



# AMD Industries Limited

(Mfrs. of : Crown Caps, PET-Preforms, Plastic Closures, Bottles & Jars)

ISO 9001-2015 & FSSC 22000 Company  
(CIN : L28122DL1983PLC017141)

**Sales & Regd. Office:**

18, Pusa Road, 1st Floor, Karol Bagh  
New Delhi-110 005 (India)

Ph. : 011-46830202 (30 Lines)

e-mail : amdgroup@amdindustries.com

website : www.amdindustries.com

**Dated: 13.11.2024**

To,  
Bombay Stock Exchange Limited  
Phiroje Jeejeebhoy Towers,  
Dalal Street, Mumbai-400001

To,  
National Stock Exchange of India Limited  
"Exchange Plaza", Plot No. C-1-G Block  
Bandra – Kurla Complex  
Bandra (East), Mumbai-400051

**Reference: Code: 532828 and series: EQ**

**Reference: Symbol: AMDIND and series: EQ**

**Subject: Outcome of the Board Meeting**

Dear Sir/Ma'am,

Pursuant to Regulation 33 read with Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015 ["SEBI (LODR)"], we wish to inform you that the Un-Audited Financial Results of the Company for the Quarter ended on 30th September, 2024 were approved by the Board of Directors of the Company at its meeting held today i.e. 13.11.2024.

The copies of the Un-Audited Financial Results along with Limited Review Report are enclosed for information and record.

Further the Board meeting of the company held on 13.11.2024, was commenced at 05.00 PM and Concluded at 07.10 PM on 13.11.2024.

Further pursuant to the "AMD's Code to regulate, monitor and report, trading by Directors, Promoters, Designated Employees and Connected Persons of the Company ", the Trading Window will remain closed till 48 hours from the conclusion of meeting i.e. till the end of the 15.11.2024.

For AMD Industries Limited

**Radha Shakti Garg**  
Company Secretary



**AMD INDUSTRIES LIMITED**  
**18, Pusa Road, 1st Floor, Karol Bagh, New Delhi - 110005**  
**CIN-L28122DL1983PLC017141**

Website : [www.amdindustries.com](http://www.amdindustries.com), Email : [investor@amdindustries.com](mailto:investor@amdindustries.com)

Statement of Unaudited Financial Results for the Quarter and Half Year Ended 30th September, 2024

(Rs in Lakhs except per share data)

S. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		Sept 30, 2024 (Unaudited)	June 30, 2024 (Unaudited)	Sept 30, 2023 (Unaudited)	Sept 30, 2024 (Unaudited)	Sept 30, 2023 (Unaudited)	March 31, 2024 (Audited)
<b>1</b>	<b>Income</b>						
	Revenue from operations (Gross)	6,250.46	11,191.79	7,051.45	17,442.25	18,917.99	32,497.82
	Less : GST	861.27	1,643.98	1,019.66	2,505.25	2,752.55	4,723.77
	Revenue from operations (Net)	5,389.19	9,547.81	6,031.79	14,937.00	16,165.44	27,774.05
	<b>Total revenue from operations</b>	<b>5,389.19</b>	<b>9,547.81</b>	<b>6,031.79</b>	<b>14,937.00</b>	<b>16,165.44</b>	<b>27,774.05</b>
2	Other income	48.82	50.91	13.01	99.73	58.40	115.08
<b>3</b>	<b>Total income (1+2)</b>	<b>5,438.01</b>	<b>9,598.72</b>	<b>6,044.80</b>	<b>15,036.73</b>	<b>16,223.84</b>	<b>27,889.13</b>
<b>4</b>	<b>Expenses</b>						
	a) Cost of materials consumed	3,306.18	4,784.60	3,598.85	8,090.78	9,489.01	18,118.35
	b) Purchases of stock-in-trade	14.83	36.45	36.47	51.28	132.39	216.36
	c) Change in inventories of finished goods, work-in-progress and stock-in-trade	172.93	1,654.85	443.06	1,827.78	1,832.85	86.27
	d) Employee benefits expense	520.95	556.83	487.68	1,077.78	1,007.49	2,113.69
	e) Finance costs	210.87	300.62	233.04	511.49	521.31	1,088.29
	f) Depreciation and amortisation expense	356.53	416.44	302.17	772.97	651.32	1,387.33
	g) Other expenses	999.36	1,348.38	1,121.58	2,347.74	2,656.79	5,078.59
	<b>Total Expenses</b>	<b>5,581.65</b>	<b>9,098.17</b>	<b>6,222.85</b>	<b>14,679.82</b>	<b>16,291.16</b>	<b>28,088.88</b>
<b>5</b>	<b>Profit/(Loss) before exceptional items and tax (3-4)</b>	<b>(143.64)</b>	<b>500.55</b>	<b>(178.05)</b>	<b>356.91</b>	<b>(67.32)</b>	<b>(199.75)</b>
6	Exceptional items	-	-	-	-	-	-
<b>7</b>	<b>Profit/(Loss) before tax (5 - 6)</b>	<b>(143.64)</b>	<b>500.55</b>	<b>(178.05)</b>	<b>356.91</b>	<b>(67.32)</b>	<b>(199.75)</b>
8	Tax expense:						
	- Current tax	(23.08)	154.53	(36.29)	131.45	20.21	23.07
	- Deferred tax charge/(credit)	(10.03)	(29.29)	(9.20)	(39.32)	(34.20)	(55.45)
<b>9</b>	<b>Net Profit/(Loss) for the period (7 - 8)</b>	<b>(110.53)</b>	<b>375.31</b>	<b>(132.56)</b>	<b>264.78</b>	<b>(53.33)</b>	<b>(167.37)</b>
<b>10</b>	<b>Other Comprehensive Income (OCI)</b>						
	i) a) items that will not be reclassified to profit or loss	<b>(0.83)</b>	<b>4.55</b>	<b>0.55</b>	<b>3.72</b>	<b>5.47</b>	<b>(1.24)</b>
	b) Income tax relating to items that will not be reclassified to profit or loss	<b>0.21</b>	<b>(1.15)</b>	<b>(0.14)</b>	<b>(0.94)</b>	<b>(1.38)</b>	<b>0.31</b>
	ii) a) items that will be reclassified to profit or loss	-	-	-	-	-	-
	b) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
<b>11</b>	<b>Total Comprehensive Income for the period (9 + 10)</b>	<b>(111.15)</b>	<b>378.71</b>	<b>(132.15)</b>	<b>267.56</b>	<b>(49.24)</b>	<b>(168.30)</b>
12	Paid-up share capital (Face value per share Rs 10 each)	<b>1,916.67</b>	<b>1,916.67</b>	<b>1,916.67</b>	<b>1,916.67</b>	<b>1,916.67</b>	<b>1,916.67</b>
13	Other Equity						<b>13,695.49</b>
14	Earnings per share of Rs 10 each						
	<b>(a) Basic (Rs)</b>	<b>(0.58)</b>	<b>1.96</b>	<b>(0.69)</b>	<b>1.38</b>	<b>(0.28)</b>	<b>(0.87)</b>
	<b>(b) Diluted (Rs)</b>	<b>(0.58)</b>	<b>1.96</b>	<b>(0.69)</b>	<b>1.38</b>	<b>(0.28)</b>	<b>(0.87)</b>

See accompanying notes to the unaudited Results

**AMD INDUSTRIES LIMITED**  
**STATEMENT OF ASSETS AND LIABILITIES**

(Rs in Lakhs)

Sr. No.	Particulars	As at September 30,2024	As at March 31, 2024
		(Unaudited)	(Audited)
<b>A</b>	<b>ASSETS</b>		
(1)	<b>Non-current assets</b>		
	(a) Property, Plant and Equipment	10,197.43	10,523.02
	(b) Investment Property	230.22	232.41
	(c) Intangible Assets	13.75	17.77
	(d) Financial Assets		
	(i) Other Financial Assets	326.17	323.77
	(e) Other Non-current Assets	1,367.16	1,378.31
	<b>Total Non-current assets</b>	<b>12,134.73</b>	<b>12,475.28</b>
(2)	<b>Current assets</b>		
	(a) Inventories	5,645.23	8,553.57
	(b) Financial Assets		
	(i) Trade Receivables	6,990.17	8,920.00
	(ii) Cash and Cash Equivalents	1,907.02	304.91
	(iii) Other Bank Balances	259.71	924.13
	(iv) Loans	21.09	27.14
	(v) Other Financial Assets	355.47	755.11
	(c) Current Tax Assets	41.74	36.73
	(d) Other Current Assets	335.64	376.38
	<b>Total current assets</b>	<b>15,556.07</b>	<b>19,897.97</b>
	<b>Total assets</b>	<b>27,690.80</b>	<b>32,373.25</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
(1)	<b>Equity</b>		
	(a) Equity share capital	1,916.67	1,916.67
	(b) Other equity	13,963.05	13,695.49
	<b>Total equity attributable to equity holders</b>	<b>15,879.72</b>	<b>15,612.16</b>
(2)	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	2,267.74	2,166.05
	(ii) Lease Liabilities	437.90	493.01
	(b) Provisions	164.27	156.86
	(c) Deferred Tax Liabilities (Net)	181.04	219.42
	<b>Total non-current liabilities</b>	<b>3,050.95</b>	<b>3,035.34</b>
	<b>Current liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	5,357.79	7,663.79
	(ii) Lease Liabilities	107.60	102.50
	(iii) Trade Payables		
	(a) Total outstanding dues of micro enterprises and small enterprises	69.87	84.33
	(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	2,657.63	5,384.67
	(iv) Other Financial Liabilities	212.68	261.26
	(b) Other current Liabilities	106.15	96.12
	(c) Provisions	135.42	133.08
	(d) Current Tax Liabilities (Net)	112.99	-
	<b>Total current liabilities</b>	<b>8,760.13</b>	<b>13,725.75</b>
	<b>Total equity and liabilities</b>	<b>27,690.80</b>	<b>32,373.25</b>

**AMD INDUSTRIES LIMITED**  
Statement of Unaudited Cash Flows

(Rs in Lakhs)

Particulars	Half Year Ended	
	Sept 30, 2024 (Unaudited)	Sept 30, 2023 (Unaudited)
<b>A. CASH FLOW FROM OPERATING ACTIVITIES:</b>		
Net Profit/(Loss) before Tax	356.91	(67.32)
Adjustment for:		
Depreciation and Amortisation expense	772.97	651.32
Finance costs	511.49	521.31
(Profit) / Loss on Sale of Property, Plant and Equipment	-	7.74
Re-measurement gains/(losses) on employee defined benefit plans	3.72	5.47
Unrealised Foreign Exchange Fluctuation	(4.35)	(0.74)
Interest Income	(38.67)	(24.46)
<b>Operating Profit before Working capital changes</b>	<b>1,602.07</b>	<b>1,093.32</b>
(Increase) / Decrease in Trade and Other Receivables	1,929.83	2,835.89
(Increase) / Decrease in Inventories	2,908.34	3,662.45
(Increase) / Decrease in other non-current assets	-	115.44
(Increase) / Decrease in other financial assets (Non-Current)	(2.40)	13.38
(Increase) / Decrease in other financial assets (Current)	399.64	15.58
(Increase) / Decrease in other current assets	40.74	476.93
(Increase) / Decrease in other bank balances	664.42	680.52
(Increase) / Decrease in other current loans	6.05	(2.77)
Increase / (Decrease) in other financial liabilities	(48.87)	(115.03)
Increase / (Decrease) in provisions (Non-Current)	7.41	1.09
Increase / (Decrease) in provisions (Current)	2.34	7.18
Increase / (Decrease) in other current liabilities	10.03	(5.60)
Increase / (Decrease) in Trade and Other Payables	(2,737.15)	(6,274.20)
<b>Cash generated from Operations</b>	<b>4,782.45</b>	<b>2,504.18</b>
Direct Taxes Paid (Net)	(23.47)	(333.31)
<b>Net cash from/(used in) Operating Activities</b>	<b>4,758.98</b>	<b>2,170.87</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES:</b>		
Purchase of Property, Plant and Equipment	(434.97)	(531.16)
Sale of Property, Plant and Equipment	-	100.53
Interest Income	38.67	24.46
<b>Net cash used in investing Activities</b>	<b>(396.30)</b>	<b>(406.17)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES:</b>		
Proceeds/(Repayment) from/of Short-term Borrowings	(2,344.38)	(901.81)
Proceeds from Long-term Borrowings	586.00	641.00
Proceeds from Short-term Borrowings from Related Parties	300.00	-
Repayment of Short-term Borrowings from Related Parties	(170.82)	(122.31)
Repayment of Long Term Borrowing	(575.11)	(416.01)
Principle Payments towards Lease Liabilities	(77.41)	-
Finance costs paid	(478.85)	(521.31)
<b>Net cash from /(used in) Financing Activities</b>	<b>(2,760.57)</b>	<b>(1,320.44)</b>
<b>Net increase / (decrease) in cash and cash Equivalents</b>	<b>1,602.11</b>	<b>444.26</b>
Cash and cash Equivalents as at the beginning of the period	304.91	712.14
<b>Cash and cash Equivalents as at the end of the period</b>	<b>1,907.02</b>	<b>1,156.40</b>

**Notes:**

- 1 The above unaudited results were reviewed by the Audit committee and approved by the Board of Directors at its meeting held on November 13,2024.The limited review report of the Statutory Auditors is being filed with the Bombay Stock Exchange and National Stock Exchange of India. For more details on standalone unaudited results, visit Investors section of our websites at [www.amdindustries.com](http://www.amdindustries.com) and Financial Results Section of [www.bseindia.com](http://www.bseindia.com) and [www.nseindia.com](http://www.nseindia.com).
- 2 Financial results for all the periods presented have been prepared in accordance with the recognition and measurement principles of Ind AS notified under the Companies (Indian Accounting Standards) Rules, 2015.
- 3 An operating segment is one whose operating results are regularly reviewed by the entity's chief operating decision maker to make decisions about resources to be allocated to the segment and assess the performance. The Chief operating decision maker reviews performance of "Packaging business" on the overall business. As the company has a single reportable segment, the segment wise disclosure requirement of Ind As 108 on Operating segment is not applicable to it.
- 4 The packaging business of the Company is a seasonal business, as such, the performance of the business of the quarter may not be representative of the annual performance of the Company.
- 5 The Company has no Subsidiary/Associate/Joint Venture as on 30.09.2024.
- 6 The figures of the corresponding quarter/half year have been regrouped/reclassified, wherever necessary to confirm to current quarter's/year's classification/grouping.

**For and on behalf the Board  
AMD Industries Limited**

**Place : New Delhi  
Date : 13th November, 2024**

**Adit Gupta  
MANAGING DIRECTOR  
DIN - 00238784**

**K.N. GUTGUTIA & CO.**

**CHARTERED ACCOUNTANTS**

**NEW DELHI : KOLKATA**

**11-K, GOPALA TOWER, 25, RAJENDRA PLACE,  
NEW DELHI-110008**

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**Website : www.cakng.com**

**Independent Auditor's Review Report on Unaudited Quarterly and Year to date Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

**To the Board of Directors of AMD Industries Limited**

1. We have reviewed the accompanying statement of unaudited financial results ('the Statement') of AMD Industries Limited ('the Company') for the quarter ended 30 September 2024 and the year-to-date results for the period 01 April 2024 to 30 September 2024, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
2. The 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 Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. 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 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 the Standards on Auditing specified under section 143(10) of the Act, 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, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements 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 K N Gutgutia & Co.*

**Chartered Accountants**

Firm Registration No: 304153E

**B. R. Goyal**

*Partner*

Membership No. 012172

UDIN: 24012172BKABAB8223

**BHAGAT**

**RAM**

**GOYAL**

Digitally signed  
by BHAGAT RAM  
GOYAL

Date: 2024.11.13  
18:13:58 +05'30'

Place: New Delhi

Date: 13<sup>th</sup> November 2024

**KOLKATA OFF. : 6-C, Middleton Street, Flat No. 23, 1<sup>st</sup> Floor, KOLKATA-700071**