



AMD Industries Limited

(Mfrs. of : Crown Caps, PET-Preforms, Plastic Closures, Bottles & Jars)

ISO 9001-2015 & FSSC 22000 Company
(CIN : L28122DL1983PLC017141)

Sales & Regd. Office:

18, Pusa Road, 1st Floor, Karol Bagh
New Delhi-110 005 (India)

Ph. : 011-46830202 (30 Lines)

e-mail : amdgroup@amdindustries.com

website : www.amdindustries.com

Dated: 11.11.2022

**To,
Bombay Stock Exchange Limited
Phirojeejeebhoy Towers,
Dalal Street, Mumbai-400001
Tel. No.: 022-2272 1233/34 Extn.:
8465**

**Reference: Code: 532828 and series:
EQ**

**To,
National Stock Exchange of India
Limited
"Exchange Plaza", Plot No. C-1-G
Block
Bandra - Kurla Complex
Bandra (East), Mumbai-400051**

**Reference: Symbol: AMDIND and
series: EQ**

Subject: Outcome of the Board Meeting.

Dear Sir,

Pursuant to the Regulations 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 (Listing Regulations), this is to inform you that Board at its meeting held today i.e. 11.11.2022 has approved and taken on record the following:-

1. The Unaudited Financial Results for the Second quarter and Six Months ended 30.09.2022.
2. Limited Review Report for the quarter ended on 30th September, 2022.

The copies of the Un-Audited Financial Results and Limited Review Report are enclosed for information and record.

Kindly acknowledge the receipt of the same.

Thanking you,

For AMD Industries Limited


**Radha Shakti Garg
Company Secretary**



AMD INDUSTRIES LIMITED
18, Pusa Road, 1st Floor, Karol Bagh, New Delhi - 110005
CIN-L28122DL1983PLC017141

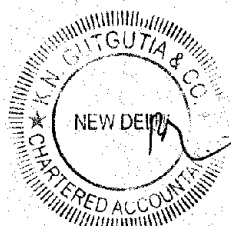
Website : www.amdindustries.com, Email : investor@amdindustries.com

Statement of Unaudited Financial Results for the Quarter and Half Year Ended 30th September, 2022

(Rs in Lakhs except per share data)

S. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		Sept 30, 2022 (Unaudited)	June 30, 2022 (Unaudited)	Sept 30, 2021 (Unaudited)	Sept 30, 2022 (Unaudited)	Sept 30, 2021 (Unaudited)	March 31, 2022 (Audited)
1	Income						
	Revenue from operations	5,817.08	12,825.43	3,409.42	18,642.51	8,890.89	20,963.66
	Total revenue from operations	5,817.08	12,825.43	3,409.42	18,642.51	8,890.89	20,963.66
2	Other income	5.34	31.88	18.36	37.22	34.11	99.50
3	Total income (1+2)	5,822.42	12,857.31	3,427.78	18,679.73	8,925.00	21,063.16
4	Expenses						
	a) Cost of materials consumed	3,752.03	8,366.31	2,043.31	12,118.34	5,046.35	13,084.34
	b) Purchases of stock-in-trade	39.24	32.33	25.67	71.57	44.17	86.07
	c) Change in inventories of finished goods, work-in-progress and stock-in-trade	32.27	472.31	53.22	504.58	614.89	103.70
	d) Employee benefits expense	448.81	468.46	341.47	917.27	690.73	1,518.56
	e) Finance costs	151.34	201.48	120.53	352.82	299.55	737.33
	f) Depreciation and amortisation expense	289.88	357.25	255.15	647.13	474.06	1,070.98
	g) Other expenses	1,139.17	1,544.36	717.77	2,683.53	1,484.75	3,399.65
	Total Expenses	5,852.74	11,442.50	3,557.12	17,295.24	8,654.50	20,000.63
5	Profit/(Loss) before exceptional items and tax (3-4)	(30.32)	1,414.81	(129.34)	1,384.49	270.50	1,062.53
6	Exceptional items	-	-	-	-	-	-
7	Profit/(Loss) before tax (5 - 6)	(30.32)	1,414.81	(129.34)	1,384.49	270.50	1,062.53
8	Tax expense:						
	- Current tax	10.83	390.00	25.00	400.83	70.00	270.55
	- Deferred tax charge/(credit)	(15.21)	(9.32)	(65.40)	(24.53)	10.48	(27.81)
9	Net Profit/(Loss) for the period (7 - 8)	(25.94)	1,034.13	(88.94)	1,008.19	190.02	819.79
10	Other Comprehensive Income (OCI)						
	i) a) items that will not be reclassified to profit or loss	(9.04)	1.80	(4.67)	(7.24)	(2.09)	8.84
	b) Income tax relating to items that will not be reclassified to profit or loss	2.27	(0.45)	1.34	1.82	0.58	(2.22)
	ii) a) items that will be reclassified to profit or loss	-	-	-	-	-	-
	b) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
11	Total Comprehensive Income for the period (9 + 10)	(32.71)	1,035.48	(92.27)	1,002.77	188.51	826.41
12	Paid-up share capital (Face value per share Rs 10 each)	1,916.67	1,916.67	1,916.67	1,916.67	1,916.67	1,916.67
13	Earnings per share of Rs 10 each						
	(a) Basic (Rs)	(0.14)	5.40	(0.46)	5.26	0.99	4.28
	(b) Diluted (Rs)	(0.14)	5.40	(0.46)	5.26	0.99	4.28

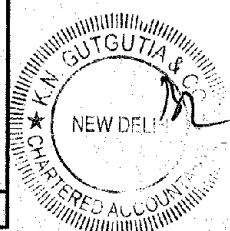
See accompanying notes to the Unaudited Results



AMD INDUSTRIES LIMITED
STATEMENT OF ASSETS AND LIABILITIES

(Rs in Lakhs)

Sr. No.	Particulars	As at September 30, 2022	As at March 31, 2022
		(Unaudited)	(Audited)
A	ASSETS		
(1)	Non-current assets		
	(a) Property, Plant and Equipment	9,182.89	9,567.07
	(b) Capital Work-in-progress	0.34	36.07
	(c) Investment Property	239.00	241.19
	(d) Other intangible Assets	29.81	33.83
	(e) Financial Assets		
	(f) Other Financial Non-Current Assets	28.86	28.86
	(f) Other Non-current Assets	2,473.30	2,390.57
	Total Non-current assets	11,954.20	12,297.59
(2)	Current assets		
	(a) Inventories	6,064.01	8,277.48
	(b) Financial Assets		
	(i) Trade Receivables	6,001.47	6,966.61
	(ii) Cash and Cash Equivalents	1,711.32	454.59
	(iii) Other Bank Balances	287.90	799.21
	(iv) Other Financial Assets	158.39	248.97
	(c) Current Tax Assets	23.65	23.65
	(d) Other Current Assets	86.18	389.76
	(e) Assets Held for Sale	-	93.91
	Total current assets	14,332.92	17,254.18
	Total assets	26,287.12	29,551.77
B	EQUITY AND LIABILITIES		
(1)	Equity		
	(a) Equity share capital	1,916.67	1,916.67
	(b) Other equity	12,954.71	12,095.69
	Total equity attributable to equity holders	14,871.38	14,012.36
(2)	Liabilities		
	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	2,493.89	2,619.69
	(b) Provisions	199.50	183.65
	(c) Deferred Tax Liabilities (Net)	310.79	337.15
	Total non-current liabilities	3,004.18	3,140.49
	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	5,616.83	6,014.88
	(ii) Trade Payables		
	(a) Total outstanding dues of micro enterprises and small enterprises	44.11	277.71
	(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	1,810.91	5,095.45
	(iii) Other Financial Liabilities	264.28	280.06
	(b) Other current Liabilities	320.30	401.92
	(c) Provisions	76.18	78.34
	(d) Current Tax Liabilities (Net)	278.95	250.56
	Total current liabilities	8,411.56	12,398.92
	Total equity and liabilities	26,287.12	29,551.77

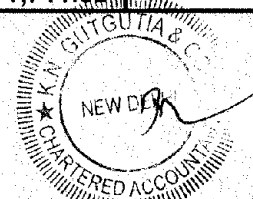


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AMD INDUSTRIES LIMITED
Note 1 : Statement of Unaudited Cash Flows

(Rs in Lakhs)

Particulars	Half Year Ended	
	Sept 30, 2022 (Unaudited)	Sept 30, 2021 (Unaudited)
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Net Profit before Tax	1,384.49	270.50
Adjustment for:		
Depreciation and Amortisation expense	647.13	474.06
Provisions for doubtful debts write back	-	(4.80)
Finance costs	352.82	299.55
(Profit) / Loss on Sale of Assets	68.03	(9.78)
Re-measurement gains/(losses) on employee defined benefit plans	(7.24)	(2.09)
Unrealised Foreign Exchange Fluctuation	1.86	(8.80)
Interest Received	(29.73)	(14.31)
Operating Profit before Working capital changes	2,417.36	1,004.33
(Increase) / Decrease in Trade and Other Receivables	965.14	2458.75
(Increase) / Decrease in Inventories	2,213.47	848.99
(Increase) / Decrease in other non-current assets	(82.73)	94.05
(Increase) / Decrease in other financial assets (Non-Current)	-	(69.00)
(Increase) / Decrease in other financial assets (Current)	90.46	(17.65)
(Increase) / Decrease in other current assets	303.58	300.71
(Increase) / Decrease in other bank balances	511.31	191.36
Increase / (Decrease) in other financial liabilities	(15.78)	(14.72)
Increase / (Decrease) in provisions (Non-Current)	15.85	(0.58)
Increase / (Decrease) in provisions (Current)	(2.16)	(40.66)
Increase / (Decrease) in other current liabilities	(81.62)	200.31
Increase / (Decrease) in Trade and Other Payables	(3,520.00)	(3,665.93)
Cash generated from Operations	2,814.88	1,289.96
Direct Taxes (Net)	(372.45)	(10.74)
Net cash from Operating Activities	2,442.43	1,279.22
B. CASH FLOW FROM INVESTING ACTIVITIES:		
Purchase/sale of Property, Plant and Equipment (Net)	(195.13)	(301.61)
Loans to employees	0.12	(0.30)
Interest Received	29.73	14.31
Net cash used in investing Activities	(165.28)	(287.60)
C. CASH FLOW FROM FINANCING ACTIVITIES:		
Proceeds/(Repayment) from/of Short-term Borrowings	(619.48)	(1,571.08)
Proceeds from Long-term Borrowings	296.20	1,422.50
Proceeds/(Repayment) from/of Short-term Borrowings from Related Party	260.40	103.67
Repayment of Long Term Borrowing	(460.97)	(688.75)
Dividend Paid	(143.75)	-
Finance costs paid	(352.82)	(299.55)
Net cash used in Financing Activities	(1,020.42)	(1,033.21)
Net increase / (decrease) in cash and cash Equivalents	1,256.73	(41.59)
Cash and cash Equivalents as at the beginning of the period	454.59	51.64
Cash and cash Equivalents as at the end of the period	1,711.32	10.05




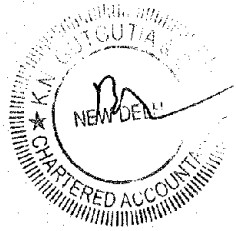
Notes:

- 2 The above unaudited results were reviewed by the Audit committee and approved by the Board of Directors at its meeting held on November 11, 2022. The limited review report of the Statutory Auditors is being filed with the Bombay Stock Exchange and National Stock Exchange of India. For more details on standalone unaudited results, visit investors section of our websites at www.amdindustries.com and Financial Results Section of www.bseindia.com and www.nseindia.com.
- 3 These results have been prepared in accordance with the Indian Accounting Standards (referred to as "Ind AS") 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time.
- 4 An operating segment is one whose operating results are regularly reviewed by the entity's chief operating decision maker to make decisions about resources to be allocated to the segment and assess the performance. The Chief operating decision maker reviews performance of "Packaging business" on the overall business. As the company has a single reportable segment, the segment wise disclosure requirement of Ind As 108 on Operating segment is not applicable to it.
- 5 The packaging business of the Company is a seasonal business, as such, the performance of the business of the quarter may not be representative of the annual performance of the Company.
- 6 The figures of the corresponding quarter/year have been regrouped/reclassified, wherever necessary to confirm to current quarter's/year's classification/grouping.

Place : New Delhi
Date : 11th November , 2022

For and on behalf the Board
For AMD Industries Limited


Aditi Gupta
MANAGING DIRECTOR
DIN - 00238784



K.N. GUTGUTIA & CO.

CHARTERED ACCOUNTANTS

NEW DELHI : KOLKATA

**11-K, GOPALA TOWER, 25, RAJENDRA PLACE,
NEW DELHI-110008**

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Independent Auditor's Review Report on Unaudited Financial Results of the Company for the quarter and half year ended 30 September 2022 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of AMD Industries Limited

1. We have reviewed the accompanying statement of unaudited financial results ('the Statement') of **AMD Industries Limited** ('the Company') for the quarter and half year ended on 30th September 2022 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
2. The 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 Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. 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 persons 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 the Standards on Auditing specified under section 143(10) of the Act, 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 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 Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements 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.



K.N. GUTGUTIA & CO.

CHARTERED ACCOUNTANTS

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NEW DELHI-110008**

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Website : www.cakng.com

5. Other Matter

The Statement includes comparative financial results of the Company for the corresponding quarter and half year ended September 30, 2021 and previous quarter ended June 30, 2022, which have been reviewed by the predecessor audit firm, where they have expressed an unmodified conclusion vide report dated November 13, 2021 and August 10, 2022 respectively. The Statement also includes financial results for the year ended March 31, 2022, which have been audited by the predecessor audit firm, where they have expressed an unmodified opinion vide report dated May 30, 2022.

Our conclusion is not modified in respect of this matter.

For K N Gutgutia & Co.

Chartered Accountants

Firm Registration No.: 304153E



B. R. Goyal

Partner

Membership No. 012172

UDIN: 22012172BCUIQR8565



Place: New Delhi

Date: 11 November 2022