



APLAYA CREATIONS LIMITED

CIN : L17122DL1996PLC332121

14th November, 2019

To,
Corporate Relation Department,
BSE Limited
PJ Tower,
Dalal Street,
Mumbai-400001
Scrip Code: 511064

Sub: Outcome of Board Meeting pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Ma'am,

We wish to inform you that Meeting of Board of Directors of the Company held today i.e., 14th November, 2019 at 3:00 p.m. at the registered office of the Company at Unit No. DPT-208, 2ND Floor, Dlf Prime Towers, F-79-80 Okhla Industrial Area, Phase-1, New Delhi South Delhi DL 110020 and the Board of Directors have considered and approved, inter alia, the following matters:

- **Unaudited Quarterly Financial Results of the Company for the Quarter and half year ended September 30, 2019:** Unaudited Quarterly Financial Results of the Company for the Quarter and half year ended 30th September, 2019 along with Limited Review Report as required by Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. In this connection, we enclose the following :
 - a. Standalone financial results for the Quarter and Half year ended 30th September, 2019.
 - b. Limited Review Report given by the Statutory Auditors on the Standalone financial results for the Quarter ended 30th September, 2019.

The meeting commenced at 3:00 P.M. and concluded at 4:30 P.M.

Kindly take the above information on record.

With Regards,

Yours truly,

For APLAYA CREATIONS LIMITED

AMIT MADAAN
DIRECTOR

ENCL : A/A

Registered Office: Unit No. DPT-208, 2nd Floor, DLF Prime Towers, F-79-80, Okhla Industrial Area, Phase-1, New Delhi-110020 IN. **Branch Office-** Shop No.-3, Wing-B, Hareshwar Apt, sonwar Bazar, Bhandarwada Naka, Malad West, Mumbai-400064, Maharashtra, India **Email-**info@aplayacreations.com,
Website: www.aplayacreations.com **Phone :** 011-41049222, **Mobile No.** +91 8376058996.



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PART-I STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2019
(Rs. in Lacs)

Particulars	QUARTER ENDED			SIX MONTHS ENDED		YEAR ENDED
	3 months ended 30.09.2019	3 months ended 30.06.2019	Corresponding 3 months ended 30.09.2018	6 months ended 30.09.2019	Corresponding 6 months ended 30.09.2018	31.03.2019
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	2	3	3	3	5	7
I Revenue from operations						
a. Sales/income from operations (inclusive of excise duty)	919.63	478.87	3534.19	1398.50	3928.93	14680.46
b. other operating revenue						
Total Revenue from operations	919.63	478.87	3534.19	1398.50	3928.93	14680.46
II Other Income	1.66	0.01	0.46	1.67	0.95	32.57
III Total Income (I + II)	921.29	478.88	3534.66	1400.17	3929.89	14713.03
IV Expenses:						
a Cost of materials consumed	894.28	473.04	3506.11	1367.32	3894.35	14615.73
b Changes in inventories of finished goods and work-in-progress	-1.32	0	0	-1.32	1.57	-24.65
c Employee benefits expense	0.59	2.6138	1.66	3.20	2.26	13.07
d Finance Cost						
e Depreciation and amortization expense			0.07		0.14	0.22
f Power and Fuel						
g Freight and Forwarding expense						
h Excise Duty						
i Other expenses	6.02	3.0906	3.22	9.11	9.65	67.33
Total expenses (a to i)	899.57	478.75	3511.06	1378.31	3907.97	14671.70
V Profit before exceptional items and tax (III - IV)	21.73	0.13	23.60	21.86	21.92	41.33
VI Exceptional Items	0	0	0	0	0	0
VII Profit before tax (V - VI)	21.73	0.13	23.60	21.86	21.92	41.33
VIII Tax expense:						
- Current Tax	0	0	0	0	0	10.58
- Tax relating to earlier period	0	0	0	0	0	0
- Deferred Tax Liabilities / (Assets)	0	0	0.10	0	0.10	1.14
IX Net Profit/ (Loss) for the period/year (VII - VIII)	21.73	0.13	23.50	21.86	21.82	29.61
X Other Comprehensive Income						
i Items that will not be reclassified to Profit & Loss	0	0		0		0
ii Income tax relating to items that will not be reclassified to Profit & Loss	0	0		0		0
iii Items that will be reclassified to Profit & Loss	0	0		0		0
iv Income tax relating to items that will be reclassified to Profit & Loss	0	0		0		0
Total Other comprehensive income (net of tax)	0	0		0		0
XI Total Comprehensive Income after tax (IX + X)	21.73	0.13	23.50	21.86	21.82	29.61
XII Paid-up equity share capital (at par Value of Rs. 10 each)	1438	1438	1438	1438	1438	1438
XIII Earnings per share if Rs. 10 each - Not annualized						
(a) Basic (in Rs.)	0.0151	0.0001	0.0163	0.0152	0.0152	0.0206
(b) Diluted (in Rs.)	0.0151	0.0001	0.0163	0.0152	0.0152	0.0206

Date: 10/11/2019
Place: NEW DELHI

By the Order of the Board
For APAYLA CREATIONS LTD.
AMIT MADHAN
DIRECTOR
DIN: 08347122

Registered Office: Unit No. DPT-208, 2nd Floor, DLF Prime Towers, F-79-80, Okhla Industrial Area,
Phase-I, New Delhi-110020 IN. Branch Office- Shop No.-3, Wing-B, Hareshwar Apt, sonwar Bazar,
Bhandarwada Naka, Malad West, Mumbai-400064, Maharashtra, India Email: info@aplayacreations.com
Website: www.aplayacreations.com Phone : 011-41049222, Mobile No +91 8376058996.



APLAYA CREATIONS LIMITED

CIN : L17122DL1996PLC332121

(Amount in Lacs)

Standalone Statement of Asset and Liabilities			
Particulars	Half year ended 2019	Year ended 2019	(31-03-2019)
Date of start of reporting period	01/04/2019		01/04/2018
Date of end of reporting period	30/09/2019		31/03/2019
Whether results are audited or unaudited	Unaudited		Audited
Nature of report standalone or consolidated	Standalone		Standalone
Equity and liabilities			
1 Shareholders' funds			
Share capital	1438.00		1438.000
Reserves and surplus	862.18		851.586
Money received against share warrants	0.000		0.000
Total shareholders' funds	2300.179		2289.586
2 Share application money pending allotment	0.000		0.000
3 Deferred government grants	0.000		0.000
4 Minority interest	0.000		0.000
5 Non-current liabilities			
Long-term borrowings			
Deferred tax liabilities (net)	0.260		0.260
Foreign currency monetary item translation difference liability account			
Other long-term liabilities			
Long-term provisions			
Total non-current liabilities	0.260		0.260
6 Current liabilities			
Short-term borrowings	6.360		7.640
Trade payables	8551.078		9595.741
Other current liabilities	10.833		26.448
Short-term provisions	10.582		10.582
Total current liabilities	8578.852		9640.410
Total equity and liabilities	10879.291		11930.256
Assets			
1 Non-current assets			
(i) Fixed assets			
Tangible assets	14.114		3.972
Producing properties			
Intangible assets			
Preproducing properties			
Tangible assets capital work-in-progress			
Intangible assets under development or work-in-progress			
Total fixed assets	14.114		3.972
(ii) Non-current investments	147.960		147.960
(iii) Goodwill on consolidation			
(iv) Deferred tax assets (net)			
(v) Foreign currency monetary item translation difference asset account			
(vi) Long-term loans and advances			
(vii) Other non-current assets			
Total non-current assets	147.960		147.960
2 Current assets			
Current investments			
Inventories	41.56		40.245
Trade receivables	10076.950		11311.594
Cash and bank balances	22.349		100.556
Short-term loans and advances	384.234		302.219
Other current assets	192.119		21.711
Total current assets	10717.217		11778.324
Total assets	10879.291		11930.256

Place: NEW DELHI
Date: 14/11/2019

By the Order of the Board
For APPLAYA CREATIONS LTD.

AMIT MADHAN
DIRECTOR
DIN: 02397122



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NOTES:

1. The above financial results have been reviewed by the Audit Committee and approved & taken on record by the Board of Directors at the Board Meeting held on 14th November, 2019. The Statutory Auditors of the Company have conducted a "Limited Review" of the above financial results pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligation and Disclosure Requirement) Regulations, 2015.
2. The above financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with Rules made there under, as may be amended from time to time.
3. Figure of earlier periods have been regrouped/recast/reclassified wherever necessary:
4. The Company operates only one segment Viz. Garments including Fashion Accessories.

By Order of the Board

AMIT MADHAN
DIRECTOR



LIMITED REVIEW REPORT

To,
The Board of Directors
M/s Aplaya Creations Limited,
New Delhi

1. I have reviewed the accompanying statement of unaudited financial results ("statement") of M/s Aplaya Creations Limited ("the company") for the quarter and Half year ended 30 September, 2019, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.
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 there under and other accounting principles generally accepted in India. My responsibility is to express a conclusion on the Statement based on our review
3. I have conducted my 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 me to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly I do not express an audit opinion.
4. Based on our review conducted as stated above nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of regulation 33 of 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 MANOJ RAJ & ASSOCIATES
CHARTERED ACCOUNTANTS


Manoj Kumar
(Proprietor)

Place: Delhi
Date : 12/11/2019

M No.: 095531
FRN: 017373N