



To,
The Listing Department
National Stock Exchange of India Limited
Exchange Plaza, 5th Floor
Plot no. C/1, G Block,
Bandra - Kurla Complex,
Bandra (E), Mumbai - 400 051.
NSE Symbol: AMIABLE

Date:- 23.05.2024

Sub: Outcome of the Board Meeting for the quarter and financial year ended March 31, 2024 - SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Respected Sir/ Madam,

Pursuant to the provisions of Regulation 33 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI LODR'), we wish to inform you that the Board of Directors (the 'Board') of Amiable Logistics (India) Limited ('Company') at its meeting held today i.e. Thursday, 23rd May, 2024 considered and has inter alia:

- a) Approved the Audited Financial Results of the Company for the half year and financial year ended on 31st March, 2024;
- b) Approved the Audited Financial Statements, including the Statement of Assets & Liabilities, as at 31st March, 2024 and the Statement of Profits and Loss and Cash Flows for the financial year ended 31st March, 2024
- c) Adopted the Auditors' Report issued by the Statutory Auditors for the Audited standalone Financial Results of the Company for the half year and financial year ended on 31st March, 2024

A copy of the aforesaid audited financial results along with the Auditor's Report thereon is enclosed herewith.

The Board of Directors assesses the Company with a focus on reinvesting all of its earnings. Hence, the dividend is not recommended for this year as the Board of Directors is in favor of retaining earnings in order to be able to finance new growth opportunities and expand its operations.

We confirm that the Auditor's Report on the Financial Results of the Company for the year ended March 31, 2024 is with unmodified opinion and a declaration duly signed by the Chairman and the Chief Financial Officer of the Company pursuant to Regulation 33(3)(d) of Listing Regulations (as amended) read with SEBI Circular CIR/CFD/CMD/56/2016 dated May 27, 2016, to that effect is also enclosed herewith.

In accordance with the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 and Company's code of conduct for Prohibition of Insider Trad-

ing, the "Trading Window" for trading in the shares of the Company will open from Saturday, 25th May, 2024 for the Directors and Key Managerial Personnel/ Designated Employees/ Connected Persons of the Company as defined in the code of conduct for Prohibition of Insider Trading of the Company.

The Board Meeting commenced at 01:00 PM and concluded at 03:30 PM.

You are requested to kindly take the above information on record.

Thanking You,

Yours faithfully,

For Amiable Logistics (India) Limited

Archana Agarwal
Company Secretary
Membership No.: A36704
Date: 23.05.2024
Place: Mumbai

Enclosed:

- 1. Independent Auditors Report on the aforesaid result by M/s. AHJ & Associates, Chartered Accountants, the Statutory Auditors of the Company**
- 2. Audited Financial Results**
- 3. Declaration in compliance with Regulation 33(3)(d) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015**
- 4. Chief Financial Officer Certification**
- 5. Certificate of Non-Applicability of disclosure pursuant to Related Party Transactions**
- 6. Certificate of Non-Applicability of Annual Secretarial Compliance Report**

AMiable Logistics (India) Limited

(Formerly known as AMiable Logistics (India) Private Limited)

322, 3rd Floor, D Wing, Neelkanth Business Park, Kirol Village, Vidyavihar (West), Mumbai – 400 086

T.: +91-22-4969 0052/42 E.: ami@amiablelogistics.com

W.: www.amiablelogistics.com

CIN: L63090MH2002PLC138078

INDEPENDENT AUDITORS' REPORT

TO THE BOARD OF DIRECTORS OF AMIABLE LOGISTICS (INDIA) LTD

Report on the audit of the Standalone Annual Financial Results

Opinion

We have audited the accompanying Standalone Annual Financial Results of AMIABLE LOGISTICS (INDIA) LTD. (hereinafter referred to as the "Company") for the year ended 31st March 2024, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone Annual Financial Results:

- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- give a true and fair view in conformity with the applicable Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other financial information for the year ended 31st March, 2024.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (the "ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our opinion on the Standalone Annual Financial Results.

Office No. 25, 160, D.N. Road, Above Burger King, CST Mumbai - 400 001

Email ID : ahjca1@gmail.com Office No.: 022-22078749



Management's and Board of Directors' Responsibilities for the Standalone Annual Financial Results

These Standalone Annual Financial Results have been prepared on the basis of the Standalone Annual Financial Statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these Standalone Annual Financial Results that give a true and fair view of the net profit/ loss and other financial information in accordance with the Accounting Standards prescribed under Section 133 of the Act 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 appropriate accounting policies; making judgments 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 Standalone Annual Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Annual Financial Results, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a 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.

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

Auditors' Responsibilities for the Audit of the Standalone Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the Standalone Annual Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they



could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone Annual Financial Results.

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

- Identify and assess the risks of material misstatement of the Standalone Annual Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the Standalone Financial Results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditors' Report to the related disclosures in the standalone annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Standalone Annual Financial Results, including the disclosures, and whether the Standalone Annual Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any 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 on our independence, and where applicable, related safeguards.

Other Matters

The Standalone Annual Financial Results include the results for the second half year ended 31st March 2024 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the first half of the current financial year which were subject to limited review by us.

For A H J & Associates
Chartered Accountants
Firm Registration No: 151685W



Hiren C Sanghavi

Partner

M.No. 045472

Date- 23-05-2024

Place-Mumbai

UDIN-24045472BKCSDR3966

AMIABLE LOGISTICS (INDIA) LIMITED
[Formerly known as Amiable Logistics (India) Private Limited]
CIN: L63090MH2002PLC138078

322, 3RD FLOOR, D- WING, NEELKANTH BUSINESS PARK, KIROL VILLAGE, NEAR BUS DEPOT, VIDYAVIHAR - WEST, MUMBAI 400086

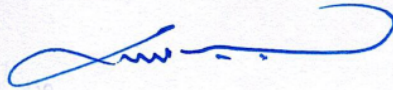
Statement of Standalone Audited Financial Results for the Half Year and Year Ended 31st March, 2024

(₹ in lakhs, except EPS)

	Particulars	HALF YEAR ENDED			FOR THE YEAR ENDED	
		31/03/2024	30/09/2023	31/03/2023	31/03/2024	31/03/2023
		Audited	Un-audited	Audited	Audited	
1	Revenue from Operations					
	Net Sales / Income from Operations	1,222.69	1,217.53	1,603.07	2,440.22	2,946.25
	Other Income	60.41	58.26	51.91	118.67	72.81
	Total Income	1,283.10	1,275.79	1,654.98	2,558.89	3,019.06
2	Expenses :					
	a) Operating Expenses	969.88	1,008.56	1,422.69	1,978.44	2,576.44
	b) Employee benefits expense	46.35	37.87	52.71	84.22	98.09
	c) Finance Costs	13.42	12.61	6.26	26.03	7.44
	d) Depreciation and amortisation expense	39.89	12.88	6.25	52.77	9.23
	e) Other Expenses	116.65	113.71	95.42	230.36	169.30
	Total Expenses	1,186.19	1,185.63	1,583.33	2,371.82	2,860.51
3	Total Profit before exceptional items, extraordinary itmes and tax (1-2)	96.91	90.16	71.65	187.07	158.55
4	Exceptional items	-	-	-	-	-
5	Profit before extraordinary items and tax (3-4)	96.91	90.16	71.65	187.07	158.55
6	Extraordinary items	-	-	-	-	-
7	Profit before tax(5-6)					
8	Tax Expense :					
	a) Current Tax	32.45	22.54	25.27	54.99	47.40
	b) Deferred Tax	-3.44	1.46	3.47	(1.98)	2.93
	Total Tax Expenses	29.01	24.00	28.74	53.01	50.33
9	Profit for the period from continuing operations(7-8)	67.90	66.16	42.91	134.06	108.22
10	Profit/(loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00
	Profit (Loss) for the period (9+10)	67.90	66.16	42.91	134.06	108.22
11	Earning per Equity Share					
	a) Basic	5.77	3.78	3.65	7.67	8.63
	b) Diluted	5.77	3.78	3.65	7.67	8.63

- Notes :**
- The above results have been prepared in accordance with india GAAP, the Companies Act, 2013 and Accounting Standards as prescribed u/s 133 of the Act.
 - The above financial results reviewed by the Audit Committee and approved by the Board of Directors as its meeting held on 23rd May, 2024.
 - Previous period/year figures have regrouped, rearranged, wherever necessary
 - The figures of last year half year are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the first half of the current financial year.
 - The Company has only one business Segment i.e. logistics

For and on behalf of Board of Directors of
Amiable Logistics (India) Limited


Lalit L. Mange
Chairman and Managing Director
DIN: 00141353
Place: Mumbai
Date: 23.05.2024



AMIABLE LOGISTICS (INDIA) LIMITED
[Formerly known as Amiable Logistics (India) Private Limited]
CIN L63090MH2002PLC138078

**322, 3RD FLOOR, D- WING, NEELKANTH BUSINESS PARK, KIROL VILLAGE, NEAR BUS DEPOT, VIDYAVIHAR -
WEST, MUMBAI 400086**

AUDITED STATEMENT OF ASSETS AND LIABILITIES

Particular	(` in lakhs)	
	Standalone	
	As on 31 st Mar, 2024	As on 31 st Mar, 2023
EQUITY AND LIABILITIES		
<u>SHAREHOLDERS FUNDS</u>		
a) share Capital	174.82	174.82
b) Reserve and Surplus	648.33	514.28
Total Shareholder's Funds	823.15	689.10
<u>NON-CURRENT LIABILITIES</u>		
(a) LONG - TERM BORROWINGS	-	-
(b) DEFERRED TAX LIABILITY	4.19	6.18
(c) OTHER LONG TERM LIABILITIES	-	-
(d) LONG-TERM PROVISIONS	-	-
Sub Total Non-Current Liabilities	4.19	6.18
<u>CURRENT LIABILITIES</u>		
(a) TRADE PAYABLES		
TOTAL OUTSATANDING DUES OF MICRO AND SMALL ENTERPRISES		
OTHERS	280.28	183.44
(b) SHORT - TERM PROVISIONS	54.54	47.40
(c) OTHER CURRENT LIABILITIES	0.72	-
(d) SHORT-TERM BORROWINGS	203.87	285.64
Sub Total Current Liabilities	539.41	516.48
Total Equity and Liabilities	1,366.75	1,211.75
<u>ASSETS</u>		
<u>Non-Current Assets</u>		
(a) PROPERTY , PLANT AND EQUIPMENT		
(i) TANGIBLE ASSETS	172.55	174.80
(ii) INTANGIBLE ASSETS	-	-
(iii) CAPITAL WORK-IN-PROGRESS	-	-
(iv) INTANGIBLE ASSETS UNDER DEVELOPMENT	-	-
(b) NON-CURRENT INVESTMENTS	440.31	413.12
(c) DEFERRED TAX ASSETS (NET)	-	-
(d) LONG-TERM LOANS & ADVANCES	-	-
(e) OTHER NON-CURRENT ASSETS	0.72	10.77
Sub Total Non-Current Assets	613.58	598.69
<u>Current Assets</u>		
(a) CURRENT INVESTMENTS		
(b) INVENTORY	-	-
(c) TRADE RECEIVABLES	129.09	196.93
(d) CASH AND CASH EQUIVALENTS	28.92	17.68
(e) SHORT - TERM LOANS AND ADVANCES	594.21	397.03
(f) OTHER CURRENT ASSETS	0.95	1.42
Sub Total Current Assets	753.17	613.07
Total Assets	1,366.75	1,211.75

For and on behalf of Board of Directors of
Amiable Logistics (India) Limited

Lalit L. Mange
Chairman and Managing Director
DIN: 00141353
Place: Mumbai
Date: 23.05.2024



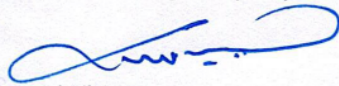
AMIABLE LOGISTICS (INDIA) LIMITED
[Formerly known as Amiable Logistics (India) Private Limited]
CIN L63090MH2002PLC138078
322, 3RD FLOOR, D- WING, NEELKANTH BUSINESS PARK, KIROL VILLAGE, NEAR BUS DEPOT,
VIDYAVIHAR - WEST, MUMBAI 400086

AUDITED STANDALONE AND CONSOLIDATED CASH FLOW STATEMENT AS ON 31st MARCH, 2024

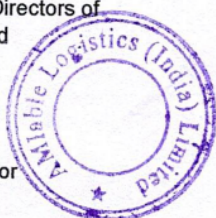
(' in lakhs)

Particular		Standalone	
		Year Ended	
		31 st Mar, 2024	31 st Mar, 2023
A	Cash flow from operating activities:		
	Net Profit before tax	187.07	158.55
	Adjustments for :		
	Preliminary Exp W/off	0.47	0.47
	Depreciation and amortisation	52.77	9.23
	Interest and Other Financial Cost Paid	26.03	7.44
	Interest Received	(50.34)	(21.01)
	Operating profit before working capital changes	216.00	154.69
	Changes in Inventories	-	-
	(Increase)/Decrease In Sundry Debtors	67.84	(45.13)
	Increase/(Decrease) In Other Current Liabilities	0.73	-
	Increase/(Decrease) In Short Term Borrowings	(81.76)	285.64
	(Increase)/Decrease In Loans and Advances	(189.26)	(226.40)
	(Increase)/Decrease In Non Current Assets	10.05	(4.37)
	Increase/(Decrease) In Trade Payables	96.85	4.69
	Cash generated from/used in operations activities	120.45	169.12
	Income taxes Paid/ Refund	(58.35)	(24.49)
	Net cash from operating activities (A)	62.10	144.63
B	Cash flow from investing activities :		
	Investment in property, plant and equipment	(47.53)	(149.41)
		-	-
	Investment in Non Current Investments	(27.19)	(411.50)
	Net cash used in investing activity (B)	(74.73)	(560.90)
C	Cash flow from financing activities :		
	Interest Paid	(26.03)	(7.44)
	Interest Received	50.34	21.01
	Repayment of Long Term Borrowings	-	(4.54)
	Proceeds from Issue of Shares	-	53.92
	Securities Premium Received	-	382.83
	Share Issue Exp	-	(34.25)
	Net cash used in financing activities (C)	24.31	411.52
	Net increase/ (decrease) in cash and cash equivalents (A+B+C)	11.69	(4.75)
	Opening Cash and cash equivalents	17.68	22.44
	Closing Cash and cash equivalents	28.92	17.68

For and on behalf of Board of Directors of
Amiable Logistics (India) Limited



Lalit L. Mange
Chairman and Managing Director
DIN: 00141353
Place: Mumbai
Date: 23.05.2024





AMI GROUP®

trust beyond imagination...

Date:- 23.05.2024

To,
The Listing Department
National Stock Exchange of India Limited
Exchange Plaza, 5th Floor
Plot no. C/1, G Block,
Bandra - Kurla Complex,
Bandra (E), Mumbai - 400 051.
NSE Symbol: AMIABLE

Sub: Declaration in compliance with Regulation 33(3)(d) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Respected Sir/ Madam,

We, Lalit L. Mange, Chairman and Managing Director and Faizan Ansari, Chief Financial Officer, of the Company, hereby declare that the Statutory Auditors of the Company M/s. AHJ & Associates, Chartered Accountants (Firm Registration No. 151685W) has issued its Audit Report with unmodified opinion in respect of Audited Financial Results of the Company for the Financial Year ended on March 31, 2024.

You are requested to kindly take the above information on record.

Thanking You,

Yours faithfully,

For Amiable Logistics (India) Limited

Mr. Lalit L. Mange
Chairman and Managing Director
DIN: 00141353
Date: 23.05.2024
Place: Mumbai



Mr. Faizan Ansari
Chief Financial Officer
PAN: BENPA4607K
Date: 23.05.2024
Place: Mumbai

AMiable Logistics (India) Ltd

(Formerly Known as AMiable Logistics (India) Private Limited)

322, 3rd Floor, D wing, Neelkanth Business Park, Kiroli Village, Vidyavihar (W), Mumbai - 400 086

T. : + 91-22-4969 0052 / 42 E. : ami@amiablelogistics.com W. : www.amiablelogistics.com

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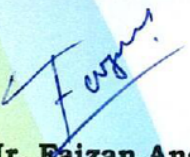
To,
The Board of Directors of
Amiable Logistics (India) Limited
322, D Wing, Neelkanth Business Park,
Kirol Village, Near Bus Depot,
Vidyavihar (West), Mumbai – 400 086

Chief Financial Officer Certification

I, Faizan Ansari, Chief Financial Officer of the Company hereby certify that I have reviewed the Audited Financial Results of the Company for the half year and year ended 31st March, 2024 and to the best of my knowledge and belief the said results:

- i. Do not contain any false or misleading statements or figures, and
- ii. Do not omit any material fact, which may make the statements or figures contained therein misleading.

For Amiable Logistics (India) Limited


Mr. Faizan Ansari
Chief Financial Officer
PAN: BENPA4607K
Date: 23.05.2024
Place: Mumbai



AMiable Logistics (India) Ltd

(Formerly Known as AMiable Logistics (India) Private Limited)

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CIN No.: L63090MH2002PLC138078



To,

Date:- 23.05.2024

The Listing Department
National Stock Exchange of India Limited
Exchange Plaza, 5th Floor
Plot no. C/1, G Block,
Bandra - Kurla Complex,
Bandra(E), Mumbai - 400 051.
NSE Symbol: AMIABLE

Sub: Certificate of Non-Applicability of disclosure pursuant to Related Party Transactions

Dear Sir/Ma'am,

As per Regulation 15 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, the compliance with the Corporate Governance provisions as specified in Regulation 17, 17A, 18, 19, 20, 21, 22, 23, 24, 24A, 25, 26, 27 and clauses (b) to (i) and (t) of sub-regulation (2) of Regulation 46 and para C, D and E of Schedule V shall not apply, in respect of:

- a. A listed entity having paid up equity share capital not exceeding rupees ten crore and net worth not exceeding rupees twenty-five crore, as on the last day of the previous financial year.
- b. The listed entity which has listed its specified securities on the SME Exchange.

The Company, Amiable Logistics (India) Limited has listed its specified securities on SME Exchange. As the Company falls under the ambit of the aforesaid exemption, compliance with the reporting of Related Party Transaction provision specified in the aforesaid Regulation shall not be applicable to the Company.

Therefore, the Company is not required to submit the Related Party Transactions disclosure under the above stated regulations.

You are requested to kindly take the above information on record.

Thanking You,

Yours faithfully,

For Amiable Logistics (India) Limited

Archana Agarwal
Company Secretary
Membership No.: A36704
Date: 23.05.2024
Place: Mumbai



To,
The Listing Department
National Stock Exchange of India Limited
Exchange Plaza, 5th Floor
Plot no. C/1, G Block,
Bandra - Kurla Complex,
Bandra(E), Mumbai - 400 051.
NSE Symbol: AMIABLE

Date:- 23.05.2024

Sub: Certificate of Non-Applicability of Annual Secretarial Compliance Report

Dear Sir/Ma'am,

As per Regulation 15 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, the compliance with the Corporate Governance provisions as specified in Regulation 17, 17A, 18, 19, 20, 21, 22, 23, 24, 24A, 25, 26, 27 and clauses (b) to (i) and (t) of sub-regulation (2) of Regulation 46 and para C, D and E of Schedule V shall not apply, in respect of:

- c.** A listed entity having paid up equity share capital not exceeding rupees ten crore and net worth not exceeding rupees twenty-five crore, as on the last day of the previous financial year.
- d.** The listed entity which has listed its specified securities on the SME Exchange.

The Company, Amiable Logistics (India) Limited has listed its specified securities on SME Exchange. As the Company falls under the ambit of the aforesaid exemption, compliance with the Annual Secretarial Compliance Report provision specified in the aforesaid Regulation shall not be applicable to the Company.

Therefore, the Company is not required to submit the Annual Secretarial Compliance Report for the year ended 31st March, 2024.

You are requested to kindly take the above information on record.

Thanking You,

Yours faithfully,

For Amiable Logistics (India) Limited

Archana Agarwal
Company Secretary
Membership No.: A36704
Date: 23.05.2024
Place: Mumbai