



AMRAPALI INDUSTRIES LTD.

Date: February 14, 2023

To,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai -400001.

Dear Sir,

Sub: Outcome of Board meeting held on today i.e. on February 14, 2023, in terms of second proviso to Regulation 30(6) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Ref: Amrapali Industries Limited (Security Id/Code: AMRAPLIN/526241)

In reference to captioned subject, we hereby inform you that the Board of Directors of the Company, in their Board Meeting held on today, i.e. on Tuesday, February 14, 2023, at the Corporate Office of the Company situated at 19,20,21 Narayan Chambers, 3rd Floor, B/h. Patang Hotel, Ashram Road, Ahmedabad-380009 which was commenced at 12:30 Noon and concluded at 01:20 P.M., have

1. Considered, approved and taken on record the Unaudited Standalone financial result of the Company for the quarter ended on December 31, 2022.
2. Considered and approved all other business as per agenda circulated.

Further, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we are enclosing herewith Unaudited Standalone Financial Results for the Quarter ended December 31, 2022 and Limited Review Report issued by Statutory Auditors on the Un-audited Standalone financial results for the Quarter ended December 31, 2022.

Kindly take the above on record.

For, Amrapali Industries Limited

Handwritten signature and initials of Yashwant Amratlal Thakkar.

Yashwant Amratlal Thakkar
Chairman & Managing Director
DIN: 00071126



Place: Ahmedabad

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



AMRAPALI INDUSTRIES LTD.

Date: February 14, 2023

To,
BSE Limited,
PhirozeJeejeebhoy Towers,
Dalal Street, Mumbai - 400001.

Dear Sir,

Subject: Submission of Unaudited Standalone Financial Results for the Quarter ended on December 31, 2022.

Ref: Amrapali Industries Limited (Security Id/Code: AMRAPLIN/526241)

With reference to captioned subject and pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Standalone Unaudited Financial Results of the Company for the Quarter ended on December 31, 2022 along with Limited Review Report for the Quarter ended on December 31, 2022.

Kindly take the above on record.

For, Amrapali Industries Limited

Yashwant Amratlal Thakkar
Chairman & Managing Director
DIN: 00071126



Encl:-A/a

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Unit No. PO5-02D, 5th Floor,
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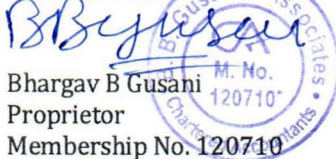
Independent Auditor's Review Report on the Quarterly and year to date Unaudited Standalone Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 (as amended)

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, 2022 ("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

FRN: 140785W


Bhargav B Gusani
Proprietor
Membership No. 120710

Date: 14th February 2023

Place: Jamnagar

UDIN: 23120710BGTXDD8709

AMRAPALI INDUSTRIES LIMITED

CIN: L91110G1988PLC010674

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, 2022

Particulars	Quarter Ended			Nine Month Ended		(Rs. In Lakh)
	31/12/2022	30/09/2022	31/12/2021	31/12/2022	31/12/2021	For The Year Ended
A Date of start of reporting period	01/10/2022	01/07/2022	01/10/2021	01/04/2022	01/04/2021	01/04/2021
B Date of end of reporting period	31/12/2022	30/09/2022	31/12/2021	31/12/2022	31/12/2021	31/03/2022
C Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Revenue From Operations						
(a) Revenue From Operations	512,191.28	1,098,679.92	981,334.06	2,542,802.91	2,618,414.05	3,017,287.60
(b) Other Income	59.35	(21.78)	458.96	139.88	663.57	159.07
Total income (a+b)	512,250.63	1,098,658.14	981,793.02	2,542,942.79	2,619,077.62	3,017,446.67
Expenditure						
(a) Cost of materials consumed	-	-	-	-	-	-
(b) Purchases of stock-in-trade	509,284.55	1,103,154.68	981,657.63	2,544,357.44	2,617,266.00	3,017,344.81
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	2,360.26	(4,946.09)	(425.64)	(2,781.01)	(678.83)	(1,470.77)
(d) Employee benefit expense	28.04	23.68	20.74	66.23	51.70	88.13
(e) Finance Costs	217.21	14.52	282.86	231.73	602.48	571.42
(e) Depreciation and amortisation expense	29.31	41.89	42.12	113.09	126.36	167.54
(f) Other Expenses	298.14	330.16	130.00	847.94	1,564.85	769.37
Total expenses (a to f)	512,217.51	1,098,618.84	981,707.71	2,542,835.42	2,618,932.56	3,017,470.50
Profit (loss) Before exceptional & Extraordinary Items and Tax	33.12	39.30	85.31	107.37	145.06	(23.83)
Exceptional items						
Profit (loss) from ordinary activities before Extraordinary Items and Tax	33.12	39.30	85.31	107.37	145.06	(23.83)
Extraordinary items						
Profit (loss) from ordinary activities before tax	33.12	39.30	85.31	107.37	145.06	(23.83)
Tax Expenses - Current Tax	5.60	7.03	27.21	15.88	59.28	8.20
(less)- MAT Credit	(0.55)	(4.00)	(9.83)	(7.80)	(31.92)	(0.15)
Current Tax Expense Relating to Prior years	-	-	-	-	-	-
Deferred Tax (Assets)/Liabilities	3.57	3.03	1.27	9.14	5.56	10.14
Profit (loss) from ordinary activities	24.50	33.25	66.66	90.15	112.14	(42.02)
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	24.50	33.25	66.66	90.15	112.14	(42.02)
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	24.50	33.25	66.66	90.15	112.14	(42.02)
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)	-	470.30	-	-	-	404.64
Earnings per share (EPS)						
Earnings per equity share (For continuing operations)(EPS for the Quarter and nine months not annualised):						
(1) Basic (Rs.)	0.05	0.06	0.13	0.18	0.22	(0.08)
(2) Diluted (Rs.)	0.05	0.06	0.13	0.18	0.22	(0.08)
Earnings per equity share (For discontinued operations)						
(1) Basic (Rs.)	-	-	-	-	-	-
(2) Diluted (Rs.)	-	-	-	-	-	-
Earnings per equity share (For discontinued & continuing operations)(EPS for the Quarter and nine months not annualised):						
(1) Basic (Rs.)	0.05	0.06	0.13	0.18	0.22	(0.08)
(2) Diluted (Rs.)	0.05	0.06	0.13	0.18	0.22	(0.08)
Notes:-						
1	These standalone unaudited financial results of the Company for the quarter and nine months ended 31st December, 2022 have been reviewed by the Audit Committee and then approved by the Board of Directors at their respective meetings held on 14th February, 2023. 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 company has subsidiary in the name of "Amrapali Industries Global IFSC Limited" which is incorporated as on 15th February, 2022 but the subscription money of share capital is not transferred till the quarter and nine month ended on December, 2022. Hence, No requirement consolidated financial of the quarter and nine month ended 31st December, 2022.					
6	The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.					

For, Amrapali Industries Limited



22/02/23

Date :- 14-02-2023
Place :- Ahmedabad

Yashwant Thakkar
Managing Director
DIN: 00071126