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

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,

Date: 10/11/2023

Sub.:- Outcome of Board Meeting dated 10^h November, 2023 and submission of Standalone & Consolidated Un-audited Financial Results of the Company for the Second Quarter and Half Year ended 30th September, 2023.

With reference to our previous communications through letter dated 1st November, 2023 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 4.15 p.m. today and has inter alia considered the following:

- 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 30th September, 2023 of the current financial year 2023-24, pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 2. Upon the recommendation of Nomination and Remuneration committee, considered and approved the appointment of Mr. Hasmukh Thakkar, as a Non-Executive Director of the Company for his term of 3 years w.e.f. 10/11/2023 subject to the approval of Shareholders in the forthcoming General Meeting. The detailed disclosures as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023, is enclosed as Annexure I.
- Considered and approved all other businesses as per agenda circulated.

The meeting of the Board of Directors concluded at 5.15 p.m.

You are therefore requested to take note of the same.

Thanking you, Yours faithfully, For, Amrapali Industries Limited

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



Annexure I

Disclosure under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Sr. No.	Particulars	Mr. Hasmukh Thakkar		
1	Reason for change viz. appointment, reappointment, resignation, removal, death or otherwise	Appointment of Mr. Hasmukh Thakkar, as a Non-Executive Director of the Company		
2	Date of appointment/ reappointment/ cessation (as applicable) & term of appointment/ reappointment	Date of Appointment: With effect from 10/11/2023		
3	Brief profile (in case of appointment)	Mr. Hasmukh Thakkar, is Graduate. He looks after day-to-day affairs of the Securities Market, Share Market and also Main Head of the Gold Division of the Company.		
4	Disclosure of relationships between directors (in case of appointment of a director)	NA		

E-mail: ail@amrapali.com / www.amrapalispot.com

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



B.B. Gusani & AssociatesChartered Accountants

Independent Auditor's Review Report on the Quarterly and Year to
Date Unaudited Financial Results of the Company Pursuant to the
Regulation 33 of the SEBI (Listing Obligations and Disclosure
Requirements) Regulations, 2015, as amended

Review Report to The Board of Directors Amrapali Industries Ltd.

We have reviewed the accompanying statement of unaudited financial results of **Amrapali Industries Ltd.** (the "Company") for the quarter ended September 30, 2023 and year to date from April 01, 2023, to September 30, 2023 (the "Statement") 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").

The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" 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 and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. 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 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. This standard requires that



B.B. Gusani & AssociatesChartered Accountants

CA BHARGAV B. GUSANI

M bhargavgusani77@gmail.com

we plan and perform the review to obtain moderate assurance as to whether the 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 other 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 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 the aforesaid Indian Accounting Standards ('Ind AS') ·specified 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, B B Gusani & Associates Chartered Accountants

Bhargay Gusani

Proprietor

Membership No. 120710

FRN: 0140785W Date: 10-11-2023 Place: Jamnagar

UDIN: 23120710BGTXNB3490

CIN: 191110GJ1988PLC010674

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

ncial Results for the Quarter & half year ended September 30, 2023

					Half Year	Castan	(Rs. In Lakh
	Particulars			Quarter Ended		30-09-2022	31-03-2023
		30-09-2023	30-06-2023	30-09-2022	30-09-2023	01-04-2022	01-04-2022
A Da	ate of start of reporting period	01-07-2023	01-04-2023	01-07-2022	01-04-2023		31-03-2023
Da	ate of end of reporting period	30-09-2023	30-06-2023	30-09-2022	30 09-2023	30-09-2022	
W	hether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	evenue From Operations	动物的变形形式	STEEL STEEL STEEL				
	Revenue From Operations	6,96,540.34	6,73,069.86	10,98,679.92	13,69,610.20	20,30,611.63	29,06,844.1
	Other Income	16.50	4.81	(21.78)	21.31	80.53	417.
To	otal Revenue from operations (net)	6,96,556.84	6,73,074.67	10,98,658.14	13,69,631.51	20,30,692.16	29,07,261.
	penditure	Control Control of the	Charles and Charles				
) Cost of materials consumed	CARLET LONG		LETTER BOOK			
) Purchases of stock-in-trade	6,95,477.30	6,72,500.92	11,03,154.68	13,67,978.22	20,35,072.89	29,06,743.
	Changes in inventories of finished goods, work-in-progress and	- A. M		77-07-7-10-15-0-1			(1,509.1
		664.35	87.75	(4,946.09)	752.10	(5,141.27)	(1,509.1
	ock-in-trade	26.63	17.66	23.68	44.29	38.19	101.
	Employee benefit expense	139.96	94.48	14.52	234.44	14.52	597.
) Finance Costs		36.78	41.89	73.55	83.78	173
	Depreciation and amortisation expense	36.77	311.94	330.16	503.67	549.80	1,066
(f)	Other Expenses	191.73	311.94	330.10	303.07	5 15 100	
				********	13,69,586.27	20,30,617.91	29,07,172
To	otal expenses	6,96,536.74	6,73,049.53	10,98,618.84			
0.	rofit (loss) Before exceptional & Extraordinary Items and Tax	20.10	25.14	39.30	45.24	74.25	88
_							
E	xceptional items				10000		
	rofit (loss) from ordinary activates before Extraordinary Items and	20.10	25.14	39.30	45.24	74.25	88
	ex .		MINERAL REPORT		0-6-3-3-5-5		
	xtraordinary items	20.10	25.14	39.30	45.24	74.25	88
	rofit (loss) from ordinary activities before tax			7.03	12.97	10.28	13
	ax Expenses - Current Tax	7.58	5.39		12.37	(7.25)	
(1	ess):- MAT Credit	- Elevinos	· Comment	(4.00)		(7.23)	
0	Current Tax Expense Relating to Prior years		Personal Property	-	(40.00)		2
	Deferred Tax (Assets)/llabtlitles	(17.79)	1.50	3.03	(16.29)	5.57	72
P	rofit (loss) from ordinary activities	30.31	18.25	33.25	48.56	65.66	12
650	THE RESIDENCE AND ADDRESS OF THE BEST OF THE PARTY OF THE	四种 旅 内部	100 Per 100 Per 1	Control of the Control			
-	Other Comprehensive Income (OCI)		AT THE		THE RESERVE		
-	rater comprehensive meaning (our)	test to the second		1 30 J. C.	MARSHAU RIATE		
1,	tems that will not be reclassified to profit or loss	10008-1180		554 FT. 34			
- III	ncome tax relating to items that will not be reclassified to profit or	A TOP STORY	The same			F 14.3 P 5 5	
10	OSS	a programme	MARKET S				
	the Bld - I - I - I - I - I - I - I - I - I -		THE STATE OF THE STATE OF	9.00			
lt.	tems that will be reclassified to profit or loss		de training	1889 - 1 7 10			
- In	ncome tax relating to items that will be reclassified to profit or loss	- 10 - 10 - 10 - 10 - 10 - 10 - 10 - 10			NAME OF TAXABLE PARTY.		
		100000	18.25	33.25	48.56	65.66	7:
	Total Profit After Other Comprehensive Income	30.31	18.25	33.25	40.30	05.00	2 2 2 2 2 2
P	Profit/(Loss) From Discountinuing Operation Before Tax						
T	Tax Expenses of Discontinuing Operations	是基础的设计	上		TOWNS TO LOUIS		
	Net Profit/(Loss) from Discountinuing Opration After Tax	THE PARTY OF THE P	E PROPERTY.				
$\overline{}$							
F	Profit(Loss) For Period Before Minority Interest						
15	Share Of Profit / Loss Associates						
	Profit/Loss Of Minority Interset	A THE REAL PROPERTY.	104	1000		****	7
	Net Profit (+)/ Loss (-) For the Period	30.31	18.25	33.25	48.56	65.66	,
	Details of equity share capital	VALUE OF NA	日本計画 かける				
	Paid-up equity share capital	2,570.53	2,570.53	2,570.53	2,570.53		2,57
- 1	Face value of equity share capital (per share)	5.00	5.00	5.00	5.00	5.00	
	Details Of Debt Securities	-56- TWO	2001000000				
		75.00	TO SERVICE TO				
	Paid-up Debt Capital	THE RESERVE OF THE	March 1 March				
67	Face value of Debt Securities	200 4 3 O LZ	T-ROLL - DAVID	1000000	10-11-10-11		
	Reserve Excluding Revaluation Reserves As Par Balance sheet Of	- 4 S. C. C.	11-1-1-1-1		1		
-0	previous Year	- 10 C P 1 C C C	and the same of		THE RESERVE OF THE RE		
	Debentuer Redemption Reserve				The second second		1000
	Earnings per share (EPS)	1 K 90 B 1 W					-
5	Basic earnings per share from countinuing And Discountinuing	0.06	0.0	4 0.06	0.09	0.13	
22	operations		C. C. W.	1		-	
_	Diluted earnings per share from countinuing And Discountinuing	0.06	0.0	0.06	0.09	0.13	
0.00							

- 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 10th Nov, 2023.
- 2 The Statutory Auditors have carried out limited review of the Unaudited Results of the Compnay for the Quarter and Half year ended 30/09/2023.
- 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.

 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 2023 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 :- 10th November,2023 Place :- Ahmedabad

MOICINE Yashwant Thakkar Managing Director DIN: 00071126

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,2023

		Year End	(Rs. In Lakh) led
	Particulars	30-09-2023	31-03-2023
Α	Date of start of reporting period	01-04-2023	01-04-2022
A B	Date of end of reporting period	30-09-2023	31-03-2023
C	Whether results are audited or unaudited	Unaudited	Audited
	ASSETS		
_	Non-current assets		
	Property, Plant and Equipment	2,062.05	2,127.98
	Capital work-in-progress	• • •	
	nvestment Property	•	-
,	Goodwill	364.55	364.55
	Other Intangible assets	-	-
	ntangible assets under development	- 1	•
g)	Biological Assets other than bearer plants	•	•
h)	Investments accounted for using equity method		- L
	Financial Assets		
(i)	Investments	20.79	20.79
	Trade receivables	-	-
	Loans	1,732.84	471.5
	Security Deposits		
	Deferred tax assets (net)		•
-	Other non-current assets	38.33	112.5
2	Current assets		
_	Inventories	2,647.21	3,399.3
to the Administration	Financial Assets		
	Investments	-	-
	Trade receivables	5,428.23	42.4
(iii)	Cash and cash equivalents	110.32	25.2
(iv)	Bank balances other than Cash and cash equivalents	•	•
(v)	Short Term Loans & Advances	•	
	Others		139.5
c)	Current Tax Assets (Net)		
d)	Other current assets	33,756.50	12,637.0
3	Non-current assets classified as held for sale		-
- Fallen	to a second the contraction		40.241.6
	Total Assets	46,160.82	19,341.0
	EQUITY & LIABILITIES:		
	Equity	2.552.52	2.570.5
a)	Equity Share capital	2,570.53	2,570.5
b)	Other Equity	525.12	476.5
	Liabilities		
1)	Non-Current Liabilities		
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)	312.16	328.
d)	Deferred government grants (non current)		
-/	Other non-current liabilities		



2)	Current liabilities		
a)	Financial Liabilities		
(i)	Short Term Borrowings	10,229.56	9,446.75
(ii)	Trade payables		
	Total Outstanding Dues of creditors to micro and small enterprise	-	
	Total Outstanding Dues of creditors other than micro and small enterprise	3,446.55	1,862.59
(iii)	Other financial liabilities		- 1
a)	Provisions		1.00
b)	Income/Current Tax Liabilities (Net)	12.97	30.59
c)	Other current liabilities	29,063.93	4,624.59
	Total Liabilities	46,160.82	19,341.06

For Amrapali Industries Limited

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Yashwant Thakkar Managing Director DIN: 00071126

Date :- 10th November,2023 Place :- Ahmedabad



CIN: L91110GJ1988PLC010674

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

Unaudited Cash Flow Standalone Statement for the half year ended September 30, 2023

Particulars	As on 30th September, 2023 Rs. In Lakhs	As on 30th September, 2022 Rs. In Lakhs
Cash flow from operating activities		
Profit before Tax	45.24	74.25
Adjustments for:		
Depreciation and amortisation	73.55	83.78
Interest Income	(13.88)	0.00
Finance costs	234.44	14.52
Operating profit / (loss) before working capital changes	339.35	172.55
Movements in Working Capital		
(Increase) / Decrease Inventories	752.10	-5,141.2
Increase / (Decrease) Trade payables	1,583.96	5,996.92
(Increase) / Decrease Trade Receivables	(5,385.76)	175.04
(Increase) / Decrease Other Non Current Assets	74.17	•
(Increase) / Decrease Other Non Current Liabilities		(10.45
Increase / (Decrease) Other Financial Assets	139.55	•
Increase / (Decrease) Short Term Provisions	(1.00)	9.28
Increase / (Decrease) Other current Assets	(21,119.41)	(1,239.18
Increase / (Decrease) Other current liabilities	24,439.34	1,814.42
Net Cash Generated/(Used in) Operations	482.95	1,604.76
Direct Taxes Paid including for past years	(30.59)	
Net cash flow from / (used in) operating activities (A)	791.71	1,777.3:
. Cash flow from Investing activities		
(Purchase)/Sales of Fixed Assets	-7.62	(168.55
Interest received	13.88	,
(Purchase)/Sales of Current Investments	25.00	(93.77
(Purchase)/Sales of Non-Current Investments		16.34
Change in Long Term Loan and Advances	-1,261.31	386.96
Net cash flow from / (used in) investing activities (B)	-1,255.05	140.98
. Cash flow from financing activities		
Cash flow from financing activities Finance cost	-234.44	-14.5
Increase / (Decrease) Short Term Borrowings	782.81	-2,642.7
The result of the second of th		
Net cash flow from / (used in) financing activities (C)	548.37	-2,657.2
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	85.03	-738.9
Cash and cash equivalents at the beginning of the year	25.29	917.41
Cash and cash equivalents at the end of the year *	110.32	178.4
* Comprises:		
(a) Cash on hand	1.38	1.19
	1.38	1.15
(b) Balances with banks	(2.50)	56.75
(i) In current accounts (ii) In deposit accounts	(3.56)	56.75
	112.50	120.50

Date :- 10th November,2023

Place :- Ahmedabad

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For Amrapali Industries Limited

Main mm

Yashwant Thakkar Managing Director DIN: 00071126



B.B. Gusani & AssociatesChartered Accountants

CA BHARGAV B. GUSANI

M bhargavgusani77@gmail.com

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to The Board of Directors Amrapali Industries Limited

We have reviewed the accompanying statement of unaudited consolidated financial results of **Amrapali Industries Limited** (the "Parent"), which includes its subsidiary **Amrapali Industries Global IFSC Limited** (the Parent and its subsidiary together referred to as "the Group") and its share of net loss after tax and total comprehensive loss of its subsidiary for quarter and half year ended September 30, 2023 and year to date from April 01, 2023, to September 30, 2023 (the "Statement") 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").

The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" 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 and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. 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 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. This standard requires that we plan and perform



B.B. Gusani & Associates Chartered Accountants

<u>CA BHARGAV B. GUSANI</u>

M bhargavgusani77@gmail.com

the review to obtain moderate assurance as to whether the 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 other 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 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 the aforesaid Indian Accounting Standards ('Ind AS') -specified 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, B B Gusani & Associates Chartered Accountants

Bhargay Gusani Proprietor Membership No. 120710

FRN: 0140785W Date: 10-11-2023 Place: Jamnagar

UDIN: 23120710BGTXNC8071

CIN: 191110G11988PLC010674
Registered Office: Unit No. PO5-02D, 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, 2023

			Quarter Ended		Half Year	Ended	(Rs. In Lak For The Year
	Particulars '		30-06-2023	30-09-2022	30-09-2023	30-09-2022	31-03-2023
		30-09-2023					
	ate of start of reporting period	01-07-2023	01-04-2023	01-07-2022	01-04-2023	01-04-2022	01-04-2022
	ate of end of reporting period	30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	31-03-2023
	eport	Consolidated	Consolidated	Standalone	Standalone	Standalone	Standalone
D W	thether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Re	evenue From Operations		HE STATE OF THE STATE OF	Spirit All		THE CANADA	
(a	Revenue From Operations	6,96,540.34	6,73,069.86	10,98,679.92	13,69,610.20	20,30,611.63	29,06,844.
(b	Other Income	16.50	4.81	(21.78)	21.31	80.53	417.
	otal Revenue from operations (net)	6,96,556.84	6,73,074.67	10,98,658.14	13,69,631.51	20,30,692.16	29,07,261
	conditure	0,50,530.04	0,13,014.01	20,30,030.24	20,00,002102	20,50,052.20	
) Cost of materials consumed						
					** ** ***	22 25 272 22	20.05.742
(b	Purchases of stock-in-trade	6,95,477.30	6,72,500.92	11,03,154.68	13,67,978.22	20,35,072.89	29,06,743
(c) Changes in inventories of finished goods, work-in-progress and	664.35	87.75	(4,946.09)	752.10	(5,141.27)	(1,509.
	ock-In-trade	No. 20 No. 10 List	2 11 12 12 12 12 12 12 12 12 12 12 12 12	10/10/2010/10			1.00
(d	Employee benefit expense	26.63	17.66	23.68	44.29	38.19	101
(e	Finance Costs	139.96	94.48	14.52	234.44	14.52	597
(e	Depreciation and amortisation expense	36.77	36.78	41.89	73.55	83.78	173
	Other Expenses	191.73	311.94	330.16	503.67	549.80	1,066
- 10	Jouret Expenses	131.73	322.54	330.20	303.07	545.00	2,000
-	atal avanage	6.00 535 54	6 72 040	10,98,618.84	13,69,586.27	20,30,617.91	29,07,172
10	otal expenses	6,96,536.74	6,73,049.53				
Pr	rofit (loss) Before exceptional & Extraordinary Items and Tax	20.10	25.14	39.30	45.24	74.25	88
_							
	cceptional items						
	rofit (loss) from ordinary activates before Extraordinary Items and	20.10	25.14	39.30	45.24	74.25	88
	IX .						
	ktraordinary items	1750	and the same	41375			
Pr	rofit (loss) from ordinary activities before tax	20,10	25.14	39.30	45.24	74.25	88
Ta	ax Expenses - Current Tax	7.58	5.39	7.03	12.97	10.28	13
(le	ess):- MAT Credit	el data de la pri-	manual av.	(4.00)		(7.25)	
	urrent Tax Expense Relating to Prior years	CONTROL TO	Carter Land.				
	eferred Tax (Assets)/llabtilties	(17.79)	1.50	3.03	(16.29)	5.57	
						65.66	72
P	rofit (loss) from ordinary activities	30.31	18.25	33.25	48.56	65.66	- //
0	ther Comprehensive Income (OCI)						
751		are the					
	ems that will not be reclassified to profit or loss	Approximately 181	Market Land				
	come tax relating to items that will not be reclassified to profit or						
	ems that will be reclassified to profit or loss		2 1 年 7 年 1 5				
		The second					
In	come tax relating to items that will be reclassified to profit or loss						
		CONTRACTOR OF THE PARTY OF THE	The second second				
To	otal Profit After Other Comprehensive Income	30.31	18.25	33.25	48.56	65.66	7:
Pr	rofit/(Loss) From Discountinuing Operation Before Tax	THE PERSON	SE THE PROPERTY.				
	ax Expenses of Discontinuing Operations	No. of the last of				130 3337	
	et Profit/(Loss) from Discountinuing Opration After Tax	A ROY STATE	250000		ALCOHOLD TO THE		
					-		
P	rofit(Loss) For Period Before Minority Interest					-	
CI	hare Of Profit / Loss Associates	California de Cal	NATIONAL PROPERTY.	SELECTION OF THE PARTY OF THE P	CONTRACTOR OF THE PARTY OF THE		
			ALC: NO STATE OF THE PARTY OF T				
	rofit/Loss Of Minority Interset		40		45.55		_
	et Profit (+)/ Loss (-) For the Period	30.31	18.25	33.25	48.56	65.66	72
	etails of equity share capital	MARKET STATES	1783 CN COCK	5956 3			
P	aid-up equity share capital	2,570.53	2,570.53	2,570.53	2,570.53	2,570.53	2,570
Fa	ace value of equity share capital (per share)	5.00	5.00	5.00	5.00	5.00	
	etails Of Debt Securities	SARAN WAR	Control of the	200 TO 100 TO 10	11-VA-125-125		indicate and the second
	ald-up Debt Capital	CONTRACTOR OF THE	4 - 5 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1	1200 May 18.	The state of the s	Carlotte and the same	
	ace value of Debt Securities						75-74-1
R	eserve Excluding Revaluation Reserves As Par Balance sheet Of						
	revious Year						
	ebentuer Redemption Reserve			-		-	Markey Co.
E	arnings per share (EPS)	B. Service			ALCONO DE		
	asic earnings per share from countinuing And Discountinuing						
	perations	0.06	0.04	0.06	0.09	0.13	
			W. Park Co.	No. of Concession, Name of Street, or other party of the Concession, Name of Street, or other pa	Control of the Contro		
D	illuted earnings per share from countinuing And Discountinuing perations	0.06	0.04	0.06	0.09	0.13	

- 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 10th Nov, 2023.
- 2 The Statutory Auditors have carried out limited review of the Unaudited Results of the Compnay for the Quarter and Half year ended 30/09/2023.
- 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.

 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 2023 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 :- 10th November,2023 Place :- Ahmedabad

Yashwant Thakkar Managing Director DIN: 00071126

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, 2023

		Year Er	(Rs. In Lak
	Particulars	30-09-2023	31-03-2023
Α	Date of start of reporting period	01-04-2023	01-04-2022
В	Date of end of reporting period	30-09-2023	31-03-2023
С	Report	Consolidated	Standalone
D	Whether results are audited or unaudited	Unaudited	Audited
	SSETS	Olladoreco	- Hourica
1 N	ion-current assets		
a) P	Property, Plant and Equipment	2,062.05	2,127.9
	Capital work-in-progress	-	
-	nvestment Property		
	Goodwill	364.55	364.5
	Other Intangible assets	-	-
	ntangible assets under development		
g) B	Biological Assets other than bearer plants		
	nvestments accounted for using equity method		
	inancial Assets		
-	nvestments	20.79	20.7
	rade receivables	20.75	20.7
	oans	1,607.84	471.5
	ecurity Deposits	1,007.84	4/1.5
	Deferred tax assets (net)		
	Other non-current assets	38.33	112.5
**	Current assets	36.33	112.5
	nventories	2 647 21	2 200 2
-	inancial Assets	2,647.21	3,399.3
	nvestments		
- 1/	rade receivables	F 420 22	- 42.4
1.7	Cash and cash equivalents	5,428.23	42.4 25.2
	Bank balances other than Cash and cash equivalents	235.32	25.2
	hort Term Loans & Advances		
-	Others	-	120.5
	Current Tax Assets (Net)		139.5
	Other current assets		12 627 6
	Non-current assets classified as held for sale	33,756.50	12,637.0
3 IV	Non-current assets classified as field for sale	•	
	Total Assets	46,160.82	19,341.0
F	QUITY & LIABILITIES:	40,100.82	13,341.0
	quity		
	quity Share capital	2 570 52	2 570 5
	Other Equity	2,570.53	2,570.5
	iabilities	525.12	476.5
	Non-Current Liabilities		
	inancial Liabilities		
	ong Term Borrowings	•	•
	rade payables		
(III) b	Other financial liabilities (other than those specified in item (b), to be specified)		
	Provisions		
	Deferred tax liabilities (Net)	312.16	328.4
	Deferred government grants (non current)		-
e) 0	Other non-current liabilities		



2)	Current liabilities		
a)	Financial Liabilities		
(i)	Short Term Borrowings	10,229.56	9,446.75
(ii)	Trade payables	4 1	
	Total Outstanding Dues of creditors to micro and small enterprise		-
	Total Outstanding Dues of creditors other than micro and small enterprise	3,446.55	1,862.59
(iii)	Other financial liabilities		
a)	Provisions		1.00
b)	Income/Current Tax Liabilities (Net)	12.97	30.59
c)	Other current liabilities	29,063.93	4,624.59
	Total Liabilities	46,160.82	19,341.06

For Amrapali Industries Limited

Marina m

Yashwant Thakkar Managing Director DIN: 00071126

Date :- 10th November,2023 Place :- Ahmedabad AHMEDABAD CO

CIN: L91110GJ1988PLC010674

Unaudited Cash Flow Consolidated Statement for the half year ended September 30, 2023

Particulars	As on 30th September, 2023 Consolidated Rs. In Lakhs	As on 30th September, 2022 Standalone Rs. In Lakhs
Cash flow from operating activities		
Profit before Tax	45.24	74.25
Adjustments for:		
Depreciation and amortisation	73.55	83.78
Interest Income	(13.88)	0.00
Finance costs	234.44	14.52
Operating profit / (loss) before working capital changes	339.35	172.55
Movements in Working Capital		
	752.10	-5.141.27
(Increase) / Decrease Inventories		
Increase / (Decrease) Trade payables	1,583.96	5,996.92
(Increase) / Decrease Trade Receivables	(5,385.76)	175.04
(Increase) / Decrease Other Non Current Assets	74.17	
(Increase) / Decrease Other Non Current Liabilities		(10.45)
Increase / (Decrease) Other Financial Assets	139.55	•
Increase / (Decrease) Short Term Provisions	(1.00)	9.28
Increase / (Decrease) Other current Assets	(21,119.41)	(1,239.18)
Increase / (Decrease) Other current liabilities	24,439.34	1,814.42
Net Cash Generated/(Used in) Operations	482.95	1,604.76
Direct Taxes Paid including for past years	(30.59)	
Net cash flow from / (used in) operating activities (A)	791.71	1,777.31
. Cash flow from Investing activities		
(Purchase)/Sales of Fixed Assets	-7.62	/150 55
그 나는 아이들이 가게 하는 사람들이 내려왔다. 그는 사람들이 가는 사람들이 되었다면 하는 것이 되었다. 그는 사람들이 되었다면 하는 것이 없는 것이 없는 것이 없다면 없다면 없다. 그런 사람들이 없는 것이 없는 것이 없는 것이 없는 것이 없는 것이 없는 것이 없다면		(168.55)
Interest received	13.88	·
(Purchase)/Sales of Current Investments		(93.77)
(Purchase)/Sales of Non-Current Investments		16.34
Change in Long Term Loan and Advances	-1,136.31	386.96
Net cash flow from / (used in) investing activities (B)	-1,130.05	140.98
. Cash flow from financing activities		
Finance cost	-234.44	-14.52
Increase / (Decrease) Short Term Borrowings	782.81	-2,642.74
Net cash flow from / (used in) financing activities (C)	548.37	-2,657.26
Not increase / (decrease) in Cash and such assistate (A.B. C)	210.03	-738.97
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		
Cash and cash equivalents at the beginning of the year	25.29	917.41
Cash and cash equivalents at the end of the year *	235.32	178.44
* Comprises:		
(a) Cash on hand	1.38	1.19
(b) Balances with banks		
(i) In current accounts	(3.56)	56.75
(ii) In deposit accounts	237.50	120.50
	235.32	178.44

For Amrapali Industries Limited

Date :- 10th November, 2023 Place :- Ahmedabad

malicion (m Yashwant Thakkar

Managing Director DIN: 00071126