



# AMRAPALI INDUSTRIES LTD.

Ref No: - AMRAPLIN/SEC/STOCK/2023-24

Date: 14/11/2024

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. 14<sup>th</sup> November, 2024 and submission of Standalone & Consolidated Un-audited Financial Results of the Company for the Second Quarter and Half Year ended 30<sup>th</sup> September, 2024.**

With reference to our previous communications through letter dated 08<sup>th</sup> November, 2024 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 4.50 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 second quarter and half year ended on 30<sup>th</sup> September, 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 5.25 p.m.

You are therefore requested to take note of the same.

Thanking you,

Yours faithfully,

For, Amrapali Industries Limited

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**Yashwant Amratlal Thakkar**  
Chairman & Managing Director  
DIN: 00071126

**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 half year ended 30<sup>th</sup> September 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 **14<sup>th</sup> November 2024**, 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: 24120710BJZWPL5230  
Date: 14/11/2024  
Place: Jamnagar

# AMRAPALI INDUSTRIES LIMITED

CIN: L91110G1988PLC010674

Registered Office: Unit No. PO5-02D, 5th Floor Tower A WTC Gift City Gandhinagar Gandhinagar GJ 382355 IN

## Statement of Unaudited Standalone Financial Results for the Quarter & half year ended September 30, 2024

Particulars	Quarter Ended			Half Year Ended		(Rs. In Lakh)
	30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	For The Year 31-03-2024
A Date of start of reporting period	01-07-2024	01-04-2024	01-07-2023	01-04-2024	01-04-2023	01-04-2023
B Date of end of reporting period	30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
C Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1 Revenue From Operations</b>						
(a) Revenue From Operations	8,03,128.36	2,92,031.94	6,96,540.34	10,95,160.30	13,69,610.20	27,30,089.22
(b) Other Income	157.93	72.49	16.50	230.42	21.31	404.40
<b>Total Revenue from operations (net)</b>	<b>8,03,286.29</b>	<b>2,92,104.43</b>	<b>6,96,556.84</b>	<b>10,95,390.72</b>	<b>13,69,631.51</b>	<b>27,30,493.62</b>
<b>Expenditure</b>						
(a) Cost of materials consumed						
(b) Purchases of stock-in-trade	8,00,932.89	2,95,128.12	6,95,477.30	10,96,061.01	13,67,978.22	27,26,796.71
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	2,030.31	(3,470.12)	664.35	(1,439.81)	752.10	1,851.47
(d) Employee benefit expense	29.18	19.78	26.63	48.96	44.29	122.61
(e) Finance Costs	92.18	108.53	139.96	200.71	234.44	475.04
(e) Depreciation and amortisation expense	46.18	36.78	36.77	82.96	73.55	195.19
(f) Other Expenses	130.96	253.03	191.73	383.99	503.67	949.53
<b>Total expenses</b>	<b>8,03,261.70</b>	<b>2,92,076.12</b>	<b>6,96,536.74</b>	<b>10,95,337.82</b>	<b>13,69,586.27</b>	<b>27,30,390.55</b>
<b>Profit (loss) Before exceptional &amp; Extraordinary items and Tax</b>	<b>24.59</b>	<b>28.31</b>	<b>20.10</b>	<b>52.90</b>	<b>45.24</b>	<b>103.07</b>
Exceptional items						
<b>Profit (loss) from ordinary activities before Extraordinary Items and Tax</b>	<b>24.59</b>	<b>28.31</b>	<b>20.10</b>	<b>52.90</b>	<b>45.24</b>	<b>103.07</b>
Extraordinary items						
<b>Profit (loss) from ordinary activities before tax</b>	<b>24.59</b>	<b>28.31</b>	<b>20.10</b>	<b>52.90</b>	<b>45.24</b>	<b>103.07</b>
Tax Expenses - Current Tax	8.94	7.17	7.58	16.11	12.97	45.20
(less): MAT Credit	-	-	-	-	-	(22.85)
Current Tax Expense Relating to Prior years	-	-	-	-	-	-
Deferred Tax (Assets)/Liabilities	5.22	(4.80)	(17.79)	0.42	(16.29)	(8.94)
<b>Profit (loss) from ordinary activities</b>	<b>10.43</b>	<b>25.94</b>	<b>30.31</b>	<b>36.37</b>	<b>48.56</b>	<b>89.66</b>
<b>Other Comprehensive Income (OCI)</b>						
Items that will not be reclassified to profit or loss						
Income tax relating to items that will not be reclassified to profit or loss						
Items that will be reclassified to profit or loss						
Income tax relating to items that will be reclassified to profit or loss						
<b>Total Profit After Other Comprehensive Income</b>	<b>10.43</b>	<b>25.94</b>	<b>30.31</b>	<b>36.37</b>	<b>48.56</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>Profit(Loss) For Period Before Minority Interest</b>						
Share Of Profit / Loss Associates						
Profit/Loss Of Minority Interest						
<b>Net Profit (+)/ Loss (-) For the Period</b>	<b>10.43</b>	<b>25.94</b>	<b>30.31</b>	<b>36.37</b>	<b>48.56</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
<b>Details Of Debt Securities</b>						
Paid-up Debt Capital	-	-	-	-	-	-
Face value of Debt Securities	-	-	-	-	-	-
Reserve Excluding Revaluation Reserves As Par Balance sheet Of previous Year	-	-	-	-	-	-
Debenture Redemption Reserve	-	-	-	-	-	-
<b>Earnings per share (EPS)</b>						
Basic earnings per share from continuing And Discontinuing operations	0.02	0.05	0.06	0.07	0.09	0.17
Diluted earnings per share from continuing And Discontinuing operations	0.02	0.05	0.06	0.07	0.09	0.17

**Notes:-**

- 1 The above said financial results were reviewed by the Audit Committee and then approved by the Board of Directors at their respective Meetings held on 14th Nov, 2024.
- 2 The Statutory Auditors have carried out limited review of the Unaudited Results of the Company for the Quarter and Half year ended 30/09/2024.
- 3 These results have been prepared in accordance with the Indian Accounting Standard (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 The Company has only one reportable business segment. Hence, separate information for segment wise disclosure is given in accordance with the requirements of Ind AS (AS) 108 - "Segment Reporting".
- 5 Statement of Assets and Liabilities and cashflow statement as on 30th September 2024 is enclosed herewith.
- 6 The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.

For Amrapali Industries Limited

Date :- 14th November, 2024  
Place :- Ahmedabad



*Yashwant Thakkar*

Yashwant Thakkar  
Managing Director  
DIN: 00071126

# AMRAPALI INDUSTRIES LIMITED

CIN: L91110GJ1988PLC010674

Registered Office: Unit No. PO5-02D, 5th Floor Tower A WTC Gift City Gandhinagar Gandhinagar GJ 382355 IN

## Statement of Unaudited Standalone Assets and Liabilities as on 30th September,2024

		(Rs. In Lakh)	
Particulars		Year Ended	
		30-09-2024	31-03-2024
A	Date of start of reporting period	01-04-2024	01-04-2023
B	Date of end of reporting period	30-09-2024	31-03-2024
C	Whether results are audited or unaudited	Unaudited	Audited
	<b>ASSETS</b>		
<b>1</b>	<b>Non-current assets</b>		
a)	Property, Plant and Equipment	1,865.88	1,946.87
b)	Capital work-in-progress	-	-
c)	Investment Property	-	-
d)	Goodwill	364.55	364.55
e)	Other Intangible assets	-	-
f)	Intangible assets under development	-	-
g)	Biological Assets other than bearer plants	-	-
h)	Investments accounted for using equity method	-	-
i)	Financial Assets		-
(i)	Investments	20.79	20.79
(ii)	Trade receivables	-	-
(iii)	Loans	337.72	837.09
(iv)	Other Financial Assets	2,723.50	112.50
i)	Deferred tax assets (net)	-	-
j)	Other non-current assets	-	-
<b>2</b>	<b>Current assets</b>		
a)	Inventories	2,987.65	1,547.84
b)	Financial Assets		
(i)	Investments	-	-
(ii)	Trade receivables	82.47	-
(iii)	Cash and cash equivalents	183.87	90.26
(iv)	Bank balances other than Cash and cash equivalents	-	-
(v)	Short Term Loans & Advances	-	-
(vi)	Others financial assets	96.90	39.21
c)	Current Tax Assets (Net)	-	-
d)	Other current assets	9,067.46	12,179.54
<b>3</b>	<b>Non-current assets classified as held for sale</b>	-	-
	<b>Total Assets</b>	<b>17,730.80</b>	<b>17,138.66</b>
	<b>EQUITY &amp; LIABILITIES:</b>		
	<b>Equity</b>		
a)	Equity Share capital	2,570.53	2,570.53
b)	Other Equity	602.60	566.22
	<b>Liabilities</b>		
<b>1)</b>	<b>Non-Current Liabilities</b>		
a)	Financial Liabilities	-	-
(i)	Long Term Borrowings		
(ii)	Trade payables		
(iii)	Other financial liabilities (other than those specified in item (b), to be specified)		
b)	Provisions		
c)	Deferred tax liabilities (Net)	319.93	319.51
d)	Deferred government grants (non current)	-	-
e)	Other non-current liabilities	-	-



*21/10/24*

2)	<b>Current liabilities</b>		
a)	Financial Liabilities		
(i)	Short Term Borrowings	7,111.28	6,296.90
(ii)	Trade payables		
	Total Outstanding Dues of creditors to micro and small enterprise	-	-
	Total Outstanding Dues of creditors other than micro and small enterprise	1,350.74	107.19
(iii)	Other financial liabilities	-	-
a)	Provisions	57.25	41.14
b)	Income/Current Tax Liabilities (Net)	-	-
c)	Other current liabilities	5,718.47	7,237.17
	<b>Total Liabilities</b>	<b>17,730.80</b>	<b>17,138.66</b>

Date :- 14th November, 2024  
Place :- Ahmedabad



For Amrapali Industries Limited

21/11/2024 YTH

Yashwant Thakkar  
Managing Director  
DIN: 00071126

# AMRAPALI INDUSTRIES LIMITED

CIN: L91110GJ1988PLC010674

Registered Office: Unit No. P05-02D, 5th Floor Tower A WTC Gift City Gandhinagar Gandhinagar GJ 382355 IN

## Unaudited Cash Flow Standalone Statement for the half year ended September 30, 2024

Particulars	As on 30th September, 2024	As on 30th September, 2023
	Rs. In Lakhs	Rs. In Lakhs
<b>A. Cash flow from operating activities</b>		
Profit before Tax	52.90	45.24
<b>Adjustments for:</b>		
Depreciation and amortisation	82.96	73.55
Interest Income	(153.44)	-13.88
Finance costs	200.71	234.44
<b>Operating profit / (loss) before working capital changes</b>	<b>183.13</b>	<b>339.35</b>
<b>Movements in Working Capital</b>		
(Increase) / Decrease Inventories	(1,439.81)	752.10
Increase / (Decrease) Trade payables	1,243.55	1,583.96
(Increase) / Decrease Trade Receivables	(82.47)	(5,385.76)
(Increase) / Decrease Other Non Current Assets	(2,611.00)	74.17
(Increase) / Decrease Other Non Current Liabilities	-	-
Income / Current Tax Assets	(16.11)	-
Increase / (Decrease) Other Financial Assets	(57.69)	139.55
Increase / (Decrease) Short Term Provisions	16.11	(1.00)
Increase / (Decrease) Other current Assets	3,112.08	(21,119.41)
Increase / (Decrease) Other current liabilities	(1,518.70)	24,439.34
<b>Net Cash Generated/(Used in) Operations</b>	<b>-1,354.04</b>	<b>482.95</b>
Direct Taxes Paid including for past years	-	(30.59)
<b>Net cash flow from / (used in) operating activities (A)</b>	<b>-1,170.91</b>	<b>791.71</b>
<b>B. Cash flow from Investing activities</b>		
(Purchase)/Sales of Fixed Assets	-1.97	(7.62)
Interest received	153.44	13.88
(Purchase)/Sales of Current Investments	-	-
(Purchase)/Sales of Non-Current Investments	-	-
Change in Long Term Loan and Advances	499.37	(1,261.31)
<b>Net cash flow from / (used in) investing activities (B)</b>	<b>650.84</b>	<b>-1,255.05</b>
<b>C. Cash flow from financing activities</b>		
Finance cost	-200.71	-234.44
Increase / (Decrease) Short Term Borrowings	814.39	782.81
<b>Net cash flow from / (used in) financing activities (C)</b>	<b>613.68</b>	<b>548.37</b>
<b>Net increase / (decrease) in Cash and cash equivalents (A+B+C)</b>	<b>93.61</b>	<b>85.03</b>
Cash and cash equivalents at the beginning of the year	90.26	25.29
<b>Cash and cash equivalents at the end of the year *</b>	<b>183.87</b>	<b>110.32</b>
<b>* Comprises:</b>		
(a) Cash on hand	0.83	1.38
(b) Balances with banks		
(i) In current accounts	183.04	(3.56)
(ii) In deposit accounts		112.50
	<b>183.87</b>	<b>110.32</b>

For Amrapali Industries Limited



*Yashwant Thakkar*

Yashwant Thakkar  
Managing Director  
DIN: 00071126

Date :- 14th November, 2024

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 half year ended 30<sup>th</sup> September 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 **14<sup>th</sup> November 2024**, 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: 24120710BJZWPK5745  
Date:14/11/2024  
Place: Jamnagar

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

# AMRAPALI INDUSTRIES LIMITED

CIN: L91110G1988PLC010674

Registered Office: Unit No. P05-02D, 5th Floor Tower A WTC Gift City Gandhinagar Gandhinagar GJ 382355 IN

Statement of Unaudited Consolidated Financial Results for the Quarter & half year ended September 30, 2024

(Rs. In Lakh)

Particulars	Quarter Ended			Half Year Ended		
	30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
A Date of start of reporting period	01-07-2024	01-04-2024	01-07-2023	01-04-2024	01-04-2023	01-04-2023
B Date of end of reporting period	30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
C Report	Consolidated	Consolidated	Standalone	Standalone	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	8,03,128.36	2,92,031.94	6,96,540.34	10,95,160.30	13,69,610.20	27,30,089.22
(b) Other Income	159.49	73.24	16.50	230.42	21.31	404.40
<b>Total Revenue from operations (net)</b>	<b>8,03,287.85</b>	<b>2,92,105.18</b>	<b>6,96,556.84</b>	<b>10,95,390.72</b>	<b>13,69,631.51</b>	<b>27,30,493.62</b>
<b>Expenditure</b>						
(a) Cost of materials consumed						
(b) Purchases of stock-in-trade	8,00,932.89	2,95,128.12	6,95,477.30	10,96,061.01	13,67,978.22	27,26,796.71
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	2,030.31	(3,470.12)	664.35	(1,439.81)	752.10	1,851.47
(d) Employee benefit expense	29.18	19.78	26.63	48.96	44.29	122.61
(e) Finance Costs	92.18	108.53	139.96	200.71	234.44	475.04
(e) Depreciation and amortisation expense	46.18	36.78	36.77	82.96	73.55	195.19
(f) Other Expenses	132.81	254.45	191.73	383.99	503.67	949.53
<b>Total expenses</b>	<b>8,03,263.55</b>	<b>2,92,077.54</b>	<b>6,96,536.74</b>	<b>10,95,337.82</b>	<b>13,69,586.27</b>	<b>27,30,390.55</b>
<b>Profit (loss) Before exceptional &amp; Extraordinary items and Tax</b>	<b>24.30</b>	<b>27.64</b>	<b>20.10</b>	<b>52.90</b>	<b>45.24</b>	<b>103.07</b>
Exceptional items						
<b>Profit (loss) from ordinary activities before Extraordinary Items and Tax</b>	<b>24.30</b>	<b>27.64</b>	<b>20.10</b>	<b>52.90</b>	<b>45.24</b>	<b>103.07</b>
Extraordinary items						
<b>Profit (loss) from ordinary activities before tax</b>	<b>24.30</b>	<b>27.64</b>	<b>20.10</b>	<b>52.90</b>	<b>45.24</b>	<b>103.07</b>
Tax Expenses - Current Tax	8.94	7.17	7.58	16.11	12.97	45.20
(less):- MAT Credit	-	-	-	-	-	(22.85)
Current Tax Expense Relating to Prior years	-	-	-	-	-	-
Deferred Tax (Assets)/liabilities	5.22	(4.80)	(17.79)	0.42	(16.29)	(8.94)
<b>Profit (loss) from ordinary activities</b>	<b>10.14</b>	<b>25.27</b>	<b>30.31</b>	<b>36.37</b>	<b>48.56</b>	<b>89.66</b>
<b>Other Comprehensive Income (OCI)</b>						
Items that will not be reclassified to profit or loss						
Income tax relating to items that will not be reclassified to profit or loss						
Items that will be reclassified to profit or loss						
Income tax relating to items that will be reclassified to profit or loss						
<b>Total Profit After Other Comprehensive Income</b>	<b>10.14</b>	<b>25.27</b>	<b>30.31</b>	<b>36.37</b>	<b>48.56</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>10.14</b>	<b>25.27</b>	<b>30.31</b>	<b>36.37</b>	<b>48.56</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
<b>Details Of Debt Securities</b>						
Paid-up Debt Capital	-	-	-	-	-	-
Face value of Debt Securities	-	-	-	-	-	-
Reserve Excluding Revaluation Reserves As Par Balance sheet Of previous Year	-	-	-	-	-	-
Debentuer Redemption Reserve	-	-	-	-	-	-
<b>Earnings per share (EPS)</b>						
Basic earnings per share from countinuing And Discountinuing operations	0.02	0.05	0.06	0.07	0.09	0.17
Diluted earnings per share from countinuing And Discountinuing operations	0.02	0.05	0.06	0.07	0.09	0.17

Notes:-

- 1 The above said financial results were reviewed by the Audit Committee and then approved by the Board of Directors at their respective Meetings held on 14th Nov, 2024.
- 2 The Statutory Auditors have carried out limited review of the Unaudited Results of the Company for the Quarter and Half year ended 30/09/2024.
- 3 These results have been prepared in accordance with the Indian Accounting Standard (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 The Company has only one reportable business segment. Hence, separate information for segment wise disclosure is given in accordance with the requirements of Ind AS (AS) 108 - "Segment Reporting".
- 5 Statement of Assets and Liabilities and cashflow statement as on 30th September 2024 is enclosed herewith.
- 6 The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.

For Amrapali Industries Limited

Date :- 14th November, 2024  
Place :- Ahmedabad



  
 Yashwant Thakkar  
 Managing Director  
 DIN: 00071126



# AMRAPALI INDUSTRIES LIMITED

CIN: L91110GJ1988PLC010674

Registered Office: Unit No. PO5-02D, 5th Floor Tower A WTC Gift City Gandhinagar Gandhinagar GJ 382355 IN

## Statement of Unaudited Consolidated Assets and Liabilities as on 30th September,2024

Particulars		(Rs. In Lakh)	
		Year Ended	
		30-09-2024	31-03-2024
A	Date of start of reporting period	01-04-2024	01-04-2023
B	Property, Plant and Equipment	30-09-2024	31-03-2024
C	Report	Consolidated	Standalone
D	Whether results are audited or unaudited	Unaudited	Audited
	<b>ASSETS</b>		
<b>1</b>	<b>Non-current assets</b>		
a)	Property, Plant and Equipment	1,865.88	1,946.87
b)	Capital work-in-progress	-	-
c)	Investment Property	-	-
d)	Goodwill	364.55	364.55
e)	Other Intangible assets	-	-
f)	Intangible assets under development	-	-
g)	Biological Assets other than bearer plants	-	-
h)	Investments accounted for using equity method	-	-
i)	Financial Assets		
(i)	Investments	20.79	20.79
(ii)	Trade receivables	-	-
(iii)	Loans	207.84	837.09
(iv)	Other Financial Assets	2,784.83	112.50
i)	Deferred tax assets (net)	-	-
j)	Other non-current assets	-	-
<b>2</b>	<b>Current assets</b>		
a)	Inventories	2,987.65	1,547.84
b)	Financial Assets		
(i)	Investments	-	-
(ii)	Trade receivables	82.47	-
(iii)	Cash and cash equivalents	186.60	90.26
(iv)	Bank balances other than Cash and cash equivalents	-	-
(v)	Short Term Loans & Advances	-	-
(vi)	Others financial assets	96.90	39.21
c)	Current Tax Assets (Net)	-	-
d)	Other current assets	9,133.78	12,179.54
<b>3</b>	<b>Non-current assets classified as held for sale</b>	-	-
	<b>Total Assets</b>	<b>17,731.30</b>	<b>17,138.66</b>
	<b>EQUITY &amp; LIABILITIES:</b>		
	<b>Equity</b>		
a)	Equity Share capital	2,570.53	2,570.53
b)	Other Equity	602.60	566.22
	<b>Liabilities</b>		
<b>1)</b>	<b>Non-Current Liabilities</b>		
a)	Financial Liabilities	-	-
(i)	Long Term Borrowings		
(ii)	Trade payables		
(iii)	Other financial liabilities (other than those specified in item (b), to be specified)		
b)	Provisions		
c)	Deferred tax liabilities (Net)	319.93	319.51
d)	Deferred government grants (non current)	-	-
e)	Other non-current liabilities	-	-



*22/10/24*

2)	Current liabilities		
a)	Financial Liabilities		
(i)	Short Term Borrowings	7,111.28	6,296.90
(ii)	Trade payables		
	Total Outstanding Dues of creditors to micro and small enterprise	-	-
	Total Outstanding Dues of creditors other than micro and small enterprise	1,351.24	107.19
(iii)	Other financial liabilities	-	-
a)	Provisions	57.25	41.14
b)	Income/Current Tax Liabilities (Net)	-	-
c)	Other current liabilities	5,718.47	7,237.17
	<b>Total Liabilities</b>	<b>17,731.30</b>	<b>17,138.66</b>

Date :- 14th November, 2024  
Place :- Ahmedabad



For Amrapali Industries Limited

*Yashwant Thakkar*

Yashwant Thakkar  
Managing Director  
DIN: 00071126

# AMRAPALI INDUSTRIES LIMITED

CIN: L91110GJ1988PLC010674

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

## Unaudited Cash Flow Consolidated Statement for the half year ended September 30, 2024

Particulars	As on	As on
	30th September, 2024	30th September, 2023
	Consolidated	Consolidated
	Rs. In Lakhs	Rs. In Lakhs
<b>A. Cash flow from operating activities</b>		
Profit before Tax	52.90	45.24
<b>Adjustments for:</b>		
Depreciation and amortisation	82.96	73.55
Interest Income	(153.44)	-13.88
Finance costs	200.71	234.44
<b>Operating profit / (loss) before working capital changes</b>	<b>183.13</b>	<b>339.35</b>
<b>Movements in Working Capital</b>		
(Increase) / Decrease Inventories	(1,439.81)	752.10
Increase / (Decrease) Trade payables	1,244.05	1,583.96
(Increase) / Decrease Trade Receivables	(82.47)	(5,385.76)
(Increase) / Decrease Other Non Current Assets	(2,672.33)	74.17
(Increase) / Decrease Other Non Current Liabilities	-	-
Income / Current Tax Assets	(16.11)	-
Increase / (Decrease) Other Financial Assets	(57.69)	139.55
Increase / (Decrease) Short Term Provisions	16.11	(1.00)
Increase / (Decrease) Other current Assets	3,045.76	(21,119.41)
Increase / (Decrease) Other current liabilities	(1,518.70)	24,439.34
<b>Net Cash Generated/(Used in) Operations</b>	<b>-1,481.19</b>	<b>482.95</b>
Direct Taxes Paid including for past years	-	(30.59)
<b>Net cash flow from / (used in) operating activities (A)</b>	<b>-1,298.06</b>	<b>791.71</b>
<b>B. Cash flow from Investing activities</b>		
(Purchase)/Sales of Fixed Assets	-1.97	(7.62)
Interest received	153.44	13.88
(Purchase)/Sales of Current Investments	-	-
(Purchase)/Sales of Non-Current Investments	-	-
Change in Long Term Loan and Advances	629.25	(1,136.31)
<b>Net cash flow from / (used in) investing activities (B)</b>	<b>780.72</b>	<b>-1,130.05</b>
<b>C. Cash flow from financing activities</b>		
Finance cost	-200.71	-234.44
Increase / (Decrease) Short Term Borrowings	814.39	782.81
<b>Net cash flow from / (used in) financing activities (C)</b>	<b>613.68</b>	<b>548.37</b>
<b>Net increase / (decrease) in Cash and cash equivalents (A+B+C)</b>	<b>96.34</b>	<b>210.03</b>
Cash and cash equivalents at the beginning of the year	90.26	25.29
<b>Cash and cash equivalents at the end of the year *</b>	<b>186.60</b>	<b>235.33</b>
<b>* Comprises:</b>		
(a) Cash on hand	0.83	1.38
<b>(b) Balances with banks</b>		
(i) In current accounts	185.77	(3.56)
(ii) In deposit accounts		237.50
	186.60	235.33

For Amrapali Industries Limited



Date :- 14th November, 2024  
Place :- Ahmedabad

*Yashwant Thakkar*

Yashwant Thakkar  
Managing Director  
DIN: 00071126