



07<sup>th</sup> November, 2023

The Listing Department <b>National Stock Exchange of India Ltd</b> Exchange Plaza, C-1, Block G Bandra Kurla Complex, Bandra (E), Mumbai- 400051  NSE Scrip Code: ANMOL	Corporate Service Department <b>Bombay Stock Exchange Limited</b> 25 <sup>th</sup> Floor, P J Towers Dalal Street, Fort Mumbai- 400001  BSE Scrip Code: 542437
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**Sub: Disclosure under Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015**

**Ref: Submission of Un-audited Standalone Financial Results for the Quarter and half year ended 30<sup>th</sup> September, 2023**

Dear Sirs,

Pursuant to Regulation 30 of the SEBI (LODR) Regulations, 2015, we hereby inform you that the Board of Directors of the Company at its meeting held on today i.e. 07<sup>th</sup> November, 2023 inter alia considered and approved the Un- audited Financial Results for the quarter and half year ended 30<sup>th</sup> September, 2023.

With regard to the above, please find attached herewith the following:

1. Un- audited standalone Financial Results for the quarter and half year ended on 30<sup>th</sup> September, 2023 and limited review report for the same.

The Board Meeting commenced at 05.00 P.M. and concluded at 06.00 P.M.

Kindly take the same on your records.

Thanking You,

Yours Faithfully,  
For Anmol India Limited

Parabhjot Kaur  
Company Secretary & Compliance Officer  
M. No. A26715

**REGD. OFFICE :**  
11nd Floor, 2/43, B-Block,  
Aggar Nagar, Ludhiana  
Punjab-141001  
Ph. : 0161-4503400

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

**To Board of Directors of Anmol India Limited**

1. We have reviewed the accompanying statement of unaudited financial results of Anmol India Limited ('the Company') for the quarter and half year ended September 30, 2023 ('the Statement'), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended ('the Listing Regulations').
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 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 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personal and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and 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 Standards ("Ind AS") specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

for **K R AGGARWAL & ASSOCIATES**  
Chartered Accountants  
ICAI Firm Registration No.: 030088N



Place : Ludhiana  
Date : November 07, 2023

**Kanika Aggarwal**  
Partner  
Membership No.: 539337  
UDIN: 23539337BGTRAE7171

**ANMOL INDIA LIMITED**

CIN: L51909PB1998PLC050300

Regd. Office: 2nd Floor, 2/43, B - Block, Aggar Nagar, Ludhiana (Punjab) - 141001 | Tel: +91 - 161 - 4503400

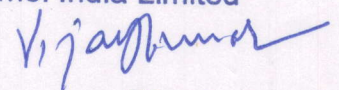
E-mail: ca@anmolindia ltd.com | Website: www.anmolindia ltd.com

**Statement of Unaudited Assets & Liabilities as at 30th September, 2023**

₹ In Crore, unless otherwise stated

Sr. No.	Particulars	30-Sep-23	31-Mar-23
		(Unaudited)	(Audited)
	<b>Assets</b>		
(1)	<b>Non-Current Assets</b>		
	(a) Property, Plant and Equipment	0.94	1.10
	(b) Capital work-in-progress	0.49	-
	(c) Investment Property	-	-
	(d) Goodwill	-	-
	(e) Other Intangible assets	-	-
	(f) Intangible assets under development	-	-
	(g) Financial Assets		
	(i) Investments	2.55	2.69
	(ii) Trade receivables	-	-
	(iii) Loans	-	-
	(iv) Others (to be specified)	-	-
	(h) Deferred tax assets (net)	-	-
	(i) Other non-current assets	-	-
	<b>Total Non-Current Assets</b>	<b>3.98</b>	<b>3.79</b>
(2)	<b>Current Assets</b>		
	(a) Inventories	136.19	207.56
	(b) Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	30.58	66.24
	(iii) Cash and cash equivalents	148.35	172.43
	(iv) Bank balances other than (iii) above	-	-
	(v) Loans	-	-
	(vi) Others (Advance to Suppliers & Others)	-	-
	(c) Current Tax Assets (Net)	-	-
	(d) Other current assets	9.52	15.27
	<b>Total Current Assets</b>	<b>324.64</b>	<b>461.50</b>
	<b>TOTAL ASSETS</b>	<b>328.62</b>	<b>465.29</b>
	<b>EQUITY AND LIABILITIES</b>		
	<b>Equity</b>		
	(a) Equity Share capital	56.91	11.38
	(b) Other Equity	34.64	67.73
	<b>Total Equity</b>	<b>91.55</b>	<b>79.11</b>

For Anmol India Limited

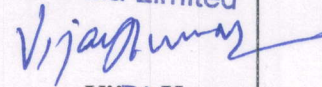


Director

<b>(1) LIABILITIES</b>		
<b>Non-Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	40.16	40.10
(ii) Lease Liability	-	-
(iii) Trade payables	-	-
(iv) Other financial liabilities (other than those specified in item (b), to be specified)	-	-
(b) Provisions	0.15	0.14
(c) Deferred tax liabilities (Net)	-0.06	-0.06
(d) Other non-current liabilities	-	-
<b>Total Non-Current Liabilities</b>	<b>40.25</b>	<b>40.18</b>
<b>(2) Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	102.33	255.40
(ii) Lease Liability	-	-
(iii) Trade payables	1.48	14.66
(iv) Other financial liabilities (other than those specified in item (c))	-	-
(b) Other current liabilities	93.01	75.94
(c) Provisions	-	-
(d) Current tax liabilities (Net)	-	-
<b>Total Current Liabilities</b>	<b>196.82</b>	<b>346.00</b>
<b>TOTAL EQUITY &amp; LIABILITIES</b>	<b>328.62</b>	<b>465.29</b>

For and on behalf of the Board of Directors of  
**Anmol India Limited**

For Anmol India Limited



**Vijay Kumar**

Managing Director & CFO

DIN: 00574900

Place : Ludhiana

Date: 07th November, 2023

**ANMOL INDIA LIMITED**

CIN: L51909PB1998PLC050300

Regd. Office: 2nd Floor, 2/43, B - Block, Aggar Nagar, Ludhiana (Punjab) - 141001 | Tel: +91 - 161 - 4503400

**Statement of Unaudited Restated Standalone Financial Results for the Quarter & Half Year ended 30th September, 2023**

₹ In Crore, unless otherwise stated

Sr. No.	Particulars	Quarter ended			Half Year ended		Year ended
		30-Sep-23	30-Jun-23	30-Sep-22	30-Sep-23	30-Sep-22	31-Mar-23
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from operations (Gross)	214.19	480.16	130.64	694.35	687.17	1,410.24
II	Other income	2.52	3.01	1.47	5.53	3.24	7.92
III	<b>Total revenue (I+II)</b>	<b>216.71</b>	<b>483.17</b>	<b>132.11</b>	<b>699.88</b>	<b>690.41</b>	<b>1,418.16</b>
IV	<b>Expenses</b>						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Purchases of stock-in-trade	134.69	465.03	150.66	599.96	660.19	1,487.59
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-	70.69	0.68	-24.20	71.37	10.92	-109.19
	(d) Employee benefits expense	0.29	0.33	0.28	0.62	0.58	1.17
	(e) Finance costs	5.31	3.53	2.14	8.84	3.89	10.98
	(f) Depreciation & Amortisation Expenses	0.09	0.09	0.20	0.18	0.24	0.51
	(g) Operating & Other expenses	1.16	1.23	0.40	2.16	1.10	2.06
	<b>Total expenses</b>	<b>212.23</b>	<b>470.89</b>	<b>129.48</b>	<b>683.13</b>	<b>676.92</b>	<b>1,393.12</b>
V	<b>Profit / (Loss) before exceptional and extraordinary items and tax (III - IV)</b>	<b>4.48</b>	<b>12.28</b>	<b>2.63</b>	<b>16.75</b>	<b>13.49</b>	<b>25.04</b>
VI	<b>Exceptional Items</b>	-	-	-	-	-	-
VII	<b>Profit / (Loss) before extraordinary items and tax (V ± VI)</b>	<b>4.48</b>	<b>12.28</b>	<b>2.63</b>	<b>16.75</b>	<b>13.49</b>	<b>25.04</b>
VIII	<b>Extraordinary items</b>	-	-	-	-	-	-
IX	<b>Profit / (Loss) before tax (VII ± VIII)</b>	<b>4.48</b>	<b>12.28</b>	<b>2.63</b>	<b>16.75</b>	<b>13.49</b>	<b>25.04</b>
X	<b>Tax expense:</b>						
	(a) Current Tax	1.13	3.09	0.66	4.22	3.40	6.45
	(b) Deferred tax	-	-	-	-	-	-0.07
XI	<b>Profit/(Loss) from continuing operations</b>	<b>3.35</b>	<b>9.19</b>	<b>1.97</b>	<b>12.53</b>	<b>10.09</b>	<b>18.66</b>
XII	<b>Profit / (Loss) from discontinuing</b>	-	-	-	-	-	-
XIII	<b>Tax expense of discontinuing operations</b>	-	-	-	-	-	-
XIV	<b>Profit / (Loss) from discontinuing operations (after tax) (XII-XIII)</b>	-	-	-	-	-	-
XV	<b>Profit / (Loss) for the Period (XI ± XIV)</b>	<b>3.35</b>	<b>9.19</b>	<b>1.97</b>	<b>12.53</b>	<b>10.09</b>	<b>18.66</b>
XVI	<b>Other Comprehensive Income (after tax)</b>						
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	0.06
	(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	-	-	-	-	-	0.03
	(ii) Income tax on realting to items that will be reclassified to profit or loss	-	-	-	-	-	-

For Anmol India Limited

*Vijay Kumar*

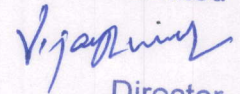
Director

XVII	Total Comprehensive income for the period (XV+XVI)	3.35	9.19	1.97	12.53	10.09	18.75
XVIII	Paid up Equity share capital (Face value of Rs. 10/- each)	56.91	11.38	11.38	56.91	11.38	11.38
XIX	<b>i. Earnings per share (before extraordinary</b>						
	(a) Basic*	0.59	1.61	0.35	2.20	1.77	3.29
	(b) Diluted*	0.59	1.61	0.35	2.20	1.77	3.29
	<b>ii. Earnings per share (after extraordinary items)</b>						
(a) Basic*	0.59	1.61	0.35	2.20	1.77	3.29	
(b) Diluted*	0.59	1.61	0.35	2.20	1.77	3.29	

\* Refer Note No.5

For and on behalf of the Board of Directors of

**Anmol India Limited**  
For Anmol India Limited



Director

**Vijay Kumar**

Managing Director & CFO

DIN: 00574900

Place : Ludhiana

Date: 07th November, 2023

**ANMOL INDIA LIMITED**

CIN: L51909PB1998PLC050300

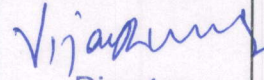
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**Cash Flow Statement as at 30th September, 2023**

₹ In Crore, unless otherwise stated

Particulars	30-Sep-23	30-Sep-22
	(Unaudited)	(Unaudited)
<b>A. Cash Flows from Operating Activities</b>		
Net Profit/ (Loss) before Tax	16.75	13.49
<b>Adjustments for:</b>		
Loss on Sale of Fixed Assets	-	-
Depreciation	0.18	0.24
Financial Costs	8.84	3.89
Interest on Income	-5.53	-3.24
Provision for Gratuity	-	-
<b>Operating Profit before Working Capital Changes</b>	<b>20.24</b>	<b>14.38</b>
<b>Adjustments for:</b>		
Trade Receivables	35.66	-43.88
Inventories	71.37	10.92
Other Receivables	5.75	19.31
Trade & Other Payables	3.89	-23.26
<b>Cash Generated from Operations</b>	<b>136.91</b>	<b>-22.53</b>
Direct Taxes Paid	-4.17	-3.39
<b>Net Cash Flow From Operating Activities (A)</b>	<b>132.74</b>	<b>-25.92</b>
<b>B. Cash Flow from Investing Activities</b>		
Sale/ (Purchase) of Fixed Assets	-0.51	-0.32
Purchase of Investments	-	-
Interest Received	5.53	3.24
<b>Net Cash Flow From Investing Activities (B)</b>	<b>5.02</b>	<b>2.92</b>
<b>C. Cash Flow From Financing Activities</b>		
Issue Proceeds of Shares & Premium	-	-
Interest Paid (Financial Costs)	-8.84	-3.89
Proceeds from /(Repayment of) Long Term Borrowings	0.07	0.28
Proceeds from /(Repayment of) Working Capital Borrowings	-153.07	39.74
<b>Net Cash Flow From Financing Activities (C)</b>	<b>-161.84</b>	<b>36.13</b>
<b>Net Increase/ (Decrease) in cash and cash equivalents (A+B+C)</b>	<b>- 24.08</b>	<b>13.13</b>
<b>Cash &amp; Cash Equivalents</b>		
Openeing Balance	172.43	118.84
Closing Balance	148.35	131.97

For and on behalf of the Board of Directors of  
**Anmol India Limited**  
For Anmol India Limited

  
**Vijay Kumar**  
Managing Director & CFO  
DIN: 00574900

Place : Ludhiana  
Date: 07th November, 2023

**ANMOL INDIA LIMITED**

Regd. Office: 2ND FLOOR, 2/43, B-BLOCK, AGGAR NAGAR, LUDHIANA, PUNJAB - 141001 INDIA

Corporate Identity Number (CIN): L51909PB1998PLC050300, PAN: AADCA3712D

Website: www.anmolindia ltd.com Email: ca@anmolindia ltd.com

**Notes:**

- 1 The above financial results of Anmol India Limited ("the Company") have been prepared in accordance with the Indian Accounting Standard ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules thereunder and in terms of Regulations 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, as specified in section 133 of the Companies Act, 2013.
- 2 The above results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors in their respective meeting held on November 07, 2023. The limited review as required under regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 has been completed by the Statutory Auditors for the Quarter & Half Year ended 30th September, 2023.
- 3 The Company is engaged in the single operating segment which is trading of "Coal & Other items".
- 4 The above unaudited Financial Results as reviewed by the Audit Committee on November 07, 2023 have been approved at the meeting of the Board of Directors held on November 07, 2023 and have been subjected to Limited Review by the Statutory Auditors. The unmodified review report of the Statutory Auditors is being filed with the BSE Limited and the National Stock Exchange of India Limited. For more details, visit the Investor Relations section of the Company's website at www.anmolindia ltd.com and Financial Results at corporate section of www.bseindia.com and www.nseindia.com.
- 5 On account of allotment of Bonus Equity Shares on 18th July, 2023, in the ratio of 4:1 (Four Bonus Equity Shares of ₹ 10/- each for one existing Equity Share of ₹ 10/- each), the Earning Per Share, basic as well as diluted, has been adjusted accordingly in terms of IndAS 33 for all the periods given above.
- 6 The figures of the previous period/year have been regrouped/reclassified to make them comparable with those of current period/year wherever considered necessary.

For and on behalf of the Board of Directors of  
Anmol India Limited

  
Director

**Vijay Kumar**  
Managing Director & CFO  
DIN: 00574900

Place : Ludhiana

Date: 07th November, 2023