



# 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: 13.02.2024

To,  
Bombay Stock Exchange Limited  
Phiroje Jeejeebhoy Towers,  
Dalal Street, Mumbai-400001

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

Reference: Code: 532828 and series: EQ

Reference: Symbol: AMDIND and series: EQ

**Subject: Outcome of the Board Meeting held on 13.02.2024**

Dear Sir/Ma'am,

Pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015 ["SEBI (LODR)"], this is to inform you that its meeting held on Today i.e. 13.02.2024 has approved and taken on records the Un-Audited Financial Results for the third Quarter and Nine Months ended on 31.12.2023.

The Board meeting of the company held on 13.02.2024 was commenced at 4.00 PM and Concluded at 04.50 PM on 13.02.2024.

Further pursuant to the provisions of the Listing Regulations, we enclose the following:

1. The Un-Audited Financial Results for the third quarter and nine months ended December 31<sup>st</sup>, 2023; and
2. Limited Review Report on Standalone Financial Result for the third Quarter and Nine Months ended on December 31<sup>st</sup>, 2023.

Further pursuant to the "AMD code to regulate, monitor and report trading by Directors, Promoters, Designated Employees and Connected Persons of the Company ", the Trading Window will remain closed till 48 hours from the conclusion of meeting i.e till the end of the 15.02.2024.

Copies of the Un-Audited Financial Results along with Limited Review Report are enclosed for information and record.

Kindly acknowledge the receipt of the same.

**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](http://www.amdindustries.com), Email : [investor@amdindustries.com](mailto:investor@amdindustries.com)

Statement of Unaudited Financial Results for the Quarter and Nine Months Ended 31st December, 2023

(Rs in Lakhs except per share data)

| S. No. | Particulars   | Quarter Ended               |                              |                             | Nine Months Ended           |                             | Year Ended                  |
|--------|---|-----------------------------|------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
|        |   | Dec 31, 2023<br>(Unaudited) | Sept 30, 2023<br>(Unaudited) | Dec 31, 2022<br>(Unaudited) | Dec 31, 2023<br>(Unaudited) | Dec 31, 2022<br>(Unaudited) | March 31, 2023<br>(Audited) |
| 1      | <b>Income</b>   |                             |                              |                             |                             |                             |                             |
|        | Revenue from operations (Gross)   | 4,814.36                    | 7,051.45                     | 5,798.31                    | 23,732.35                   | 27,569.47                   | 40,863.37                   |
|        | Less : GST  | 697.84                      | 1,019.66                     | 823.87                      | 3,450.39                    | 3,952.52                    | 5,863.19                    |
|        | Revenue from operations (Net)   | 4,116.52                    | 6,031.79                     | 4,974.44                    | 20,281.96                   | 23,616.95                   | 35,000.18                   |
|        | <b>Total revenue from operations</b>  | <b>4,116.52</b>             | <b>6,031.79</b>              | <b>4,974.44</b>             | <b>20,281.96</b>            | <b>23,616.95</b>            | <b>35,000.18</b>            |
| 2      | Other income  | 21.52                       | 13.01                        | 4.94                        | 79.92                       | 42.16                       | 56.06                       |
| 3      | <b>Total income (1+2)</b>   | <b>4,138.04</b>             | <b>6,044.80</b>              | <b>4,979.38</b>             | <b>20,361.88</b>            | <b>23,659.11</b>            | <b>35,056.24</b>            |
| 4      | <b>Expenses</b>   |                             |                              |                             |                             |                             |                             |
|        | a) Cost of materials consumed   | 3,711.02                    | 3,598.85                     | 5,787.35                    | 13,200.03                   | 17,905.69                   | 24,487.93                   |
|        | b) Purchases of stock-in-trade  | 35.46                       | 36.47                        | 35.41                       | 167.85                      | 106.98                      | 132.96                      |
|        | c) Change in inventories of finished goods, work-in-progress and stock-in-trade | (1,576.61)                  | 443.06                       | (3,167.11)                  | 256.24                      | (2,662.53)                  | (1,892.50)                  |
|        | d) Employee benefits expense  | 513.72                      | 487.68                       | 461.14                      | 1,521.21                    | 1,378.41                    | 1,941.57                    |
|        | e) Finance costs  | 234.31                      | 233.04                       | 193.08                      | 755.62                      | 545.90                      | 925.65                      |
|        | f) Depreciation and amortisation expense  | 329.11                      | 302.17                       | 335.22                      | 980.43                      | 982.35                      | 1,351.98                    |
|        | g) Other expenses   | 1,052.31                    | 1,121.58                     | 1,177.63                    | 3,709.10                    | 3,861.16                    | 5,478.37                    |
|        | <b>Total Expenses</b>   | <b>4,299.32</b>             | <b>6,222.85</b>              | <b>4,822.72</b>             | <b>20,590.48</b>            | <b>22,117.96</b>            | <b>32,425.96</b>            |
| 5      | <b>Profit/(Loss) before exceptional items and tax (3-4)</b>                     | <b>(161.28)</b>             | <b>(178.05)</b>              | <b>156.66</b>               | <b>(228.60)</b>             | <b>1,541.15</b>             | <b>2,630.28</b>             |
| 6      | Exceptional items   | -                           | -                            | -                           | -                           | -                           | -                           |
| 7      | <b>Profit/(Loss) before tax (5 - 6)</b>   | <b>(161.28)</b>             | <b>(178.05)</b>              | <b>156.66</b>               | <b>(228.60)</b>             | <b>1,541.15</b>             | <b>2,630.28</b>             |
| 8      | Tax expense:  |                             |                              |                             |                             |                             |                             |
|        | - Current tax   | (20.49)                     | (36.29)                      | 68.56                       | (0.28)                      | 469.39                      | 768.71                      |
|        | - Deferred tax charge/(credit)  | (17.83)                     | (9.20)                       | (22.95)                     | (52.03)                     | (47.48)                     | (59.04)                     |
| 9      | <b>Net Profit/(Loss) for the period (7 - 8)</b>                                 | <b>(122.96)</b>             | <b>(132.56)</b>              | <b>111.05</b>               | <b>(176.29)</b>             | <b>1,119.24</b>             | <b>1,920.61</b>             |
| 10     | <b>Other Comprehensive Income (OCI)</b>   |                             |                              |                             |                             |                             |                             |
|        | i) a) items that will not be reclassified to profit or loss                     | (6.91)                      | 0.55                         | (0.18)                      | (1.44)                      | (7.42)                      | (11.70)                     |
|        | b) Income tax relating to items that will not be reclassified to profit or loss | 1.74                        | (0.14)                       | 0.05                        | 0.36                        | 1.87                        | 2.94                        |
|        | 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     | <b>Total Comprehensive Income for the period (9 + 10)</b>                       | <b>(128.13)</b>             | <b>(132.15)</b>              | <b>110.92</b>               | <b>(177.37)</b>             | <b>1,113.69</b>             | <b>1,911.85</b>             |
| 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     | Other Equity  |                             |                              |                             |                             |                             | 13,863.79                   |
| 14     | Earnings per share of Rs 10 each  |                             |                              |                             |                             |                             |                             |
|        | (a) Basic (Rs)  | (0.64)                      | (0.69)                       | 0.58                        | (0.92)                      | 5.84                        | 10.02                       |
|        | (b) Diluted (Rs)  | (0.64)                      | (0.69)                       | 0.58                        | (0.92)                      | 5.84                        | 10.02                       |

See accompanying notes to the Unaudited Results

**Notes:**

- 1 The above unaudited results were reviewed by the Audit committee and approved by the Board of Directors at its meeting held on February 13, 2024. 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](http://www.amdindustries.com) and Financial Results Section of [www.bseindia.com](http://www.bseindia.com) and [www.nseindia.com](http://www.nseindia.com).
- 2 Financial results for all the periods presented have been prepared in accordance with the recognition and measurement principles of Ind AS notified under the Companies (Indian Accounting Standards) Rules, 2015
- 3 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.
- 4 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.
- 5 Current Tax for the Quarter Ended 31st December, 2023 and 30th September, 2023 is the reversal of tax provision made for the Quarter Ended 30th June, 2023 due to losses in the respective quarter.
- 6 The figures of the corresponding quarter/year have been regrouped/reclassified, wherever necessary to confirm to current quarter's/year's classification/grouping.

**For and on behalf the Board  
For AMD Industries Limited**

**Place : New Delhi  
Date : 13th February, 2024**

**Adit 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 Limited Review Report on the Quarterly and Nine Months Ended  
Unaudited Financial Results of the AMD Industries Limited**

**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 nine months ended 31<sup>st</sup> December 2023 attached herewith, being submitted by the Company pursuant to the requirements 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 Company's management and approved by the 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 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the listing regulations. Our responsibility is to issue a report 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 Auditors 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 Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit, and 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 Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the listing regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For K N GUTGUTIA & CO.**  
**CHARTERED ACCOUNTANTS**  
Firm Registration No : 304153E

  
(B. B. Goyal)  
Partner  
Membership No. 012172  
UDIN: 24012172BJZYND8730



Place: New Delhi  
Date: February 13, 2024