



AMRAPALI INDUSTRIES LTD.

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

Date: 13/02/2024

To,
Department of Corporate Services,
BSE Limited,
Phiroze Jeejeebhoy Towers
Dalal Street, Fort,
Mumbai - 400 001.

SECURITY CODE: 526241 || SECURITY ID: AMRAPLIN || ISIN: INE762C01021 || SERIES: EQ

Dear Sir/Madam,

Sub.- Outcome of Board Meeting dated 13th February, 2024 and submission of Standalone & Consolidated Un-audited Financial Results of the Company for the Third Quarter and Nine months ended 31st December, 2023.

With reference to our previous communications through letter dated 06th February, 2024 regarding the date of Board Meeting and business to be transacted thereat etc., and in continuation to the same, this is to inform you that the Meeting of Board of Directors commenced at 1.45 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 third quarter and nine months ended on 31st December, 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. Considered and approved all other businesses as per agenda circulated.

The meeting of the Board of Directors concluded at 2.15 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



Independent Auditor's Review Report on the Quarterly and year to date Unaudited Standalone Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 (as amended)

Review Report to
The Board of Directors
Amrapali Industries Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Amrapali Industries Limited ("the Company") for the quarter and nine months ended December 31, 2023 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with the applicable Indian Accounting Standards ('IND AS') prescribed under section 133 of the Companies Act, 2013, read with relevant rules issued thereunder 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 as amended, including the manner in which it is to be disclosed, or that it contains any material mis-statement.

For B B Gusani & Associates
Chartered Accountants


Bhargav Gusani
Proprietor
Membership No. 120710
Firm Regn. No. 140785W
UDIN: 24120710BJZVYN5773
Date: 13-02-2024
Place: Jamnagar



AMRAPALI INDUSTRIES LIMITED

CIN: L9110G1988PLC010674

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

Email: all@amrapali.com

Statement of Standalone Unaudited Financial Results for the quarter and nine months ended December 31, 2023

Particulars	Quarter Ended			Nine Month Ended		For The Year
	31-12-2023	30-09-2023	31-12-2022	31-12-2023	31-12-2022	Ended:
	01-10-2023	01-07-2023	01-10-2022	01-04-2023	01-04-2022	01-04-2022
	31-12-2023	30-09-2023	31-12-2022	31-12-2023	31-12-2022	31-03-2023
C Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Revenue From Operations						
(a) Revenue From Operations	8,46,144.97	6,96,540.34	5,12,191.28	22,15,755.17	25,42,802.91	29,06,844.11
(b) Other Income	-	16.50	59.35	21.31	139.88	417.16
Total Income (a+b)	8,46,144.97	6,96,556.84	5,12,250.63	22,15,776.48	25,42,942.79	29,07,261.27
Expenditure						
(a) Cost of materials consumed	-	-	-	-	-	-
(b) Purchases of stock-in-trade	8,45,684.75	6,95,477.30	5,09,284.55	22,13,667.97	25,44,357.44	29,06,743.35
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(192.53)	664.35	2,360.26	559.57	(2,781.01)	(1,509.19)
(d) Employee benefit expense	33.91	26.63	28.04	78.20	69.23	101.68
(e) Finance Costs	227.80	139.96	217.21	462.24	231.73	597.56
(f) Depreciation and amortisation expense	36.78	36.77	29.31	130.33	113.06	173.06
(f) Other Expenses	333.14	191.73	298.14	835.81	847.94	1,066.33
Total expenses (a to f)	8,46,123.85	6,96,536.74	5,12,217.51	22,15,710.12	25,42,835.42	29,07,172.79
Profit (loss) before exceptional & Extraordinary items and Tax	21.12	20.10	33.12	66.36	107.37	88.48
Exceptional items						
Profit (loss) from ordinary activities before Extraordinary Items and Tax	21.12	20.10	33.12	66.36	107.37	88.48
Extraordinary items						
Profit (loss) from ordinary activities before tax	21.12	20.10	33.12	66.36	107.37	88.48
Tax Expenses - Current Tax	4.28	7.58	5.60	37.25	15.88	13.81
(less)- MAT Credit	-	-	(0.55)	-	(7.80)	-
Current Tax Expense Relating to Prior years	-	-	-	-	-	-
Deferred Tax (Assets)/Liabilities	0.54	(17.79)	3.57	(15.25)	9.14	2.40
Profit (loss) from ordinary activities	16.30	30.31	24.50	64.86	90.15	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	16.30	30.31	24.50	64.86	90.15	72.27
Other Comprehensive Income (OCI)	-	-	-	-	-	-
A. Items that will not be reclassified to profit and loss (Net of tax)						
B. Items that will be reclassified to profit and loss (Net of tax)						
Total Comprehensive Income for the period comprising Profit/(loss) and other comprehensive income for the period	16.30	30.31	24.50	64.86	90.15	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
Other Equity (excluding Revaluation Reserve)	-	-	-	-	-	-
Earnings per share (EPS)						
Earnings per equity share (For continuing operations)(EPS for the Quarter and nine months not annualised):						
	0.03	0.06	0.05	0.13	0.18	0.14
	0.03	0.06	0.05	0.13	0.18	0.14
Earnings per equity share (for discontinued operations)						
Earnings per equity share (For discontinued & continuing operations)(EPS for the Quarter and nine months not annualised):						
	0.03	0.06	0.05	0.13	0.18	0.14
	0.03	0.06	0.05	0.13	0.18	0.14

Notes:-

1. These standalone unaudited financial results of the Company for the quarter and nine months ended 31st December, 2023 have been reviewed by the Audit Committee and then approved by the Board of Directors at their respective meetings held on 13th February, 2024. The Statutory Auditors of the Company have conducted a limited review of these financial results and have issued an unmodified review conclusion on the same.
2. The above standalone unaudited financial results have been prepared in accordance with the recognition and measurement principles of the Companies Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended thereafter and other recognized accounting practices and policies to the extent applicable.
3. These results have been prepared in accordance with the Indian Accounting Standard (referred to as "Ind AS") 34 - Interim Financial Reporting.
4. The Company has not more than one reportable business segment. Hence, separate information for segment wise disclosure is not required in accordance with the of Ind AS (AS) 108 - "Segment Reporting".
5. The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.

For, Amrapali Industries Limited



Yashwant Thakkar

Yashwant Thakkar
Managing Director
DIN: 00071126

Date :- 13-02-2024
Place :- Ahmedabad





Independent Auditor's Review Report on the Quarterly and year to date Unaudited Consolidated Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 (as amended)

Review Report to
The Board of Directors
Amrapali Industries Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Amrapali Industries Limited**. ("the Holding Company") and its subsidiary company **Amrapali Industries Global Ifsc Limited**. for the quarter and nine month ended 31st December 2023 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited consolidated financial results prepared in accordance with the applicable Indian Accounting Standards ('IND AS') prescribed under section 133 of the Companies Act, 2013, read with relevant rules issued thereunder 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 as amended, including the manner in which it is to be disclosed, or that it contains any material mis-statement.

For B B Gusani & Associates
Chartered Accountants


Bhargav Gusani
Proprietor
Membership No. 120710
Firm Regn. No. 140785W
UDIN: 24120710BJZVYN5773
Date: 13-02-2024
Place: Jamnagar



AMRAPALI INDUSTRIES LIMITED

CIN: L9110GJ1988PLC010674

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

Email: all@amrapali.com

Statement of Consolidated Unaudited Financial Results for the quarter and nine months ended December 31, 2023

Particulars	Quarter Ended			Nine Month Ended			(Rs. In Lakh)
	31-12-2023	30-09-2023	31-12-2022	31-12-2023	31-12-2022	31-03-2023	For The year Ended
A Date of start of reporting period	01-10-2023	01-07-2023	01-10-2022	01-04-2022	01-04-2022	01-04-2022	
B Date of end of reporting period	31-12-2023	30-09-2023	31-12-2022	31-12-2023	31-12-2022	31-03-2023	
C Report	Consolidated	Consolidated	Standalone	Consolidated	Standalone	Standalone	
D Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
I Revenue From Operations							
(a) Revenue From Operations	8,46,144.97	6,96,540.34	5,12,191.28	22,15,755.17	25,42,802.91	29,06,844.11	
(b) Other Income	-	16.50	59.35	21.31	139.88	417.16	
Total Income (a+b)	8,46,144.97	6,96,556.84	5,12,250.63	22,15,776.48	25,42,942.79	29,07,261.27	
Expenditure							
(a) Cost of materials consumed	-	-	-	-	-	-	
(b) Purchases of stock-in-trade	8,45,684.75	6,95,477.30	5,09,284.55	22,13,662.97	25,44,357.44	29,06,743.35	
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(192.53)	664.35	2,360.26	559.57	(2,781.01)	(1,509.19)	
(d) Employee benefit expense	33.91	26.63	28.04	78.20	65.23	101.68	
(e) Finance Costs	227.80	130.96	717.21	462.24	281.73	597.56	
(f) Depreciation and amortisation expense	36.78	36.77	29.31	110.33	111.09	173.06	
(g) Other Expenses	333.14	191.73	798.14	836.31	847.94	1,066.33	
Total expenses (a to f)	8,46,123.85	6,96,536.74	5,12,217.51	22,15,710.12	25,42,835.42	29,07,172.79	
Profit (loss) Before exceptional & Extraordinary items and Tax	21.12	20.10	33.12	66.36	107.37	88.48	
Exceptional items	-	-	-	-	-	-	
Profit (loss) from ordinary activities before Extraordinary Items and Tax	21.12	20.10	33.12	66.36	107.37	88.48	
Extraordinary items	-	-	-	-	-	-	
Profit (loss) from ordinary activities before tax	21.12	20.10	33.12	66.36	107.37	88.48	
Tax Expenses - Current Tax	4.28	7.58	5.60	17.25	15.88	13.81	
(less): MAT Credit	-	-	(0.55)	-	(7.80)	-	
Current Tax Expense Relating to Prior years	-	-	-	-	-	-	
Deferred Tax (Assets)/Liabilities	0.54	(17.79)	3.57	(15.75)	9.14	2.40	
Profit (loss) from ordinary activities	16.30	30.31	24.50	64.86	90.15	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	16.30	30.31	24.50	64.86	90.15	72.27	
Other Comprehensive Income (OCI)	-	-	-	-	-	-	
A. Items that will not be reclassified to profit and loss (Net of tax)	-	-	-	-	-	-	
B. Items that will be reclassified to profit and loss (Net of tax)	-	-	-	-	-	-	
Total Comprehensive Income for the period comprising Profit/(loss) and other comprehensive income for the period	16.30	30.31	24.50	64.86	90.15	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	
Other Equity (excluding Revaluation Reserve)	-	-	-	-	-	-	
Earnings per share (EPS)							
Earnings per equity share (For continuing operations)(EPS for the Quarter and nine months not annualised):							
	0.03	0.06	0.05	0.13	0.18	0.14	
	0.03	0.06	0.05	0.13	0.18	0.14	
Earnings per equity share (For discontinued operations)							
	-	-	-	-	-	-	
	-	-	-	-	-	-	
Earnings per equity share (For discontinued & continuing operations)(EPS for the Quarter and nine months not annualised):							
	0.03	0.06	0.05	0.13	0.18	0.14	
	0.03	0.06	0.05	0.13	0.18	0.14	

Notes -

- These consolidated unaudited financial results of the Company for the quarter and nine months ended 31st December, 2023 have been reviewed by the Audit Committee and then approved by the Board of Directors at their respective meetings held on 13th February, 2024. The Statutory Auditors of the Company have conducted a limited review of these financial results and have issued an unmodified review conclusion on the same.
- The above standalone unaudited financial results have been prepared in accordance with the recognition and measurement principles of the Companies Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended thereafter and other recognized accounting practices and policies to the extent applicable.
- These results have been prepared in accordance with the Indian Accounting Standard [referred to as "Ind AS"] 34 - Interim Financial Reporting.
- The Company has not more than one reportable business segment. Hence, separate information for segment wise disclosure is not required in accordance with the of Ind AS (AS) 108 "Segment Reporting".
- The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.

Date :- 13-02-2024
Place :- Ahmedabad



For, Amrapali Industries Limited

(Signature)

Yashwant Thakkar
Managing Director
DIN: 00071126