

Aurel



Amanaya Ventures Limited

CIN: L51101PB2009PLC032640

Reg. Office: 69-70, First Floor, Deep Complex, Court Road, Amritsar, Punjab, India-143001.

Email: info@amanaya.in Website: www.amanaya.in GSTIN: 03AAHCA6047P1ZF,

IEC: AAHCA6047P Phone: +91 9876330890, +91 7814057878, +91 9915733578.

Date: November 12, 2024.

To,

Corporate Relationship Department,

BSE Limited, P.J. Towers,

Dalal Street, Mumbai - 400 001.

Scrip Code: 543804

Scrip Symbol: AMANAYA

Subject: Standalone Unaudited Financial Results for the Half Year Ended on 30th September, 2024 along with Limited Review Report of Statutory Auditor.

Dear Sir/Madam,

In terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are pleased to enclose herewith the following:

1. Standalone Unaudited Financial Results for the Half Year ended 30th September, 2024 along with the Statement of Assets and Liabilities and Cash Flow Statements for the Half Year ended 30th September, 2024; and
2. Limited Review Report issued by the Statutory Auditor of the Company on Unaudited Financial Results for the Half Year ended 30th September, 2024.

The Meeting of the Board of Directors of the Company held on Tuesday, 12th November, 2024 Commenced at 2.00 P.M and Concluded at 3.10 P.M.

Kindly take the same on your record and oblige.

Thanking You.

Yours faithfully,

For Amanaya Ventures Limited

Mrs. Gurpreet Kaur

Company Secretary & Compliance officer

ACS: A41866

Amanaya Venures Limited
CIN: L51101PB2009PLC032640

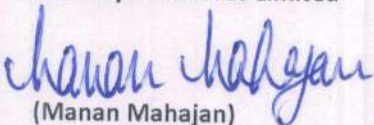

Registered office : 69-70, First Floor, Deep Complex, Court Road Amritsar
Website : www.amanaya.in Email id : info@amanaya.in

Statement of Unaudited Standalone Financial Results for the Half Year ended 30th September , 2024

(₹ in Lakhs except EPS)

Sr. No.	Particulars	Half Year Ended			Year Ended	
		30.09.2024	31.03.2024	30.09.2023	31.03.2024	31.03.2023
		(Unaudited)	(Audited)	(Unaudited)	Audited	Audited
I	Revenue from operations	1943.62	1316.91	1763.90	3080.81	1109.12
II	Other Income	0.19	1.82	1.54	3.36	1.39
III	Total Income (I+II)	1943.81	1318.73	1765.44	3084.17	1110.51
IV	Expenses:					
	Cost of materials consumed	--	--	--	--	--
	Purchases of Stock-in-trade	1855.94	1353.64	1842.59	3196.23	1195.98
	Changes in inventories of finished goods, work-in-progress and Stock in Trade	20.88	(55.40)	(110.78)	(166.18)	(121.22)
	Employee benefits expense	7.51	6.59	6.69	13.28	11.46
	Financial costs	0.02	0.13	0.10	0.23	0.35
	Depreciation and amortisation expenses	1.50	1.39	1.37	2.76	2.76
	Other expenses	21.77	8.15	16.85	25.00	10.55
	Total expenses (IV)	1907.62	1314.50	1756.82	3071.32	1099.88
V	Profit/(Loss) before exceptional items and tax (III-IV)	36.19	4.23	8.62	12.85	10.63
VI	Exceptional items	--	--	--	--	--
VII	Profit/(Loss) before tax (V-VI)	36.19	4.23	8.62	12.85	10.63
VIII	Tax expense:					
	(1) Current tax	9.41	1.51	2.24	3.75	2.75
	(2) Deferred Tax	0.00	(0.49)	0.00	(0.49)	0.06
	(3) Taxation of earlier year	--	--	--	--	--
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	26.78	3.21	6.38	9.59	7.82
X	Profit/(Loss) from discontinued operations	--	--	--	--	--
XI	Tax expenses of discontinued operations	--	--	--	--	--
XII	Profit/(Loss) from discontinued operations after tax (X-XI)	--	--	--	--	--
XIII	Profit/(loss) for the period (IX+XII)	26.78	3.21	6.38	9.59	7.82



XIV	Other Comprehensive Income					
	A(i) Items that will not be reclassified to profit or loss	--	--	--	--	--
	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 for the year	--	--	--	--	--
XV	Total Comprehensive Income for the period (XIII+XIV)	26.78	3.21	6.38	9.59	7.82
XVI	Paid-up Equity Share Capital (F.V. of Rs. 10 each)	373.90	373.90	373.90	373.90	373.90
XVII	Earning per equity share:					
	(1) Basic	0.72	0.09	0.17	0.26	0.30
	(2) Diluted	0.72	0.09	0.17	0.26	0.30
For and on behalf of Board of Directors of Amanaya Ventures Limited						
 (Manan Mahajan) (Whole Time Director & CFO) (Din: 02217914)				Date : 12-11-2024 Place : Amritsar		

Amanaya Venures Limited
CIN: L51101PB2009PLC032640

Registered office : 69-70, First Floor, Deep Complex, Court Road Amritsar
Website : www.amanaya.in Email id : info@amanaya.in

Statement of Standalone Assets and Liabilities for the Ended ended September 30, 2024

(₹ in Lakhs)			
Sr. No.	Particulars	As at year ended 30.09.2024	As at year ended 31.03.2024
		Unaudited	Audited
1	Assets		
	Non- Current Assets		
	Property, Plant and Equipment	10.94	11.08
	Capital work in progress	-	-
	Other intangible assets	0.03	0.03
	Intangible assets under development	-	-
	Financial Assets		
	(i) Investment	-	-
	(ii) Loans	-	-
	(iii) Others	-	-
	Deferred tax assets (net)	0.43	0.44
	Other non- current assets		
	Total Non Current Assets	11.40	11.55
2	Current Assets		
	Inventories	362.02	382.90
	Financial Assets		
	(1) Investments	-	-
	(ii) Trade Receivable	25.76	0.00
	(iii) Cash & Cash equivalents	10.54	10.39
	(iv) Bank Balances other than cash and cash equivalents	121.39	64.53
	(v) Loans	-	-
	(vi) Others	3.04	3.04
	Current tax assets (net)	-	-
	Other current assets	12.05	38.42
	Total Current Assets	534.80	499.28
	Total Assets	546.20	510.83
	Equity and Liabilities		
1	Equity		
	Equity Share Capital	373.90	373.90
	Other Equity	155.01	128.11
	Total Equity	528.91	502.01
2	Liabilities		
	Non-Current Liabilities		
	Financial Liabilities	-	-
	(i) Borrowings	0.00	0.92
	(ii) Other financial liabilities	-	-
	Provisions	-	-
	Deferred Tax Liabilities (net)	-	-



Other non current Liabilities	-	-
Total non current Liabilities	0.00	0.92
Current Liabilities		
Financial Liabilities		
(1) Borrowings	0.00	0.00
(2) Trade Payables		
Total outstanding dues of micro enterprises and small enterprises	5.50	-
total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
(3) other financial liabilities	0.48	1.58
other current liabilities	1.90	2.57
provision	9.41	3.75
current tax liabilities (net)	0.00	0.00
Total current Liabilities	17.29	7.90
Total Liabilities	17.29	8.82
Total Equity and Liabilities	546.20	510.83

For and on behalf of Board of Directors of
Amanaya Ventures Limited

Manan Mahajan

(Manan Mahajan)
(Whole Time Director & CFO)
(Din: 02217914)



Date : 12-11-2024
Place : Amritsar

Amanaya Venures Limited
CIN: L51101PB2009PLC032640

Registered office : 69-70, First Floor, Deep Complex, Court Road Amritsar
Website : www.amanaya.in Email id : info@amanaya.in

Cash Flow Statement for the Period ended 30th September, 2024

Particulars		Year ended	
		Unaudited	Audited
		30.09.2024	31.03.2024
		(₹ in Lakhs)	
Cash Flow from Operating Activities			
Net Profit Before Tax		36.19	12.85
Add	Depreciation	1.50	2.76
	Interest & Finance Charges	0.02	0.16
Less	Investment Income		
	Interest Income	(0.19)	(3.35)
	Profit/(Loss) on sale of fixed assets/ written off	-	-
Operating Profit before Working Capital Changes		37.52	12.42
Adjustment for Working Capital Changes			
	Inventories	20.88	(166.18)
	Increase/ Decrease in Debtor	(25.76)	2.8
	Increase/ Decrease in Short term loan & advances	26.37	0.20
	Increase/ Decrease in other financial assets	0.00	(20.14)
	Increase/ Decrease in Creditors	5.50	
	Increase/ Decrease in Boworrings	-	-
	Increase/ Decrease in other current liabilities	(0.67)	2.19
	Increase/ Decrease in other financial liabilities	(1.10)	(1.58)
	Increase/ Decrease in current tax liabilities	0	1
Cash From Operations		62.74	(169.29)
Direct Taxes Paid		(3.75)	(3.75)
Add: Previous Year Tax Adjustments (Net)		0.12	0.03
Net Cash Flow from Operating Activities		59.11	(173.01)
Cash Flow from Investing Activities			
	Net Purchases of Fixed Assets	(1.35)	(0.89)
	Net Sale of Fixed Assets	-	-
	Interest Income	0.19	3.35
	Increase in Other Non Current Assets	-	-
	Decrease (Increase) in Loans & Advances	0	-
Net Cash Used in Investing Activities		(1.16)	2.46
Cash Flow from financing Activities			
	Increase/ Decrease in LongTerm Borrowings	(0.92)	(2.08)
	Issue of Shares	0.00	0.00
	Share Premium Net	0	0
	Interest & Finance Charges	(0.02)	(0.16)
Net Cash Inflow from Financing Activities		(0.94)	(2.24)
Net Cash Changes		57.01	(172.79)
Cash and Cash Equivalents Opening		74.92	247.71
Cash and Cash Equivalents Closing		131.93	74.92

For and on behalf of Board of Directors of
Amanaya Venures Limited

Manan Mahajan
(Manan Mahajan)
(Whole Time Director & CFO)
(Din: 02217914)

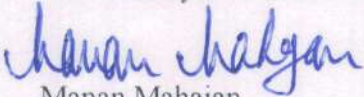


Date : 12-11-2024
Place : Amritsar

Notes:

1. The above Financial Results of the Company for the Half Year ended on September 30, 2024 has been reviewed by the Audit Committee and subsequently approved by the Board of Directors at their meeting held on November 12, 2024.
2. Revenue from Operations includes an Export Sales Proceeds amounting Rs. 19.99 Lakhs. The company has made a Gold Ornaments Exports to the UAE under the CEPA free trade agreement.
3. Trade Receivables consist of 19.99 Lakhs due from Rawaat AL Dewan Gold & Jewellery Trading LLC, Dubai, which is a related party entity. The entity has been 100% owned by CFO and Whole Time Director, Mr. Manan Mahajan.
4. Bad debts written off Rs. 2.58 Lakhs in respect of a dealing with PWIP, a company whose director and other staff members are gone missing. The company has filled a police complaint. The Board of Directors, based upon the recommendation of the Audit Committee, have decided to write off the amount as Bad Debts in order to present the true and fair view of the state of the affairs of the financial position of the company.
5. The Auditor of the Company has carried out a "Limited Review" on the financial results for the Half year ended on 30 September, 2024 under regulations 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations 2015 and have expressed his unqualified opinion. These financial results are available on the website of the company at www.amanaya.in and also available on the website of the BSE limited at www.bseindia.com.
6. There are no Investors Complaints pending as on 30 September, 2024.
7. The company is engaged in the Business of Trading of Gold & Silver and Jadau Jewellery. Hence, there is no separate reporting segment in terms of Accounting Standards 17.
8. The above Financials Results have been prepared in accordance with the Indian Accounting Standard (referred to as "IndAS" as prescribed under section 133 of the companies act, 2013 read with Companies (Indian Accounting Standards) Rules,2015.
9. The Figures for the previous half year/year have been regrouped/reclassified, whenever necessary to confirm to current period /year classification.

For Amanaya Ventures Limited



Manan Mahajan
(Whole Time Director & C.F.O)
DIN: 02217914
Date: 12 November, 2024
Place: Amritsar.





R.K. DINGLIWAL & ASSOCIATES
CHARTERED ACCOUNTANTS

CA. R.K. DINGLIWAL
B.COM, F.C.A. D.I.S.A.(ICA)

Mobile : 9876976900

Email : rdingliwal@gmail.com

“BHAGWATI KIRPA”
38, SEHAG ENCLAVE
AMRITSAR- 143001

LIMITED REVIEW CERTIFICATE ON UNAUDITED FINANCIAL RESULTS OF AMANAYA VENTURES LIMITED FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024

To
The Board of Directors of
AMANAYA VENTURES LIMITED

We have reviewed the accompanying statement of Unaudited Financial Result of M/s **AMANAYA VENTURES LIMITED** for the half year ended and year to date results for the period from 1st April, 2024 to 30th September, 2024. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review 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 statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For R.K. DINGLIWAL & ASSOCIATES
CHARTERED ACCOUNTANTS

Rajesh Kumar
Dingliwal

Digitally signed by
Rajesh Kumar Dingliwal
Date: 2024.11.12
11:55:03 +05'30'

CA R.K. Dingliwal
Proprietor

Membership number: 088922

Firm's registration number: 010609N

UDIN: 24088922BKFXLN9631

Place: Amritsar
Date: 12-11-2024