



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 13, 2023

[BSE Listing portal](#)

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

Dear Sir:

Outcome of Board Meeting

Unaudited standalone and consolidated financial results with limited review report for the quarter | six months ended September 30, 2023

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 standalone and consolidated financial results of the Company for the quarter | six months ended September 30, 2023 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 11:00 am to 02:00 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, 2023

(₹ lakhs)

No.	Particulars	Quarter ended on			Six months ended on		Year ended on
		September 30, 2023	June 30, 2023	September 30, 2022	September 30, 2023	September 30, 2022	March 31, 2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
01.	INCOME						
	a) Revenue from operations	747.19	418.72	1,152.02	1,165.91	2,243.70	3,916.05
	b) Other income	59.18	57.38	75.37	116.56	141.56	402.97
	Total income	806.37	476.10	1,227.39	1,282.47	2,385.26	4,319.02
02.	EXPENSES						
	a) Cost of materials consumed	363.30	235.78	828.77	599.08	1,702.56	2,713.00
	b) Changes in inventories of finished goods	9.53	5.40	25.76	14.93	30.02	20.74
	c) Power, fuel and water	90.41	64.84	94.24	155.25	172.25	356.13
	d) Repairs and maintenance	34.29	128.22	36.69	162.51	179.27	230.85
	e) Employee benefit expenses	59.70	50.50	59.22	110.20	125.01	233.07
	f) Finance costs	14.40	14.29	21.31	28.69	42.07	87.98
	g) Depreciation and amortisation expenses	44.83	39.35	39.37	84.18	80.13	159.00
	h) Other expenses	92.53	81.68	97.78	174.21	196.69	381.70
	Total expenses	708.99	620.06	1,203.14	1,329.05	2,528.00	4,182.47
03.	Profit (loss) before tax	97.38	(143.96)	24.25	(46.58)	(142.74)	136.55
04.	Tax expense						
	a) Current tax	24.47	(42.81)	7.87	(18.34)	(42.86)	60.84
	b) Deferred tax	0.15	0.43	(0.89)	0.58	(0.30)	2.80
	Total tax expense	24.62	(42.38)	6.98	(17.76)	(43.16)	63.64
05.	Profit (loss) for the period	72.76	(101.58)	17.27	(28.82)	(99.58)	72.91
06.	Other comprehensive income						
	a) Items that will not be reclassified to profit loss						
	Remeasurement gain (loss) on defined benefit plans (net of tax)	0.72	0.72	(0.36)	1.44	(0.72)	2.89
07.	Total comprehensive income (expense) for the period	73.48	(100.86)	16.91	(27.38)	(100.30)	75.80
08.	Paid-up equity share capital (face value ₹ 10 per share)	1,236.27	1,236.27	942.50	1,236.27	942.50	1,236.27
09.	Other equity						7,454.45
10.	Earnings per equity share of ₹ 10 each (not annualised, excluding year end) (At adjusted price refer Note 4)						
	Basic earnings (₹)	0.59	(0.82)	0.17	(0.23)	(1.01)	0.16
	Diluted earnings (₹)	0.59	(0.82)	0.17	(0.23)	(1.01)	0.16





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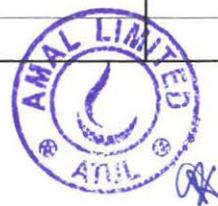
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Part III: Standalone Statement of Cash Flows

(₹ lakhs)

No.	Particulars	For the six months ended on	
		September 30, 2023	September 30, 2022
		Unaudited	Unaudited
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Profit (loss) before tax	(46.58)	(142.74)
	Adjustments for:		
	Depreciation and amortisation expenses	84.18	80.13
	Finance costs	28.69	42.07
	Interest income from financial assets measured at amortised cost	(99.14)	(125.94)
	Gain of current investments measured at FVTPL (net)	(2.32)	-
	Unrealised (gain) loss from investments measured at FVTPL (net)	(0.85)	-
	Dividend income	(0.53)	-
	Gain on disposal of property, plant and equipment (net)	-	(2.33)
	Operating (loss) before change in operating assets and liabilities	(36.55)	(148.81)
	Adjustments for:		
	(Increase) Decrease in inventories	(7.01)	139.24
	(Increase) Decrease in non-current and current assets	129.09	(154.23)
	Increase (Decrease) in non-current and current liabilities	(12.78)	943.16
	Cash generated from operations	72.75	779.36
	(Income tax paid) net of refund	(31.56)	(59.25)
	Net cash generated from operating activities A	41.19	720.11
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Payment towards property, plant and equipment (including capital advances)	(49.26)	(37.87)
	Sale (Purchase) of current investments measured at FVTPL (net)	(207.80)	-
	Disbursements of loans to subsidiary company	-	(797.00)
	Dividend received	0.53	-
	Interest received on financial assets measured at amortised cost	0.80	125.94
	Net cash (used in) investing activities B	(255.73)	(708.93)
C	CASH FLOW FROM FINANCING ACTIVITIES		
	(Repayment) disbursement of borrowings (net)	(0.62)	-
	Interest paid	(0.21)	-
	Net cash generated (used in) financing activities C	(0.83)	-
	Net increase (decrease) in cash and cash equivalents A+B+C	(215.37)	11.18
	Cash and cash equivalents at the beginning of the period	260.46	11.91
	Cash and cash equivalents at the end of the period	45.09	23.09





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Part II: Standalone Statement of Assets and Liabilities

(₹ lakhs)

No.	Particulars	As at	
		September 30, 2023	March 31, 2023
		Unaudited	Audited
A	ASSETS		
1.	Non-current assets		
	a) Property, plant and equipment	1,256.15	1,313.39
	b) Capital work-in-progress	6.54	-
	c) Intangible assets	26.44	-
	d) Financial assets		
	i) Investments in subsidiary company	5,500.14	5,500.14
	ii) Other investments	42.77	42.77
	iii) Loan to subsidiary company	1,415.83	1,415.83
	iv) Other financial assets	94.57	94.57
	e) Income tax assets (net)	80.45	30.55
	f) Other non-current assets	28.73	0.32
	Total non-current assets	8,451.62	8,397.57
2.	Current assets		
	a) Inventories	169.34	162.33
	b) Financial assets		
	i) Investments	210.97	-
	ii) Trade receivables	229.17	273.56
	iii) Cash and cash equivalents	45.09	260.46
	iv) Loan to subsidiary company	283.17	283.17
	v) Other financial asset	137.93	64.14
	c) Other current assets	24.07	82.69
	d) Asset held for sale	1.53	1.53
	Total current assets	1,101.27	1,127.88
	Total assets	9,552.89	9,525.45
B	EQUITY AND LIABILITIES		
	Equity		
	a) Equity share capital	1,236.27	1,236.27
	b) Other equity	7,427.07	7,454.45
	Total equity	8,663.34	8,690.72
	Liabilities		
1.	Non-current liabilities		
	a) Provisions	10.85	10.85
	b) Deferred tax liabilities (net)	108.29	107.71
	Total non-current liabilities	119.14	118.56
2.	Current liabilities		
	a) Financial liabilities		
	i) Borrowings	-	0.62
	ii) Trade payables		
	Total outstanding dues of		
	a) Micro-enterprises and small enterprises	7.32	10.69
	b) Creditors other than micro-enterprises and small enterprises	230.90	228.67
	iii) Other financial liabilities	81.80	43.48
	b) Contract liabilities	2.60	3.30
	c) Other current liabilities	31.77	41.27
	d) Provisions	416.02	388.14
	Total current liabilities	770.41	716.17
	Total liabilities	889.55	834.73
	Total equity and liabilities	9,552.89	9,525.45





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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 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 13, 2023. 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, 2023. Their limited review report does not have any modification.
3. During the quarter ended June 30, 2023, annual planned shutdown for maintenance activity was undertaken. Accordingly, the results for the quarter ended September 30, 2023, and September 30, 2022, are not comparable with that of the quarter ended June 30, 2023.
4. The Company has raised ₹ 4,994.03 lakhs through rights issue of 29,37,662 equity shares of ₹ 10/- each at an issue price of ₹ 170/- per share. These shares have been allotted to the shareholders on March 23, 2023. Consequent to the above allotment, the paid up share capital has increased from ₹ 942.50 lakhs to ₹ 1,236.27 lakhs. Consequently, pursuant to Ind AS 33, basic and diluted earnings per share for the quarter | six months ended September 30, 2022, presented in the financial results have been adjusted after giving the impact for the bonus element in respect of the aforesaid rights issue.
5. The Company operates in a single segment, that is, manufacturing of bulk chemicals.

Mumbai
October 13, 2023



For Amal Ltd

(Rajeev Kumar)
Managing Director
DIN: 07731459

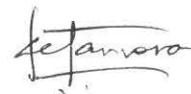
INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

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, 2023 ("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



Ketan Vora
Partner

Membership No. 100459
(UDIN: 23100459BGXJMJ8430)

Place: MUMBAI
Date: October 13, 2023



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Part IV: Consolidated unaudited financial results for the quarter | six months ended on September 30, 2023

(₹ lakhs)

No.	Particulars	Quarter ended on			Six months ended on		Year ended on
		September 30, 2023	June 30, 2023	September 30, 2022	September 30, 2023	September 30, 2022	March 31, 2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
01.	INCOME						
	a) Revenue from operations	2,220.38	1,680.79	1,490.01	3,901.17	2,580.26	6,131.58
	b) Other income	2.31	1.84	0.06	4.15	2.27	83.21
	Total income	2,222.69	1,682.63	1,490.07	3,905.32	2,582.53	6,214.79
02.	EXPENSES						
	a) Cost of materials consumed	1,137.69	980.81	1,251.00	2,118.50	2,124.79	4,753.93
	b) Changes in inventories of finished goods	(8.14)	20.61	8.29	12.47	12.55	(12.14)
	c) Power, fuel and water	217.86	207.14	228.21	425.00	306.22	766.87
	d) Repairs and maintenance	60.27	226.94	46.79	287.21	189.37	280.41
	e) Employee benefit expenses	126.60	102.10	86.46	228.70	152.25	342.76
	f) Finance costs	98.04	96.19	124.18	194.23	144.94	422.31
	g) Depreciation and amortisation expenses	227.76	220.94	201.51	448.70	242.27	669.58
	h) Other expenses	165.31	134.05	142.49	299.36	255.50	559.77
	Total expenses	2,025.39	1,988.78	2,088.93	4,014.17	3,427.89	7,783.49
03.	Profit (loss) before tax	197.30	(306.15)	(598.86)	(108.85)	(845.36)	(1,568.70)
04.	Tax expense						
	a) Current tax	24.47	(42.81)	7.87	(18.34)	(42.86)	60.84
	b) Deferred tax	1.34	1.62	(8.52)	2.96	(24.18)	(19.04)
	Total tax expense	25.81	(41.19)	(0.65)	(15.38)	(67.04)	41.80
05.	Profit (loss) for the period	171.49	(264.96)	(598.21)	(93.47)	(778.32)	(1,610.50)
06.	Other comprehensive income						
	a) Items that will not be reclassified to profit loss						
	Remeasurement gain (loss) on defined benefit plans (net of taxes)	0.72	0.72	(0.36)	1.44	(0.72)	2.89
07.	Total comprehensive income (expense) for the period	172.21	(264.24)	(598.57)	(92.03)	(779.04)	(1,607.61)
08.	Paid-up equity share capital (face value ₹ 10 per share)	1,236.27	1,236.27	942.50	1,236.27	942.50	1,236.27
09.	Other equity						5,601.58
10.	Earnings per equity share of ₹ 10 each (not annualised, excluding year end) (At adjusted price refer Note 4)						
	Basic earnings (₹)	1.39	(2.14)	(6.06)	(0.76)	(7.88)	(17.05)
	Diluted earnings (₹)	1.39	(2.14)	(6.06)	(0.76)	(7.88)	(17.05)



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Part V: Consolidated Statement of Assets and Liabilities

(₹ lakhs)

No.	Particulars	As at	
		September 30, 2023	March 31, 2023
		Unaudited	Audited
A	ASSETS		
1.	Non-current assets		
	a) Property, plant and equipment	8,723.56	9,026.32
	b) Capital work-in-progress	67.09	83.70
	c) Intangible assets	26.44	-
	d) Financial assets		
	i) Investments	42.77	42.77
	ii) Other financial assets	94.57	94.57
	e) Other non-current assets	200.80	448.54
	f) Income tax assets (net)	88.98	36.02
	g) Deferred tax asset	1.27	1.27
	Total non-current assets	9,245.48	9,733.19
2.	Current assets		
	a) Inventories	391.79	343.83
	b) Financial assets		
	i) Investments	210.97	-
	ii) Trade receivables	678.04	421.38
	iii) Cash and cash equivalents	91.09	286.34
	iv) Other financial asset	49.94	49.94
	c) Other current assets	908.27	997.85
	d) Asset held for sale	1.53	1.53
	Total current assets	2,331.63	2,100.87
	Total assets	11,577.11	11,834.06
B	EQUITY AND LIABILITIES		
	Equity		
	a) Equity share capital	1,236.27	1,236.27
	b) Other equity	5,509.54	5,601.58
	Total equity	6,745.81	6,837.85
	Liabilities		
1.	Non-current liabilities		
	a) Financial liabilities		
	i) Borrowings	2,369.99	2,439.99
	b) Provisions	13.61	13.61
	c) Deferred tax liabilities (net)	50.02	47.07
	Total non-current liabilities	2,433.62	2,500.67
2.	Current liabilities		
	a) Financial liabilities		
	i) Borrowings	881.01	1,038.62
	ii) Trade payables		
	Total outstanding dues of		
	a) Micro-enterprises and small enterprises	12.11	19.74
	b) Creditors other than micro-enterprises and small enterprises	578.30	381.17
	iii) Other financial liabilities	460.82	584.80
	b) Contract liabilities	11.04	31.88
	c) Other current liabilities	38.16	50.73
	d) Provisions	416.24	388.60
	Total current liabilities	2,397.68	2,495.54
	Total liabilities	4,831.30	4,996.21
	Total equity and liabilities	11,577.11	11,834.06





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Part VI: Consolidated Statement of Cash Flows

(₹ lakhs)

No.	Particulars	For the six months ended on	
		September 30, 2023	September 30, 2022
		Unaudited	Unaudited
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Profit (loss) before tax	(108.85)	(845.36)
	Adjustments for:		
	Depreciation and amortisation expenses	448.70	242.27
	Finance costs	194.23	144.94
	Interest income from financial assets measured at amortised cost	(0.26)	-
	Gain of current investments measured at FVTPL (net)	(2.32)	-
	Unrealised (gain) loss from investments measured at FVTPL (net)	(0.85)	-
	Dividend income	(0.53)	-
	Gain on disposal of property, plant and equipment (net)	-	(2.33)
	Operating profit (loss) before change in operating assets and liabilities	530.12	(460.48)
	Adjustments for:		
	(Increase) Decrease in inventories	(47.96)	89.49
	(Increase) Decrease in non-current and current assets	78.98	(406.48)
	Increase (Decrease) in non-current and current liabilities	163.62	1,428.95
	Cash generated from operations	724.76	651.48
	(Income tax paid) net of refund	(34.62)	(60.53)
	Net cash flow generated from operating activities A	690.14	590.95
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Payment towards property, plant and equipment (including capital advances)	(308.29)	(1,251.61)
	Sale (purchase) of current investments measured at FVTPL (net)	(207.80)	-
	Dividend received	0.53	-
	Interest received on financial assets measured at amortised cost	0.29	-
	Net cash (used in) investing activities B	(515.27)	(1,251.61)
C	CASH FLOW FROM FINANCING ACTIVITIES		
	(Repayments) disbursements of term loan	(70.00)	716.77
	(Repayments) disbursements of short term borrowings (net)	(157.61)	94.64
	Interest paid	(142.51)	(102.87)
	Net cash generated from (used in) financing activities C	(370.12)	708.54
	Net increase (decrease) in cash and cash equivalents A+B+C	(195.25)	47.88
	Cash and cash equivalents at the beginning of the period	286.34	12.56
	Cash and cash equivalents at the end of the period	91.09	60.44





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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 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 13, 2023. 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, 2023. Their limited review report does not have any modification.
3. The results for the quarters | six months ended on September 30, 2023, September 30, 2022, and quarter ended on June 30, 2023, are not comparable due to:
 - i) Annual planned shutdown for maintenance activity undertaken by Company in quarter ended June 30, 2023.
 - ii) Commencement of operations by the wholly-owned subsidiary entity in the quarter ended September 30, 2022.
4. The Group has raised ₹ 4,994.03 lakhs through rights issue of 29,37,662 equity shares of ₹ 10/- each at an issue price of ₹ 170/- per share. These shares have been allotted to the shareholders on March 23, 2023. Consequent to the above allotment, the paid up share capital has increased from ₹ 942.50 lakhs to ₹ 1,236.27 lakhs. Consequently, pursuant to Ind AS 33, basic and diluted earnings per share for the quarter | six months ended September 30, 2022, presented in the financial results have been adjusted after giving the impact for the bonus element in respect of the aforesaid rights issue.
5. The Group operates in a single segment, that is, manufacturing of bulk chemicals.

Mumbai
October 13, 2023



For Amal Ltd

(Rajeev Kumar)

Managing Director

DIN: 07731459

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, 2023 ("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 Specialty Chemicals Limited.



**Deloitte
Haskins & Sells LLP**

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)



Ketan Vora

Partner

Membership No. 100459
(UDIN: 23100459BGXJMK7016)



Place: Mumbai
Date: October 13, 2023



Amal Ltd

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CIN: L24100MH1974PLC017594

Extract of standalone and consolidated unaudited financial results for the quarter | six months ended on September 30, 2023

[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, 2023	June 30, 2023	September 30, 2022	September 30, 2023	September 30, 2022	March 31, 2023	September 30, 2023	June 30, 2023	September 30, 2022	September 30, 2023	September 30, 2022	March 31, 2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1.	Total income from operations	747.19	418.72	1,152.02	1,165.91	2,243.70	3,916.05	2,220.38	1,680.79	1,490.01	3,901.17	2,580.26	6,131.58
2.	Net profit (loss) for the period before tax	97.38	(143.96)	24.25	(46.58)	(142.74)	136.55	197.30	(306.15)	(598.86)	(108.85)	(845.36)	(1,568.70)
3.	Net profit (loss) for the period after tax	72.76	(101.58)	17.27	(28.82)	(99.58)	72.91	171.49	(264.96)	(598.21)	(93.47)	(778.32)	(1,610.50)
4.	Total comprehensive income (expense) for the period [comprising profit for the period (after tax) and other comprehensive income (after tax)]	73.48	(100.86)	16.91	(27.38)	(100.30)	75.80	172.21	(264.24)	(598.57)	(92.03)	(779.04)	(1,607.61)
5.	Equity share capital	1,236.27	1,236.27	942.50	1,236.27	942.50	1,236.27	1,236.27	1,236.27	942.50	1,236.27	942.50	1,236.27
6.	Other equity						7,454.45						5,601.58
7.	Earnings per equity share of ₹ 10 each (not annualised, excluding year end), at adjusted price												
	Basic earnings (₹)	0.59	(0.82)	0.17	(0.23)	(1.01)	0.16	1.39	(2.14)	(6.06)	(0.76)	(7.88)	(17.05)
	Diluted earnings (₹)	0.59	(0.82)	0.17	(0.23)	(1.01)	0.16	1.39	(2.14)	(6.06)	(0.76)	(7.88)	(17.05)

Notes:

- The above is an extract of the detailed format of results filed with the Stock Exchange 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).

Mumbai
October 13, 2023



For Amal Ltd

(Rajeev Kumar)

Managing Director

DIN: 07731459