ2005PLC046345



PRADIP OVERSEAS LTD.

Corporate Office : A/601, Narnarayan Complex, Swastik Cross Roads,
Navrangpura, Ahmedabad - 380 009. Gujarat, INDIA.
Phone : 0091-79-26560630, 26431594 Fax : 0091-79-26420408
Website : www.pradipoverseas.com

29th May, 2018.

The Manager, The Listing Department, Bombay Stock Exchange Limited Dalal Street , Fort Mumbai 400 001	The Manager, The Listing Department, National Stock Exchange of India, Exchange Plaza, Bandra Kurla Complex, Bandra (East) Mumbai 400 051
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Dear-Sir,

Sub. : Outcome of Board Meeting held on 29th May, 2018 and Submission of Audited Financial results and Auditor's Report of the Company for the quarter and year ended 31st March, 2018 as per SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Ref.: BSE: Code 533178 : NSE : Symbol -PRADIP -Series -EQ

Pursuant to the Regulation 30, 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirement) Regulation, 2015, we enclose herewith a copy of the Standalone Audited financial results of the Company for the quarter and year ended 31st March, 2018 as considered and approved by the Board of Directors of the Company at its meeting held today.

We also enclose herewith Auditors' Report for the year ended 31st March, 2018. The said report carries Qualifications. We also enclose herewith statement of impact of Audit Qualification as an Annexure-I.

Other Agenda as Outcome of the Board Meeting:

Pursuant to the Regulation 30 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that Mrs. Parulben S. Thakore, Woman, Independent Director of the Company have resigned from the office w.e.f 29th May, 2018 and the said vacancy is filled by Ms. Zalpa B. Rathod who is appointed as an Additional, Independent, Woman Director of the Company to fill intermittent vacancy caused by Resignation of Mrs. Parulben S. Thakore.

The Board Meeting commenced at 01:30 p.m. and concluded at 7:40 p.m.

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Please find the same in order.

29th May, 2018

Thanking you,

Yours Faithfully,

For, PRADIP OVERSEAS LIMITED

(Pradip J. Karia)

Managing Director

DIN: - 00123748

The Manager,
The Listing Department,
National Stock Exchange of India
Exchange Plaza,
Bandra Kurla Complex,
Bandra (East)
Mumbai 400 051

Minutes of Board Meeting held on 29th May, 2018 and Submission
of Audited financial results and Auditor's Report of the Company
for the quarter and year ended 31st March, 2018 as per SEBI (Listing
Obligations and Disclosure Requirements) Regulations, 2015.

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We also enclose herewith Auditors' Report for the year ended 31st March, 2018. The said report carries Qualifications. We also enclose herewith statement of impact of Audit Qualification as an Annexure-I.

Other Agenda as Outcome of the Board Meeting:

Pursuant to the Regulation 30 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that Mrs. Parulben S. Thakore, Woman, Independent Director of the Company have resigned from the office w.e.f 29th May, 2018 and the said vacancy is filled by Ms. Zaida B. Rathod who is appointed as an Additional, Independent, Woman Director of the Company to fill intermittent vacancy caused by Resignation of Mrs. Parulben S. Thakore.

The Board Meeting commenced at 01:30 p.m. and concluded at 3:40 p.m.

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Regd. Office : 104/105/106, Chancharwadi, Vasna, Opp. Zydus Cadila, Sarkhej Bavla High Way, Changodar, Ahmedabad - 382

213. CIN:L17290GJ2005PLC046345 Web Site : WWW.PRADIPOVERSEAS.COM

AUDITED STANDALONE FINANCIAL RESULTS OF THE COMPANY FOR THE QUARTER AND YEAR ENDED MARCH 31ST, 2018

(Rs. In Lacs)

Sr.No.	Particulars	Quarter Ended			Year Ended	
		31.03.2018	31.12.2017	31.03.2017	31.03.2018	31.03.2017
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Income From Operations					
(a)	Revenue from operations	2458.01	2578.70	4062.65	10362.83	16064.91
(b)	Other Income	341.69	12.76	268.37	386.31	363.21
1	Total Income From Operations	2799.70	2591.46	4331.02	10749.14	16428.12
2	Expenses :					
(a)	Cost of Material consumed	71.07	111.26	1507.15	783.65	6486.91
(b)	Changes in Inventories Finished Goods, Work -in-progress and stock in-trade	19.74	34.85	833.15	67.58	1240.19
(c)	Excise Duty	0.00	-	7.04	11.72	81.01
(d)	Employee Benefits expenses	160.71	148.80	150.19	604.97	473.08
(e)	Finance Cost	114.02	277.54	161.33	766.28	907.11
(f)	Depreciation, amortization, impairment and obsolescence	242.27	242.36	242.43	968.99	970.46
(g)	Other expenses	3102.10	1848.30	28053.87	8700.68	34235.94
2	Total expenses	3709.91	2663.11	30955.16	11903.87	44394.70
3	Profit (Loss) from operations before exceptional and extraordinary items and tax (1-2)	(910.21)	(71.65)	(26,624.14)	(1,154.73)	(27,966.58)
4	Exceptional item	0.00	-	-	-	-
5	Profit (Loss) before extraordinary items and tax (3+4)	(910.21)	(71.65)	(26,624.14)	(1,154.73)	(27,966.58)
6	Extraordinary Items	-	-	-	-	-
7	Profit (Loss) before tax (5-6)	(910.21)	(71.65)	(26,624.14)	(1,154.73)	(27,966.58)
8	Tax Expense					
(a)	Current tax					
(b)	Deferred tax/ (Reversal)	(153.22)	(54.97)	(7,710.46)	(272.12)	(8,103.11)
	Total Tax Expenses	153.22	54.97	(7,710.46)	272.12	(8,103.11)
9	Net Profit (Loss) for the period from continuing operations (7-8) (PAT)	(1,063.43)	(126.62)	(18,913.68)	(1,426.85)	(19,863.47)
10	Other Comprehensive income (OCI)/(Loss)					
(a)	(i) Items that will not be reclassified to profit or loss	1.12	0.62	-	2.98	(4.29)
	(ii) Income tax relating to items that will not be reclassified to profit or loss					
(b)	(i) Items that will be reclassified to profit or loss					
	(ii) Income tax relating to items that will be reclassified to profit or loss					
	Total Other Comprehensive Income/(Loss)	1.12	0.62	-	2.98	4.29
11	Total Comprehensive Income / (Loss) (9+10)	(1,062.31)	(126.00)	(18,913.68)	(1,423.87)	(19,859.18)
12	Paid - up equity share capital (face value of share : Rs 10 each)	4844.02	4844.02	4844.02	4844.02	4844.02
13	Earnings per share (EPS) of Rs 10 each (Not annualised) :					
(a)	Basic EPS (Rs.)	(2.19)	(0.26)	(39.05)	(2.94)	(41.00)
(b)	Diluted EPS (Rs.)	(2.19)	(0.26)	(39.05)	(2.94)	(41.00)

Notes :

1	The above Audited Financial Results have been reviewed and recommended by the Audit Committee and taken on record & approved by the Board of Directors in their respective meetings held on 29TH MAY, 2018.		
2	The above results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 [Ind AS] prescribed under section 133 of the Companies Act, 2013. Beginning 1st April 2017, the Company has for the first time adopted Ind AS. The impact of transition has been provided in Other Equity (Opening Reserves as per Previous Generally Accepted Accounting Principles (Previous GAAP)) as at 1st April 2016. The figures for the previous period have been restated, regrouped and reclassified wherever required to comply with the requirement of Ind AS. Further, in accordance with Ind AS 101, First-Time Adoption of Indian Accounting Standards, the Company has presented a reconciliation of profit and other equity as per Previous GAAP and Ind AS:		
Sr No	Particulars	Quarter ended 31st March, 2017 (Audited)	Year ended 31st March, 2017 (Audited)
	Profit / (Loss) after tax under Indian GAAP	(18,913.68)	(19,793.29)

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a)	Actuarial (Gain)/ Loss on Employee Defined Benefit plan regrouped under Other Comprehensive Income	(1.07)	(4.29)
b)	Fair valuation of Financial liabilities	(16.47)	(65.88)
c)	Net Profit/(Loss) After Tax under Ind AS	(18,931.22)	(19,863.46)
d)	Actuarial Gain/ (Loss) on Employee Defined Benefit plan regrouped under Other Comprehensive Income	1.07	4.29
	Total comprehensive income as per Ind AS	(18,930.15)	(19,859.18)

3	The financial results for the corresponding quarter and year ended on 31st March, 2017 have been presented based on the information compiled by the management after necessary adjustments in accordance with Ind AS and have not been subject to any audit or review.
4	The format for audited quarterly results as prescribed in SEBI's circular CIR/CFD/CMD/ 15/2015 dated 30th November, 2015 has been modified to comply with requirements of SEBI's circular dated 5th July, 2016 applicable to all companies that are required to comply with Ind AS.
5	Reconciliation of Equity as on 31st March, 2017 as previously reported under previous GAAP to Ind AS is as below:

Description	(Rs. In Lacs)	
	As on 31st March, 2017	As on 31st March, 2016
Equity under previous GAAP	(82,592.40)	(62,799.11)
Impact due to restatement of liabilities	(603.59)	(537.71)
Equity as per Ind AS	(83,195.99)	(63,336.82)

6	The figures for the quarter ended 31st March, 2018 and 31st March, 2017 are the balancing figures between audited figures in respect of the full financial year and the unaudited published year-to-date figures up to the third quarter ended 31st December, 2017.
7	Consequent to the introduction of Goods & Service Tax (GST) with effect from 01st July, 2017 central excise, value added tax (VAT) etc. have been subsumed into GST. In accordance with Indian Accounting Standard-18 on Revenue and schedule III of the Companies Act, 2013, unlike Excise Duties, levies like GST, VAT etc are not part of Revenue. Consequently revenue for the quarter ended September, 2017, December, 2017 and March, 2018 is net of GST in compliance with Indian Accounting Standard (Ind-AS)18-"Revenue". The revenue from operations for the quarter and year ended March 31, 2017 are inclusive of excise duty and hence are not compatible with revenue from operations for the quarter and year ended March 31, 2018 to that extent.
8	The Company has identified its business manufacturing of Textile and Made-Ups as its only primary reportable segment in accordance with requirement of Ind-AS 108 "Operating Segments". Accordingly, no separate segment information has been disclosed.
9	Figures of the previous period have been re-grouped /re-arranged wherever necessary.

For, Pradip Overseas Limited

(Pradip J. Karia)

Chairman & Managing Director

DIN:-00123748

Place : Ahmedabad

Date : 29/05/2018

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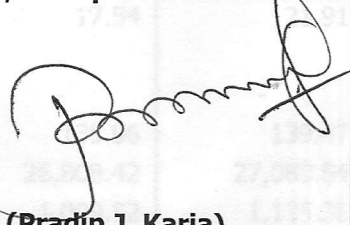
Statement of Assets and Liabilities as at 31st March, 2018 (Rs. in lakhs)

	Particulars	As at 31.03.2018	As at 31.03.2017
1 ASSETS			
	Non-current assets		
	(a) Property, Plant and Equipment	10,873.08	11,776.53
	(b) Capital work- in- progress	-	-
	(c) Investment property	-	-
	(d) Intangible assets	17.54	21.91
	(e) Financial Assets		
	(i) Investments	-	-
	(ii) Other Financial Assets	135.96	139.47
	(f) Deferred tax assets (net)	26,808.42	27,080.54
	(j) Other non-current assets	1,099.52	1,135.38
	Sub-total-Non-Current Assets	38,934.52	40,153.83
2 Current assets			
	(a) Inventories	5,727.68	5,904.12
	(b) Financial Assets	-	-
	(i) Investments	-	-
	(ii) Trade receivables	15,807.99	15,232.27
	(iii) Cash and cash equivalents	107.68	141.56
	(iv) Bank balances other than (iii) above	0.85	19.63
	(c) Current Tax Assets(Net)	-	-
	(d) Other current assets	974.06	355.43
	Sub-Total-Current Assets	22,618.26	21,653.01
	TOTAL-ASSETS	61,552.78	61,806.84
	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share Capital	4,844.02	4,844.02
	(b) Other Equity	(89,463.89)	(88,040.00)
	Sub-Total-Equity	(84,619.87)	(83,195.98)
1 LIABILITIES			
	Non- current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	128,247.26	120,858.07
	(ii) Other financial liabilities	681.03	612.05
	(b) Long Term provisions	35.95	31.35
	Sub-Total-Non-Current Liabilities	128,964.24	121,501.47

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2 Current Liabilities		
(a) Current Financial Liabilities		
(i) Borrowings	13,601.68	20,109.35
(ii) trade payables	3,258.99	2,835.87
(b) Other Current Liabilities	286.21	492.78
(c) Short Term Provisions	61.53	63.35
(d) Current Tax Liabilities (Net)	-	-
Sub-Total-Current Liabilities	17,208.41	23,501.35
Total Equity and liabilities	61,552.78	61,806.84
For, Pradip Overseas Limited  (Pradip J. Karia) Chairman & Managing Director DIN:-00123748		
Place : Ahmedabad Date : 29/05/2018		

(a) Inventories	5,727.68	5,904.12
(b) Financial Assets		
(i) Investments		
(ii) Trade receivables	15,807.99	15,232.27
(iii) Cash and cash equivalents	107.68	141.56
(iv) Bank balances other than (iii) above	0.85	19.63
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TOTAL-ASSETS	61,552.78	61,806.84
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	4,844.02	4,844.02
(b) Other Equity	(89,463.89)	(88,040.00)
Sub-Total-Equity	(84,619.87)	(83,195.98)
LIABILITIES		
Non-current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	128,247.26	120,854.87
(ii) Other financial liabilities	681.03	612.05
(b) Long Term provisions	35.95	31.35
Sub-Total-Non-Current Liabilities	128,964.24	121,501.47



V. K. MOONDRA - 09825 303 998
VINIT MOONDRA - 09979 964 148
NEHA SHAH - 09624 439 956

201-202, 'SARAP', Opp. Navjivan Press, Ashram Road, Ahmedabad - 380 014.
Phone (O) : 079 - 2754 1569 | TeleFax : 079 - 2754 0550 | (R) : 079 - 2676 9402
Email : vk_moondra@rediffmail.com | Website : www.vijaymoondra.com

M/s. Vijay Moondra & Co.
CHARTERED ACCOUNTANTS

Independent Auditors' Report

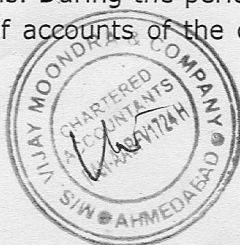
**TO THE BOARD OF DIRECTORS
PRADIP OVERSEAS LIMITED**

1. We have audited the accompanying Statement of Financial Results ("the Statement"), of **PRADIP OVERSEAS LIMITED** ("the company"), for the quarter and year ended March 31, 2018, for submission by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This Statement, which is the responsibility of the company's management and approved by its Board of directors, has been prepared in accordance with the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of companies (Indian Accounting Standards Rules), 2015 ('Ind AS') and other accounting principles generally accepted in India, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016. Our responsibility is to express an opinion on the Statement.
2. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining, on test basis, evidence supporting the amounts disclosed as financial results.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation and fair presentation of the statements 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. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by Management, as well as evaluating the overall presentation of the statement. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

3. Basis for Qualified Conclusions

Due to defaults in payment of bank loans, the Company's accounts have been classified as Non Performing Assets (NPA) by the banks. Most of the banks have not charged interest on the Company's borrowings / loans. During the period under review, no provision has been made for such interest in the books of accounts of the company and to that extent bank's loan liability



and total loss is understated by Rs. 41.91 Cr. These borrowings have not been shown on amortised cost method as required under Ind AS.

4. In our opinion and to the best of our information and according to the explanations given to us, except for the effect of the matters stated in Basis for Qualified Conclusions, the Statement is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and gives true and fair view in conformity with the Indian Accounting Standards and other accounting principles generally accepted in India of the net loss and other financial information of the Company contained in the Statement for the year ended March 31, 2018.
5. Matter of Emphasis:
- a. We draw attention to Note no. 13 of the financial statements in respect assignment of debts of some of the banks to Invent Assets Securitisation & Reconstruction Pvt. Ltd. ("Invent") and execution of settlement agreement between the company and Invent in relation to repayment of debts of some banks.
 - b. We draw attention to Note no. 13 of the financial statements in respect of preparation of financial statements on going concern.
6. The Financial results for the quarter and year ended March 31, 2017 included in the Statement, including notes thereto, are based on published financial Results for the said periods prepared in accordance with the then applicable Accounting Standards and other accounting principles generally accepted in India as audited by Ashok Dhariwal & Co., Chartered Accountants, vide audit report dated May 30, 2017, as adjusted for the differences in the accounting principles adopted by the company on transition to Ind AS, which have been subjected to audit by us. Our report is not modified for this matter.

For and on behalf of
Vijay Moondra & Co

Chartered Accountants
(FRN : 112308W)



CA Vinit Moondra

Partner

Membership No. 119398

Place: Ahmedabad
Date: May 29, 2018

CIN No.: L17290GJ2005PLC046345



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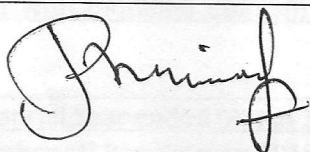
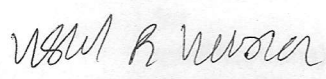
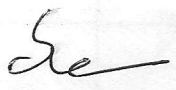
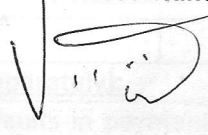
ANNEXURE-I

Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Audited Financial Results- Standalone

Statement on Impact of Audit Qualifications for the Financial Year ended March 31st, 2018 [see regulation 33/52 of the SEBI (LODR) (Amendment) Regulations, 2016]				
(Rs. in lacs)				
I.	Sl. NO.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
	1.	Turnover/Total Income	10749.14	10749.14
	2.	Total Expenditure	11903.87	11903.87
	3.	Net Profit/(Loss)	(1423.87)	(5614.87)
	4.	Earnings Per Share	(2.94)	(11.59)
	5.	Total assets	61552.78	57361.78
	6.	Total Liabilities	61552.78	57361.78
	7.	Net Worth	(84469.11.)	(88660.11)
	8.	Any other financial item(s)	0	0
II.	Audit Qualification (each audit qualification separately):			
	a. Details of Audit Qualification : Due to defaults in payments of Bank Loans, the Company's accounts have been classified as Non Performing Asset (NPA) by the Banks. Most of the Banks have not charged interest on the Company's borrowings/loans. During the period under review, no provision has been made such interest in the books of accounts of the company and to that extent bank's loan liability and total loss is understand by Rs. 41.91 Cr. These borrowings have not been shown on amortised cost method as required under Ind AS.			
	b. Type of Audit Qualification : Qualified opinion			
	c. Frequency of qualification : Appeared for the first time			
	d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views : As per the RBI Guidelines in case, if the account is NPA banks should reverse the interest already charged and not collected by debiting Profit and Loss account, and stop further application of interest. However, banks may continue to record such accrued interest in a Memorandum account in their books. For the purpose of computing Gross Advances, interest recorded in the Memorandum account should not be taken into account. As the Banks are not taking in to account the interest recorded in Memorandum, the Company has not Booked expenses of interest in the Books of the Company.			
	e. For Audit qualification(s) where the impact is not quantified by the auditor :			
	(i) Management's estimation on the impact of audit qualification :			
	(ii) If management is unable to estimate the impact, reasons for the same:			
	(iii) Auditors' Comments on (i) or (ii) above:			

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III.	Signatories:	
	CEO/Managing Director	 (Pradip J. Karia) (DIN: 00123748)
	CFO	 (Vishal R. Karia) (DIN: 00514884)
	Audit Committee Chairman	 (GURPUR RAMDAS KAMATH)
	Statutory Auditor	For, Vijay Moondra & Co. Chartered Accountants, (Reg. No. 112308W)  (CA Vinit Moondra) Partner Membership No. 119398
	Place: Ahmedabad	
	Date: 29-05-2018	