



## Amal Ltd

310 B, Veer Savarkar Marg, Dadar (West), Mumbai 400 028, Maharashtra, India  
sec@amal.co.in | (+91 22) 62559700 | www.amal.co.in

October 18, 2024

BSE Listing portal

Manager  
BSE Ltd  
Listing department  
Phiroze Jeejeebhoy Towers  
Dalal Street  
Mumbai 400 001

Dear Sir:

### Outcome of Board Meeting

**Unaudited standalone and consolidated financial results with limited review report for the quarter | six months ended September 30, 2024**

Reference: Scrip ID – AMAL, Scrip code – 506597

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting unaudited standalone and consolidated financial results of the Company for the quarter | six months ended September 30, 2024 along with limited review report of the Auditor of the Company.

The above have been taken on record by the Board of Directors of the Company today at their meeting held from 11:00 am to 12:30 pm.

Kindly acknowledge and take note of the same on your record.

Thank you.

Very truly yours,  
For Amal Ltd

(Ankit Mankodi)  
Company Secretary

CIN: L24100MH1974PLC017594



Lalbbhai Group



Amal Ltd

310 B, Veer Savarkar Marg, Dadar (West), Mumbai 400 028, Maharashtra, India

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CIN L24100MH1974PLC017594

Part I: Standalone unaudited financial results for the quarter | six months ended on September 30, 2024

(₹ lakhs)

No.	Particulars	Quarter ended on			Six months ended on		Year ended on
		September 30, 2024	June 30, 2024	September 30, 2023	September 30, 2024	September 30, 2023	March 31, 2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
01.	<b>INCOME</b>						
	a) Revenue from operations	1,135.23	687.12	747.19	1,822.35	1,165.91	3,133.43
	b) Other income	15.74	13.18	59.18	28.92	116.56	203.51
	<b>Total income</b>	<b>1,150.97</b>	<b>700.30</b>	<b>806.37</b>	<b>1,851.27</b>	<b>1,282.47</b>	<b>3,336.94</b>
02.	<b>EXPENSES</b>						
	a) Cost of materials consumed	543.05	371.63	363.30	914.68	599.08	1,586.62
	b) Changes in inventories of finished goods	10.15	(6.16)	9.53	3.99	14.93	12.55
	c) Power, fuel and water	98.22	80.12	90.41	178.34	155.25	339.53
	d) Repairs and maintenance	31.06	131.34	34.29	162.40	162.51	211.96
	e) Employee benefit expenses	62.88	55.17	59.70	118.05	110.20	235.22
	f) Finance costs	14.39	14.11	14.40	28.50	28.69	57.74
	g) Depreciation and amortisation expenses	39.96	40.42	44.83	80.38	84.18	164.41
	h) Other expenses	106.26	116.94	92.53	223.20	174.21	383.73
	<b>Total expenses</b>	<b>905.97</b>	<b>803.57</b>	<b>708.99</b>	<b>1,709.54</b>	<b>1,329.05</b>	<b>2,991.76</b>
03.	<b>Profit   (loss) before tax</b>	<b>245.00</b>	<b>(103.27)</b>	<b>97.38</b>	<b>141.73</b>	<b>(46.58)</b>	<b>345.18</b>
04.	<b>Tax expense</b>						
	a) Current tax	70.74	(31.31)	24.47	39.43	(18.34)	98.53
	b) Deferred tax	(2.14)	1.26	0.15	(0.88)	0.58	4.02
	<b>Total tax expense</b>	<b>68.60</b>	<b>(30.05)</b>	<b>24.62</b>	<b>38.55</b>	<b>(17.76)</b>	<b>102.55</b>
05.	<b>Profit   (loss) for the period</b>	<b>176.40</b>	<b>(73.22)</b>	<b>72.76</b>	<b>103.18</b>	<b>(28.82)</b>	<b>242.63</b>
06.	<b>Other comprehensive income</b>						
	a) Items that will not be reclassified to profit   loss						
	Remeasurement gain on defined benefit plans (net of tax)	0.09	0.09	0.72	0.18	1.44	0.37
07.	<b>Total comprehensive income for the period</b>	<b>176.49</b>	<b>(73.13)</b>	<b>73.48</b>	<b>103.36</b>	<b>(27.38)</b>	<b>243.00</b>
08.	<b>Paid-up equity share capital (face value ₹ 10 per share)</b>	<b>1,236.27</b>	<b>1,236.27</b>	<b>1,236.27</b>	<b>1,236.27</b>	<b>1,236.27</b>	<b>1,236.27</b>
09.	<b>Other equity</b>						<b>7,697.45</b>
10.	<b>Earnings per equity share of ₹ 10 each (not annualised, excluding year end)</b>						
	Basic earnings (₹)	1.43	(0.59)	0.59	0.84	(0.23)	1.96
	Diluted earnings (₹)	1.43	(0.59)	0.59	0.84	(0.23)	1.96



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**Part II: Standalone Statement of Assets and Liabilities**

(₹ lakhs)

No.	Particulars	As at	
		September 30, 2024	March 31, 2024
		Unaudited	Audited
<b>A</b>	<b>ASSETS</b>		
<b>1.</b>	<b>Non-current assets</b>		
	a) Property, plant and equipment	1,297.26	1,334.42
	b) Capital work-in-progress	9.71	5.34
	c) Intangible assets	15.86	21.15
	d) Financial assets		
	i) Investments in subsidiary company	7,949.14	7,699.14
	ii) Other investments	42.77	42.77
	iii) Other financial assets	94.57	94.57
	e) Income tax assets (net)	27.34	32.63
	f) Other non-current assets	0.05	0.14
	<b>Total non-current assets</b>	<b>9,436.70</b>	<b>9,230.16</b>
<b>2.</b>	<b>Current assets</b>		
	a) Inventories	211.42	181.18
	b) Financial assets		
	i) Investments	15.87	30.02
	ii) Trade receivables	388.83	336.72
	iii) Cash and cash equivalents	33.11	41.89
	c) Other current assets	77.48	46.90
	<b>Total current assets</b>	<b>726.71</b>	<b>636.71</b>
	<b>Total assets</b>	<b>10,163.41</b>	<b>9,866.87</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
	<b>Equity</b>		
	a) Equity share capital	1,236.27	1,236.27
	b) Other equity	7,800.81	7,697.45
	<b>Total equity</b>	<b>9,037.08</b>	<b>8,933.72</b>
	<b>Liabilities</b>		
<b>1.</b>	<b>Non-current liabilities</b>		
	a) Provisions	9.44	9.44
	b) Deferred tax liabilities (net)	110.85	111.73
	<b>Total non-current liabilities</b>	<b>120.29</b>	<b>121.17</b>
<b>2.</b>	<b>Current liabilities</b>		
	a) Financial liabilities		
	i) Trade payables		
	Total outstanding dues of		
	a) Micro-enterprises and small enterprises	32.31	16.67
	b) Creditors other than micro-enterprises and small enterprises	305.20	163.69
	ii) Other financial liabilities	143.59	144.50
	b) Contract liabilities	0.48	1.49
	c) Other current liabilities	49.73	38.32
	d) Provisions	472.56	445.14
	e) Current tax liabilities (net)	2.17	2.17
	<b>Total current liabilities</b>	<b>1,006.04</b>	<b>811.98</b>
	<b>Total liabilities</b>	<b>1,126.33</b>	<b>933.15</b>
	<b>Total equity and liabilities</b>	<b>10,163.41</b>	<b>9,866.87</b>





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Part III: Standalone Statement of Cash Flows

(₹ lakhs)

No.	Particulars	For the six months ended on	
		September 30, 2024	September 30, 2023
		Unaudited	Unaudited
<b>A</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	Profit   (loss) before tax	141.73	(46.58)
	Adjustments for:		
	Depreciation and amortisation expenses	80.38	84.18
	Finance costs	28.50	28.69
	Interest income	(1.82)	(99.14)
	Gain of current investments measured at FVTPL (net)	(8.96)	(3.17)
	Dividend income	-	(0.53)
	Loss on asset retired	33.06	-
	<b>Operating profit   (loss) before change in operating assets and liabilities</b>	<b>272.89</b>	<b>(36.55)</b>
	Adjustments for:		
	(Increase) in inventories	(30.24)	(7.01)
	(Increase)   Decrease in non-current and current assets	(82.45)	129.09
	Increase   (Decrease) in non-current and current liabilities	162.51	(12.78)
	<b>Cash generated from operations</b>	<b>322.71</b>	<b>72.75</b>
	Income tax paid	(34.14)	(31.56)
	<b>Net cash generated from operating activities</b> A	<b>288.57</b>	<b>41.19</b>
<b>B</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
	Payment towards property, plant and equipment (including capital advances)	(72.28)	(49.26)
	Sale   (Purchase) of current investments measured at FVTPL (net)	23.11	(207.80)
	Dividend received	-	0.53
	Investment in preference shares measured at cost	(250.00)	-
	Interest received on financial assets measured at cost	1.82	0.80
	<b>Net cash (used in) investing activities</b> B	<b>(297.35)</b>	<b>(255.73)</b>
<b>C</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	Repayment of borrowings (net)	-	(0.62)
	Interest paid	-	(0.21)
	<b>Net cash (used in) financing activities</b> C	<b>-</b>	<b>(0.83)</b>
	<b>Net (decrease) in cash and cash equivalents</b> A+B+C	<b>(8.78)</b>	<b>(215.37)</b>
	Cash and cash equivalents at the beginning of the period	41.89	260.46
	Cash and cash equivalents at the end of the period	33.11	45.09





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**Notes:**

1. These results have been prepared in accordance with the Indian Accounting Standard (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time.
2. The results have been reviewed and recommended for adoption by the Audit Committee and approved by the Board of Directors at their respective meetings held on October 18, 2024. The Statutory Auditors of the Company have carried out a limited review of the standalone unaudited financial results for the quarter | six months ended on September 30, 2024. Their limited review report does not have any modification.
3. The Company undertook planned annual maintenance shutdown during the quarter ended June 30, 2024. Accordingly, the results for the quarter ended September 30, 2024 and September 30, 2023 are not comparable with that of the quarter ended June 30, 2024.
4. The Company operates in a single segment, that is, bulk chemicals.



Mumbai  
October 18, 2024



For Amal Ltd  
  
(Rajeev Kumar)  
Managing Director  
DIN: 07731459

## **INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS**

### **TO THE BOARD OF DIRECTORS OF AMAL LIMITED**

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **AMAL LIMITED** ("the Company"), for the quarter and six months ended September 30, 2024 ("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 amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For DELOITTE HASKINS & SELLS LLP**  
Chartered Accountants  
Firm's Registration No. 117366W/W-100018



**Ketan Vora**  
**Partner**  
Membership No. 100459  
UDIN: 24100459BKFBBCA4179

Place: Mumbai  
Date: October 18, 2024



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Part IV: Consolidated unaudited financial results for the quarter | six months ended on September 30, 2024

(₹ lakhs)

No.	Particulars	Quarter ended on			Six months ended on		Year ended on
		September 30, 2024	June 30, 2024	September 30, 2023	September 30, 2024	September 30, 2023	March 31, 2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
01.	<b>INCOME</b>						
	a) Revenue from operations	3,005.94	2,050.53	2,220.38	5,056.47	3,901.17	8,609.38
	b) Other income	9.11	6.77	2.31	15.88	4.15	17.13
	<b>Total income</b>	<b>3,015.05</b>	<b>2,057.30</b>	<b>2,222.69</b>	<b>5,072.35</b>	<b>3,905.32</b>	<b>8,626.51</b>
02.	<b>EXPENSES</b>						
	a) Cost of materials consumed	1,467.17	999.80	1,137.69	2,466.97	2,118.50	4,487.72
	b) Changes in inventories of finished goods	21.44	(17.98)	(8.14)	3.46	12.47	38.08
	c) Power, fuel and water	190.51	247.81	217.86	438.32	425.00	832.78
	d) Repairs and maintenance	69.47	192.41	60.27	261.88	287.21	529.93
	e) Employee benefit expenses	126.18	123.62	126.60	249.80	228.70	501.60
	f) Finance costs	90.71	71.16	98.04	161.87	194.23	372.73
	g) Depreciation and amortisation expenses	229.75	228.86	227.76	458.61	448.70	903.35
	h) Other expenses	197.32	195.83	165.31	393.15	299.36	682.62
	<b>Total expenses</b>	<b>2,392.55</b>	<b>2,041.51</b>	<b>2,025.39</b>	<b>4,434.06</b>	<b>4,014.17</b>	<b>8,348.81</b>
03.	<b>Profit   (loss) before tax</b>	<b>622.50</b>	<b>15.79</b>	<b>197.30</b>	<b>638.29</b>	<b>(108.85)</b>	<b>277.70</b>
04.	<b>Tax expense</b>						
	a) Current tax	70.74	(31.31)	24.47	39.43	(18.34)	98.53
	b) Deferred tax	(0.97)	2.43	1.34	1.46	2.96	8.71
	<b>Total tax expense</b>	<b>69.77</b>	<b>(28.88)</b>	<b>25.81</b>	<b>40.89</b>	<b>(15.38)</b>	<b>107.24</b>
05.	<b>Profit   (loss) for the period</b>	<b>552.73</b>	<b>44.67</b>	<b>171.49</b>	<b>597.40</b>	<b>(93.47)</b>	<b>170.46</b>
06.	<b>Other comprehensive income</b>						
	a) Items that will not be reclassified to profit   loss						
	Remeasurement gain   (loss) on defined benefit plans (net of taxes)	(0.24)	0.09	0.72	(0.15)	1.44	(0.29)
07.	<b>Total comprehensive income for the period</b>	<b>552.49</b>	<b>44.76</b>	<b>172.21</b>	<b>597.25</b>	<b>(92.03)</b>	<b>170.17</b>
08.	<b>Paid-up equity share capital (face value ₹ 10 per share)</b>	<b>1,236.27</b>	<b>1,236.27</b>	<b>1,236.27</b>	<b>1,236.27</b>	<b>1,236.27</b>	<b>1,236.27</b>
09.	<b>Other equity</b>						<b>5,753.05</b>
10.	<b>Earnings per equity share of ₹ 10 each (not annualised, excluding year end)</b>						
	Basic earnings (₹)	4.47	0.36	1.39	4.83	(0.76)	1.23
	Diluted earnings (₹)	4.47	0.36	1.39	4.83	(0.76)	1.23





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Part V: Consolidated Statement of Assets and Liabilities

(₹ lakhs)

No.	Particulars	As at	
		September 30, 2024	March 31, 2024
		Unaudited	Audited
A	ASSETS		
1.	Non-current assets		
	a) Property, plant and equipment	8,337.75	8,612.24
	b) Capital work-in-progress	45.68	67.80
	c) Intangible assets	24.68	32.61
	d) Financial assets		
	i) Investments	42.77	42.77
	ii) Other financial assets	94.57	94.57
	e) Other non-current assets	0.05	31.05
	f) Income tax assets (net)	37.21	38.90
	g) Deferred tax asset	1.27	1.27
	<b>Total non-current assets</b>	<b>8,583.98</b>	<b>8,921.21</b>
2.	Current assets		
	a) Inventories	451.67	348.29
	b) Financial assets		
	i) Investments	15.87	30.02
	ii) Trade receivables	855.08	543.95
	iii) Cash and cash equivalents	69.59	88.08
	c) Other current assets	299.73	710.24
	<b>Total current assets</b>	<b>1,691.94</b>	<b>1,720.58</b>
	<b>Total assets</b>	<b>10,275.92</b>	<b>10,641.79</b>
B	EQUITY AND LIABILITIES		
	Equity		
	a) Equity share capital	1,236.27	1,236.27
	b) Other equity	6,350.30	5,753.05
	<b>Total equity</b>	<b>7,586.57</b>	<b>6,989.32</b>
	Liabilities		
1.	Non-current liabilities		
	a) Financial liabilities		
	i) Borrowings	350.00	1,850.00
	b) Provisions	15.09	15.08
	c) Deferred tax liabilities (net)	57.24	55.77
	<b>Total non-current liabilities</b>	<b>422.33</b>	<b>1,920.85</b>
2.	Current liabilities		
	a) Financial liabilities		
	i) Borrowings	449.93	521.41
	ii) Trade payables		
	Total outstanding dues of		
	a) Micro-enterprises and small enterprises	62.32	90.09
	b) Creditors other than micro-enterprises and small enterprises	905.35	353.58
	iii) Other financial liabilities	275.34	260.77
	b) Contract liabilities	42.78	6.66
	c) Other current liabilities	56.55	50.83
	d) Provisions	472.58	446.11
	e) Current tax liabilities	2.17	2.17
	<b>Total current liabilities</b>	<b>2,267.02</b>	<b>1,731.62</b>
	<b>Total liabilities</b>	<b>2,689.35</b>	<b>3,652.47</b>
	<b>Total equity and liabilities</b>	<b>10,275.92</b>	<b>10,641.79</b>







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**Part VI: Consolidated Statement of Cash Flows**

(₹ lakhs)

No.	Particulars	For six months ended on	
		September 30, 2024	September 30, 2023
		Unaudited	Unaudited
<b>A</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	Profit   (loss) before tax	638.29	(108.85)
	Adjustments for:		
	Depreciation and amortisation expenses	458.61	448.70
	Finance costs	161.87	194.23
	Interest income from financial assets measured at amortised cost	(2.46)	(0.26)
	Gain of current investments measured at FVTPL (net)	(8.96)	(3.17)
	Dividend income	-	(0.53)
	Loss on asset retired	33.06	-
	<b>Operating profit before change in operating assets and liabilities</b>	<b>1,280.41</b>	<b>530.12</b>
	Adjustments for:		
	(Increase) in inventories	(103.38)	(47.96)
	Decrease in non-current and current assets	130.23	78.98
	Increase in non-current and current liabilities	556.67	163.62
	<b>Cash generated from operations</b>	<b>1,863.93</b>	<b>724.76</b>
	Income tax paid	(37.73)	(34.62)
	<b>Net cash flow generated from operating activities</b> A	<b>1,826.20</b>	<b>690.14</b>
<b>B</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
	Payment towards property, plant and equipment (including capital advances)	(186.96)	(308.29)
	Sale   (purchase) of current investments measured at FVTPL (net)	23.11	(207.80)
	Dividend received	-	0.53
	Interest received on financial assets measured at amortised cost	2.46	0.29
	<b>Net cash (used in) investing activities</b> B	<b>(161.39)</b>	<b>(515.27)</b>
<b>C</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	Repayments of term loan	(1,500.00)	(70.00)
	Repayments of short term borrowings (net)	(71.48)	(157.61)
	Interest paid	(111.82)	(142.51)
	<b>Net cash (used in) financing activities</b> C	<b>(1,683.30)</b>	<b>(370.12)</b>
	<b>Net (decrease) in cash and cash equivalents</b> A+B+C	<b>(18.49)</b>	<b>(195.25)</b>
	Cash and cash equivalents at the beginning of the period	88.08	286.34
	Cash and cash equivalents at the end of the period	69.59	91.09





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1. These results have been prepared in accordance with the Indian Accounting Standard (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time.
2. The results have been reviewed and recommended for adoption by the Audit Committee and approved by the Board of Directors at their respective meetings held on October 18, 2024. The Statutory Auditors of the Company have carried out a limited review of the consolidated unaudited financial results for the quarter | six months ended on September 30, 2024. Their limited review report does not have any modification.
3. Amal Ltd undertook planned annual maintenance shutdown during the quarter ended June 30, 2024. Accordingly, the results for the quarter ended September 30, 2024 and September 30, 2023 are not comparable with that of the quarter ended June 30, 2024.
4. The Group operates in a single segment, that is, bulk chemicals.



For Amal Ltd

(Rajeev Kumar)

Managing Director

DIN: 07731459

Mumbai

October 18, 2024

## INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS

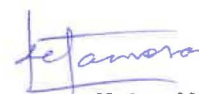
### TO THE BOARD OF DIRECTORS OF AMAL LIMITED

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **AMAL LIMITED** ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group"), for the quarter and six months ended September 30, 2024 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of Parent's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the subsidiary viz. Amal Speciality Chemicals Limited.
5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **DELOITTE HASKINS & SELLS LLP**  
Chartered Accountants  
Firm's Registration No. 117366W/W-100018



**Ketan Vora**  
Partner

Membership No. 100459  
UDIN: 24100459BKFCB3034

Place: Mumbai  
Date: October 18, 2024



Amal Ltd

310 B, Veer Savarkar Marg, Dadar (West), Mumbai 400028, Maharashtra, India

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CIN: L24100MH1974PLC017594

Extract of standalone and consolidated financial results for the quarter | six months ended on September 30, 2024

[In terms of Regulation 47(1)(b) of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015]

(₹ Lakhs)

No.	Particulars	Standalone						Consolidated					
		Quarter ended on			Six months ended on		Year ended on	Quarter ended on			Six months ended on		Year ended on
		September 30, 2024	June 30, 2024	September 30, 2023	September 30, 2024	September 30, 2023	March 31, 2024	September 30, 2024	June 30, 2024	September 30, 2023	September 30, 2024	September 30, 2023	March 31, 2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1.	Total income from operations	1,135.23	687.12	747.19	1,822.35	1,165.91	3,133.43	3,005.94	2,050.53	2,220.38	5,056.47	3,901.17	8,609.38
2.	Net profit   (loss) for the period before tax	245.00	(103.27)	97.38	141.73	(46.58)	345.18	622.50	15.79	197.30	638.29	(108.85)	277.70
3.	Net profit   (loss) for the period after tax	176.40	(73.22)	72.76	103.18	(28.82)	242.63	552.73	44.67	171.49	597.40	(93.47)	170.46
4.	Total comprehensive income for the period [comprising profit for the period (after tax) and other comprehensive income (after tax)]	176.49	(73.13)	73.48	103.36	(27.38)	243.00	552.49	44.76	172.21	597.25	(92.03)	170.17
5.	Equity share capital	1,236.27	1,236.27	1,236.27	1,236.27	1,236.27	1,236.27	1,236.27	1,236.27	1,236.27	1,236.27	1,236.27	1,236.27
6.	Other equity						7,697.45						5,753.05
7.	Earnings per equity share of ₹ 10 each (not annualised, excluding year end)												
	Basic earnings (₹)	1.43	(0.59)	0.59	0.84	(0.23)	1.96	4.47	0.36	1.39	4.83	(0.76)	1.23
	Diluted earnings (₹)	1.43	(0.59)	0.59	0.84	(0.23)	1.96	4.47	0.36	1.39	4.83	(0.76)	1.23

Notes:

- The above is an extract of the detailed format of results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015. The details in prescribed format of the results are available on the websites of the Stock Exchange (www.bseindia.com) and the Company (www.amal.co.in).



Mumbai  
October 18, 2024



For Amal Ltd  
(Rajeev Kumar)  
Managing Director  
DIN: 07731459