



Amal Ltd

310 B, Veer Savarkar Marg, Dadar (West), Mumbai 400 028, Maharashtra, India
sec@amal.co.in | (+91 22) 62559700 | www.amal.co.in

October 22, 2021

[BSE Listing portal](#)

Manager
BSE Ltd
Listing department
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai 400 001

Dear Sir:

Outcome of Board Meeting

Unaudited financial results with limited review report for the quarter ended September 30, 2021

Reference: Scrip ID – AMAL, Scrip code – 506597

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting unaudited financial results of the Company for the quarter ended September 30, 2021 along with limited review report of the Auditor of the Company.

The above have been taken on record by the Board of Directors of the Company today at their meeting held from 10:00 am to 12:45 pm.

Kindly acknowledge and take note of the same on your record.

Thank you,

Very truly yours,
For Amal Ltd

(Ankit Mankodi)
Company Secretary



CIN: L24100MH1974PLC017594



Lalbhai Group



Amal Ltd

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CIN L24100MH1974PLC017594

Part I: Standalone unaudited financial results for the quarter | six months ended on September 30, 2021

(₹ lakhs)

No.	Particulars	Quarter ended on			Six months ended on		Year ended on
		September 30, 2021	June 30, 2021	September 30, 2020	September 30, 2021	September 30, 2020	March 31, 2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
01.	INCOME						
	a) Revenue from operations	1,104.88	279.55	670.73	1,384.43	1,162.93	3,042.04
	b) Other income	39.67	33.19	13.59	72.86	36.72	124.22
	Total income	1,144.55	312.74	684.32	1,457.29	1,199.65	3,166.26
02.	EXPENSES						
	a) Cost of materials consumed	729.16	184.14	226.98	913.30	388.23	960.24
	b) Changes in inventories of finished goods and work-in-progress	3.73	(3.84)	4.31	(0.11)	(7.03)	(5.06)
	c) Power, fuel and water	88.95	45.57	66.85	134.52	123.27	258.56
	d) Repairs and maintenance	32.56	115.13	43.08	147.69	57.84	181.23
	e) Employee benefit expenses	57.19	49.11	37.64	106.30	72.51	167.57
	f) Finance costs	12.87	12.89	18.02	25.76	36.03	72.85
	g) Depreciation and amortisation expenses	38.47	54.58	23.22	93.05	46.31	95.56
	h) Other expenses	166.06	81.19	88.98	247.25	156.11	349.13
	Total expenses	1,128.99	538.77	509.08	1,667.76	873.27	2,080.08
03.	Profit (loss) before tax (01-02)	15.56	(226.03)	175.24	(210.47)	326.38	1,086.18
04.	Tax expense						
	a) Current tax	(0.75)	(60.38)	55.20	(61.13)	96.80	234.38
	b) Deferred tax	2.37	2.38	(6.11)	4.75	(4.86)	(32.71)
	Total tax expense	1.62	(58.00)	49.09	(56.38)	91.94	201.67
05.	Profit (loss) for the period (03-04)	13.94	(168.03)	126.15	(154.09)	234.44	884.51
06.	Other comprehensive income						
	a) Items that will not be reclassified to profit loss						
	Remeasurement gain (loss) on defined benefit plans (net of taxes)	(0.22)	(0.22)	0.02	(0.44)	0.04	(0.88)
07.	Total comprehensive income for the period (05+06)	13.72	(168.25)	126.17	(154.53)	234.48	883.63
08.	Paid-up equity share capital (face value ₹ 10 per share)	942.50	942.50	942.50	942.50	942.50	942.50
09.	Other equity						2493.91
10.	Earnings per equity share						
	Basic and diluted earnings ₹ per equity share of ₹ 10 each (not annualised, excluding year end)	0.15	(1.78)	1.34	(1.63)	2.49	9.38



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Part II: Standalone statement of assets and liabilities

(₹ lakhs)

No.	Particulars	As at	
		September 30, 2021	March 31, 2021
		Unaudited	Audited
A	ASSETS		
1	Non-current assets		
	a) Property, plant and equipment	1,435.86	928.43
	b) Capital work-in-progress	50.14	262.23
	c) Financial assets		
	i) Investments in subsidiary company	500.00	500.00
	ii) Other investments	42.77	42.77
	iii) Loans	1,470.00	-
	iv) Other financial assets	37.85	37.85
	d) Income tax assets (net)	-	77.00
	e) Other non-current assets	0.60	4.95
	Total non-current assets	3,537.22	1,853.23
2	Current assets		
	a) Inventories	162.76	137.78
	b) Financial assets		
	i) Investments	149.74	1,891.50
	ii) Trade receivables	403.13	486.60
	iii) Cash and cash equivalents	29.21	27.74
	iv) Other financial asset	46.72	6.38
	c) Other current assets	59.56	60.43
	d) Asset held for sale	2.76	-
	Total current assets	853.88	2,610.43
	Total assets	4,391.10	4,463.66
B	EQUITY AND LIABILITIES		
	Equity		
	a) Equity share capital	942.50	942.50
	b) Other equity	2,339.37	2,493.91
	Total equity	3,281.87	3,436.41
	Liabilities		
1	Non-current liabilities		
	a) Financial liabilities		
	i) Borrowings	198.09	172.37
	ii) Lease liability	0.91	0.87
	b) Provisions	5.51	5.51
	c) Deferred tax liabilities (net)	112.57	107.81
	Total non-current liabilities	317.08	286.56
2	Current liabilities		
	a) Financial liabilities		
	i) Borrowings	148.55	148.55
	ii) Trade payables		
	Total outstanding dues of		
	a) Micro enterprises and small enterprises	4.36	26.71
	b) Creditors other than micro enterprises and small enterprises	289.93	287.86
	iii) Other financial liabilities	99.20	236.46
	b) Other current liabilities	45.88	40.36
	c) Provisions	1.67	0.75
	d) Current tax liabilities	202.56	-
	Total current liabilities	792.15	740.69
	Total liabilities	1,109.23	1,027.25
	Total equity and liabilities	4,391.10	4,463.66

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Part III: Standalone cash flow statement**(₹ lakhs)**

No.	Particulars	For the six months ended on	
		September 30, 2021	September 30, 2020
		Unaudited	Unaudited
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Profit (loss) before tax	(210.47)	326.38
	Adjustments for:		
	Depreciation and amortisation expenses	93.05	46.31
	Finance costs	25.76	36.03
	Interest income from financial assets measured at amortised cost	(35.72)	(3.24)
	Gain on current investments measured at FVPL (net)	(23.71)	(32.96)
	Dividend income	(0.53)	(0.53)
	Operating profit (loss) before change in operating assets and liabilities	(151.62)	371.99
	Adjustments for:		
	(Increase) Decrease in inventories	(24.98)	(12.90)
	(Increase) Decrease in trade receivables	83.47	102.55
	(Increase) Decrease in other financial assets	(40.34)	-
	(Increase) Decrease in other assets	(0.17)	(15.70)
	(Increase) Decrease in assets held for sale	(2.76)	-
	Increase (Decrease) in trade payables	(20.28)	42.60
	Increase (Decrease) in other financial liabilities	12.96	9.86
	Increase (Decrease) in other current liabilities	5.52	2.59
	Increase (Decrease) in provisions	0.92	(0.39)
	Cash (used in) generated from operations	(137.28)	500.60
	Income tax paid (net of refund)	340.65	(82.40)
	Net cash flow from operating activities A	203.37	418.20
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Payment towards property, plant and equipment (including capital advances)	(533.62)	(35.29)
	Disbursement of loan to subsidiary company	(1,470.00)	-
	Sale (Purchase) of current investments measured at FVPL (net)	1,711.40	(419.92)
	Income from current investments in mutual funds measured at FVPL (net)	54.07	10.84
	Dividend received	0.53	0.53
	Interest received on financial assets measured at amortised cost	35.72	1.25
	Net cash used in investing activities B	(201.90)	(442.59)
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Net cash used in financing activities C	-	-
	Net increase (decrease) in cash and cash equivalents A+B+C	1.47	(24.39)
	Cash and cash equivalents at the beginning of the period	27.74	52.12
	Cash and cash equivalents at the end of the period	29.21	27.73

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Notes:

- 1 These results have been prepared in accordance with the Indian Accounting Standard (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time.
- 2 The above results have been reviewed and recommended for adoption by the Audit Committee and approved by the Board of Directors at their respective meetings held on October 22, 2021 through video conferencing. The Statutory Auditors of the Company have carried out a limited review of the standalone unaudited financial results for the quarter | six months ended on September 30, 2021. Their limited review report does not have any qualification | modification.
- 3 The Company has considered possible effects that may result from COVID-19 in preparation of these results including recoverability of assets including inventories and trade receivables. In developing the assumptions relating to future uncertainties in the economic conditions due to COVID-19, it has, at the date of approval of these results, used relevant internal and external sources of information including economic forecasts and expects that the carrying amounts of these assets are recoverable. The impact of COVID-19 may be different from that estimated as at the date of approval of these standalone financial results.
- 4 The Parliament of India has approved the Code on Social Security, 2020 (the Code) which may impact the contributions by the Company towards provident fund, gratuity and ESIC. The Ministry of Labour and Employment has released draft rules for the Code on November 13, 2020. Final rules are yet to be notified. The Company will assess the impact of the Code when it comes into effect and will record related impact, if any.
- 5 The Company operates in a single segment, that is, manufacturing of bulk chemicals.

For Amal Ltd

Mumbai

October 22, 2021

(Rajeev Kumar)

Managing Director



INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

**TO THE BOARD OF DIRECTORS OF
Amal Limited**

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **AMAL LIMITED** ("the Company"), for the quarter and six months ended September 30, 2021 ("the Statement"), 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 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 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 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 (ICAI). 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 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 stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, 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 misstatement.

For DELOITTE HASKINS & SELLS LLP
Chartered Accountants
Firm's Registration No. 117366W/W-100018



Samir R. Shah
Partner
Membership No. 101708
(UDIN: 21101708AAAAEF7161)

Place: MUMBAI
Date: October 22, 2021

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Part IV: Consolidated unaudited financial results for the quarter | six months ended on September 30, 2021

(₹ lakhs)

No.	Particulars	Quarter ended on			Six months ended on		Year ended on
		September 30, 2021	June 30, 2021	September 30, 2020	September 30, 2021	September 30, 2020	March 31, 2021
		Unaudited	Unaudited	Unaudited Refer note 3	Unaudited	Unaudited Refer note 3	Audited
01.	INCOME						
	a) Revenue from operations	1,104.88	279.55	670.73	1,384.43	1,162.93	3,042.04
	b) Other income	8.34	20.29	13.59	28.63	36.72	124.46
	Total income	1,113.22	299.84	684.32	1,413.06	1,199.65	3,166.50
02.	EXPENSES						
	a) Cost of materials consumed	729.16	184.14	226.98	913.30	388.23	960.24
	b) Changes in inventories of finished goods and work-in-progress	3.73	(3.84)	4.31	(0.11)	(7.03)	(5.06)
	c) Power, fuel and water	88.95	45.57	66.85	134.52	123.27	258.56
	d) Repairs and maintenance	32.56	115.13	43.08	147.69	57.84	181.23
	e) Employee benefit expenses	54.71	52.68	37.64	107.39	72.51	171.14
	f) Finance costs	12.87	12.89	18.02	25.76	36.03	72.85
	g) Depreciation and amortisation expenses	38.47	54.58	23.22	93.05	46.31	95.56
	h) Other expenses	173.09	82.02	88.98	255.11	156.11	350.81
	Total expenses	1,133.54	543.17	509.08	1,676.71	873.27	2,085.33
03.	Profit (loss) before tax (01-02)	(20.32)	(243.33)	175.24	(263.65)	326.38	1,081.17
04.	Tax expense						
	a) Current tax	(0.75)	(60.38)	55.20	(61.13)	96.80	234.38
	b) Deferred tax	(6.11)	(1.92)	(6.11)	(8.03)	(4.86)	(32.96)
	Total tax expense	(6.86)	(62.30)	49.09	(69.16)	91.94	201.42
05.	Profit (loss) for the period (03-04)	(13.46)	(181.03)	126.15	(194.49)	234.44	879.75
06.	Other comprehensive income						
	a) Items that will not be reclassified to profit loss						
	Remeasurement gain (loss) on defined benefit plans (net of taxes)	(0.22)	(0.22)	0.02	(0.44)	0.04	(0.88)
07.	Total comprehensive income for the period (05+06)	(13.68)	(181.25)	126.17	(194.93)	234.48	878.87
08.	Paid-up equity share capital (face value ₹ 10 per share)	942.50	942.50	942.50	942.50	942.50	942.50
09.	Other equity						2483.03
10.	Earnings per equity share						
	Basic and diluted earnings ₹ per equity share of ₹ 10 each (not annualised, excluding year end)	(0.14)	(1.92)	1.34	(2.06)	2.49	9.33





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Part V: Consolidated statement of assets and liabilities

(₹ lakhs)

No.	Particulars	As at	
		September 30, 2021	March 31, 2021
		Unaudited	Audited
A	ASSETS		
1	Non-current assets		
	a) Property, plant and equipment	1,435.86	928.43
	b) Capital work-in-progress	2,129.92	736.09
	c) Financial assets		
	i) Investments	42.77	42.77
	ii) Other financial assets	37.85	37.85
	d) Income tax assets (net)	-	77.21
	e) Other non-current assets	522.68	267.16
	Total non-current assets	4,169.08	2,089.51
2	Current assets		
	a) Inventories	162.76	137.78
	b) Financial assets		
	i) Investments	149.74	1,911.74
	ii) Trade receivables	403.13	482.10
	iii) Cash and cash equivalents	40.18	54.00
	iv) Other financial asset	-	6.38
	c) Other current assets	443.93	156.92
	d) Asset held for sale	2.76	-
	Total current assets	1,202.50	2,748.92
	Total assets	5,371.58	4,838.43
B	EQUITY AND LIABILITIES		
	Equity		
	a) Equity share capital	942.50	942.50
	b) Other equity	2,288.09	2,483.03
	Total equity	3,230.59	3,425.53
	Liabilities		
1	Non-current liabilities		
	a) Other financial liabilities		
	i) Borrowings	910.44	416.50
	ii) Lease liability	0.91	0.87
	b) Provisions	5.51	5.51
	c) Deferred tax liabilities (net)	98.26	106.30
	Total non-current liabilities	1,015.12	529.18
2	Current liabilities		
	a) Financial liabilities		
	i) Borrowings	227.70	148.55
	ii) Trade payables		
	Total outstanding dues of		
	a) Micro enterprises and small enterprises	4.36	26.71
	b) Creditors other than micro enterprises and small enterprises	298.53	288.09
	iii) Other financial liabilities	340.74	377.40
	b) Other current liabilities	50.76	42.22
	c) Provisions	1.67	0.75
	d) Current tax liabilities	202.11	-
	Total current liabilities	1,125.87	883.72
	Total liabilities	2,140.99	1,412.90
	Total equity and liabilities	5,371.58	4,838.43

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Part VI: Consolidated cash flow statement

(₹ lakhs)

No.	Particulars	For the six months ended on	
		September 30, 2021	September 30, 2020
		Unaudited	Unaudited Refer note 3
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Profit (loss) before tax	(263.66)	326.38
	Adjustments for:		
	Depreciation and amortisation expenses	93.05	46.31
	Finance costs	25.76	36.03
	Interest income from financial assets measured at amortised cost	(4.32)	(3.24)
	Gain on disposal of current investments measured at FVPL (net)	(23.78)	(32.96)
	Dividend income	(0.53)	(0.53)
	Operating profit (loss) before change in operating assets and liabilities	(173.48)	371.99
	Adjustments for:		
	(Increase) Decrease in inventories	(24.98)	(12.90)
	(Increase) Decrease in trade receivables	78.97	102.55
	(Increase) Decrease in other financial assets	6.38	-
	(Increase) Decrease in other assets	(288.05)	(15.70)
	(Increase) Decrease in asset held for sale	(2.76)	-
	Increase (Decrease) in trade payables	(11.91)	42.60
	Increase (Decrease) in other financial liabilities	23.05	9.86
	Increase (Decrease) in other current liabilities	8.55	2.59
	Increase (Decrease) in provisions	0.92	(0.39)
	Cash (used in) generated from operations	(383.31)	500.60
	Income tax paid (net of refund)	340.41	(82.40)
	Net cash flow (used in) generated from operating activities A	(42.90)	418.20
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Payment towards property, plant and equipment (including capital advances)	(2,288.38)	(35.29)
	Sale (purchase) of current investments measured at FVPL (net)	1,731.64	(419.92)
	Income from current investments in mutual funds measured at FVPL (net)	54.14	10.84
	Dividend received	0.53	0.53
	Interest received on financial assets measured at amortised cost	4.32	1.25
	Net cash used in investing activities B	(497.75)	(442.59)
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Disbursements (Repayments) of term loan	547.37	-
	Interest on term loan	(20.54)	-
	Net cash flow from financing activities C	526.83	-
	Net increase (decrease) in cash and cash equivalents A+B+C	(13.82)	(24.39)
	Cash and cash equivalents at the beginning of the period	54.00	52.12
	Cash and cash equivalents at the end of the period	40.18	27.73





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Notes:

- 1 These results have been prepared in accordance with the Indian Accounting Standard (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time.
- 2 The above results have been reviewed and recommended for adoption by the Audit Committee and approved by the Board of Directors at their respective meetings held on October 22, 2021 through video conferencing. The Statutory Auditors of the Company have carried out a limited review of the consolidated unaudited financial results for the quarter | six months ended on September 30, 2021. Their limited review report does not have any qualification | modification.
- 3 During previous year, in October 2020, the Company has incorporated a wholly owned subsidiary 'Amal Speciality Chemicals Ltd'. Comparative figures for periods quarter | six months ended September 30, 2020 are presented based on the standalone financial results of the Company.
- 4 The Group has considered possible effects that may result from COVID-19 in preparation of these results including recoverability of assets including inventories and trade receivables. In developing the assumptions relating to future uncertainties in the economic conditions due to COVID-19, it has, at the date of approval of these results, used relevant internal and external sources of information including economic forecasts and expects that the carrying amounts of these assets are recoverable. The impact of COVID-19 may be different from that estimated as at the date of approval of these consolidated financial results.
- 5 The Parliament of India has approved the Code on Social Security, 2020 (the Code) which may impact the contributions by the Company towards provident fund, gratuity and ESIC. The Ministry of Labour and Employment has released draft rules for the Code on November 13, 2020. Final rules are yet to be notified. The Company will assess the impact of the Code when it comes into effect and will record related impact, if any.

For Amal Ltd

Mumbai

October 22, 2021

(Rajeev Kumar)

Managing Director



SAS

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS

**TO THE BOARD OF DIRECTORS OF
AMAL LIMITED**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **AMAL LIMITED** ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group") for the quarter and six months ended September 30, 2021 ("the Statement"), being submitted by the Parent 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 Parent's Management and approved by the Parent'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 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 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of Parent'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 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of a subsidiary viz. Amal Speciality Chemicals Limited.
5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, 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 misstatement.

For DELOITTE HASKINS & SELLS LLP
Chartered Accountants
(Firm's Registration No. 117366W/W-100018)



Samir R. Shah
Partner
Membership No. 101708
(UDIN: 21101708AAAEG3801)

Place: Mumbai
Date: October 22, 2021

**Amal Ltd**

310 B, Veer Savarkar Marg, Dadar (West), Mumbai 400028, Maharashtra, India

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CIN: L24100MH1974PLC017594

Extract of standalone and consolidated unaudited financial results for the quarter | six months ended on September 30, 2021**[In terms of Regulation 47(1)(b) of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015]****(₹ lakhs)**

No.	Particulars	Standalone						Consolidated					
		Quarter ended on			Six months ended on		Year ended on	Quarter ended on			Six months ended on		Year ended on
		September 30, 2021	June 30, 2021	September 30, 2020	September 30, 2021	September 30, 2020	March 31, 2021	September 30, 2021	June 30, 2021	September 30, 2020	September 30, 2021	September 30, 2020	March 31, 2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1.	Total income from operations	1,104.88	279.55	670.73	1,384.43	1,162.93	3,042.04	1,104.88	279.55	670.73	1,384.43	1,162.93	3,042.04
2.	Net profit (loss) for the period before tax	15.56	(226.03)	175.24	(210.47)	326.38	1,086.18	(20.32)	(243.33)	175.24	(263.65)	326.38	1,081.17
3.	Net profit (loss) for the period after tax	13.94	(168.03)	126.15	(154.09)	234.44	884.51	(13.46)	(181.03)	126.15	(194.49)	234.44	879.75
4.	Total comprehensive income (expense) for the period [comprising profit for the period (after tax) and other comprehensive income (after tax)]	13.72	(168.25)	126.17	(154.53)	234.48	883.63	(13.68)	(181.25)	126.17	(194.93)	234.48	878.87
5.	Equity share capital	942.50	942.50	942.50	942.50	942.50	942.50	942.50	942.50	942.50	942.50	942.50	942.50
6.	Other equity						2,493.91						2,483.03
7.	Earnings per share (EPS) of ₹ 10 each Basic and diluted EPS (₹ per share) (not annualised, excluding year end)	0.15	(1.78)	1.34	(1.63)	2.49	9.38	(0.14)	(1.92)	1.34	(2.06)	2.49	9.33

Notes:

- The above is an extract of the detailed format of results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015. The details in prescribed format of the results are available on the websites of the Stock Exchange (www.bseindia.com) and the Company (www.amal.co.in).

For Amal Ltd

Mumbai

October 22, 2021

(Rajeev Kumar)

Managing Director