



## 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 and half year ended on September 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:

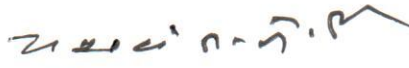
1. Unaudited Financial Results for the quarter and half year ended on September 30, 2017.
2. Limited Review Report on Unaudited Financial Results for the quarter ended and half year ended on September 30, 2017.

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**



**Regd. Office :**

19-20-21, Narayan Chambers, T+91 79 26581329/30  
11th Floor, B/h. Patang Hotel, T+91 79 26575105/06  
Ashram Road, Ahmedabad-9. F+91 79 26579169/26584313  
CIN : L91110GJ1988PLC010674  
E-mail : ail@amrapali.com / www.amrapali.asia

(Amt. Rs. In Lakhs)

Particulars	Quarter Ended		YEAR TO DATE		YEAR ENDED	
	30/09/2017	30/06/2017	30/09/2016	30/09/2017	30/09/2016	31/03/2017
	01/07/2017	01/04/2017	01/07/2016	01/04/2017	01/04/2016	01/04/2016
Date of start of reporting quarter	30/09/2017	30/06/2017	30/09/2016	30/09/2017	30/09/2016	31/03/2017
Date of end of reporting quarter	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Whether results are audited or unaudited						
A						
B						
C						
I Revenue From Operations						
Net sales of Revenue from Operations	137,612.55	340,095.37	44,728.91	477,707.92	103,546.71	493,134.62
II Other Income	147.92	51.72	87.23	199.64	183.65	353.25
III Total Revenue (I + II)	137,760.47	340,147.09	44,816.14	477,907.56	103,730.36	493,487.87
IV Expenses						
(a) Cost of materials consumed	133,603.81	345,216.65	44,095.11	478,820.46	102,854.17	491,496.78
(b) Purchases of stock-in-trade	5,126.55	(4,991.08)	620.47	135.47	447.24	430.86
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	16.00	11.96	22.71	27.96	36.93	92.29
(d) Employee benefit expense	77.45	103.56	154.44	181.01	289.06	561.73
(e) Finance Costs	43.16	56.30	49.58	99.46	99.16	207.63
(f) Depreciation and amortisation expense	120.33	152.71	116.83	273.04	242.54	506.47
(g) Other Expenses						
Total expenses	138,987.30	340,550.10	45,059.14	479,537.40	103,969.10	493,295.76
V Profit (loss) before Exceptional and Extraordinary Items and tax (III-IV)	(1,226.83)	(403.01)	(243.00)	(1,629.84)	(238.74)	192.11
VI Exceptional items						
VIII Profit (loss) before Tax (VII-VIII)						
X Tax Expense						
(a) Current Tax	(1,226.83)	(403.01)	(243.00)	(1,629.84)	(238.74)	192.11
(b) Deferred Tax (Asset)/Liabilities						
XI Net Profit/Loss for the period from Continuing Operations (IX-X)						
XII Profit (Loss) from Discontinuing Operations						
XIII Tax Expenses of Discontinuing Operations	(1,226.83)	(403.01)	(243.00)	(1,629.84)	(238.74)	164.36
XIV Net Profit (Loss) from Discontinuing Operations after tax (XII-XIII)						
XV Profit (Loss) for the period (XI+XIV)						
XVI Other Comprehensive Income						
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	0.00	0.00	0.00	0.00	0.00	0.00
XVII Total Comprehensive income [Comprising Profit for the Period (After tax) and Other comprehensive income] (XV+XVI)	(1,226.83)	(403.01)	(243.00)	(1,629.84)	(238.74)	164.36
XVIII Details of equity share capital						
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	2,570.53	2,570.53
Face value of equity share capital (Per Share)	Rs. 5/-	Rs. 5/-	Rs. 5/-	Rs. 5/-	Rs. 5/-	Rs. 5/-
XIX Reserves excluding revaluation reserve as per Balance Sheet						
XX Earnings per share (Not Annualised for Quarter ended)						
(a) Earnings per share: Continuing Operation (Not Annualised for Quarter ended)	(2.39)	(0.78)	(0.47)	(3.17)	(0.46)	0.32
Basic earnings per share before extraordinary items	(2.39)	(0.78)	(0.47)	(3.17)	(0.46)	0.32
Diluted earnings per share before extraordinary items						
(b) Earnings per share Discontinuing Operation (Not Annualised for Quarter ended)	0.00	0.00	0.00	0.00	0.00	0.00
Basic earnings per share after extraordinary items	0.00	0.00	0.00	0.00	0.00	0.00
Diluted earnings per share after extraordinary items						
(c) Earnings per share (Not Annualised for Quarter ended)	(2.39)	(0.78)	(0.47)	(3.17)	(0.46)	0.32
Basic earnings per share before extraordinary items	(2.39)	(0.78)	(0.47)	(3.17)	(0.46)	0.32
Diluted earnings per share before extraordinary items						

- Notes:-
- The above results were reviewed by the Audit committee and subsequently taken on record by the Board of Directors of the company at its meeting held on December 11, 2017. The statutory auditor of the company have carried out limited review of the above financial results.
  - The Company has single reportable business segment. Hence, no separate information for segment wise disclosure is given in accordance with the requirements of Indian Accounting Standard (Ind AS) 108 - "Operating Segments".
  - This Statement has been prepared in accordance with companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of 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 1st April 2016.
  - The Ind AS Compliant corresponding figure for quarter ended 30 September 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.
  - 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.
  - The prior figures have been regrouped and reclassified wherever necessary.

Date :- 11th December, 2017  
 Place :- Ahmedabad.



Amrapali Industries Limited

Yashwant Thakkar  
 Managing Director  
 DIN: 00071126

**AMRAPALI INDUSTRIES LIMITED**  
**CIN: L91110GJ1988PLC010674**

Regd.Office : 19/20/21 Third Floornarayan Chambers, B/H Patang Hotel Ashram Road, Ahmedabad - 380 006  
Website: | Tel. No.: | Fax No.: | E-mail:

**Statement of Standalone Unaudited Financial Results for the Quarter and Half Year Ended on 30th September 2017**

*	Assets	As at 30.09.17	As at 31.03.17
<b>1</b>	<b>Non-current assets</b>		
	Property, plant and equipment	3,014.00	3,006.69
	Capital work-in-progress	-	-
	Investment property	-	-
	Goodwill	364.55	364.55
	Other intangible assets	-	-
	Intangible assets under development	-	-
	Biological assets other than bearer plants	-	-
	Investments accounted for using equity method	-	-
	<b>Non-current financial assets</b>		
	Non-current investments	1,094.87	1,087.46
	Trade receivables, non-current	-	-
	Loans and Advances, non-current	26.21	397.24
	Other non-current financial assets	-	-
	<b>Total non-current financial assets</b>	<b>4,499.63</b>	<b>4,855.94</b>
	Deferred tax assets (net)	-	-
	Other non-current assets	-	-
	<b>Total non-current assets</b>	<b>-</b>	<b>-</b>
<b>2</b>	<b>Current assets</b>		
	Inventories	66.95	202.42
	<b>Current financial asset</b>	<b>66.95</b>	<b>202.42</b>
	Current investments	-	-
	Trade receivables, current	702.56	79.71
	Cash and cash equivalents	5.47	7.12
	Other Balances With Banks	1,823.50	1,498.87
	Loans, current	1,253.49	2,503.75
	Other current financial assets	-	-
	<b>Total current financial assets</b>	<b>3,785.02</b>	<b>4,089.45</b>
	Current tax assets (net)	-	-
	Other current assets	14.94	42.91
	<b>Total current assets</b>	<b>14.94</b>	<b>42.91</b>
<b>3</b>	Non-current assets classified as held for sale		
<b>4</b>	Regulatory deferral account debit balances and related deferred tax Assets		
	<b>Total assets</b>	<b>8,366.54</b>	<b>9,190.72</b>

*21/10/17*



	<b>Equity and liabilities</b>		
<b>1</b>	<b>Equity</b>		
	<b>Equity attributable to owners of parent</b>		
	Equity share capital	2,570.53	2,570.53
	Other equity	(786.16)	827.32
	<b>Total equity attributable to owners of parent</b>	1,784.37	3,397.85
	Non controlling interest	-	-
	<b>Total equity</b>	<b>1,784.37</b>	<b>3,397.85</b>
<b>2</b>	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
	<b>Non-current financial liabilities</b>		
	Borrowings, non-current		
	Trade payables, non-current		
	Other non-current financial liabilities		
	<b>Total non-current financial liabilities</b>	-	-
	Provisions, non-current	-	-
	Deferred tax liabilities (net)	84.39	84.39
	Deferred government grants, Non-current	-	-
	Other non-current liabilities	-	-
	<b>Total non-current liabilities</b>	84.39	84.39
	<b>Current liabilities</b>		
	<b>Current financial liabilities</b>		
	Borrowings, current	2,624.06	2,249.60
	Trade payables, current	544.69	354.38
	Other current financial liabilities	3,289.71	3,064.13
	<b>Total current financial liabilities</b>		
	Other current liabilities	-	-
	Provisions, current	39.33	40.37
	Current tax liabilities (Net)	-	-
	Deferred government grants, Current	-	-
	<b>Total current liabilities</b>	6,497.79	5,708.48
3	Liabilities directly associated with assets in disposal group classified as held for sale	-	-
4	Regulatory deferral account credit balances and related deferred tax liability	-	-
	<b>Total liabilities</b>	6,582.18	5,792.87
	<b>Total equity and liabilities</b>	<b>8,366.54</b>	<b>9,190.72</b>



Amrapali Industries Limited

*[Handwritten Signature]*

Yashwant Thakkar  
Managing Director  
DIN: 00071126

Date :- 11th December, 2017  
Place : Ahmedabad

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

Particulars	For the Quarter ended September 30, 2016
Net Profit after tax as report under Previous GAAP	(243.00)
Ind AS Adjustment:Add/(loss)	0.00
Total Income for the Quarter / Year Ended as per Ind AS	(243.00)
Other Comprehensive Income	-
Total Comprehensive Income for the Quarter / Year Ended as per Ind AS	(243.00)

22/09/2016





**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 September, 2017 which are included in the accompanying "statement of Unaudited Financial Result for Quarter ended September 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.

For, Doshi Maru & Associates  
Chartered Accountants

ERN: 0112187W



Kirit S Bheda  
Partner

Membership No. 031642

Date: 11/12/2017

Place: Jamnagar