



# AMRAPALI INDUSTRIES LTD.

To,  
**BSE Limited**  
**Corporate Relations Department**  
PJ Tower,  
Dalal Street,  
Mumbai – 400 001

Dear Sir,

**Sub: Submission of Unaudited Financial Result of the Company for the quarter ended on June 30, 2017 along with Limited Review Report.**  
**Ref: Amrapali Industries Limited (Security Id/Code: AMRAPLIN/526241)**

In reference to captioned subject and pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are hereby submitting the followings:

1. Unaudited Financial Results for the quarter ended on June 30, 2017.
2. Limited Review Report on Unaudited Financial Results for the quarter ended on June 30, 2017.

Kindly take the same on your record and disseminate the same on your website and oblige us.

Thanking You,

Yours faithfully,  
For, **Amrapali Industries Limited**

  
**Yashwant Thakkar**  
**Managing Director**  
**DIN: 00071126**



# AMRAPALI INDUSTRIES LIMITED

CIN:L91110GJ1988PLC010674

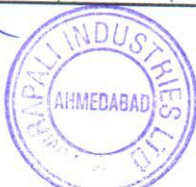
Registered Office: 19, 20, 21, Third Floor, Narayan Chambers, B/H Patang Hotel, Ashram Road, Ahmedabad - 380 006, Gujarat

## Statement of Standalone Unaudited Financial Results for the Quarter ended June 30, 2017

Particulars	Quarter Ended			YEAR ENDED
	30/06/2017	31/03/2017	30/06/2016	31/03/2017
<b>A</b> Date of start of reporting quarter	01/04/2017	01/01/2017	01/04/2016	01/04/2016
<b>B</b> Date of end of reporting quarter	30/06/2017	31/03/2017	30/06/2016	31/03/2017
<b>C</b> Whether results are audited or unaudited	Unaudited	Audited	Unaudited	Audited
<b>D</b> Nature of report standalone or consolidated	Standalone/Quarterly	Standalone/Quarterly	Standalone/Quarterly	Standalone/Year Ended
<b>I Revenue From Operations</b>				
Net sales or Revenue from Operations	340,095.37	152,675.25	58,817.80	493,134.62
<b>II Other Income</b>	51.72	83.58	96.42	353.25
<b>III Total Revenue (I + II)</b>	<b>340,147.09</b>	<b>152,758.83</b>	<b>58,914.22</b>	<b>493,487.87</b>
<b>IV Expenses</b>				
(a) Cost of materials consumed	-	-	-	-
(b) Purchases of stock-in-trade	345,216.65	152,168.92	58,759.06	491,496.78
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(4,991.08)	(83.68)	(173.23)	430.86
(d) Employee benefit expense	11.96	28.16	14.22	92.29
(e) Finance Costs	103.56	153.07	134.62	561.73
(f) Depreciation and amortisation expense	56.30	58.87	49.58	207.63
(g) Other Expenses	152.71	74.81	125.71	506.48
<b>Total expenses</b>	<b>340,550.10</b>	<b>152,400.15</b>	<b>58,909.96</b>	<b>493,295.77</b>
<b>V Profit (loss) before Exceptional and Extraordinary Items and tax (III-IV)</b>	<b>(403.01)</b>	<b>358.69</b>	<b>4.26</b>	<b>192.11</b>
<b>VI Exceptional items</b>	-	-	-	-
<b>VIII Profit (loss) before Tax (VII-VIII)</b>	<b>(403.01)</b>	<b>358.69</b>	<b>4.26</b>	<b>192.11</b>
<b>X Tax Expense</b>				
(a) Current Tax	-	39.32	-	39.32
(b) Deferred Tax (Asset)/Liabilities	-	(11.57)	-	(11.57)
<b>XI Net Profit/Loss for the period from Continuing Operations (IX-X)</b>	<b>(403.01)</b>	<b>330.94</b>	<b>4.26</b>	<b>164.36</b>
<b>XII Profit (Loss) from Discontinuing Operations</b>				
<b>XIII Tax Expenses of Discontinuing Operations</b>				
<b>XIV Net Profit (Loss) from Discontinuing Operations after tax (XII-XIII)</b>				
<b>Profit(Loss) For Period Before Minority Interest</b>				
Share Of Profit / Loss Associates	-	-	-	-
Profit/Loss Of Minority Interest	-	-	-	-
<b>XV Profit (Loss) for the period (XI+XIV)</b>	<b>(403.01)</b>	<b>330.94</b>	<b>4.26</b>	<b>164.36</b>
<b>XVI Other Comprehensive Income</b>				
a. i). Amount of item 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). Item that will be reclassified to profit or loss	-	-	-	-
ii). Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
<b>XVII Total Comprehensive income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Comprehensive income [Comprising Profit for the Period ( After tax) and Other comprehensive income ] (XV+XVII)</b>	<b>(403.01)</b>	<b>330.94</b>	<b>4.26</b>	<b>164.36</b>
<b>XVII Details of equity share capital</b>				
Paid-up equity share capital (Face Value of Rs. 5/- per equity share)	2,570.53	2,570.53	2,570.53	2,570.53
Face value of equity share capital (Per Share)	Rs. 5/-	Rs. 5/-	Rs. 5/-	Rs. 5/-
<b>XIX Reserves excluding revaluation reserve as per Balance Sheet</b>				827.32
<b>XX Earnings per share (Not Annualized for Quarter ended)</b>				
(a) <b>Earnings per share Continuing Operation ( Not Annualised for Quarter ended )</b>				
Basic earnings per share before extraordinary items	(0.78)	0.64	0.01	0.32
Diluted earnings per share before extraordinary items	(0.78)	0.64	0.01	0.32
(b) <b>Earnings per share Discontinuing Operation ( Not Annualised for Quarter ended )</b>				
Basic earnings per share after extraordinary items	0.00	0.00	0.00	0.00
Diluted earnings per share after extraordinary items	0.00	0.00	0.00	0.00
(c) <b>Earnings per share ( Not Annualised for Quarter ended )</b>				
Basic earnings per share before extraordinary items	(0.78)	0.64	0.01	0.32
Diluted earnings per share before extraordinary items	(0.78)	0.64	0.01	0.32

2017/0

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## AMRAPALI INDUSTRIES LIMITED

CIN:L91110GJ1988PLC010674

Registered Office: 19, 20, 21, Third Floor, Narayan Chambers, B/H Patang Hotel, Ashram Road, Ahmedabad - 380 006, Gujarat

### Statement of Standalone Unaudited Financial Results for the Quarter ended June 30, 2017

Particulars	Quarter Ended			YEAR ENDED
	30/06/2017	31/03/2017	30/06/2016	31/03/2017
A Date of start of reporting quarter	01/04/2017	01/01/2017	01/04/2016	01/04/2016
B Date of end of reporting quarter	30/06/2017	31/03/2017	30/06/2016	31/03/2017
C Whether results are audited or unaudited	Unaudited	Audited	Unaudited	Audited
D Nature of report standalone or consolidated	Standalone/Quarterly	Standalone/Quarterly	Standalone/Quarterly	Standalone/Year Ended

#### Notes:-

1	The Standalone financial results of Amrapali Industries Limited for the Quarterly and Financial year ended date have been reviewed by the Audit committee and subsequently approved and taken on record by the Board of Directors of the company at its meeting held on September 14, 2017.
2	The Financial results of the company have been prepared in accordance with the Indian Accounting Standard (Ind AS) notified under the Companies (Indian Accounting Standard) (Amendment) Rule, 2016. The Company has adopted Indian AS from April 1, 2017 and accordingly these financial statement (Including for all the periods presented in accordance with Ind AS 101 - First time adoption of Indian Accounting Standards) have been prepared in accordance with the recognition and measurement principle in Ind AS 34 - Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with the relevant issued thereunder and the other accounting principle accepted in India.
3	First time adoption of Ind AS : In Preparing these financial statements, the company has applied the following significant optional exemption, in addition to those which are mandatory; Optional exemption availed : Property, Plant and equipment and intangible assets : As permitted by the Ind AS 101, the company has elected to continue with carrying values under previous GAAP for all items of Property, Plant and equipment, including intangible asset.
4	The Company has opted to avail the relaxation provided by the securities Securities and Exchange Board of India vide its circular dated July 5, 2016 as available to listed entities. Accordingly, the company has provided Ind AS Compliant financial result only for the previous quarter ended June 30, 2016 to align with the financial results for the current quarter ended June 30, 2017.
5	The statement does not include Ind AS compliant result for the Preceding quarter and previous year ended March 31, 2017 as it not mandatory as per SEBI Circular No.CIR/CFD/FAC/62/2016 dated July 5, 2016.
6	The Ind AS Compliant corresponding figure for quarter ended June 30, 2016, have not been subjected to limited review or audit. However, the company's , management has exercised necessary due diligence to ensure that the financial result provide a true and fair view of its affairs.
7	The Statutory auditor of company have carried out a "Limited Review" of the above results as per Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015.
8	The prior figures have been regrouped and reclassified wherever necessary.

Date :- September 14, 2017

Place:- Ahmedabad



For, Amrapali Industries Limited

22/9/17

Yashwant Thakkar  
Managing Director  
DIN:00071126

Reconciliation of Statement of Profit and Loss as Previously Reported under GAAP to Ind-AS:

(Rs. In Lakhs)

Particulars	For the Quarter ended June 30, 2016
Net Profit after tax as report under Previous GAAP	4.26
Ind AS Adjustment: Add/(loss)	
<b>Total Income for the Quarter / Year Ended as per Ind AS</b>	<b>4.26</b>
Other Comprehensive Income	-
<b>Total Comprehensive Income for the Quarter / Year Ended as per Ind AS</b>	<b>4.26</b>



**Limited Review Report****Auditor's Report On Quarterly Financial Results of the Company Pursuant to the  
Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement)  
Regulations, 2015**

To,

**The Board of Directors Amrapali Industries Limited**

**CIN :- L91110GJ1988PLC010674**

We have reviewed the accompanying statement of unaudited financial results of **AMRAPALI INDUSTRIES LIMITED** for the quarter ended 30th June, 2017 which are included in the accompanying "statement of Unaudited Financial Result for Quarter ended June 30, 2017" together with relevant notes thereon. The statement has been prepared by company pursuant to regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI circular dated July 5, 2016, which has been initialed by us for identification Purposes. The statement is the responsibility of the company's management and has been approved by the Board of Directors. Further, the Management is also responsible to ensure that the accounting policies used in preparation of this statement in accordance with the companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognized accounting practices and policies. Our responsibility is to issue a report on the statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, Engagement to Review Financial Statements 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting other recognized accounting practices and policies has not disclosed the information required to disclosed in terms of Regulation 33 of the 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.

Date: **14 SEP 2017**  
Place: Jamnagar

For, Doshi Maru & Associates  
Chartered Accountants  
FRN: 0112187W

**Kirit S Bheda**  
Partner  
Membership No. 031642