



APLAYA CREATIONS LIMITED

CIN : L17122DL1996PLC332121



Date: 13.11.2020

To
Department of Corporate Services
BSE Limited
Ground Floor, P] Towers,
Dalal Street Fort,
Mumbai – 400001

SUBJECT: OUTCOME OF THE BOARD MEETING HELD ON 13.11.2020

Dear Sir/Ma'am,

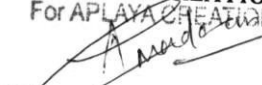
This is to inform you that the meeting of the Board of Directors of APLAYA CREATIONS LIMITED was held on 13th November, 2020 at registered office of the company situated at Unit No. DPT-208, 2ND FLOOR, DLF PRIME TOWERS, F-79-80 OKHLA INDUSTRIAL AREA, PHASE-1, NEW DELHI South Delhi DL 110020 to approve the following matters:

1. Approved the Unaudited Quarterly and half yearly Financial Results for the Period ended on 30.09.2020
2. Approved the Limited Review Report on the financial results of the quarter ended 30.09.2020

The aforesaid Board Meeting commenced at 2:30 pm and concluded at 5:30 pm.

Thanking You.

For APLAYA CREATIONS LIMITED
For APLAYA CREATIONS LTD.


AMIT MADAN Directors
DIRECTOR
DIN-08347122

Registered Office: Unit No. DPT-208, 2nd Floor, DLF Prime Towers, F-79-80, Okhla Industrial Area, Phase-1, New Delhi-110020 IN. **Branch Office-** Shop No.-3, Wing-B, Harehwar Apt, sonwar Bazar, Bhandarwada Naka, Malad West, Mumbai-400064, Maharashtra, India **Email-** info@aplayacreations.com, **Website:** www.aplayacreations.com **Phone :** 011-41049222, **Mobile No.** +91 8376058996.

Name of the Company : APLAYA CREATIONS LIMITED

CIN NO. L17122DL1996PLC332121

Addree: DPT 208, 2ND FLOOR, DLF PRIME TOWER, OKHLA PHASE I, SOUTH DELHI-110020

Email ID: einseedutech@gmail.com; Website: www.aplayacreations.com

Statement of Unaudited Fiancial Result for the quarter and half year ended 30th Sep, 2020

(Rupees in
Lakh Except
EPS)

	Particulars	Quarter ended			Half Year Ended		Year Ended	
		30th Sep 2020	30th June 2020	30th Sep 2019	30th Sep 2020	30th Sep 2019	31st March 2020	31st March 2019
		Unaudite d	Unaudite d	Unaudited	Unaudite d	Unaudited	Audited	Audited
I	Revenue From Operations	-	-	919.63	-	1,398.50	1,398.50	14,680.46
II	Other Income	-	-	1.6600	-	1.6700	8.21	32.57
III	Total Income (I+II)	-	-	921.29	-	1,400.17	1,406.71	14,713.03
IV	EXPENSES							
	Cost of materials consumed	-	-	894.28	-	1,367.32	-	-
	Purchases of Stock-in-Trade	-	-	-	-		1,367.32	14,615.73
	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	-	-	1.32	-	1.32	1.32	24.65
	Employee benefits expense	2.04	2.04	0.5900	4.08	3.2000	12.34	13.07
	Finance Cost	-	-	-	-		-	-
	Depreciation and amortization expense	0.48	-	-	0.48		5.83	0.22
	Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	2.25	1.95	6.02	4.20	9.11	20.92	67.33
	Total expenses (IV)	4.77	3.99	899.57	8.76	1,378.31	1,405.09	14,671.70
V	Profit/(loss) before exceptional items and tax (I- IV)	4.77	-3.99	21.73	8.76	21.86	1.62	41.33
VI	Exceptional Items	-	-	-	-		-	-
VII	Profit/(loss) before tax	4.77	-3.99	-	8.76		-	-
VIII	Tax expense:							

	(1) Current tax	-	-	-	-		0.81	10.58
	(2) Deferred tax	-	-	-	-		0.30	1.14
IX	Total expenses Tax	4.77	-3.99	-	8.76		0.51	11.72
X	Profit/(loss) from discontinued operations							
XI	Tax expense of discontinued operations							
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)	4.77	-3.99	-	8.76		-	-
XIII	Profit/(loss) After Tax (V-IX)	4.77	-3.99	21.73	8.76	21.86	1.11	29.61
XIV	Other Comprehensive Income						-	
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-	-
XV	Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	4.77	-3.99	21.73	8.76	21.86	1.11	29.61
XVI	Earnings per equity share (for continuing operation):						-	
	(1) Basic	0.0033	0.0028	0.0151	0.0061	0.0152	0.0008	0.0206
	(2) Diluted	-	-	-	-	-	-	-
XVII	Earnings per equity share (for discontinued operation):						-	
	(1) Basic	0.0033	0.0028	0.0151	0.0061	0.0152	0.0008	0.0206
	(2) Diluted	-	-	-	-	-	-	-
XVIII	Earnings per equity share(for discontinued & continuing operations)						-	
	(1) Basic	-	-		-			

		0.0033	0.0028	0.0151	0.0061	0.0152	0.0008	0.0206
	(2) Diluted	-	-	0.0151	-	0.0152	0.0008	0.0206

Note:

1	The above unaudited financial results were reviewed by Audit Committee and approved by the Board of Directors in their meeting held on 13th Nov 2020.
2	The previous period figures have been regrouped wherever necessary.
3	The Statutory auditors of the Company have carried out a "Limited Review" of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.
4	The above results have been prepared in compliance with the recognition and measurement principles of the companies (Indian Accounting Standard) Rules, 2015 as amended by the companies (Indian Accounting Standards Amendment Rules 2016) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable, beginning 1st April 2017, the company has for the first time adopted Ind As with a transition date of 1st April 2016.

Date: 13.11.2020

Place: Delhi

For APLAYA CREATIONS LIMITED

AMIT MADAAN
DIRECTOR



Statement of Assets and Liabilities

(Rupees in Lakh)

Particulars	As at 30.09.2020	As at 31.03.2020
ASSETS		
Non-Current Assets		
(a) Property, plant and equipments	8.29	8.29
(b) Intangible assets	-	-
(c) Financial assets	-	-
(i) Investments	-	-
(ii) Loans	-	-
(e) Deffered tax assets	0.04	0.04
(d) Other non-current assets	-	-
Total Non-Current Assets	8.33	8.33
Current Assets		
(a) Inventories	41.56	41.56
(b) Financial assets	-	-
(i) Investments	147.96	147.96
(ii) Trade receivables	9,763.66	9,763.66
(iii) Cash and cash equivalents	0.85	0.85
(iv) Bank balances other than (iii) above	25.60	25.60
(v) Loans	392.18	392.18
(vi) Other financial assets	14.05	14.05
(c) Other current assets	186.33	186.33
(d) Current tax assets	-	-
Total Current Assets	10,572.19	10,572.19
TOTAL ASSETS	10,580.52	10,580.52
EQUITIES AND LIABILITIES		
EQUITY		
(a) Equity share capital	1,437.99	1,437.99

(b) Reserves & surplus	843.94	852.70
Total Shareholder's Funds	2,281.93	2,290.69
LIABILITIES		
Non-Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	-	-
(ii) Other financial liabilities	-	-
(b) Deferred tax liabilities (net)	-	-
(c) Long term provisions	-	-
Total Non-Current Liabilities	-	-
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	7.64	7.64
(ii) Trade payables	8,240.11	8,240.11
(iii) Other financial liabilities	21.65	21.65
(b) Other current liabilities	29.19	20.43
(c) Short term provisions	-	-
(d) Current tax liability	-	-
Total Current Liabilities	8,298.59	8,289.83
TOTAL EQUITIES AND LIABILITIES	10,580.52	10,580.52

Date: 13.11.2020

Place: Delhi

For APLAYA CREATIONS LIMITED

AMIT MADAAN
DIRECTOR



Name of the Company : APLAYA CREATIONS LIMITED

CIN NO. L17122DL1996PLC332121

**Address: DPT 208, 2ND FLOOR, DLF PRIME TOWER, OKHLA PHASE I, SOUTH DELHI-
110020**

Email ID: einsedutech@gmail.com; Website: www.aplayacreations.com

CASH FLOW STATEMENT FOR THE YEAR ENDED ON 30th September 2020

	<i>(Rs. in Lacs)</i>	
	For the half year ended 30th Sep 2020 (Rupees)	For the half year ended 30th Sep 2019 (Rupees)
<u>CASH FLOW FROM OPERATING ACTIVITIES</u>		
Net profit/ (loss) before tax and after	(8.76)	21.86
extra- ordinary items	-	-
<u>Adjustments for items: -</u>	-	-
Net amount written off/written back	-	-
Loss on sale of property, plant & equipment	-	-
Interest paid	-	-
Interest received	-	-
Depreciation on Property, plant & equipment	-	-
Operating Profit before working capital changes	(8.76)	21.86
<u>Working capital adjustments: -</u>		
(Increase)/ decrease in trade receivables	-	(1,899.91)
(Increase)/ decrease in Inventories	-	(1.32)
(Increase)/ decrease in Other Financial assets	-	-
Increase/ (decrease) in Other assets	-	(171.16)
Increase/ (decrease) in Current borrowings	-	-
Increase/ (decrease) in Trade payables	-	2,082.15
Increase/ (decrease) in Other liabilities	8.76	(16.14)
Cash generated from operations	(0.00)	15.48
Direct Taxes Paid	-	-

Net cash flow from operating activities (A)	(0.00)	15.48
<u>CASH FLOW FROM INVESTING ACTIVITIES</u>		
Sale/ (Purchase) of Fixed Assets	-	(10.14)
Loans reovered	-	(82.01)
Interest Received	-	-
Net cash flow from investing activities (B)	-	(92.16)
<u>CASH FLOW FROM FINANCING ACTIVITIES</u>		
Interest Paid	-	-
Repayment of Loans	-	(1.28)
Net proceeds from borrowings	-	-
Net cash flow from financing activities (C)	-	(1.28)
Net cash flow during the year (A + B + C)	(0.00)	(77.96)
Add: Opening cash and cash equivalents	26.46	100.56
Closing cash and cash equivalents	26.45	22.60
Components of cash and cash equivalents		
Cash in hand	0.85	7.91
Deposit with banks	25.60	14.69
In current accounts	-	-
Total cash and cash equivalents	26.45	22.60

Date: 23.11.2020

Place: Delhi

For APLAYA CREATIONS LIMITED
 AMIT MADAN
 DIRECTOR





To,
The Board of Directors
M/s Aplaya Creations Limited,
New Delhi

1. I have reviewed the accompanying statement of unaudited financial results ("statement") of M/s Aplaya Creations Limited ("the company") for the quarter and Half year ended 30 September, 2020, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Circular No. CIR/CFD/FAC/62/2016 dated July 5,2016.



2. This Statement, which is the responsibility of the Company's Management and 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 Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting Principles generally accepted in India. My responsibility is to express a conclusion on the Statement based on our review.

3. I have conducted my 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 (ICAL). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 and consequently does not enable me to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly I do not express an audit opinion.

4. Based on our review conducted as stated above nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information' required to be disclosed in terms of regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR MANOJ RAJ & ASSOCIATES
CHARTERED ACCOUNTANTS



Manoj Kumar
(Proprietor)

M No.: 095531
FRN: 017373N

Place: Delhi

Date:13/11/2020