

General information about company	
Scrip code	511064
NSE Symbol	
MSEI Symbol	
ISIN*	INE099M01027
Name of company	Aplaya Creations Limited
Type of company	
Class of security	Equity
Date of start of financial year	01-04-2018
Date of end of financial year	31-03-2019
Date of board meeting when results were approved	14-11-2018
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	05-11-2018
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Half yearly
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited	Unaudited
Segment Reporting	Single segment
Description of single segment	trade of fabrics and garments
Start date and time of board meeting	14-11-2018 15:15
End date and time of board meeting	14-11-2018 16:20
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-07-2018	01-04-2018
B	Date of end of reporting period	30-09-2018	30-09-2018
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	3534.19	3928.93
	Other income	0.46	0.95
	Total income	3534.65	3929.88
2	Expenses		
(a)	Cost of materials consumed	0	0
(b)	Purchases of stock-in-trade	3506.11	3894.35
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	1.57
(d)	Employee benefit expense	1.66	2.26
(e)	Finance costs	0	0
(f)	Depreciation, depletion and amortisation expense	0.07	0.14
(f)	Other Expenses		
1	other expenses	3.22	9.65
10			
	Total other expenses	3.22	9.65
	Total expenses	3511.06	3907.97

Financial Results – Ind-AS			
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Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
3	Total profit before exceptional items and tax	23.59	21.91
4	Exceptional items	0	0
5	Total profit before tax	23.59	21.91
7	Tax expense		
8	Current tax	0	0
9	Deferred tax	0.1	0.1
10	Total tax expenses	0.1	0.1
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
14	Net Profit Loss for the period from continuing operations	23.49	21.81
15	Profit (loss) from discontinued operations before tax	0	0
16	Tax expense of discontinued operations	0	0
17	Net profit (loss) from discontinued operation after tax	0	0
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
21	Total profit (loss) for period	23.49	21.81
22	Other comprehensive income net of taxes	0	0

Financial Results – Ind-AS			
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Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
23	Total Comprehensive Income for the period	23.49	21.81
24	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
25	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	0	0
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0
26	Details of equity share capital		
	Paid-up equity share capital	1438	1438
	Face value of equity share capital	1	1
27	Details of debt securities		
28	Reserves excluding revaluation reserve		
29	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	0.016	0.015
	Diluted earnings (loss) per share from continuing operations	0	0
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0
ii	Earnings per equity share		
	Basic earnings (loss) per share from continuing and discontinued operations	0.016	0.015
	Diluted earnings (loss) per share from continuing and discontinued operations	0	0
30	Debt equity ratio		
31	Debt service coverage ratio		
32	Interest service coverage ratio		
33	Disclosure of notes on financial results		

Statement of Asset and Liabilities	
Particulars	Half year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2018
Date of end of reporting period	30-09-2018
Whether results are audited or unaudited	Unaudited
Nature of report standalone or consolidated	Standalone
Assets	
1	Non-current assets
Property, plant and equipment	0.61
Capital work-in-progress	0
Investment property	0
Goodwill	0
Other intangible assets	0
Intangible assets under development	0
Biological assets other than bearer plants	0
Investments accounted for using equity method	0
Non-current financial assets	
Non-current investments	0
Trade receivables, non-current	0
Loans, non-current	0
Other non-current financial assets	0
Total non-current financial assets	0
Deferred tax assets (net)	0.78
Other non-current assets	0
Total non-current assets	1.39
2	Current assets
Inventories	14.03
Current financial asset	
Current investments	147.96
Trade receivables, current	5567.72
Cash and cash equivalents	6.47
Bank balance other than cash and cash equivalents	3.34
Loans, current	362.47
Other current financial assets	11.51
Total current financial assets	6099.47
Current tax assets (net)	0
Other current assets	1.63
Total current assets	6115.13

Statement of Asset and Liabilities		
	Particulars	Half year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2018
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	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	6116.52
Equity and liabilities		
Equity		
Equity attributable to owners of parent		
	Equity share capital	1438
	Other equity	843.8
	Total equity attributable to owners of parent	2281.8
	Non controlling interest	
	Total equity	2281.8
Liabilities		
Non-current liabilities		
Non-current financial liabilities		
	Borrowings, non-current	0
	Trade payables, non-current	0
	Other non-current financial liabilities	0
	Total non-current financial liabilities	0
	Provisions, non-current	0
	Deferred tax liabilities (net)	0
	Deferred government grants, Non-current	0
	Other non-current liabilities	0
	Total non-current liabilities	0
Current liabilities		
Current financial liabilities		
	Borrowings, current	0
	Trade payables, current	3815.42
	Other current financial liabilities	7.64
	Total current financial liabilities	3823.06
	Other current liabilities	2.63
	Provisions, current	9.03
	Current tax liabilities (Net)	0
	Deferred government grants, Current	0
	Total current liabilities	3834.72
3	Liabilities directly associated with assets in disposal group classified as held for sale	
4	Regulatory deferral account credit balances and related deferred tax liability	
	Total liabilities	3834.72
	Total equity and liabilities	6116.52
Disclosure of notes on assets and liabilities		

Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results		
Particulars	3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-07-2018	01-04-2018
Date of end of reporting period	30-09-2018	30-09-2018
Whether accounts are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Standalone	Standalone
1	Segment Revenue (Income)	
	(net sale/income from each segment should be disclosed)	
	Total Segment Revenue	
	Less: Inter segment revenue	
	Revenue from operations	
2	Segment Result	
	Profit (+) / Loss (-) before tax and interest from each segment	
	Total Profit before tax	
	i. Finance cost	
	ii. Other Unallocable Expenditure net off Unallocable income	
	Profit before tax	
3	(Segment Asset - Segment Liabilities)	
	Segment Asset	
	Total Segment Asset	
	Un-allocable Assets	
	Net Segment Asset	
4	Segment Liabilities	
	Segment Liabilities	
	Total Segment Liabilities	
	Un-allocable Liabilities	
	Net Segment Liabilities	
	Disclosure of notes on segments	

