



AMIN TANNERY LIMITED

(A GOVERNMENT RECOGNIZED EXPORT HOUSE)

Regd. Office : 15/288-C, Civil Lines, Kanpur-208001

Works : A 46 & 47, Leather Technology Park, Banthar, Unnao-209862

Phone : 7380795333 / 7380798333

email: mail@amintannery.in

website : www.amintannery.in

CIN No. : L19115UP2013PLC055834
GSTIN : 09AALCA4722D1ZU

Date: November 13, 2024
To: Bombay Stock Exchange Limited. Mumbai
Kind Attn: Deputy Manager
Scrip Code: 541771

Sub: **OUTCOME OF THE BOARD MEETING**

Dear Sir/Madam,

In continuation of letter SL.No.B.M.-3/2024-25 dated October 30th, 2024 and pursuant to Regulation 30 of SEBI (LODR) Regulations, 2015,

1. At the meeting of board of directors of the Company held on Wednesday the 13th November, 2024 the Standalone UN -Audited Financial Results of the Company for the quarter and half year ended September 30 2024, as reviewed and recommended by the Audit Committee, were approved.

The undermentioned documents are attached herewith for your records: -

- a. UN-Audited Standalone financial Results, for the quarter and 6 months ended 30th September, 2024.
- b. Auditors, Limited review, Report with unmodified/unqualified Opinion on un-Audited Financial Results Quarterly and half year ended 30.09.2024.
- c. Standalone Cash Flow statement for the quarter and half year ended on 30.09.2024.
- d. Standalone Balance Sheet for the half year ended on 30.09.2024
- e. Declaration on unmodified/unqualified Opinion on Auditor's Report on Standalone un-audited results as on 30.09.2024.

The Board Meeting was commenced at 5:00 P.M. and concluded at 7:30 P.M.

Kindly take the aforesaid information on your records.

Thanking you.

For AMIN TANNERY LTD

A T

ARTI TIWARI
COMPANY SECRETARY

AMIN TANNERY LIMITED

CIN No.U19115UP2013PLC055834

Regd. Office: 15/288 C, Civil Lines, Kanpur - 208 001 (U.P)

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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024

(Rs. In Lacs)

S.No.	Particulars	Three Months Ended			Half Year Ended		Year ended
		30.09.2024 Unaudited	30.06.2024 Unaudited	30.09.2023 Unaudited	30.09.2024 Unaudited	30.09.2023 Unaudited	31.03.2024 Audited
	Revenue:						
I	Revenue from Operations	1,027.22	975.75	1,011.09	2,002.97	2,417.45	4,709.38
II	Other Income	0.30	0.25	0.47	0.55	0.67	8.34
III	Total Income (I+II)	1,027.52	976.00	1,011.56	2,003.52	2,418.12	4,717.72
IV	Expenses						
	a) Cost of materials consumed	695.62	787.06	727.24	1,482.68	1,596.11	2,848.61
	b) Changes in inventories of finished Goods, work in progress and stock in trade	(65.74)	(172.15)	(87.95)	(237.89)	(27.54)	204.08
	c) Employee benefits expense	82.90	92.03	88.07	174.93	180.46	365.73
	d) Finance costs	35.34	32.07	37.16	67.41	82.23	158.63
	e) Depreciation and amortisation expense	27.37	17.78	26.00	45.15	51.92	88.82
	f) Other expenses	243.10	210.63	211.08	453.73	510.50	1,004.20
	Total Expenses (a to f)	1,018.59	967.42	1,001.60	1,986.01	2,393.68	4,670.07
V	Profit before exceptional items and tax (III-IV)	8.93	8.58	9.96	17.51	24.44	47.65
VI	Exceptional Items						
VII	Profit before tax (V-VI)	8.93	8.58	9.96	17.51	24.44	47.65
	a) Current Tax	6.45	3.05	4.34	9.50	10.56	18.00
	b) Deferred Tax	(3.23)	(1.14)	(1.93)	(4.37)	(4.43)	(6.29)
VIII	Tax Expense	3.22	1.91	2.41	5.13	6.13	11.71
IX	Profit after tax (VII-VIII)	5.71	6.67	7.55	12.38	18.31	35.94
X	Other Comprehensive Income						
	Items that will not be reclassified to profit and loss (net of tax)	0.58	(1.80)	2.97	(1.22)	1.44	2.15
XI	Total Comprehensive Income for the period, net of tax (IX+X)	6.29	4.87	10.52	11.16	19.75	38.09
XII	Paid-up Equity Share Capital (Face value of ₹ 1/- per share)	1,079.73	1,079.73	1,079.73	1,079.73	1,079.73	1,079.73
XIII	Other Equity (Excluding Revaluation Reserves)						171.32
XIV	Basic and Diluted Earnings Per Share (of ₹1/-each) (Not Annualized)						
	i Before Extraordinary Items (in ₹)	0.01	0.01	0.01	0.01	0.02	0.03
	ii After Extraordinary Items (in ₹)	0.01	0.01	0.01	0.01	0.02	0.03



Statement of Assets and Liabilities

(₹ in Lacs)

Half Year ended 30.09.2024 (Unaudited)	Year ended 31.03.2024 (Audited)
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	Half Year ended 30.09.2024 (Unaudited)	Year ended 31.03.2024 (Audited)
ASSETS		
1 Non Current Assets:		
(a) Property, Plant & Equipment	654.03	679.77
(b) Capital Work in Progress	77.31	38.88
(c) Intangible Assets	2.03	1.16
(d) Deferred tax Assets	9.80	5.02
(e) Financial Assets		
(i) Investments	5.90	5.90
(ii) Loans & Advances		
(e) Other non current Assets	25.45	25.45
Sub Total: Non Current Assets	774.52	756.18
2 Current Assets:		
(a) Inventories	4,675.45	4,486.14
(b) Financial Assets:		
(i) Current Investments		
(ii) Trade Receivables	607.39	772.93
(iii) Cash and cash equivalents	43.87	40.08
(iv) Bank Balances other than (iii) above	0.44	0.44
(v) Other Current Financial Assets	197.73	174.45
(c) Current Tax Assets (Net)	25.36	24.54
(d) Other Current Assets	78.81	58.37
Sub Total: Current Assets	5,629.05	5,556.95
TOTAL ASSETS	6,403.57	6,313.13
EQUITY AND LIABILITIES		
1 Equity:		
(a) Equity Share Capital	1,079.73	1,079.73
(b) Other Equity	182.48	171.32
Sub Total Equity:	1,262.21	1,251.05
2 Non Current Liabilities:		
(a) Financial Liabilities		
(i) Borrowings	-	-
(b) Deferred tax liabilities (Net)	-	-
(c) Long Term Provisions	97.67	89.12
Sub Total Non Current Liabilities:	97.67	89.12
3 Current Liabilities:		
(a) Financial Liabilities		
(i) Borrowings	2,861.35	2,867.15
(ii) Trade Payables		
a) Total dues to MSME	172.90	208.68
b) Total dues to others	1,809.89	1,675.57
(iii) Other Financial Liabilities	49.09	96.36
(b) Other Current Liabilities	139.27	115.21
(c) Short Term Provisions	11.19	9.99
(d) Current Tax Liability (Net)		
Sub Total: Current Liabilities	5,043.69	4,972.96
TOTAL EQUITY AND LIABILITIES	6,403.57	6,313.13



Statement of Cash flow

Half Year ended 30.09.2024 (Unaudited)	Year ended 31.03.2024 (Audited)
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A	Cash Flow from Operating Activities		
	Net Profit before tax	17.51	47.65
	Adjustment for :-		
	Depreciation & amortization expenses	45.15	88.82
	(profit)/loss on Sale of Property Plant & Equipments	-	3.37
	Interest Income	(0.01)	(0.03)
	Finanace Cost	67.41	158.63
	Remeasurement of net defined benefit plans	(1.63)	2.87
	Operating Profit Before Working Capital Changes	128.43	301.31
	Movements in working capital :-		
	(Increase)/ Decrease in trade receivables	165.53	223.36
	(Increase)/ Decrease in Inventories	(189.31)	128.28
	(Increase)/ Decrease in other current financial assets	(23.28)	9.06
	(Increase)/ Decrease in other current assets	(20.43)	(11.73)
	(Increase)/ Decrease in trade payables	98.53	(380.02)
	(Increase)/ Decrease in other financial liabilities	(47.27)	(9.84)
	(Increase)/ Decrease in other current liabilities	24.07	(69.67)
	(Increase)/ Decrease in Provisions	9.75	3.84
	Cash Generated From Operations	146.02	194.59
	Income Tax Refunded / (Paid), net	(10.30)	(18.52)
	Net Cash From operating activities	135.72	176.07
B	Cash Flow from Investing Activities		
	Purchase of property, plant & equipments (including CWIP)	(58.72)	(60.89)
	Proceeds from sale of property, plant and equipment		2.90
	Interest received	0.01	0.03
	Increase/ (Decrease) in Other bank balances (Margin Money)		
	Net Cash (used in) generatd from Investing Activities	(58.71)	(57.96)
C	Cash Flow from Financial Activities		
	Proceeds/ (repayment) from/of long term borrowings	-	(22.01)
	Proceeds/ (repayment) from/of short term borrowings	(5.81)	25.83
	Fiانancial cost paid	(67.41)	(158.63)
	Net Cash Used in Financing Activities	(73.22)	(154.81)
	Net Increase/(Decrease) in Cash and Cash Equivalents	3.79	(36.70)
	Cash and Cash Equivalents at the beginning of the year	40.08	76.78
	Cash and Cash Equivalents at the end of the year	43.87	40.08

Notes:

- The un-audited INDAS Financial Results have been reviewed by the Audit Committee and were taken on record and approved by the Board of Directors in their meeting held on 13th Nov, 2024. These results have been subjected to limited review by statutory auditors of the company.
- These financial results have been prepared in accordance with Indian Accounting Standards (Ind-AS) as prescribed under section 133 of Companies Act 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and relevant amendment thereafter.
- The figures for the quarter ended September, 2023/24 are balancing figures between unaudited figures in respect of half year ended September 2023/2024 and the published year to date figures upto the first quarter ended June 2023/24.
- The Company operates in a single segment, viz. leather and leather related products.
- Figures for the previous period are re-classified / re-arranged / re-grouped where ever necessary, to correspond with the current period/periods classification / disclosure.

For and on Behalf of the Board of Directors


Veqarul Amin
Managing Director
DIN No.: 00037469



Place: Kanpur
Dated: November 13, 2024

Kapoor Tandon & Co.
Chartered Accountants

D- 104, 10th Floor, Himalaya House,
23 Kasturba Gandhi Marg,
New Delhi – 110 001



Branch
* 24/57, First Floor, Birhana Road,
Kanpur – 208 001

Independent Auditor's Review Report on unaudited quarterly and year to date financial results of Amin Tannery Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To The Board of Directors of Amin Tannery Limited

1. We have reviewed the accompanying statement of unaudited financial results of Amin Tannery Limited (the Company) for the quarter and half year ended September 30, 2024 (the statements) 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 Regulation').
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS) 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, as amended, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to issue a report 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 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 provides 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 above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards 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 Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Kapoor Tandon & Co.,
Chartered Accountants
Firm Reg. No. 000952C

Divyank Nigam
Partner

M. No. 438443

UDIN: 24438443BKAVNW4032



Place: Kanpur
Date: November 13, 2024



AMIN TANNERY LIMITED

(A GOVERNMENT RECOGNIZED EXPORT HOUSE)

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CIN No. : L19115UP2013PLC055834
GSTIN : 09AALCA4722D1ZU

Date: November 13, 2024

To,

The Secretary,

Listing Department,

Bombay Stock Exchange Limited.

P.J.Towers 25th Floor.Dalal Street Mumbai-400001

Company Code:541771

Sub: Declaration pursuant to Regulation 33(3)(d) of the SEBI(LODR)Regulations,2015

Dear Sir/Madam,

Pursuant to second proviso of regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, as amended, we do hereby confirm that M/S. Kapoor Tandon & Co., Chartered Accountants, the Statutory Auditors of the Company have issued a Limited Review Report with unmodified/unqualified opinion(s) on Standalone, unaudited Financial Results of the Company for the quarter and half year ended on 30th September 2024.

Thanking you.

Regards,

for Amin Tannery Limited

Mrs. Arti Tiwari

Company Secretary