



# AMRAPALI INDUSTRIES LTD.

Ref No: - AMRAPLIN/SEC/STOCK/2024-25

Date: 12/02/2025

To,  
Department of Corporate Services,  
BSE Limited,  
Phiroze Jeejeebhoy Towers  
Dalal Street, Fort,  
Mumbai - 400 001.

SECURITY CODE: 526241 || SECURITY ID: AMRAPLIN || ISIN: INE762C01021 || SERIES: EQ

Dear Sir/Madam,

**Sub.: - Outcome of Board Meeting held today i.e. 12<sup>th</sup> February, 2025 and submission of Standalone & Consolidated Un-Audited Financial Results of the Company for the Third Quarter ended 31<sup>st</sup> December, 2024.**

With reference to our previous communications through letter dated 05<sup>th</sup> February, 2025 regarding the date of Board Meeting and business to be transacted thereat etc., and in continuation to the same, this is to inform you that the Meeting of Board of Directors commenced at 5.00 p.m. today and has inter alia considered the following:

1. Considered and approved Standalone and Consolidated Un-Audited Financial Results of the Company along with Limited Review Report for the third quarter ended on 31<sup>st</sup> December, 2024 of the current financial year 2024-25, pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The meeting of the Board of Directors concluded at 5.30 p.m.

You are therefore requested to take note of the same.

Thanking you,

Yours faithfully,

**For, Amrapali Industries Limited**

**Hashmukh Arvindbhai Thakkar**  
Director  
DIN: 00071065

**Regd. Office :**

Unit No. PO5-02D, 5th Floor,  
Tower A, WTC Gift City,  
Gandhinagar-382355, ( Gujarat. )  
E-mail : ail@amrapali.com / www.amrapalispot.com

**Correspondence/Corporate Office :**

19-20-21, Narayan Chambers, T+91 79 26581329/30  
3rd Floor, B/h. Patang Hotel, T+91 79 26575105/06  
Ashram Road, Ahmedabad-9. F+91 79 26579169/26584313  
CIN : L91110GJ1988PLC010674



**Independent Auditor's Review Report on Quarterly Unaudited Standalone Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 (as amended)**

**To The Board of Directors of  
Amrapali Industries Ltd.**

We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Amrapali Industries Ltd.** ("the Company") for the quarter and nine month ended **31<sup>st</sup> December 2024** ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 as amended.

This Statement, which is the responsibility of the Company's management and approved by the Board of Directors at their meeting held on **12<sup>th</sup> February 2025**, has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standards 34 "Interim Financial Reporting" (Ind AS 34), as prescribed under section 133 of the Companies Act, 2013 as amended, read with the 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.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on auditing 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.

Based on our review of the Statement conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standards 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 & Disclosure Requirements) Regulations, 2015 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For B B Gusani & Associates  
Chartered Accountants**

M. No.  
120710

**Bhargav Gusani**  
Proprietor  
Membership No. 120710  
Firm Regn. No. 140785W  
UDIN: 25120710BMHTNB6719  
Date: 12/02/2025  
Place: Jamnagar

# AMRAPALI INDUSTRIES LIMITED

CIN: L91110GJ1988PLC010674

Registered Address : Unit No. POS-02D, 5th Floor Tower A WTC Gift City Gandhinagar GJ 382355

Email : ail@amrapali.com

Statement of Standalone Unaudited Financial Results for the quarter and nine months ended December 31, 2024

Particulars	Quarter Ended			Nine Month Ended		For The Year
	31/12/2024	30/09/2024	31/12/2023	31/12/2024	31/12/2023	Ended
	01/10/2024	01/07/2024	01/10/2023	01/04/2024	01/04/2023	31/03/2024
<b>A</b> Date of start of reporting period	01/10/2024	01/07/2024	01/10/2023	01/04/2024	01/04/2023	01/04/2023
<b>B</b> Date of end of reporting period	31/12/2024	30/09/2024	31/12/2023	31/12/2024	31/12/2023	31/03/2024
<b>C</b> Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1 Revenue From Operations</b>						
(a) Revenue From Operations	1,147,305.49	803,128.36	846,144.97	2,242,465.80	2,215,755.17	2,730,089.22
(b) Other income	48.63	157.93	-	279.05	21.31	404.40
<b>Total income (a+b)</b>	<b>1,147,354.12</b>	<b>803,286.29</b>	<b>846,144.97</b>	<b>2,242,744.85</b>	<b>2,215,776.48</b>	<b>2,730,493.62</b>
<b>Expenditure</b>						
(a) Cost of materials consumed	-	-	-	-	-	-
(b) Purchases of stock-in-trade	1,146,705.12	800,932.89	845,684.75	2,242,766.13	2,213,662.97	2,726,796.71
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	27.52	2,030.31	(192.53)	(1,412.28)	559.57	1,851.47
(d) Employee benefit expense	34.09	29.18	33.91	83.05	78.20	122.61
(e) Finance Costs	297.35	92.18	227.80	498.06	462.24	475.04
(f) Depreciation and amortisation expense	41.48	46.18	36.78	124.44	110.33	195.19
(g) Other Expenses	222.15	130.96	333.14	606.13	836.81	949.53
<b>Total expenses (a to f)</b>	<b>1,147,327.71</b>	<b>803,261.70</b>	<b>846,123.85</b>	<b>2,242,665.53</b>	<b>2,215,710.12</b>	<b>2,730,390.55</b>
<b>Profit (loss) Before exceptional &amp; Extraordinary items and Tax</b>	<b>26.41</b>	<b>24.59</b>	<b>21.12</b>	<b>79.32</b>	<b>66.36</b>	<b>103.07</b>
Exceptional items						
<b>Profit (loss) from ordinary activities before Extraordinary Items and Tax</b>	<b>26.41</b>	<b>24.59</b>	<b>21.12</b>	<b>79.32</b>	<b>66.36</b>	<b>103.07</b>
Extraordinary items						
<b>Profit (loss) from ordinary activities before tax</b>	<b>26.41</b>	<b>24.59</b>	<b>21.12</b>	<b>79.32</b>	<b>66.36</b>	<b>103.07</b>
Tax Expenses - Current Tax	13.82	8.94	4.28	29.93	17.25	45.20
(less): MAT Credit	-	-	-	-	-	(22.85)
Current Tax Expense Relating to Prior years	-	-	-	-	-	-
Deferred Tax (Assets)/liabilities	(14.90)	5.22	0.54	(14.48)	(15.75)	(8.94)
<b>Profit (loss) from ordinary activities</b>	<b>27.49</b>	<b>10.43</b>	<b>16.30</b>	<b>63.87</b>	<b>64.86</b>	<b>89.66</b>
Profit/(Loss) From Discontinuing Operation Before Tax	-	-	-	-	-	-
Tax Expenses of Discontinuing Operations	-	-	-	-	-	-
<b>Net Profit/(Loss) from Discontinuing Operation After Tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Profit(Loss) For Period Before Minority Interest</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Share Of Profit / Loss Associates						
Profit/Loss Of Minority Interest						
<b>Net Profit (+) / Loss (-) For the Period</b>	<b>27.49</b>	<b>10.43</b>	<b>16.30</b>	<b>63.87</b>	<b>64.86</b>	<b>89.66</b>
<b>Other Comprehensive Income (OCI)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
A. Items that will not be reclassified to profit and loss (Net of tax)	-	-	-	-	-	-
B. Items that will be reclassified to profit and loss (Net of tax)	-	-	-	-	-	-
<b>Total Comprehensive Income for the period comprising Profit/( loss) and other comprehensive Income for the period</b>	<b>27.49</b>	<b>10.43</b>	<b>16.30</b>	<b>63.87</b>	<b>64.86</b>	<b>89.66</b>
<b>Details of equity share capital</b>						
Paid-up equity share capital	2,570.53	2,570.53	2,570.53	2,570.53	2,570.53	2,570.53
Face value of equity share capital (per share)	5.00	5.00	5.00	5.00	5.00	5.00
Other Equity (excluding Revaluation Reserve)	-	-	-	-	-	-
<b>Earnings per share (EPS)</b>						
Earnings per equity share ( For continuing operations)(EPS for the Quarter and nine months not annualised):						
	0.05	0.02	0.03	0.12	0.13	0.17
	0.05	0.02	0.03	0.12	0.13	0.17
<b>Earnings per equity share (For discontinued operations)</b>						
	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Earnings per equity share ( For discontinued &amp; continuing operations)(EPS for the Quarter and nine months not annualised):</b>						
	0.05	0.02	0.03	0.12	0.13	0.17
	0.05	0.02	0.03	0.12	0.13	0.17

**Notes:-**

- 1 These standalone unaudited financial results of the Company for the quarter and nine months ended 31st December, 2024 have been reviewed by the Audit Committee and then approved by the Board of Directors at their respective meetings held on 12th February, 2025. The Statutory Auditors of the Company have conducted a limited review of these financial results and have issued an unmodified review conclusion on the same.
- 2 The above standalone unaudited financial results have been prepared in accordance with the recognition and measurement principles of the Companies Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended thereafter and other recognized accounting practices and policies to the extent applicable.
- 3 These results have been prepared in accordance with the Indian Accounting Standard (referred to as "Ind AS") 34 - Interim Financial Reporting.
- 4 The Company has not more than one reportable business segment. Hence, separate information for segment wise disclosure is not required in accordance with the of Ind AS (AS) 108 - "Segment Reporting".
- 5 The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.

For, Amrapali Industries Limited



*Yashwant Thakkar*

Yashwant Thakkar  
Managing Director  
DIN: 00071126

Date :- 12-02-2025  
Place :- Ahmedabad



**B.B. Gusani & Associates**  
Chartered Accountants

**CA BHARGAV B. GUSANI**  
M bhargavgusani77@gmail.com

**Independent Auditor's Review Report on Quarterly Unaudited Consolidated Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 (as amended)**

**To The Board of Directors of  
Amrapali Industries Limited**

We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Amrapali Industries Limited** ("the Holding Company") and its subsidiaries company **Amrapali Industries Global IFSC Limited** for the quarter and Nine month ended 31<sup>st</sup> December 2024 ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 as amended.

This Statement, which is the responsibility of the Company's management and approved by the Board of Directors at their meeting held on **12<sup>th</sup> February 2025**, has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standards 34 "Interim Financial Reporting" (Ind AS 34), as prescribed under section 133 of the Companies Act, 2013 as amended, read with the 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.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on auditing 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.

Based on our review of the Statement conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standards 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 & Disclosure Requirements) Regulations, 2015 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For B B Gusani & Associates**  
Chartered Accountants

**Bhargav Gusani**  
Proprietor  
Membership No. 120710  
Firm Regn. No. 140785W  
UDIN: 25120710BMHTNC5678  
Date:12/02/2025  
Place: Jamnagar

**Office Address: 215, Manek Centre, P.N. Marg,  
Jamnagar - 361 001 (Gujarat) India.**

## AMRAPALI INDUSTRIES LIMITED

CIN: L91110G1988PLC010674

Registered Address : Unit No. POS-02D, 5th Floor Tower A WTC Gift City Gandhinagar GJ 382355

Email : all@amrapali.com

Statement of Consolidated Unaudited Financial Results for the quarter and nine months ended December 31, 2024

Particulars	Quarter Ended			Nine Month Ended		For The Year
	31/12/2024	30/09/2024	31/12/2023	31/12/2024	31/12/2023	Ended
A. Date of start of reporting period	01/10/2024	01/07/2024	01/10/2023	01/04/2024	01/04/2023	01/04/2023
B. Date of end of reporting period	31/12/2024	30/09/2024	31/12/2023	31/12/2024	31/12/2023	31/03/2024
C. Report	Consolidated	Consolidated	Standalone	Consolidated	Standalone	Standalone
D. Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1 Revenue From Operations</b>						
(a) Revenue From Operations	1,147,305.49	803,128.36	846,144.97	2,242,465.80	2,215,755.17	2,730,089.22
(b) Other Income	50.97	159.49	-	281.39	21.31	404.40
<b>Total Income (a+b)</b>	<b>1,147,356.46</b>	<b>803,287.85</b>	<b>846,144.97</b>	<b>2,242,747.19</b>	<b>2,215,776.48</b>	<b>2,730,493.62</b>
<b>Expenditure</b>						
(a) Cost of materials consumed	-	-	-	-	-	-
(b) Purchases of stock-in-trade	1,146,705.12	800,932.89	845,684.75	2,242,766.13	2,213,662.97	2,726,796.71
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	27.52	2,030.31	(192.53)	(1,412.28)	559.57	1,851.47
(d) Employee benefit expense	34.09	29.18	33.91	83.05	78.20	122.61
(e) Finance Costs	297.35	92.18	227.80	498.06	462.24	475.04
(e) Depreciation and amortisation expense	41.48	46.18	36.78	124.44	110.33	195.19
(f) Other Expenses	224.33	132.81	333.14	608.32	836.81	949.53
<b>Total expenses (a to f)</b>	<b>1,147,329.89</b>	<b>803,263.55</b>	<b>846,123.85</b>	<b>2,242,667.72</b>	<b>2,215,710.12</b>	<b>2,730,390.55</b>
<b>Profit (loss) Before exceptional &amp; Extraordinary items and Tax</b>	<b>26.57</b>	<b>24.30</b>	<b>21.12</b>	<b>79.47</b>	<b>66.36</b>	<b>103.07</b>
Exceptional items						
<b>Profit (loss) from ordinary activities before Extraordinary Items and Tax</b>	<b>26.57</b>	<b>24.30</b>	<b>21.12</b>	<b>79.47</b>	<b>66.36</b>	<b>103.07</b>
Extraordinary items						
<b>Profit (loss) from ordinary activities before tax</b>	<b>26.57</b>	<b>24.30</b>	<b>21.12</b>	<b>79.47</b>	<b>66.36</b>	<b>103.07</b>
Tax Expenses - Current Tax	13.82	8.94	4.28	29.93	17.25	45.20
(less): MAT Credit	-	-	-	-	-	(22.85)
Current Tax Expense Relating to Prior years	-	-	-	-	-	-
Deferred Tax (Assets)/liabilities	(14.90)	5.22	0.54	(14.48)	(15.75)	(8.94)
<b>Profit (loss) from ordinary activities</b>	<b>27.65</b>	<b>10.14</b>	<b>16.30</b>	<b>64.02</b>	<b>64.86</b>	<b>89.66</b>
Profit/(Loss) From Discontinuing Operation Before Tax						
Tax Expenses of Discontinuing Operations						
<b>Net Profit/(Loss) from Discontinuing Operation After Tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Profit(Loss) For Period Before Minority Interest</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Share Of Profit / Loss Associates						
Profit/Loss Of Minority Interest						
<b>Net Profit (+)/ Loss (-) For the Period</b>	<b>27.65</b>	<b>10.14</b>	<b>16.30</b>	<b>64.02</b>	<b>64.86</b>	<b>89.66</b>
<b>Other Comprehensive Income (OCI)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
A. Items that will not be reclassified to profit and loss (Net of tax)						
B. Items that will be reclassified to profit and loss (Net of tax)						
<b>Total Comprehensive Income for the period comprising Profit/( loss) and other comprehensive income for the period</b>	<b>27.65</b>	<b>10.14</b>	<b>16.30</b>	<b>64.02</b>	<b>64.86</b>	<b>89.66</b>
<b>Details of equity share capital</b>						
Paid-up equity share capital	2,570.53	2,570.53	2,570.53	2,570.53	2,570.53	2,570.53
Face value of equity share capital (per share)	5.00	5.00	5.00	5.00	5.00	5.00
Other Equity (excluding Revaluation Reserve)	-	-	-	-	-	-
<b>Earnings per share (EPS)</b>						
<b>Earnings per equity share ( For continuing operations)(EPS for the Quarter and nine months not annualised):</b>						
	0.05	0.02	0.03	0.12	0.13	0.17
	0.05	0.02	0.03	0.12	0.13	0.17
<b>Earnings per equity share (For discontinued operations)</b>						
	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Earnings per equity share ( For discontinued &amp; continuing operations)(EPS for the Quarter and nine months not annualised):</b>						
	0.05	0.02	0.03	0.12	0.13	0.17
	0.05	0.02	0.03	0.12	0.13	0.17

**Notes:-**

- 1 These consolidated unaudited financial results of the Company for the quarter and nine months ended 31st December, 2024 have been reviewed by the Audit Committee and then approved by the Board of Directors at their respective meetings held on 12th February, 2025. The Statutory Auditors of the Company have conducted a limited review of these financial results and have issued an unmodified review conclusion on the same.
- 2 The above standalone unaudited financial results have been prepared in accordance with the recognition and measurement principles of the Companies Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended thereafter and other recognized accounting practices and policies to the extent applicable.
- 3 These results have been prepared in accordance with the Indian Accounting Standard (referred to as "Ind AS") 34 - Interim Financial Reporting.
- 4 The Company has not more than one reportable business segment. Hence, separate information for segment wise disclosure is not required in accordance with the of Ind AS (AS) 108 - "Segment Reporting".
- 5 The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.

For, Amrapali Industries Limited

Date :- 12-02-2025  
Place :- Ahmedabad



*Yashwant Thakkar*  
Yashwant Thakkar  
Managing Director  
DIN: 00071126