



AMRAPALI
INDUSTRIES LTD.

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

Date: 10/11/2023

AMRAPALI INDUSTRIES LTD.

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 dated 10th 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:

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 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**.
3. 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



AMRAPALI INDUSTRIES LTD.

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

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 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





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


Bhargav Gusani
Proprietor

Membership No. 120710

FRN: 0140785W

Date: 10-11-2023

Place: Jamnagar

UDIN: 23120710BGTXNB3490

AMRAPALI INDUSTRIES LIMITED

CIN: L9110GJ1988PLC010674

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, 2023

Particulars	Quarter Ended			Half Year Ended		(Rs. In Lakh)
	30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	For The Year
A Date of start of reporting period	01-07-2023	01-04-2023	01-07-2022	01-04-2023	01-04-2022	31-03-2023
B Date of end of reporting period	30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	31-03-2023
C Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Revenue From Operations						
(a) Revenue From Operations	6,96,540.34	6,73,069.86	10,98,679.92	13,69,610.20	20,30,611.63	29,06,844.11
(b) Other Income	16.50	4.81	(21.78)	21.31	80.53	417.16
Total Revenue from operations (net)	6,96,556.84	6,73,074.67	10,98,658.14	13,69,631.51	20,30,692.16	29,07,261.27
Expenditure						
(a) Cost of materials consumed						
(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	29,06,743.35
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	664.35	87.75	(4,946.09)	752.10	(5,141.27)	(1,509.19)
(d) Employee benefit expense	26.63	17.66	23.68	44.29	38.19	101.68
(e) Finance Costs	139.96	94.48	14.52	234.44	14.52	597.56
(e) Depreciation and amortisation expense	36.77	36.78	41.89	73.55	83.78	173.06
(f) Other Expenses	191.73	311.94	330.16	503.67	549.80	1,066.33
Total expenses	6,96,536.74	6,73,049.53	10,98,618.84	13,69,586.27	20,30,617.91	29,07,172.79
Profit (loss) Before exceptional & Extraordinary Items and Tax	20.10	25.14	39.30	45.24	74.25	88.48
Exceptional Items						
Profit (loss) from ordinary activities before Extraordinary Items and Tax	20.10	25.14	39.30	45.24	74.25	88.48
Extraordinary Items						
Profit (loss) from ordinary activities before tax	20.10	25.14	39.30	45.24	74.25	88.48
Tax Expenses - Current Tax	7.58	5.39	7.03	12.97	10.28	13.81
(less)- MAT Credit	-	-	(4.00)	-	(7.25)	-
Current Tax Expense Relating to Prior years	-	-	-	-	-	-
Deferred Tax (Assets)/Liabilities	(17.79)	1.50	3.03	(16.29)	5.57	2.40
Profit (loss) from ordinary activities	30.31	18.25	33.25	48.56	65.66	72.27
Other Comprehensive Income (OCI)						
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						
Total Profit After Other Comprehensive Income	30.31	18.25	33.25	48.56	65.66	72.27
Profit/(Loss) From Discontinuing Operation Before Tax						
Tax Expenses of Discontinuing Operations						
Net Profit/(Loss) from Discontinuing Operation After Tax						
Profit(Loss) For Period Before Minority Interest						
Share Of Profit / Loss Associates						
Profit/Loss Of Minority Interest						
Net Profit (+) / Loss (-) For the Period	30.31	18.25	33.25	48.56	65.66	72.27
Details of equity share capital						
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
Details Of Debt Securities						
Paid-up Debt Capital	-	-	-	-	-	-
Face value of Debt Securities	-	-	-	-	-	-
Reserve Excluding Revaluation Reserves As Per Balance sheet Of previous Year	-	-	-	-	-	-
Debenture Redemption Reserve	-	-	-	-	-	-
Earnings per share (EPS)						
Basic earnings per share from continuing And Discontinuing operations	0.06	0.04	0.06	0.09	0.13	0.14
Diluted earnings per share from continuing And Discontinuing operations	0.06	0.04	0.06	0.09	0.13	0.14

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 10th Nov, 2023.
2. The Statutory Auditors have carried out limited review of the Unaudited Results of the Company for the Quarter and Half year ended 30/09/2023.
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 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
Yashwant Thakkar
Managing Director
DIN: 00071126

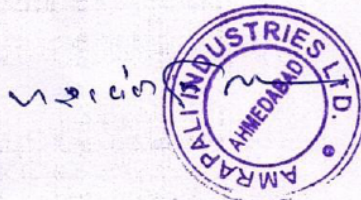
AMRAPALI INDUSTRIES LIMITED

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, 2023

		(Rs. In Lakh)	
Particulars		Year Ended	
A	Date of start of reporting period	30-09-2023	31-03-2023
B	Date of end of reporting period	01-04-2023	01-04-2022
C	Whether results are audited or unaudited	30-09-2023	31-03-2023
		Unaudited	Audited
	ASSETS		
1	Non-current assets		
a)	Property, Plant and Equipment	2,062.05	2,127.98
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	1,732.84	471.53
(iv)	Security Deposits		
i)	Deferred tax assets (net)		
j)	Other non-current assets	38.33	112.50
2	Current assets		
a)	Inventories	2,647.21	3,399.31
b)	Financial Assets		
(i)	Investments	-	-
(ii)	Trade receivables	5,428.23	42.47
(iii)	Cash and cash equivalents	110.32	25.29
(iv)	Bank balances other than Cash and cash equivalents	-	-
(v)	Short Term Loans & Advances	-	-
(vi)	Others	-	139.55
c)	Current Tax Assets (Net)	-	-
d)	Other current assets	33,756.50	12,637.09
3	Non-current assets classified as held for sale		
	Total Assets	46,160.82	19,341.06
	EQUITY & LIABILITIES:		
	Equity		
a)	Equity Share capital	2,570.53	2,570.53
b)	Other Equity	525.12	476.56
	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	328.45
d)	Deferred government grants (non current)	-	-
e)	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	-	-
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

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



For Amrapali Industries Limited

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

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

Particulars	As on	As on
	30th September, 2023 Rs. In Lakhs	30th September, 2022 Rs. In Lakhs
A. 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	-5,141.27
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
B. Cash flow from investing activities		
(Purchase)/Sales of Fixed Assets	-7.62	(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	-1,261.31	386.96
Net cash flow from / (used In) investing activities (B)	-1,255.05	140.98
C. 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
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	85.03	-738.97
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	178.44
* 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	112.50	120.50
	110.32	178.44

For Amrapali Industries Limited



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

Yashwant Thakkar

Yashwant Thakkar
Managing Director
DIN: 00071126



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





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



Bhargav Gusani
Proprietor
Membership No. 120710
FRN: 0140785W
Date: 10-11-2023
Place: Jamnagar
UDIN: 23120710BGTXNC8071

AMRAPALI INDUSTRIES LIMITED

CIN: L9110GJ1988PLC010674

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, 2023

Particulars	Quarter Ended			Half Year Ended		(Rs. In Lakh)
	30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	For The Year
A Date of start of reporting period	01-07-2023	01-04-2023	01-07-2022	01-04-2023	01-04-2022	01-04-2022
B Date of end of reporting period	30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	31-03-2023
C Report	Consolidated	Consolidated	Standalone	Standalone	Standalone	Standalone
D Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Revenue From Operations						
(a) Revenue From Operations	6,96,540.34	6,73,069.86	10,98,679.92	13,69,610.20	20,30,611.63	29,06,844.11
(b) Other Income	16.50	4.81	(21.78)	21.31	80.53	417.16
Total Revenue from operations (net)	6,96,556.84	6,73,074.67	10,98,658.14	13,69,631.51	20,30,692.16	29,07,261.27
Expenditure						
(a) Cost of materials consumed	-	-	-	-	-	-
(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	29,06,743.35
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	664.35	87.75	(4,946.09)	752.10	(5,141.27)	(1,509.19)
(d) Employee benefit expense	26.63	17.66	23.68	44.29	38.19	101.68
(e) Finance Costs	139.96	94.48	14.52	234.44	14.52	597.56
(f) Depreciation and amortisation expense	36.77	36.78	41.89	73.55	83.78	173.06
(g) Other Expenses	191.73	311.94	330.16	503.67	549.80	1,066.33
Total expenses	6,96,536.74	6,73,049.53	10,98,618.84	13,69,586.27	20,30,617.91	29,07,172.79
Profit (loss) Before exceptional & Extraordinary Items and Tax	20.10	25.14	39.30	45.24	74.25	88.48
Exceptional items						
Profit (loss) from ordinary activities before Extraordinary Items and Tax	20.10	25.14	39.30	45.24	74.25	88.48
Extraordinary items						
Profit (loss) from ordinary activities before tax	20.10	25.14	39.30	45.24	74.25	88.48
Tax Expenses - Current Tax	7.58	5.39	7.03	12.97	10.28	13.81
(less):- MAT Credit	-	-	(4.00)	-	(7.25)	-
Current Tax Expense Relating to Prior years	-	-	-	-	-	-
Deferred Tax (Assets)/Liabilities	(17.79)	1.50	3.03	(16.29)	5.57	2.40
Profit (loss) from ordinary activities	30.31	18.25	33.25	48.56	65.66	72.27
Other Comprehensive Income (OCI)						
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						
Total Profit After Other Comprehensive Income	30.31	18.25	33.25	48.56	65.66	72.27
Profit/(Loss) From Discontinuing Operation Before Tax	-	-	-	-	-	-
Tax Expenses of Discontinuing Operations	-	-	-	-	-	-
Net Profit/(Loss) from Discontinuing Operation After Tax	-	-	-	-	-	-
Profit/(Loss) For Period Before Minority Interest	-	-	-	-	-	-
Share Of Profit / Loss Associates						
Profit/Loss Of Minority Interest						
Net Profit (+)/ Loss (-) For the Period	30.31	18.25	33.25	48.56	65.66	72.27
Details of equity share capital						
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
Details Of Debt Securities						
Paid-up Debt Capital	-	-	-	-	-	-
Face value of Debt Securities	-	-	-	-	-	-
Reserve Excluding Revaluation Reserves As Per Balance sheet Of previous Year	-	-	-	-	-	-
Debenture Redemption Reserve	-	-	-	-	-	-
Earnings per share (EPS)						
Basic earnings per share from continuing And Discontinuing operations	0.06	0.04	0.06	0.09	0.13	0.14
Diluted earnings per share from continuing And Discontinuing operations	0.06	0.04	0.06	0.09	0.13	0.14

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

		(Rs. In Lakh)	
A	Particulars	Year Ended	
		30-09-2023	31-03-2023
B	Date of start of reporting period	01-04-2023	01-04-2022
C	Date of end of reporting period	30-09-2023	31-03-2023
D	Report	Consolidated	Standalone
D	Whether results are audited or unaudited	Unaudited	Audited
	ASSETS		
1	Non-current assets		
a)	Property, Plant and Equipment	2,062.05	2,127.98
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	1,607.84	471.53
(iv)	Security Deposits		
i)	Deferred tax assets (net)	-	-
j)	Other non-current assets	38.33	112.50
2	Current assets		
a)	Inventories	2,647.21	3,399.31
b)	Financial Assets		
(i)	Investments	-	-
(ii)	Trade receivables	5,428.23	42.47
(iii)	Cash and cash equivalents	235.32	25.29
(iv)	Bank balances other than Cash and cash equivalents	-	-
(v)	Short Term Loans & Advances	-	-
(vi)	Others	-	139.55
c)	Current Tax Assets (Net)	-	-
d)	Other current assets	33,756.50	12,637.09
3	Non-current assets classified as held for sale	-	-
	Total Assets	46,160.82	19,341.06
	EQUITY & LIABILITIES:		
	Equity		
a)	Equity Share capital	2,570.53	2,570.53
b)	Other Equity	525.12	476.56
	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	328.45
d)	Deferred government grants (non current)	-	-
e)	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	-	-
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

(Handwritten Signature)

Yashwant Thakkar
Managing Director
DIN: 00071126

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



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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
	A. 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	-5,141.27
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
B. Cash flow from investing activities		
(Purchase)/Sales of Fixed Assets	-7.62	(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
C. 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
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	210.03	-738.97
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



Yashwant Thakkar

Yashwant Thakkar
Managing Director
DIN: 00071126