



APLAYA CREATIONS LIMITED

CIN: L17122DL1996PLC332121

Date: 14.11.2018

To
Department of Corporate Services
BSE Limited
Ground Floor, PJ Towers,
Dalal Street Fort,
Mumbai - 400001

Scrip Code: 511064

SUBJECT:- OUTCOME OF BOARD MEETING HELD ON 14th NOVEMBER, 2018

Dear Sir/Madam,

We would like to inform you that the meeting of Board of Directors of **APLAYA CERATIONS LIMITED** was held on Wednesday, 14th November, 2018 at registered office of the company situated at Office G-17, Krishna Apra Business Square, Neta Ji Subhash Place, Wazirpur District Centre Pitampura North West Delhi 110034 to approve the following matters:

1. Approved the Unaudited Quarterly and Half Yearly Financial Results for the Quarter and half year ended on 30th September, 2018.
2. Approved the Limited Review Report on the Financial Results of the Quarter and Half year ended 30th September, 2018.
3. Approved the resignation of Mr. Rahul Ishan from the post of Director of the Company.
4. Approved the reconstitution of Committees.

The aforesaid Board Meeting commenced at 3:15 PM and concluded at 4:20 PM.

Thanking You.

For APLAYA CREATIONS LIMITED

RAUSHAN
KUMAR THAKUR

Digitally signed by RAUSHAN
KUMAR THAKUR
Date: 2018.11.14 16:27:38
+05'30'

**RAUSHAN KUMAR THAKUR
MANAGING DIRECTOR**



**Registered Office: G-17, Krishna Apra Business Square, Neta Ji Subhash Place, Wazirpur
District Centre Pitampura North West Delhi 110034**

Email- info@aplayacreations.com, website: www.aplayacreations.com

Phone: 011-41049222

Statement of Unaudited Financial Result for the quarter and half year ended 30th September, 2018

(Rupees in Lakh
Except EPS)

	Particulars	Three months ended for			For the six months ended		Year ended
		1st July 2018 to 30th Sep 2018	1st April 2018 to 30th June 2018	1st July 2017 to 30th Sep 2017	1st April 2018 to 30th Sep 2018	1st April 2017 to 30th Sep 2017	1st April 2017 to 31st March 2018
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue From Operations	3,534.19	394.74	-	3,928.93	555.34	1,146.10
II	Other Income	0.46	0.49	8.53	0.95	17.89	23.51
III	Total Income (I+II)	3,534.65	395.23	8.53	3,929.88	573.23	1,169.61
IV	EXPENSES						
	Cost of materials consumed	-	-	-	-	-	-
	Purchases of Stock-in-Trade	3,506.11	388.24	-	3,894.35	536.25	1,114.86
	Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	-	1.57	-	1.57	5.41	5.42
	Employee benefits expense	1.66	0.60	3.14	2.26	7.82	14.06
	Finance Cost	-	-	-	-	-	-
	Depreciation and amortization expense	0.07	0.07	0.15	0.14	0.43	0.48
	Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	3.22	6.43	2.86	9.65	9.53	31.72
	Total expenses (IV)	3,511.06	396.91	6.15	3,907.97	559.44	1,166.54
V	Profit/(loss) before exceptional items and tax (I-IV)	23.60	-1.68	2.38	21.92	13.79	3.07
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(loss) before tax (V-VI)	23.60	-1.68	2.38	21.92	13.79	3.07
VIII	Tax expense:						
	(1) Current tax	-	-	0.74	-	4.27	0.91
	(2) Deferred tax	0.10	-	-	0.10	-	-
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	23.50	-1.68	1.64	21.82	9.52	2.16
X	Profit/(loss) from discontinued operations	-	-	-	-	-	-
XI	Tax expense of discontinued operations	-	-	-	-	-	-
	Profit/(loss) from Discontinued operations (after tax) (X-XI)	23.50	-1.68	1.64	21.82	9.52	2.16
XII	Profit/(loss) for the period (IX+XII)	23.50	-1.68	1.64	21.82	9.52	2.16
XIII	Other Comprehensive Income	-	-	-	-	-	-
XIV	A (i) Items 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) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XV	Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	23.50	-1.68	1.64	21.82	9.52	2.16
XVI	Earnings per equity share (for continuing operation):						
	(1) Basic	0.0163	-0.0012	0.0011	0.0152	0.0066	0.0015
	(2) Diluted	-	-	-	-	-	-
XVII	Earnings per equity share (for discontinued operation):						
	(1) Basic	0.0163	-0.0012	0.0011	0.0152	0.0066	0.0015
	(2) Diluted	-	-	-	-	-	-
XVIII	Earnings per equity share (for discontinued & continuing operations)						
	(1) Basic	0.0163	-0.0012	0.0011	0.0152	0.0066	0.0015
	(2) Diluted	-	-	-	-	-	-

Note:

- The above unaudited financial results were reviewed by Audit Committee and approved by the Board of Directors in their meeting, held on 14th November, 2018
- The previous period figures have been regrouped wherever necessary.
- The Statutory auditors of the Company have carried out a "Limited Review" of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.
- The above results have been prepared in compliance with the recognition and measurement principles of the companies (Indian Accounting Standard) Rules, 2015 as amended by the companies (Indian Accounting Standards Amendment Rules 2016) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.

For and behalf of Board APLAYA CREATIONS LIMITED

Place: Delhi

Date: 14.11.2018

Name: RAUSHAN KUMAR THAKUR

Designation: Managing Director

DIN: 07837321

Name of the Company : APLAYA CREATIONS LIMITED

CIN NO. L17122DL1996PLC332121

Address: G-17, KRISHNA APRA BUSINESS SQUARE, NETA JI SUBHASH PLACE, WAZIRPUR DISTRICT CENTRE PITAMPURA North West DELHI 110034

Email ID: einsedutech@gmail.com; Website: www.aplayacreations.com

Statement of Assets and Liabilities of APLAYA CREATIONS LIMITED

Rupees In Lakh

Standalone Statement of Assets and Liabilities		Rupees In Lakh	
Particulars		As at 30th September, 2018 (Unaudited)	As at 31st March, 2018 (Audited)
A ASSET			
1 Non-current assets			
(a) Property, plant and equipment		0.61	0.74
(b) Capital work-in-progress		-	-
(c) Goodwill		-	-
(d) Other Intangible Assets		-	-
(e) Intangible assets under development		-	-
(f) Investments in subsidiary, joint ventures and associate		-	-
(g) Non-current Financial Assets		-	-
(h) Non-current Investments		-	-
(i) Non-current Trade receivables		-	-
(j) Non-current Loans		-	-
(k) Other Non-current financial assets		-	-
Total non-current financial assets		0.61	0.74
(l) Deferred tax assets (net)		0.78	0.88
(m) Other non-current assets		-	-
Total non-current assets		1.39	1.62
2 Current Assets			
(a) Inventories		14.03	15.60
(b) Current financial assets		-	13.50
(i) Current Investments		147.96	147.96
(ii) Trade receivables		5,567.72	2,655.43
(iii) Cash and cash equivalents		6.47	4.57
(iv) Bank Balance other than cash and cash equivalents		3.34	15.86
(v) Current Loans & Advances		362.47	371.82
(vi) Other current financial assets		11.51	-
Total current financial assets		6,113.51	3,224.74
(c) Current tax assets (net)		-	-
(d) Other current assets		1.63	1.57
Total Current assets		6,115.14	3,226.31
Non-current assets classified as held for sale Regulatory deferral account debit balance and related deferred tax			
3 Assets			
Total Assets		6,116.52	3,227.93
B EQUITY AND LIABILITIES			
1 EQUITY			
Equity attributable to owner of parent			
(a) Equity share Capital		1,438.00	1,438.00
(b) Other equity-Reserve		843.80	821.98
Total Equity attributable to owner of parent		2,281.80	2,259.98
(c) Non controlling interest		-	-
Total Equity		2,281.80	2,259.98
2 LIABILITIES			
Non-current liabilities			
(a) Non-current financial liabilities		-	-
(i) Borrowings		-	-
(ii) Trade Payables		-	-
(iii) Other non-current financial liabilities		-	-
Total non-current liabilities		-	-



(b) Provisions	-	-
(c) Deferred tax liabilities (net)	-	-
(d) Deferred government grants	-	-
(e) Other non-current liabilities	-	-
Total non-current liabilities	-	-
3 Current liabilities		
(a) Current Financial liabilities		
(i) Borrowings		
(ii) Trade payables	-	-
(iii) Other current financial liabilities	3,815.42	951.64
Total current financial liabilities	7.64	-
(b) Other current liabilities	3,823.06	951.64
(c) provisions	2.63	7.28
(e) Current tax liabilities (Net)	9.03	9.03
(f) Deferred government grants	-	-
Total current liabilities	-	-
Liabilities directly associated with assets in disposal	11.66	16.31
4 group classied as held for sale	-	-
Regulatory deferral account credit balance and related		
5 deferred tax liability		
Total liabilities	3,834.72	967.95
Total Equity and Liabilities	6,116.52	3,227.93



**LIMITED REVIEW REPORT**

To,
Board of Directors of
M/S APLAYA CREATIONS LIMITED

We have reviewed the accompanying statement of Unaudited Financial Results of **M/S APLAYA CREATIONS LIMITED** (the "Company"), for the quarter and period ended 30th September 2018, being submitted by the company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This Statement is the responsibility of the Companies Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the standard on Review Engagement (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditors 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 is Limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that caused us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards i.e. Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued hereunder 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 Obligation and disclosed Requirements) Regulations, 2015 and SEBI circular dated 5th July 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M/s Manoj Raj & Associates
Chartered Accountants

(Manoj Kumar)
Proprietor
M No.: 095531
FRN: 017373N

Place: New Delhi
Date: 14/11/2018