

**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, 2025

(Rs. in Lakhs except per share data)

S. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		Sept 30, 2025	June 30, 2025	Sept 30, 2024	Sept 30, 2025	Sept 30, 2024	March 31, 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	<b>Income</b>						
	Revenue from operations (Gross)	6,846.62	10,103.24	6,250.46	16,949.86	17,442.25	32,194.31
	Less : GST	950.25	1,436.41	861.27	2,386.66	2,505.25	4,547.84
	Revenue from operations (Net)	5,896.37	8,666.83	5,389.19	14,563.20	14,937.00	27,646.47
	<b>Total revenue from operations</b>	<b>5,896.37</b>	<b>8,666.83</b>	<b>5,389.19</b>	<b>14,563.20</b>	<b>14,937.00</b>	<b>27,646.47</b>
2	Other income	56.33	58.70	48.82	115.03	99.73	200.97
3	<b>Total income (1+2)</b>	<b>5,952.70</b>	<b>8,725.53</b>	<b>5,438.01</b>	<b>14,678.23</b>	<b>15,036.73</b>	<b>27,847.39</b>
4	<b>Expenses</b>						
	a) Cost of materials consumed	3,982.99	5,318.08	3,306.18	9,301.07	8,090.78	17,173.25
	b) Purchases of stock-in-trade	7.95	10.99	14.83	18.94	51.28	124.88
	c) Change in inventories of finished goods, work-in-progress and stock-in-trade	89.70	445.71	172.93	535.41	1,827.78	605.83
	d) Employee benefits expense	594.29	633.84	520.95	1,228.13	1,077.78	2,246.22
	e) Finance costs	208.27	261.08	210.87	469.35	511.49	963.26
	f) Depreciation and amortisation expense	346.60	406.85	356.53	753.45	772.97	1,594.03
	g) Other expenses	1,119.96	1,443.20	999.36	2,563.16	2,347.74	5,012.11
	<b>Total Expenses</b>	<b>6,349.76</b>	<b>8,519.75</b>	<b>5,581.65</b>	<b>14,869.51</b>	<b>14,679.82</b>	<b>27,719.58</b>
5	<b>Profit/(Loss) before exceptional items and tax (3-4)</b>	<b>(397.06)</b>	<b>205.78</b>	<b>(143.64)</b>	<b>(191.28)</b>	<b>356.91</b>	<b>127.81</b>
6	Exceptional items	-	-	-	-	-	-
7	<b>Profit/(Loss) before tax (5 - 6)</b>	<b>(397.06)</b>	<b>205.78</b>	<b>(143.64)</b>	<b>(191.28)</b>	<b>356.91</b>	<b>127.81</b>
8	Tax expense:						
	- Current tax	(69.18)	69.18	(23.08)	-	131.45	115.17
	- Deferred tax charge/(credit)	(33.28)	(14.67)	(10.03)	(47.95)	(39.32)	(87.27)
9	<b>Net Profit/(Loss) for the period (7 - 8)</b>	<b>(294.60)</b>	<b>151.27</b>	<b>(110.53)</b>	<b>(143.33)</b>	<b>264.78</b>	<b>99.91</b>
10	<b>Other Comprehensive Income (OCI)</b>						
	i) a) items that will not be reclassified to profit or loss	2.41	2.25	(0.83)	4.66	3.72	1.87
	b) Income tax relating to items that will not be reclassified to profit or loss	(0.60)	(0.57)	0.21	(1.17)	(0.94)	(0.47)
	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	-	-	-	-	-	-
11	<b>Total Comprehensive Income for the period (9 + 10)</b>	<b>(292.79)</b>	<b>152.95</b>	<b>(111.15)</b>	<b>(139.84)</b>	<b>267.56</b>	<b>101.31</b>
12	Paid-up share capital (Face value per share Rs. 10 each)	1,916.67	1,916.67	1,916.67	1,916.67	1,916.67	1,916.67
13	Other Equity						13,796.80
14	Earnings per share of Rs. 10 each						
	(a) Basic (Rs.)	(1.54)	0.79	(0.58)	(0.75)	1.38	0.52
	(b) Diluted (Rs.)	(1.54)	0.79	(0.58)	(0.75)	1.38	0.52

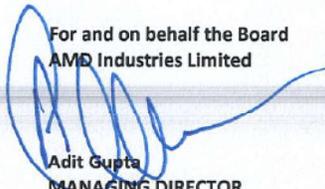
See accompanying notes to the unaudited Results



**Notes:**

- 1 The above unaudited financial results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on November 13, 2025. The limited review report of the Statutory Auditors is being filed with the Bombay Stock Exchange and the 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 figures of the corresponding quarter/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

  
Adit Gupta  
MANAGING DIRECTOR  
DIN - 00238784



Place : New Delhi  
Date : 13th November, 2025

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

(Rs in Lakhs)

Particulars	Half Year Ended	
	Sept 30, 2025	Sept 30, 2024
	(Unaudited)	(Unaudited)
<b>A. CASH FLOW FROM OPERATING ACTIVITIES:</b>		
Net Profit/(Loss) before Tax	(191.28)	356.91
Adjustment for:		
Depreciation and Amortisation expense	753.45	772.97
Finance costs	469.35	511.49
(Profit) / Loss on Sale of Property, Plant and Equipment	(48.38)	-
Re-measurement gains/(losses) on employee defined benefit plans	-	3.72
Unrealised Foreign Exchange Fluctuation	0.77	(4.35)
Interest Income	(37.18)	(38.67)
<b>Operating Profit before Working capital changes</b>	<b>946.73</b>	<b>1,602.07</b>
(Increase) / Decrease in Trade and Other Receivables	1,473.39	1,929.83
(Increase) / Decrease in Inventories	2,417.79	2,908.34
(Increase) / Decrease in other financial assets (Non-Current)	29.92	(2.40)
(Increase) / Decrease in other financial assets (Current)	(0.11)	399.64
(Increase) / Decrease in other current assets	1,901.18	40.74
(Increase) / Decrease in other bank balances	795.08	664.42
(Increase) / Decrease in other current loans	(4.09)	6.05
Increase / (Decrease) in other financial liabilities	(25.35)	(48.87)
Increase / (Decrease) in provisions (Non-Current)	(2.22)	7.41
Increase / (Decrease) in provisions (Current)	12.71	2.34
Increase / (Decrease) in other current liabilities	55.59	10.03
Increase / (Decrease) in Trade and Other Payables	(5,958.12)	(2,737.15)
<b>Cash generated from Operations</b>	<b>1,642.50</b>	<b>4,782.45</b>
Direct Taxes Paid (Net)	(29.66)	(23.47)
<b>Net cash from/(used in) Operating Activities</b>	<b>1,612.84</b>	<b>4,758.98</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES:</b>		
Purchase of Property, Plant and Equipment	(492.93)	(434.97)
Sale of Property, Plant and Equipment	143.41	-
Interest Income	37.18	38.67
<b>Net cash used in investing Activities</b>	<b>(312.34)</b>	<b>(396.30)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES:</b>		
Proceeds/(Repayment) from/of Short-term Borrowings	(115.28)	(2,344.38)
Proceeds from Long-term Borrowings	300.00	586.00
Proceeds from Short-term Borrowings from Related Parties	550.00	300.00
Repayment of Short-term Borrowings from Related Parties	(172.23)	(170.82)
Repayment of Long Term Borrowings	(440.91)	(575.11)
Principle Payments towards Lease Liabilities	(77.41)	(77.41)
Finance costs paid	(453.78)	(478.85)
<b>Net cash from /(used in) Financing Activities</b>	<b>(409.61)</b>	<b>(2,760.57)</b>
<b>Net increase / (decrease) in cash and cash Equivalents</b>	<b>890.89</b>	<b>1,602.11</b>
Cash and cash Equivalents as at the beginning of the period	2.47	304.91
<b>Cash and cash Equivalents as at the end of the period</b>	<b>893.36</b>	<b>1,907.02</b>



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

(Rs in Lakhs)

Sr. No.	Particulars	As at September	As at March 31,
		30,2025	2025
		(Unaudited)	(Audited)
<b>A</b>	<b>ASSETS</b>		
(1)	<b>Non-current assets</b>		
	(a) Property, Plant and Equipment	9,641.10	9,948.99
	(b) Investment Property	225.83	228.02
	(c) Intangible Assets	5.72	9.74
	(d) Financial Assets		
	(i) Other Financial Assets	257.66	287.58
	(e) Other Non-current Assets	1,249.72	1,335.25
	<b>Total Non-current assets</b>	<b>11,380.03</b>	<b>11,809.58</b>
(2)	<b>Current assets</b>		
	(a) Inventories	6,437.44	8,855.23
	(b) Financial Assets		
	(i) Trade Receivables	6,275.65	7,749.04
	(ii) Cash and Cash Equivalents	893.36	2.47
	(iii) Other Bank Balances	76.31	871.39
	(iv) Loans	24.72	20.63
	(v) Other Financial Assets	726.79	726.68
	(c) Current Tax Assets	5.91	5.91
	(d) Other Current Assets	230.08	2,131.26
	<b>Total current assets</b>	<b>14,670.26</b>	<b>20,362.61</b>
(3)	<b>Asset Held for Sale</b>	<b>89.53</b>	
	<b>Total assets</b>	<b>26,139.82</b>	<b>32,172.19</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	13,656.96	13,796.80
	<b>Total equity attributable to equity holders</b>	<b>15,573.63</b>	<b>15,713.47</b>
(2)	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	1,842.54	2,011.93
	(ii) Lease Liabilities	319.33	380.06
	(b) Provisions	128.48	130.70
	(c) Deferred Tax Liabilities (Net)	85.83	132.61
	<b>Total non-current liabilities</b>	<b>2,376.18</b>	<b>2,655.30</b>
	<b>Current liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	6,039.65	5,748.68
	(ii) Lease Liabilities	118.57	112.95
	(iii) Trade Payables		
	(a) Total outstanding dues of micro enterprises and small enterprises	55.83	141.66
	(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	1,258.30	7,129.82
	(iv) Other Financial Liabilities	284.83	271.46
	(b) Other current Liabilities	220.16	164.57
	(c) Provisions	153.21	145.16
	(d) Current Tax Liabilities (Net)	59.46	89.12
	<b>Total current liabilities</b>	<b>8,190.01</b>	<b>13,803.42</b>
	<b>Total equity and liabilities</b>	<b>26,139.82</b>	<b>32,172.19</b>



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

**CHARTERED ACCOUNTANTS**

**NEW DELHI : KOLKATA**

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**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)**

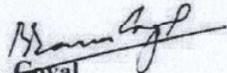
**To the Board of Directors of AMD Industries Limited**

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 2025 and the year-to-date results for the period 01 April 2025 to 30 September 2025, 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: 25012172BMMIPY4262**



**Place: New Delhi**

**Date: 13<sup>th</sup> November 2025**