AMRAPALI FINCAP

AMRAPALI FINCAP LTD.

26 May 2025

To,
BSE Limited
Phiroze Jeejebhoy Towers,
Dalal Street,
Mumbai – 400001

Script Code: 539265

Dear Sir / Madam,

Sub: Intimation under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – Board Meeting Outcome

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 ("**LODR Regulations**"), the meeting of Board of Directors of the Company held today i.e. May 26, 2025 at 17:30 hours and concluded at 18:05 hours, and has *inter alia* considered and approved the following matters:

1) Audited Financial Result for the Half Year and Year ended on March 31, 2025, as recommended by the Audit Committee
2) Appointment of M/s. S P Thakker & Associates (FRN: 155994W), Chartered Accountants, Ahmedabad as Internal Auditors of the company for the Financial Year 2025 – 26. The details required under Regulation 30 of the LODR Regulations read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 9, 2015 are given in Annexure – I.
3) Appointment of CS Bhumika Vipulbhai Ranpura, Practicing Company Secretary, Ahmedabad as Secretarial Auditors of the company for the Financial Year 2025 – 26. The details required under Regulation 30 of the LODR Regulations read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 9, 2015 are given in Annexure – II.

We request you to take this intimation on your records.

Thanking you,

Yours faithfully,

For, Amrapali Fincap Limited

BHUMIBEN ATITBHAI PATEL

Digitally signed by BHUMIBEN ATITBHAI PATEL
Date: 2025.05.26 18:02:50 +05'30'

Bhumi Atit Patel
Director
DIN: 07473437

Encl.: a/a

ANNEXURE – I

Appointment of M/s. S P Thakker & Associates, Chartered Accountants, Ahmedabad as Internal Auditor of the Company

Reason for Change viz. Appointment, Resignation, Removal, Death or Otherwise	Appointment as an Internal Auditor of the Company for the Financial Year 2025 – 26
Date of Appointment / Cessation & Terms of Appointment	Appointment shall in terms of provisions of Section 138 of the Companies Act, 2013 with immediate effect for the Financial Year 2025 – 26
Brief Profile (in Case of Appointment)	M/s. S P Thakker & Associates, Chartered Accountants, Ahmedabad (FRN: 155994W), is providing various professional services like internal and statutory audit to the corporate.
Disclosure of Relationships between Directors (in case of Appointment of Director)	N. A.

ANNEXURE – II

Appointment of CS Bhumika Vipulkumar Ranpura, Company Secretaries, Ahmedabad as Secretarial Auditor of the Company

Reason for Change viz. Appointment, Resignation, Removal, Death or Otherwise	Appointment as a Secretarial Auditor of the Company for the Financial Year 2025 – 26
Date of Appointment / Cessation & Terms of Appointment	Appointment shall in terms of provisions of Section 204 of the Companies Act, 2013 with immediate effect for the Financial Year 2025 – 26
Brief Profile (in Case of Appointment)	CS Bhumika Vipul Kumar Ranpura, Practicing Company Secretary, Ahmedabad (P/R No. 3823/2023) is an Associate Member of Institute of Company Secretaries of India ("**ICSI**"). She is providing various professional services in the field of Corporate Legal Compliance, Secretarial Audit, Corporate Governance, Filing, Certifications, etc.
Disclosure of Relationships between Directors (in case of Appointment of Director)	N. A.

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AMRAPALI FINCAP LTD.

26 May 2025

To,
BSE Limited
Phiroze Jeejebhoy Towers,
Dalal Street,
Mumbai – 400001

Script Code: 539265

Dear Sir / Madam,

Sub: Declaration on the Auditors' Report under Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 ("**LODR Regulations**"), we hereby declare and confirm that the Audited Financial Results of the Company for the Half-Year and Year ended on March 31, 2025, is been issued with unmodified opinion and without any qualifications by the Statutory Auditor.

We request you to take this intimation on your records.

Thanking you,

Yours faithfully,

For, Amrapali Fincap Limited

BHUMIBEN ATITBHAI PATEL

Digitally signed by BHUMIBEN ATITBHAI PATEL
Date: 2025.05.26 18:03:09 +05'30'

Bhumi Atit Patel
Director
DIN: 07473437

Encl.: a/a

B.B. Gusani & Associates
Chartered Accountants

CA BHARGAV B. GUSANI
bhargavgusani77@gmail.com

INDEPENDENT AUDITOR'S REPORT

To Board of Directors of
Amrapali Fincap Limited

Independent Auditors Report on the Half year and year to date financial results Amrapali Fincap Limited pursuant to the regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations 2015.

Opinion

1. We have audited the accompanying financial results of **Amrapali Fincap Limited** (hereinafter referred to as "the company") for the year ended **March 31, 2025**
2. and the statement of assets and liabilities and statement of cash flows as at and for the year ended on that date, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ('listing regulations').

3. In our opinion and to the best of our information and according to the explanations given to us these financial results:

   (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and

   (ii) give a true and fair view in conformity with the aforesaid Accounting Standards and other accounting principles generally accepted in India of the net profit and other financial information of the Company for the year ended **March 31, 2025**.

Basis for Opinion

4. We conducted our audit in accordance with Standards on Auditing (SAs) specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India ("the ICAI"). Our responsibilities under those standards are further described in the 'Auditor's Responsibilities for the Audit of Financial Results' section of our report. We are independent of the company in accordance with the code of ethics issued by the ICAI together with ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and Rules made thereunder, and we have fulfilled our ethical responsibilities in accordance with the requirements with these

B. Gusani & Associates M. No. 120710 Chartered Accountants

Office Address: 215, Manek Centre, P.N. Marg,
Jamnagar - 361 001 (Gujarat) India.

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requirements and the Code of Ethics. We believe that the audit evidences obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's and Board of Director's Responsibilities for the Financial Results

5. These financial results have been prepared on the basis of the annual financial statements.

6. The company's Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the company and the statement of assets and liabilities and statement of cash flows in accordance with recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant issues thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the company and for preventing and detecting frauds and other irregularities; selection and application of accounting policies; making judgement and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give true and fair view and are free for material misstatement, whether due to fraud and error.

7. In preparing the financial results, the Board of Directors of the Company are responsible for assessing the ability of the Company to continue as going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

8. The Board of Directors of the Company is responsible for overseeing the financial reporting process of the Company.

B. B. Gusani & Associates * CA M. No. 120710 * Chartered Accountants

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Auditor's Responsibilities for the Audit of Financial Results

9. Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatement can arise from a fraud or error and consider material, if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

10. As part of an audit in accordance with the SAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedure responsive to those risks, and obtain audit evidence that is sufficient and appropriate to our basis of opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud involves collusions, forgery, intentional omissions, misrepresentations, or override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedure that are appropriate in circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and operating effectiveness of such controls.

- Evaluate the appropriateness of the accounting policies used and reasonableness of accounting estimates and related disclosures made by the Board of Directors.

- Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on our audit evidences obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidences obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.

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- Evaluate the overall presentation, structure and content of financial results including the disclosures and whether the financial results represent the underlying transactions and events in the manner that achieves fair presentation.

11. We communicate with those charged with governance of the company regarding, among other matters, the planned scope of timing of the audit and significant audit findings, including significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear our independence, and wherever applicable, related safeguards.

Other Matter

12. The standalone financial results include the results for the Half Year and Year ended March 31, 2024 and March 31, 2025 being the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the end of the first half year of the respective financial year. Also, the figures upto the end of the half year had only been reviewed and not subjected to audit

For B B Gusani & Associates
Chartered Accountants
Firm Regn. No. 0140785W

Bhargav B. Gusani
Proprietor
Membership No. 120710
UDIN: 25120710BMHTQB6929
Date: 26-05-2025
Place: Jamnagar

AMRAPALI FINCAP LIMITED

CIN: L74999GJ2004PLC044988

Registered Office: 19, 20,21 Narayan Chambers, 3rd Floor, Behind Patan Hotel, Ashram Road, Ahmedabad Ahmedabad GJ 380009

Statement of Audited Financial Result for the half year and year ended as on 31/03/2025

(Rs. In Lakh)

	Particulars	Half Year Ended			For The Year Ended	
		31-03-2025	30-09-2024	31-03-2024	31-03-2025	31-03-2024
A	Date of start of reporting period	01-10-2024	01-04-2024	01-10-2023	01-04-2024	01-04-2023
B	Date of end of reporting period	31-03-2025	30-09-2024	31-03-2024	31-03-2025	31-03-2024
C	Whether results are audited or unaudited	Audited	Unaudited	Audited	Audited	Audited
1	**Revenue From Operations**					
	(a) Revenue From Operations	2,498.65	116.49	(78.57)	2615.14	128.60
	(b) Other Income	64.71	55.25	98.65	119.96	101.96
	Total Income	2,563.36	171.74	20.08	2735.10	230.56
	Expenditure					
	(a) Cost of materials consumed	-	-	-	-	-
	(b) Purchases of stock-in-trade	2,762.43	182.07	22.52	2944.50	54.69
	(c) Changes in inventories of finished goods, work-in- progress and stock-in-trade	(259.25)	(70.98)	2.10	(330.23)	123.08
	(d) Employee benefit expense	21.00	17.69	12.74	38.69	22.14
	(e) Finance Costs	17.65	0.04	0.04	17.69	0.08
	(e) Depreciation and amortisation expense	5.36	3.78	(4.33)	9.14	8.89
	(f) Other Expenses	10.44	4.93	5.59	15.37	10.79
	Total expenses	2,557.63	137.53	38.66	2,695.16	219.67
	Profit (loss) Before exceptional & Extraordinary Items and Tax	5.73	34.21	(18.58)	39.94	10.89
	Exceptional Items	-	-	-	-	
	Profit (loss) from ordinary activates before Extraordinary Items and Tax	5.73	34.21	(18.58)	39.94	10.89
	Extraordinary Items	-	-	-	-	
	Profit (loss) from ordinary activities before tax	5.73	34.21	(18.58)	39.94	10.89
	Tax Expenses - Current Tax	1.60	8.07	(5.96)	9.67	1.70
	(less):- MAT Credit	(0.75)	2.73	4.40	(3.48)	1.16
	Current Tax Expense Relating to Prior years	-	-	-	-	-
	Deferred Tax (Assets)/liabilities	1.02	0.53	0.93	1.55	0.33
	Profit (loss) from ordinary activities	3.86	28.34	(17.95)	32.20	7.70
	Profit/(Loss) From Discountinuing Operation Before Tax	-	-	-	-	-
	Tax Expenses of Discontinuing Operations	-	-	-	-	-
	Net Profit/(Loss) from Discountinuing Opration After Tax	-	-	-	-	
	Profit(Loss) For Period Before Minority Interest	-	-	-	-	
	Share Of Profit / Loss Associates	-	-	-	-	-
	Profit/Loss Of Minority Interset	-	-	-	-	-
	Net Profit (+)/ Loss (-) For the Period	3.86	28.34	(17.95)	32.20	7.70
	Details of equity share capital					
	Paid-up equity share capital	1,344.00	1,344.00	1,344.00	1,344.00	1,344.00
	Face value of equity share capital (per share)	10.00	10.00	10.00	10.00	10.00
	Details Of Debt Securities					
	Paid-up Debt Capital	-	-	-	-	-
	Face value of Debt Securities	-	-	-	-	-
	Reserve Excluding Revaluation Reserves As Par Balance sheet Of previous Year	13,572.46	13,568.60	13,540.26	13,572.46	13,540.26
	Earnings per share (EPS)					
	Basic earnings per share from countinuing And Discountinuing operations	0.03	0.21	(0.13)	0.24	0.06
	Diluted earnings per share from countinuing And Discountinuing operations	0.03	0.21	(0.13)	0.24	0.06

Notes:-

1. The above said finanical results were reviewed by the Audit Committee and then approved by the Board of Directors at their respective Meetings held on 26th May 2025.
2. The Statutory Auditors have carried out the statutory audit of the above financial results of the company and have expressed an unmodified opnion on these results.
3. The Statements is prepread in accordance with the requirement of Accounting Standrads (AS) specified under section 133 of the Compnaies Act, 2013 read with rule 7 of the Companies (Accounts) Rules, 2014.
4. The above Audited financial results have been prepared in accordance with Compnies (Accounting Standards) Rules, 2006 (AS) as amended, prescribed under Secation 129 to 133 of Companies Act, 2013, read with relevant rules.
5. The Company has only reportable business segment. Hence, separate information for segment wise disclosure is given in accordance with the requirements of Accounting Standard (AS) 17 - "Segment Reporting" is not applicable.
6. Earning Per share : Earning Per share is calculated on the weighted average of the share capital received by the compnay.
7. Figures of half year ended 31st March, 2025 and 31st March, 2024 represent the difference between the audited figures in respect of full finanical years and the published unaudited figures of six months ended 30th september, 2024 and 30th September, 2023 respectively.
8. Statement of Assets and Liabilities and cashflow statement as on 31st March 2025 is enclosed herewith.
9. The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.

For, Amrapali Fincap Limited

B Patel

Bhumi Atit Patel
Director
DIN: 07473437

Amrapali Fincap Ltd.

Date: 26th May, 2025
Place: Ahmedabad

AMRAPALI FINCAP LIMITED

CIN: L74999GJ2004PLC044988

Registered Office: 19, 20,21 Narayan Chambers, 3rd Floor, Behind Patan Hotel, Ashram Road, Ahmedabad Ahmedabad GJ 380009

Audited statement of Assets and liabilities as on March 31, 2025

(Rs. In Lakhs)

	Particulars	As at 31-03-2025 Audited	As at 31-03-2024 Audited
A	**EQUITY AND LIABILITIES**		
1	**Shareholders' funds**		
	(a) Share capital	1344.00	1,344.00
	(b) Reserves and surplus	13572.46	13,540.26
	(c) Money received against share warrants	-	-
	Sub-total - Shareholders' funds (a+b+c)	**14,916.46**	**14,884.26**
2	**Share application money pending allotment**	-	-
3	**Minority Interest***	-	-
4	**Non-current liabilities**		
	(a) Long-term borrowings	-	-
	(b) Deferred tax liabilities (net)	-	-
	(c) Other long-term liabilities	-	0.45
	(d) Long-term provisions	-	-
	Sub-total - Non-current liabilities	**-**	**0.45**
5	**Current liabilities**		
	(a) Short-term borrowings	-	-
	(b) Trade payables	-	-
	Total outstanding dues of micro enterprises and small enterprises	-	-
	Total outstanding dues of creditors other than micro enterprises and small enterprises	0.00	-
	(c) Other current liabilities	2.27	0.43
	(d) Short-term provisions	10.17	2.20
	Sub-total - Current liabilities	**12.44**	**2.63**
	TOTAL - EQUITY AND LIABILITIES	**14,928.90**	**14,887.34**
B	**ASSETS**		
1	**Non-current assets**		
	(a) Property Plant & Equipments		
	- Tangible Assets	2169.32	2,177.80
	- Intangible Assets	-	-
	- Capital Work in Progress	-	-
	(b) Non-current investments	10988.53	11,052.22
	(c) Deferred tax assets (net)	4.55	6.11
	(d) Long-term loans and advances	771.15	762.45
	(e) Other non-current assets	-	-
	Sub-total - Non-current assets	**13,933.55**	**13,998.58**
2	**Current assets**		
	(a) Current investments	-	-
	(b) Inventories	330.23	-
	(c) Trade receivables	-	-
	(d) Cash and cash equivalents	13.96	3.52
	(e) Short-term loans and advances	650.86	885.24
	(f) Other current assets	0.31	-
	Sub-total - Current assets	**995.36**	**888.76**
	TOTAL - ASSETS	**14,928.90**	**14,887.34**

For, Amrapali Fincap Limited

B A Patel

Bhumi Atit Patel
Director
DIN: 07473437

Amrapali Fincap Ltd. Ahmedabad

Date: 26th May, 2025
Place: Ahmedabad

AMRAPALI FINCAP LIMITED

CIN: L74999GJ2004PLC044988

Registered Office: 19, 20,21 Narayan Chambers, 3rd Floor, Behind Patan Hotel, Ashram Road, Ahmedabad Ahmedabad GJ 380009

Audited Cash Flow Statement for the year ended March 31, 2025

	Particulars	As on 31st March, 2025 Rs. In Lakhs	As on 31st March, 2024 Rs. In Lakhs
A.	**Cash flow from operating activities**		
	Profit before Tax	39.94	10.89
	Adjustments for:		
	Depreciation and amortisation	9.14	8.89
	Interest Income	(82.48)	(53.30)
	Finance Cost	17.69	0.08
	MAT Adjustments	3.48	-
	Share in Income	(36.92)	(44.22)
	Operating profit / (loss) before working capital changes	-49.15	-77.66
	Movements in Working Capital		
	(Increase) / Decrease Inventories	(330.23)	123.08
	(Increase) / Decrease Short-term loans and advances	234.38	(125.38)
	Increase / (Decrease) Trade payables	0.00	-
	(Increase) / Decrease Trade Receivables	-	-
	(Increase) / Decrease Other Current Assets	(0.31)	0.05
	(Increase) / Decrease Other Non Current Assets	-	-
	Increase / (Decrease) Short Term Borrowings	-	-
	Increase / (Decrease) Short Term Provisions	(1.70)	(9.97)
	Increase / (Decrease) Other current liabilities	1.83	0.14
	Net Cash Generated/(Used in) Operations	-96.02	-12.08
	Income tax Paid	-	-
	Net cash flow from / (used in) operating activities (A)	-145.17	-89.74
B.	**Cash flow from Investing activities**		
	Interest received	-	53.30
	Purchase of Fixed Assets	(0.66)	(47.18)
	Income from Investment	36.92	44.22
	Change in Non-Current Investment	63.70	537.09
	Change in Long Term Loan and Advances	(8.70)	(499.54)
	Change in Non-Current Assets	-	-
	Change in Non-Current Liabilities	(0.45)	0.45
	Net cash flow from / (used in) investing activities (B)	90.81	88.34
C.	**Cash flow from financing activities**		
	Finance cost	64.79	(0.08)
	Increase / (Decrease) Long Term Borrowings	-	-
	Increase / (Decrease) Short Term Borrowings	-	-
	(Increase) / Decrease Long-term loans and advances	-	-
	Net cash flow from / (used in) financing activities (C)	64.79	-0.08
	Net increase / (decrease) in Cash and cash equivalents (A+B+C)	10.44	-1.48
	Cash and cash equivalents at the beginning of the year	3.52	5.00
	Cash and cash equivalents at the end of the year *	13.96	3.52
	* Comprises:		
	(a) Cash on hand	0.31	0.64
	(b) Balances with banks		
	(i) In current accounts	2.65	2.88
	(ii) In deposit accounts	11.00	-
		13.96	3.52

Amrapali Fincap Ltd. Ahmedabad

For, Amrapali Fincap Limited

B A Patel

Bhumi Atit Patel
Director
DIN: 07473437

Date: 26th May, 2025
Place: Ahmedabad