

# ALNA TRADING AND EXPORTS LIMITED

ALLANA HOUSE,  
ALLANA ROAD,  
COLABA,  
MUMBAI-400 001.  
INDIA.

CIN No.: L51900MH1981PLC025145

PHONE (91-22) 22811000  
FAX (91-22) 22044821  
(91-22) 22047002  
EMAIL allanasons@allana.com  
WEBSITE www.allana.com

11<sup>th</sup> September, 2018

To,  
Asst. General Manager  
Department of Corporate Service  
BSE Limited.,  
1st Floor, Rotunda Bldg,  
M.S. Marg, Fort,  
Mumbai-400 001.

Dear Sir/Madam,

Sub : Pursuant to Regulation 34(1) of SEBI - 36<sup>th</sup> Annual Report.

We hereby attach 36<sup>th</sup> Annual Report of the Company and the Audited Financial Statements for the year ended 31<sup>st</sup> March, 2018 to comply with Regulation 34(1) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Kindly take the same on your record and acknowledge the receipt.

Thanking you,

Yours faithfully,  
For ALNA TRADING AND EXPORTS LIMITED

---

(Arshad Khan)  
Compliance Officer

Attach : As above.

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## NOTICE of the Annual General Meeting

Notice is hereby given that the 36<sup>th</sup> Annual General Meeting of Alna Trading And Exports Limited., will be held on Saturday, 29<sup>th</sup> September, 2018 at 3.00 p.m. at the Registered Office of the Company at Allana House, 4, J.A. Allana Road, Colaba, Mumbai - 400 001, to transact the following businesses:

### ORDINARY BUSINESS:

1. To receive, consider and adopt the Audited Financial Statements for the financial year ended 31<sup>st</sup> March, 2018, together with the Reports of the Board of Directors and Auditors thereon.
2. To appoint a Director in place of Mr. Anwar Chauhan (DIN:00322114), who retires by rotation and being eligible offers himself for re-appointment.
3. To appoint Auditors to hold office from the conclusion of this meeting until the conclusion of the 40<sup>th</sup> Annual General Meeting of the Company at such remuneration as shall be fixed by the Board of Directors of the Company.

BY ORDER OF THE BOARD OF DIRECTORS  
For ALNA TRADING AND EXPORTS LIMITED



(ANWAR CHAUHAN)  
CHAIRMAN  
DIN:00322114

PLACE: MUMBAI  
DATED : 30<sup>th</sup> MAY, 2018

REGISTERED OFFICE:  
Allana House, J.A. Allana Road,  
Colaba, Mumbai-400 001.

### NOTES:

1. A MEMBER ENTITLED TO ATTEND AND VOTE AT THE MEETING IS ENTITLED TO APPOINT A PROXY/PROXIES TO ATTEND AND VOTE INSTEAD OF HIMSELF/HERSELF. SUCH A PROXY/PROXIES NEED NOT BE A MEMBER OF THE COMPANY. A person can act as proxy on behalf of members not exceeding fifty (50) and holding in the aggregate not more than ten percent of the total share capital of the Company.

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The instrument of Proxy in order to be effective, should be deposited at the Registered Office of the Company, duly completed and signed, not less than 48 hours before the commencement of the meeting. A Proxy form is sent herewith. Proxies submitted on behalf of the companies, societies etc., must be supported by an appropriate resolution/authority, as applicable.

2. Corporate members intending to send their authorized representatives to attend the Meeting are requested to send to the Company a certified copy of the Board Resolution authorizing their representatives to attend and vote on their behalf at the Meeting.
3. Details under Regulation 27(2) of the Listing Agreement with the Stock Exchange in respect of the Director seeking appointment/re-appointment at the Annual General Meeting (AGM), forms integral part of the notice. The Directors have furnished the requisite declarations for their appointment/re-appointment.
4. The Register of Members and Share Transfer Books of the Company will be closed from Saturday, 22<sup>nd</sup> September, 2018 to Saturday 29<sup>th</sup> September, 2018 (both days inclusive) for the purpose of AGM.
5. Members holding shares in single name and physical form are advised to make nomination in respect of their shareholding in the Company. The nomination form can be obtained from the Company.
6. Members who hold shares in physical form in multiple folios in identical names or joint holding in the same order of names are requested to send their share certificates to the Company for consolidation into a single folio.
7. Members who have not registered their e-mail address so far are requested to register their e-mail address for receiving all communication including Annual Report, Notices, Circulars, etc. from the Company electronically.
8. Members may also note that the Notice of the 36<sup>th</sup> Annual General Meeting and the Annual Report for 2017-18 will be available at the Company's Registered Office at Allana House, 4 J.A. Allana Road, Colaba, Mumbai-400 001 for inspection during normal business hours on working days.

BY ORDER OF THE BOARD OF DIRECTORS  
For ALNA TRADING AND EXPORTS LIMITED

(ANWAR CHAUHAN)  
CHAIRMAN  
DIN:00322114

PLACE : MUMBAI  
DATED : 30<sup>th</sup> MAY, 2018

# ALNA TRADING AND EXPORTS LIMITED

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## DIRECTORS' REPORT

To,  
The Members  
Mis. ALNA TRADING AND EXPORTS LIMITED  
Mumbai.

Your Directors have pleasure in presenting to you the 36<sup>th</sup> Annual Report of the Company and the Audited Financial Statements for the year ended 31<sup>st</sup> March, 2018.

### FINANCIAL RESULTS:

Particulars	For the current year ended 31.03.2018 (Amount in Lakhs)	For the previous year ended 31.03.2017 (Amount in Lakhs)
Gross Revenue	165.66	167.79
Profit for the period before Depreciation and Taxation	9.99	4.72
Less : Depreciation	0.27	0.29
Profit before tax	9.72	4.43
Provision for Taxation		
Current Tax	2.28	0.83
Deferred Tax	(-)	
(Excess)/Short tax provision for earlier years	2.42	0.83
Profit after Tax	7.30	3.61
Add/(Less) : Brought forward profit of earlier year	<u>151.01</u>	<u>147.40</u>
Balance carried forward to Balance Sheet	<u>158.31</u>	<u>151.01</u>

### REVIEW OF OPERATIONS:

During the year under Report, the Company registered turnover amounted to ~1.66 crores as compared to the previous year turnover of ~1.68 crores.

Net Profit for the year is ~7.29 lakhs as compared to ~3.61 lakhs in the previous year.

### TRANSFER TO RESERVES:

The Company did not transfer any amounts to the general reserve during the year.

# ALLANA EXPORTS PRIVATE LIMITED

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## DIVIDEND:

With a view to strengthen the financial position of the Company and to retain funds required for the operations of the Company the Directors have not recommended any dividend out of the current year's profit.

## SUBSIDIARY, JOINT VENTURE AND ASSOCIATE COMPANY:

The Company has two Associate Companies i.e. Allana Exports Private Limited and Mercury Paints And Varnishes Private Limited and its Statement in Form AOC-1 containing salient features of the financial statements of the Associates is attached herewith as Annexure-A.

## FIXED DEPOSITS:

The Company does not have any deposits remaining unclaimed and/or claimed but not paid for which information is required to be given in this Report.

## CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO:

Information pursuant to section 134(3)(m) of the Companies Act, 2013 read with Rule 8 of the Companies (Accounts) Rules, 2014, is not applicable to your Company, hence no information is disclosed.

The Company has however earned Foreign Exchange of ~1.61 crores (Previous Year ~1.64 crores) and did not incur any Foreign Exchange outgo during the current year as given in Note 14 of notes forming part of accounts.

## CORPORATE SOCIAL RESPONSIBILITY (CSR):

The Company has not developed and implemented any Corporate Social Responsibility initiatives as the said provisions are not applicable.

## RISK MANAGEMENT:

The Company follows well-established and detailed risk assessment and minimization procedures, which are periodically reviewed by the Board. The Company has in place a business risk management framework for identifying risks and opportunities that may have a bearing on the organization's objectives, assessing them in terms of likelihood and magnitude of impact and determining a response strategy.

The Senior Management assists the Board in its oversight of the Company's management of key risks, including strategic and operational risks, as well as the guidelines, policies and processes for monitoring and mitigating such risks under the aegis of the overall business risk management framework.

## RELATED PARTY TRANSACTIONS:

There were no transactions with related parties during the year under review as defined under section 188 of the Companies Act, 2013. Thus disclosure in Form AOC-2 is not required. Further, there were no material related party transactions during the year under review with the Promoters, Directors or Key Managerial Personnel.

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## DIRECTORATE AND KEY MANGERIAL PERSONNEL:

Pursuant to section 152 of the Companies Act, 2013 and in terms of the Articles of Association of the Company, Mr. Anwar Chauhan, Director, retires by rotation at the ensuing Annual General Meeting and being eligible offers himself for re-appointment. Your Board has recommended his re-appointment.

## DIRECTORS RESPONSIBILITY STATEMENT:

Pursuant to Section 134(5) of the Companies Act, 2013, Directors of your Company hereby state and confirm that:

- a) in the preparation of the annual accounts for the year ended 31 March, 2018, the applicable accounting standards have been followed along with proper explanation relating to material departures;
- b) they have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit of the company for the same period;
- c) the directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- d) they have prepared the annual accounts on a going concern basis;
- e) they have laid down internal financial controls in the company that are adequate and are operating effectively.
- f) they have devised proper systems to ensure compliance with the provisions of all applicable laws and these are adequate and are operating effectively.

## REMUNERATION OF THE DIRECTORS / KEY MANAGERIAL PERSONNEL (KMP) / EMPLOYEES:

No remuneration is paid to Director/Key Managerial Personnel since all are Non-executive and Non-independent Directors.

## NUMBER OF MEETINGS OF THE BOARD OF DIRECTORS:

The Board of Directors of the Company met 04 times during the year 2017-18 i.e. on 30/05/2017, 13/09/2017, 13/11/2017 and 14/02/2018.

The gap between two consecutive meetings did not exceed one hundred twenty days.

## AUDIT COMMITTEE:

The Audit Committee of the Company comprises of Mr. Anwar Chauhan, Ms. Merle Dsa and Mr. Aftab Alam as its members. During the financial year 2017-18, the Committee met on 30/05/2017, 13/09/2017, 13/11/2017 and 14/02/2018, the same were attended by all Committee Members. The recommendations made by the Audit Committee were accepted by the Board of Directors of the Company.

## REMUNERATION COMMITTEE:

The Remuneration Committee of the Company comprises of Mr. Anwar Chauhan, Ms. Merle Dsa and Mr. Aftab Alam as its members. During the financial year 2017-18, the Committee met on 13/11/2017 the same were attended by all Committee Members.

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## VIGIL MECHANISM:

Pursuant to requirement laid down in the Companies Act, 2013, the Company has established Vigil Mechanism. The Vigil Mechanism/Whistle Blower Policy provides for adequate safeguards against victimization of persons who use such mechanism and make provision for direct access to the Chairperson (Mr. Aftab Alam) of the Audit Committee in appropriate cases. It is affirmed that no person has been denied access to the Audit Committee. The Whistle Blower Policy has been placed on the website of the Company.

## PARTICULARS OF EMPLOYEES AND RELATED DISCLOSURES:

In terms of the provisions of section 197(12) of the Companies Act, 2013 read with Rule 5(2) and 5(3) of the Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014, no employee of the Company is drawing remuneration in excess of the limits set out in the said rules.

## PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS:

The information of Loans, Guarantees and Investments covered under the provisions of Section 186 of the Companies Act, 2013 is given under Note No.5 forming part of the accounts.

## AUDITORS REPORT REMARK:

Report of Auditors' is self-explanatory and does not require further elucidation.

## AUDITORS:

Statutory Auditors:

As per the requirements of Section 139(2) of the Companies Act, 2013 ('the Act'), Mis. D K P & Associates., Chartered Accountants, (Registration No. 108355W) were appointed as statutory auditors for a period of 5 years at the 35th Annual General Meeting held on 21st August, 2017.

As per notification issued by Ministry of Corporate Affairs dated 7th May, 2018, ratification of the statutory auditors at the Annual General Meeting is not required.

Secretarial Auditors:

According to the provision of section 204 of the Companies Act, 2013 read with Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Secretarial Audit Report submitted by Company Secretary in Practice is given in the Annexure-A to this report.

The Company has appointed Secretarial Auditor for the Financial Year 2017-18 and has filed Form MGT-14.

Qualification of Secretarial Auditors:

The secretarial auditor has qualified the report as regards to non-appointment of company secretary under section 203 of the Companies Act, 2013 and rules made thereunder. As regards to the said qualification the Board hereby explained that the Company is small company with paid-up capital of Rs.20,00,000/- (Rupees Twenty Lakhs Only) and therefore most of the provisions of sections of the Companies Act, 2013 are not applicable. Being a small company it cannot afford to appoint a company secretary.

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## DEMATERIALISATION OF PROMOTERS SHARES:

The promoters shares are not dematerialised as per the requirements of SEBI Act.

The Company is in process of dematerialising promoter's shares.

## SEXUAL HARRASMENT AT WORK PLACE:

During the year under review, there were no cases reported pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

## EXTRACT OF ANNUAL RETURN:

The details forming part of the extract of the Annual Return in Form No.MGT-9 is given in the Annexure-B to this report.

## APPRECIATION AND ACKNOWLEDGEMENT:

Your Directors would like to express their appreciation for the assistance and co-operation received from the Government authorities, banks, customers, business associates and members during the year under review. Your Directors also wish to place on record their deep sense of appreciation for the committed services by the executives, staff and workers of the Company.

BY ORDER OF THE BOARD OF DIRECTORS  
For ALNA TRADING AND EXPORTS LIMITED



PLACE : MUMBAI  
DATED : 30th MAY, 2018

AN)  
DIN:00322114

## REGISTERED OFFICE :

Allana House, 4 J.A. Allana Road,  
Colaba, Mumbai-400 001.



ANNEXURE-A

Form AOC-I

(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014)

Statement containing salient features of the financial statement of subsidiaries/associate companies/joint ventures.

Part "A": Subsidiaries

(Information in respect of each subsidiary to be present with amounts in Rs.)

-NA-

Part B Associates and Joint Ventures

Statement pursuant to Section 129 (3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures

Name of Associates or Joint Ventures	Al lana Exports Pvt. Ltd.	Mercury Paints And Varnishes Pvt. Ltd.
1. Latest audited Balance Sheet Date	31/03/2018	31 /03/2018
2. Date on which the Associate or Joint Venture was associated or acquired	31/03/2010	11/07/1984
3. Shares of Associate or Joint Ventures held by the company on the year end		
No.	46,900	1,47,661
Amount of Investment in Associates or Joint Venture	Rs.4,69,000/-	Rs.8,90,000/-
Extent of Holding (in percentage)	23.45%	32.81%
4. Description of how there is significant influence	Due to common director and shareholding.	Due to common director and shareholding.
5. Reason why the associate/joint venture is not consolidated	NA	NA
6. Networth attributable to shareholding as per latest audited Balance Sheet	Rs.17,31,54,557/-	Rs.87, 16, 130/-
7. Profit or Loss for the year		
i. Considered in Consolidation	Rs. 76,52, 146/-	Rs.( 10, 190/-)
ii. Not Considered in Consolidation	NA	NA

1. Names of associates or joint ventures which are yet to commence operations - NA
2. Names of associates or joint ventures which have been liquidated or sold during the year-NA.

As per our report of even date For **Alna Trading And Exports Limited**

For **DK P & ASSOCIATES**

**Mr. Anwar Chauhan**

Chartered Accountants

Sd/-

Sd/-

Seal

Chairman

Seal

**D.K. Doshi**

Partner

Mumbai Dated 30th May, 2018

Mumbai Dated 30th May, 2018

ANNEXURE-A TO THE DIRECTORS REPORT

Form No. MGT 9  
EXTRACT OF ANNUAL RETURN  
As on the financial year ended on 31st March, 2018

[Pursuant to Section 92(3) of the Companies Act, 2013 and Rule 12(1) of the Companies (Management and Administration) Rules, 2014]

I. REGISTRATION AND OTHER DETAILS:

i)	CIN	L51900MHI 98 IPLC025145
ii)	Registration Date	05 <sup>th</sup> September, 1981
iii)	Name of the Company	ALNA TRADING AND EXPORTS LIMITED
iv)	Category/Sub-category of the Company	Company limited by Share Capital/ Indian Non-Government Company.
v)	Address of the Registered office & contact details	Allana House, 4, J.A. Allana Road, Colaba, Mumbai - 400 001. Tel: (91-22) 22811000
vi)	Whether listed company	Yes
vii)	Name, Address & contact details of the Registrar & Transfer Agent, if any.	NA

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY:

All the business activities contributing 10% or more of the total turnover of the Company shall be stated:-

Sl. No.	Name and Description of main products/services	NIC Code of the product/service	% to total turnover of the Company
I.	Coffee	10792	100%

III. PARTICULARS OF HOLDING, SUBSIDIARY & ASSOCIATE COMPANIES:

Sl. No	Name and Address of the Company	CIN/GLN	Holding/ Subsidiary/ Associate	% of shares held	Applicable Section
1.	Allana Exports Pvt. Ltd Allana House, 4, J.A. Allana Road, Colaba, Mumbai - 400 001.	U51900MH1977PTC019552	Associate	23.45%	Section 2(6)
2	Mercury Paints And Varnishes Pvt. Ltd. 4, J.A. Allana Road, Colaba, Mumbai - 400 001.	U24220MH1944PTCOO4157	Associate	32.81%	2(6)







**ii) Shareholding of Promoters**

Sl. No.	Shareholder's Name	Shareholding at the beginning of the year			Shareholding at the end of the year			% change in shareholding during the year
		No. of Shares	% of total Shares of the company	% of shares Pledged/encumbered to total shares	No. of Shares	% of total Shares of the company	% of shares Pledged/encumbered to total shares	
1.	Mr. Irfan A.R. Allana	8834	4.41	Nil	8834	8834	Nil	Nil
2.	Mr. Shiraz A.R. Allana	3833	1.92	Nil	3833	3833	Nil	Nil
3.	Mr. Feroz A.R. Allana	3833	1.92	Nil	3833	3833	Nil	Nil
4.	Mrs; Sabira A.R. Allana	7500	3.75	Nil	7500	7500	Nil	Nil
5.	Mrs. Fatima M.H. Allana	11000	5.50	Nil	11000	11000	Nil	Nil
6.	Mrs. Lubna I. Allana	3200	1.60	Nil	3200	3200	Nil	Nil
7.	Mr. Adil I. Allana	1000	0.50	Nil	1000	1000	Nil	Nil
8.	Mrs. Farida A. Agboatwala	1000	0.50	Nil	1000	1000	Nil	Nil
9.	Mrs. Hamida A. Bhiwandiwalla	1000	0.50	Nil	1000	1000	Nil	Nil
10.	Mrs. Parveen M. Choonawala	1000	0.50	Nil	1000	1000	Nil	Nil
11.	Mrs. Zubeda A. Merchant	1000	0.50	Nil	1000	1000	Nil	Nil
12.	Mrs. Zahida O. Habib	1000	0.50	Nil	1000	1000	Nil	Nil
13.	Mis. Allana Exports Pvt. Ltd.	46900	23.45	Nil	46900	46900	Nil	Nil
14.	Mis. Allana Pharnachern Pvt. Ltd.	35700	17.85	Nil	35700	17.85	Nil	Nil
15.	Mis. Allana Investments And Trading Co. Pvt. Ltd.	7000	3.50	Nil	7000	3.50	Nil	Nil

16.	Mis. Allanasons Pvt. Ltd.	9500	4.75	Nil	9500	4.75	Nil	Nil
17.	Mis. Phoenicia Travel And Transport Pvt. Ltd.	1000	0.50	Nil	1000	0.50	Nil	Nil
18.	Hombell Chemicals And Plastics Pvt. Ltd.	1000	0.50	Nil	1000	0.50	Nil	Nil

(iii) Change in Promoters' Shareholding (please specify, if there is no change): There has been no change in the shareholding pattern during the year and no details has been provided.

(iv) Shareholding Pattern of top ten Shareholders (other than Directors, Promoters & Holders of GDRs & ADRs): No such Shareholders and hence no details has been provided.

(v) Shareholding of Directors and Key Managerial Personnel: No Directors and Key Managerial Personnel are holding any shares.

#### V. INDEBTEDNESS:

Indebtedness of the Company including interest outstanding/accrued but not due for payment. f Nil

#### VI. REMUNERATION OF THE DIRECTORS AND KEY MANAGERIAL PERSONNEL.

A) Remuneration to Managing Director, Whole-time Directors and/or Manager:< Nil

B) Remuneration to other Directors: < Nil

C) Remuneration to Key Managerial Personnel Other Than MD/Manager/WTD: < Nil

#### VII. PENALTIES /PUNISHMENT/COMPOUNDING OF OFFENCES:< Nil

Type	Section of the Companies Act	Brief Description	Details of Penalty /Punishment / Compounding fees imposed	Authority (RD/NCLT/ Court)	Appeal made if any (give details)
A) COMPANY					
Penalty /Punishment/ Compounding			None		
B) DIRECTORS					
Penalty/ Punishment/ Compounding			None		
C) OTHER OFFICERS IN DEFAULT					
Penalty /Punishment/ Compounding			None		

BY ORDER OF THE BOARD OF DIRECTORS  
For ALNA TRADING AND EXPORTS LIMITED

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~/ (ANWAR CHAUHAN)  
CHAIRMAN  
DIN:00322114

PLACE : MUMBAI  
DATED : 30m MAY, 2018





Aqueel A. Mulla  
B.Com., L.L.M., F.C.S., A.C.I.S., (U.K.) D.I.T.

Mob.: 9892237418  
9326137418

# A. A. MULLA & ASSOCIATES

## COMPANY SECRETARIES

Office: 3rd Floor, New Hari Leela House, 34/38, Mint Road, Opp. G.P.O., Mumbai -400 001.  
Tel.: (0): 22644435 /Fax: 91-22644434 /E-mail: aqueelmulla@gmail.com / aqueel\_mulla@yahoo.com

### SECRETARIAL AUDIT REPORT FORM NO. MR.3

For the Financial Year ended 31st March, 2018

(Pursuant to section 204 of the Companies Act, 2013 and Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules-2014)

To,  
The Members,  
Alna Trading and Exports Limited

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by Alna Trading and Exports Limited (CIN:L51900MH1981PLC025145) (hereinafter called the company). Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on my verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, I hereby report that in my opinion, the company has, during the audit period covering the financial year ended on 31st March, 2018 complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

I have examined the books, papers, minute books, forms and returns filed and other records maintained by M/s. Alna Trading and Exports Limited ("The Company") for the financial year ended on 31st March, 2018, according to the provisions of:

- I. The Companies Act, 2013 (the Act) and the rules made there under as applicable
- II. The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the Rules made there under;
- III. Foreign Exchange Management Act, 1999 and the Rules and Regulations made there under to the extent of Foreign Direct Investment (FDI) Overseas Direct Investment and External Commercial Borrowings;
- IV. The following Regulation and Guidelines prescribed under The Securities and Exchange Board of India Act, 1992 ('SEBI Act'):
  - a) The Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015
  - b) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011
  - c) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;



- d) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulation 2009 (Not applicable during audit period)
- e) The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999 (Not applicable during audit period)
- f) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008 (Not applicable during audit period)
- g) The Securities and Exchange Board of India (Registrar to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client. (Not applicable during audit period)
- h) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009 (Not applicable during audit period)

V. The other applicable laws specifically to the company namely:

- a) Foreign Trade (Development & Regulation) Act, 1992
- b) Foreign Trade (Regulation) Rules, 1993
- c) Foreign Trade (Regulation) Rules, 2015
- d) The Safeguard Measures (Quantitative Restrictions) Rules, 2012
- e) Customs, Central Excise Duties & Service Tax Drawback Rules, 1995
- f) Duty Entitlement Passbook Scheme (DEPB) under Indian Foreign Trade Policy
- g) Indian Stamp Act, 1999
- h) Weights & Measurements Act, 1985
- i) Legal Metrology Act, 2009 and The Legal Metrology (Packaged Commodities) Rules, 2011
- j) Insurance Act, 1938

I have also examined compliance with the applicable clauses of the following:

- a) Secretarial Standards issued by the Institute of Company Secretaries of India.
- b) The Listing Agreements entered into by the Company with Stock Exchange(s) and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

During the period under review, the Company has complied with the provisions of the Acts, Rules, Regulations, Guidelines, and Standards etc. as mentioned above except following

- a) *The company has not complied with the requirements of section 203 of the Act with regard to appointment of Company Secretary (CS) in respect of the period under review;*
- b) *The company has delayed filing documents & returns with the Registrar of Companies during the period under review. The details are given herein;*

S. No.	Form No.	Under Section	Purpose	Due date of filing	Actual date of filing	SRN
i.	MGT-15	121{1}	Filing of Report on Annual General Meeting	20.09.2017	26.10.2017	G58445768
2.	ADT-1	139(1)	Information to the Registrar by the Company for appointment of auditors : Appointment of DKP and Associates, Chartered Accountants, as Statutory Auditors of the company	20.09.2017	09.10.2017	G55485593
3.	AOC-4 XBRL	137	Filing of XBRL document in respect of Financial Statement ( Filed under MCA Extension Scheme)	20.09.2017	16.10.2017	G56799158



4.	OIR-12	168, 170(2)	Particulars of appointment of directors and key managerial personnel and the change among them	20.09.2017	27.10.2017	GS8558651
5.	MGT-7	92{1}	Annual Return for the FY2016-17	20.10.2017	04.11.2017	G60099850

c) *That equity shares of the promoters are not maintained in dematerialized mode as required under Listing Regulation.*

I further report that:

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting. Majority decision is carried through while the dissenting members' views are captured and recorded as part of the minutes.

I further report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

I further report that during the audit period, there were no instances of:

(i) Public/Right or preferential issue of share/ debenture and Sweat equity, (ii) Redemption or buyback of security, (iii) Major decision taken by the members in pursuant to section 180 of the Companies Act, 2013, (iv) Merger/Amalgamation or reconstruction etc. And (v) Foreign Technical Collaboration.

For A.A Mu Ila & Associates  
Company Secretaries



Aque \_\_\_\_\_ t:  
(Proprietor)

FCS No.2973: CP No. 3237

Date : 30.05.2018

Place: Mumbai

This report to be read with my letter of even date which is annexed as Annexure A and forms an integral part of this report.

**Annexure A**

To,  
The Members  
Alna Trading and Exports Limited

My report of even date is to be read along with this letter.

1. Maintenance of Secretarial record is the responsibility of the management of the Company. My responsibility is to express an opinion on these secretarial records based on my audit.
2. I have followed the audit practices and process as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in Secretarial records. I believe that the process and practices, I followed provide a reasonable basis for my opinion.
3. I have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.
4. Where ever required, I have obtained the Management representation about the Compliance of laws, rules and regulations and happening of events etc.
5. The Compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. My examination was limited to the verification of procedure on test basis.
6. The Secretarial Audit report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

**For A.A Mulla & Associates  
Company Secretaries**



Aque~  
(Proprietor)  
FCS: 2973  
CP No. 3237

Place : Mumbai  
Date : 30.05.2018

# **{ P & ASSOCIATES**

## **CHARTERED ACCOUNTANTS**

611 Dalamal Tower 211 Nariman Point Mumbai 400021 Tel. No. 99875 37434 Email : deepak@dkpassociates.com

### **Independent Auditors' Report**

To the Members of  
**ALNA TRADING AND EXPORTS LIMITED**

### **Report on the Ind AS Financial Statements**

We have audited the accompanying Ind AS financial statements of **ALNA TRADING AND EXPORTS LIMITED** ("the Company"), which comprise the Balance Sheet as at March 31, 2018, the Statement of Profit and Loss (including Other Comprehensive Income), the Cash Flow Statement, Statement of changes in Equity for the year then ended and a summary of significant accounting policies and other explanatory information.

### **Management's Responsibility for the Ind AS Financial Statements**

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these Ind AS financial statements that give a true and fair view of the financial position, financial performance including Other Comprehensive Income, Cash Flows and the Statement of Changes in Equity of the Company in accordance with the accounting principles generally accepted in India including the Accounting Standards prescribed under Section 133 of the Act.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Ind AS financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

### **Auditors' Responsibility**

Our responsibility is to express an opinion on these Ind AS financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under and the Order under section 143 (11) of the Act.

We conducted our audit of the Ind AS financial statements in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Ind AS financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Ind AS financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Ind AS financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the Ind AS financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Company's Board of Directors, as well as evaluating the overall presentation of the Ind AS financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Ind AS financial statements.

### **Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Ind AS financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2018, its Profit including Other Comprehensive Income, its Cash Flows and the Statement of Changes in Equity for the year ended on that date.

V. A. S. R. U. C. J. A.  
MUMBAI  
11/11/18  
11/11/18

# DKP & ASSOCIATES

## CHARTERED ACCOUNTANTS

611 Dalamal Tower 211 Nariman Point Mumbai 400021 Tel. No. 99875 37434 Email: deepak@dkpassociates.com

### Other Matters

The comparative financial information of the Company for the year ended March 31, 2017 prepared in accordance with Accounting Standards, included in these Ind AS Financial Statements, have been audited by the predecessor auditors. The report of the predecessor auditors on the comparative financial information dated May 30, 2017 expressed an unmodified opinion.

### Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government in terms of Section 143(U) of the Act, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4, of the Order.
2. As required by Section 143(3) of the Act, we report that:
  - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
  - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
  - c) The Balance Sheet, the statement of Profit and Loss including Other Comprehensive Income, the Cash Flow Statement and Statement of Changes in Equity dealt with by this Report are in agreement with the books of account.
  - d) In our opinion, the aforesaid Ind AS financial statements comply with the Accounting Standards prescribed under Section 133 of the Act as applicable.
  - e) On the basis of the written representations received from the directors as on March 31, 2018, taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2018, from being appointed as a director in terms of Section 164(2) of the Act.
  - f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".
  - g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
    - (i) There are no pending litigations on the Company which would have material impact on the financial position of the Company.
    - (ii) There are no foreseeable losses as required on long-term contracts including derivative contracts.
    - (iii) There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

For **DKP & Associates**  
Chartered Accountants  
(Registration No. 26305W)

if~:

**Deepak K Doshi**  
Partner  
Membership No. 037148  
Mumbai  
Date: 30th May 2018



**( P & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

611 Dalamal Tower 211 Nariman Point Mumbai 400021 Tel. No. 99875 37434 Email : deepak@dkpassociates.com

**"ANNEXURE A" TO THE INDEPENDENT AUDITORS' REPORT ON THE IND AS FINANCIAL STATEMENTS OF ALNA TRADING AND EXPORTS LIMITED**

(Referred to in Paragraph 1, under the "Report on other Legal and Regulatory Requirements" section of our report of even date)

1. In respect of its fixed assets:
  - a) The Company has maintained proper records showing full particulars including quantitative details and situation of fixed assets on the basis of available information.
  - b) As explained to us, all the fixed assets have been physically verified by the management in a phased periodical manner, which in our opinion is reasonable having regard to the size of the Company and nature of its assets. No material discrepancies were noticed on such physical verification.
  - c) Immovable properties are held in the name of the Company.
2. In respect of inventories:

The company has no opening and closing inventory for the year, clause (ii) of the said order is not applicable to the Company.
3. Company has not granted any loans, secured or unsecured, to companies, firms or other parties covered in the register maintained under Section 189 of the Companies Act, 2013 and hence clause iii (a), iii (b) and iii (c) of the Order not applicable to the company.
4. The Company has not given loans, guarantees and security to directors or to any other person in whom the director is interested and provision of section 186 have been complied for investments made by the Company.
5. According to the information and explanations given to us, the Company has not accepted any deposit from the public. Therefore, the provisions of Clause (v) of paragraph 3 of the Order are not applicable to the Company.
6. The Central Government has not prescribed the maintenance of cost records under sub-section (1) of section 148 of the Companies Act, 2013.
7. In respect of statutory dues:
  - a) According to the records of the Company, undisputed statutory dues including Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, duty of Customs, Duty of Excise, Value Added Tax, Cess, and other material statutory dues have been generally regularly deposited with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the aforesaid dues were outstanding as at March 31, 2010 for, period of more than six months from the date of becoming payable.
  - b) According to the information and explanations given to us, there are no disputed statutory dues pending as on March 31, 2018.
8. The Company does not have any borrowings or loans from Banks, Financial institution and Government and dues to debenture holders.
9. The Company has not raised any moneys by way of initial public offer, further public offer (including debt instruments) and term loans. Accordingly, the provisions of clause (ix) of the paragraph 3 of the Order are not applicable to the Company.



# K P & ASSOCIATES

## CHARTERED ACCOUNTANTS

611 Dalamal Tower 211 Nariman Point Mumbai 400021 Tel. No. 99875 37434 Email: deepak@dkpassociates.com

10. In our opinion and according to the information and explanations given to us, no material fraud by the Company or on the Company by its officers or employees has been noticed or reported during the year.
11. Company has not paid any managerial remuneration as per section 197 read with Schedule V to the Companies Act, 2013 and hence clause (xi) of the Order is not applicable to the Company.
12. The Company is not Nidhi Company and hence reporting under clause (xii) of paragraph 3 of the Order is not applicable.
13. In our opinion and according to the information and explanations given to us, the Company's transactions with its related party are in compliance with Section 177 and 188 of the Companies Act, 2013. Where applicable, an appropriate disclosure has been made in the financial statements as required by applicable accounting standards.
14. The Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Therefore, provisions of clause xiv of paragraph 3 of the Order are not applicable to the Company.
15. In our opinion and according to the information and explanations given to us, during the year, the Company has not entered into any non-cash transactions with its directors or persons connected with him and hence reporting under clause (xv) of paragraph 3 of the Order is not applicable to the Company.
16. In our opinion and according to the information and explanations given to us, the Company is not required to register under section 45-IA of the Reserve Bank of India Act, 1934.

For DKP & Associates  
Chartered Accountants  
(Registration No. 126305W)

Deepak K Doshi  
Partner  
Membership No. 037148  
Mumbai  
Date: 30th May 2018





**I( & ASSOCIA: ES**  
**CHARTERED ACCOUNTANTS**

611 Dalamal Tower 211 Nariman Point Mumbai 400021 Tel. No. 99875 37434 Email : deepak@dkpassociates.com

**"ANNEXURE B" TO THE INDEPENDENT AUDITORS'S REPORT ON THE IND AS FINANCIAL STATEMENTS OF ALNA TRADING AND EXPORTS LIMITED.**

(Referred to in paragraph 2 (f) under 'Report on other Legal and Regulatory Requirements' of our report of even date)

Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of Sub section 3 of Section 143 of the Companies act, 2013 (" the ACT").

We have audited the internal financial controls over financial reporting of **ALNA TRADING AND EXPORTS LIMITED** ("the Company") as of March 31, 2018 in conjunction with our audit of the Ind AS financial statements of the Company for the year ended on that date.

**Management's Responsibility for Internal Financial Controls**

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

**Auditor's Responsibility**

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the Ind AS financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.



# DKP & ASSOCIATES

## CHARTERED ACCOUNTANTS

611 Dalamal Tower 211 Nariman Point Mumbai 400021 Tel. No. 99875 37434 Email: deepak@dkpassociates.com

### Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of Ind AS financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and events of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of Ind AS financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of company's assets that could have a material effect on the Ind AS financial statements.

### Inherent Limitation of Internal Financial Controls over financial Reporting

Because of inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

### Opinion:

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2018, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control states in the Guidance Note.

For **DKP & Associates**  
Chartered Accountants  
(Registration No. 126305N)

**Deepak K Doshi**  
Partner  
Membership No. 037148  
Mumbai  
Date: 30th May 2018



**ALNA TRADING AND EXPORTS LIMITED**

BALANCE SHEET AS AT 31ST MARCH, 2018

(in Lakhs)

	UOT~	AS AT 31ST MARCH 2018	AS AT 31ST MARCH, 2017	AS AT 1ST APRIL, 2016
<b>(I) NON CURRENT ASSETS</b>				
(n) Property Plant and Equipment	1	8.5	5.55	5.84
(ii) Financial Assets				
(i) Investments	2	15.5	15.58	15.58
(c) Deferred Tax Assets (Net)	3	0.00	0.00	0.01
(d) Other Non Current Assets	4	1.9	3.03	3.06
TOTAL		25.9	24.16	24.49
<b>(II) CURRENT ASSETS</b>				
(n) Financial Assets				
(i) Trade Receivable	5		59.87	1.12
(ii) Cash and Cash Equivalents	6	163.1	50.68	11.22
(b) Other Current Assets	7	9.1	4.09	9.27
TOTAL		172.2	114.64	21.61
<b>TOTAL ASSETS (I + II)</b>		<b>198.1</b>	<b>138.80</b>	<b>46.10</b>
<b>EQUITY AND LIABILITIES</b>				
(i) Equity				
(a) Equity Share Capital	8	20.00	20.00	0.00
(b) Other Equity	9	113.10	116.51	162.90
TOTAL		133.10	136.51	162.90
(ii) Liabilities				
(a) Current Liabilities				
(i) Current Liabilities				
(n) Financial Liabilities				
(i) Trade Payable	10	0.07	0.00	0.61
(b) Other Current Liabilities	11	1.10	0.00	1.74
(c) Current Tax Liabilities (Net)	12	0.00	0.13	0.00
TOTAL		1.17	0.13	2.35
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>134.27</b>	<b>136.64</b>	<b>165.25</b>

As per our report of even date

For DKP & Associates  
Chartered Accountants

For ALNA TRADING AND EXPORTS LIMITED

\* MUMBAI \*

(Firm Name) & Co.

D.H. Dohi  
partner

a

Anwar Chauhan  
Director

Aftab Alam  
Director

MUMBAI, DATED: 30th May, 2018

MUMBAI, DATED: 30th May, 2018

**ALNA TRADING AND EXPORTS LIMITED**

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2018

(- In Lacs)

	NOTE	FOR THE YEAR ENDED 31ST MARCH, 2018		FOR THE YEAR ENDED 31ST MARCH, 2017	
<b>INCOME:</b>					
Revenue from Income	14	167.50		167.71	
Other Income	15	1.30		1.28	
<b>TOTAL INCOME</b>			<b>166.96</b>		<b>169.07</b>
<b>EXPENDITURE</b>					
Provision of Stock in Trade		116.68		154.65	
Depreciation				0.29	
Other Expenses	16			9.70	
<b>TOTAL EXPENSES</b>			<b>167.24</b>		<b>164.63</b>
Profit Before Tax			9.72		4.44
Tax Expenses	13				
Current Tax		2.28		0.83	
Deferred Tax		0.00		0.00	
Short/ (Excess) Provision		0.14	2.42	0.00	0.63
Profit For The Year			7.29		3.61
Other Comprehensive Income					
Total Comprehensive Income For The Period			7.29		3.61
Dividends per Equity Share of Rs.10/- each					
Basic And Diluted			3.61		1.81
Notes to Financial Statements	1 to 24				

As per our report of even date

For DKP & Associates  
Chartered Accountants

\*~ MUMBAI \*  
05/05/2018  
4JircRf:0AGCOMi~

D.K. Doshi  
Partner

MUMBAI, DATED : 30th May, 2018

For ALNA TRADING AND EXPORTS LIMITED

Anwar Chauhan  
Director

Aftab Alam  
Director

MUMBAI, DATED: 30th May, 2018

**ALNA TRADING AND EXPORTS LIMITED**

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MAY 2018

[in Lacs]

	31st May 2017	31st May 2018
<b>A CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit Before Tax as per Statement of Profit and Loss	9.12	1.14
Adjustment for		
<b>Depreciation</b>	0.27	0.29
Dividend Income	(1.28)	(1.28)
Interest on Income Tax Refund	(0.03)	(0.01)
	<b>11.03</b>	<b>(1.00)</b>
Operating Profit before Working Capital Change	8.69	3.11
<b>(Increase)/Decrease in Net Current Assets</b>		
Sundry Debtors	89.87	(88.75)
Loans & Advances	(7.15)	(4.82)
Trade Payables	(0.59)	(0.33)
<b>Net Cash Generated from operations</b>	<b>104.11</b>	<b>(94.65)</b>
Payment of Taxes	(2.40)	(1.35)
<b>Net Cash Flow From Operating Activities (A)</b>	<b>101.71</b>	<b>(96.00)</b>
<b>B CASH FLOW FROM INVESTING ACTIVITIES</b>		
Dividend Received	1.28	1.28
<b>Net Cash flow from Investing Activities (B)</b>	<b>1.28</b>	<b>1.28</b>
<b>C CASH FLOW FROM FINANCING ACTIVITIES</b>		
Net Cash Flow from Financing Activities (C)	-	-
<b>Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)</b>	<b>103.00</b>	<b>(94.72)</b>
Cash and Cash Equivalents at the Beginning of the Period	50.68	111.22
Cash and Cash Equivalents at the End of the Period	153.68	50.68
<b>Net Increase / (Decrease) in Cash and Cash Equivalents</b>	<b>103.00</b>	<b>(94.72)</b>

As per our report of even date

**For DKP & Associates**  
Chartered Accountants

I.I. ASSOCT, 4

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MUMBAI

\*

D.K. Doohl

**Partner**

MUMBAI, DATED : 30th May, 2018

For ALNA TRADING AND EXPORTS LIMITED

~ / Y' > ~ ~ ~ ~ ~

Anwar Chauhan

**Director**

MUMBAI, DATED : 30th May, 2018

Aftab Alam

**Director**

**ALNA TRADING AND EXPORTS p:MITED**

STATE: Maharashtra (JF) & Jharkhand TN EQUITY FOR FIVE YEARS till 31st March 2018

(' in Lacs)

**A. Equity, Share, & Other**

Amt. as on 31st April, 2017	Change in share capital during 2016-2017	Change in share capital during 2017-2018	Balance as on 31st March 2018
2000	-	2000	4000

**D. Other Equity**

	Share Premium	Reserve for Profit & Loss	Other Comprehensive Income	Total
Balance as on 31st April 2016	5.50	147.10	-	152.60
Total Comprehensive Income for the year	-	3.61	-	3.61
Balance as on 31st March 2017	5.50	150.71	-	156.21
Balance as on 31st April 2017	5.50	151.01	-	156.51
Total Comprehensive Income for the year	-	7.19	-	7.19
Balance as on 31st March 2018	5.50	158.20	-	163.70

For the report of the auditor

**For IKP & Associates**  
Chartered Accountants

*(Signature)*

OK. Doshi  
Partner

MUMBAI, DATED: 30th May, 2018

**#f;ssocur;**  
*(Signature)*  
For: REO ACCOJH ii:

For ALNA TRADING AND EXPORTS LIMITED

*(Signature)*

Anwar Chauhan  
Director

Aftab Alam  
Director

MUMBAI DATED: 30th May, 2018

## ALNATRADJNG AND EXPORTS LIMITED

### A. CORPORATE INFORMATION

Alna Trading And Exports Limited ("the Company") is a entity incorporated in India.

The addresses of its registered office and principal place of business are as under:

Date of Incorporation	05.09.1981
Corporate Identity Number (CIN) of the Company :	L51900MH1981PLC025145
Name of the Company	Alna Trading And Exports Limited
Registered Address	Allana House,4 J.A.Allana Road, Colaba, Mumbai 400 008
Financial Year Reported	2017-2018

### B. SIGNIFICANT ACCOUNTING POLICIES

#### B.1 BASIS OF PREPARATION AND PRESENTATION

The financial statements have been prepared on accrual basis under the historical cost convention.

The financial statements of the Company have been prepared to comply with the Indian Accounting standards ('Ind AS'), including the rules notified under the relevant provisions of the Companies Act, 2013.

Upto the year ended March 31, 2017, the Company has prepared its financial statements in accordance with the requirement of Indian Generally Accepted Accounting Principles (GAAP), which includes Standards notified under the Companies (Accounting Standards) Rules, 2006 and considered as "Previous GAAP".

These financial statements are the Company's first Ind AS standalone financial statements.

Company's financial statements are presented in Indian Rupees (₹), which is also its functional currency.

#### B.2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

##### (a) Provisions

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

##### (b) Tax Expenses

The tax expense for the period comprises current and deferred tax. Tax is recognised in Statement of Profit and Loss, except to the extent that it relates to items recognised in the comprehensive income or in equity. In which case, the tax is also recognised in other comprehensive income or equity.

##### - Current tax

Current tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities, based on tax rates and laws that are enacted or substantively enacted at the Balance sheet date.

##### - Deferred tax

Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit.

Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. The carrying amount of Deferred tax liabilities and assets are reviewed at the end of each reporting period.

##### (c) Revenue recognition

Revenue from sale of goods is recognised when the significant risks and rewards of ownership have been transferred to the buyer, recovery of the consideration is probable, the associated cost can be estimated reliably, there is no continuing effective control or managerial involvement with the goods, and the amount of revenue can be measured reliably.

##### Dividends

Revenue is recognised when the Company's right to receive the payment has been established.

##### (d) Financial instrument

##### 1) Financial Assets

##### A) Initial recognition and measurement

All financial assets and liabilities are initially recognized at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities, which are not at fair value through profit or loss, are adjusted to the fair value on initial recognition. Purchase and sale of financial assets are recognised using trade date accounting.



B) Subsequent measurement

(a) Financial assets carried at amortised cost (AC)

A financial asset is measured at amortised cost if it is held within a business model whose objective is to hold the asset in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

(b) Financial liabilities

A) Initial recognition and measurement

All financial liabilities are recognized at fair value and in case of loans, net of directly attributable cost. Fees of recurring nature are directly recognised in the Statement of Profit and Loss as finance cost.

B) Subsequent measurement

Financial liabilities are carried at amortized cost using the effective interest method. For trade and other payables maturing within one year from the balance sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

C) Investment in subsidiaries, Associates, Joint Ventures and Group Companies

The Company has accounted for its investments in subsidiaries, associates, joint venture and group companies at cost.

D) FIRST TIME ADOPTION OF IND AS

The Company has adopted Ind AS with effect from 1st April 2017 with comparatives being restated. Accordingly the impact of the transition has been provided in the Opening Reserves as at 1st April 2016 wherever required. The figures for the previous period have been restated, regrouped and reclassified wherever required to comply with the requirement of Ind AS and Schedule III.

(i) Fair value as deemed cost exemption

The Company has elected to measure items of property, plant and equipment and intangible assets at its carrying value at the transition date.

(ii) Investments in subsidiaries, joint ventures and associates

The Company has elected to measure investment in subsidiaries, joint venture and associate at cost.

(iii) For financial instruments other than investment in subsidiaries, joint ventures, associates and group companies, the company has elected to adopt fair value recognition prospectively to transactions entered after the date of transition.

E. STANDARDS ISSUED BUT NOT EFFECTIVE

On 28th March, 2018, The Ministry of Corporate Affairs (MCA) has notified Ind AS 115 - Revenue from Contract with Customers and certain amendment to existing Ind AS. These amendments shall be applicable to the Company from 1st April, 2018.

[I] Issue of Ind AS 115 - Revenue from Contracts with Customers

Ind AS 115 will supersede the current revenue recognition guidance including Ind AS 18 Revenue, Ind AS 11 Construction contracts and the related interpretations. Ind AS 115 provides a single model of accounting for revenue arising from contracts with customers based on the identification and satisfaction of performance obligations

(ii) Amendment to Existing issued Ind AS

MCA has also carried out amendments of the following accounting standards ;

(a) Ind AS 21 - The Effects of Changes in Foreign Exchange Rates

(b) Ind AS 40 - Investment Property

(c) Ind AS 12 - Income Taxes

(d) Ind AS 28 - Investments in Associates and Joint Ventures and

(e) Ind AS 112 - Disclosure of Interests in Other Entities

Application of above standards are not expected to have any significant impact on the Company's Financial Statements





ALNA TRADING AND EXPORTS LIMITED

**Note No. 1**

PROPERTY PLANT AND EQUIPMENT

(In Lacs)

Sr.no	Description of Asset	GROSS BLOCK		DEPRECIATION			NET BLOCK	
		As at 1st April, 2017	As at 31st March, 2018	As at 1st April, 2017	Depreciation for the year	As at 31st March, 2018	As at 31st March, 2017	As at 31st March, 2017
1	Tangible Assets Buildings	13.95	13.95	8.40	0.21	8.61	5.28	8.55
	Total	13.95	13.95	8.40	0.21	8.61	5.28	8.55

(In Lacs)

Sr.no	Description of Asset	GROSS BLOCK		DEPRECIATION			NET BLOCK	
		As at 1st April, 2016	As at 31st March, 2017	As at 1st April, 2016	Depreciation for the year	As at 31st March, 2017	As at 31st March, 2016	As at 31st March, 2016
1	Tangible Assets Building	13.95	13.95	8.11	0.29	8.40	5.55	8.44
	Total	13.95	13.95	8.11	0.29	8.40	5.55	8.44



**ALFA TRADING AND EXPORTS LIMITED**

Notes "1" to "24" Annexed in and forming part of the accounts for the year ended 31st March, 2018

	As at 31st March, 2018		As at 31st March, 2017		2016
<b>Note No. 2: Non-Current Investments</b>					
<b>(Investments measured at Cost)</b>					
Equity investments					
Investments in subsidiaries					
Investments in associates					
Investments in joint ventures					
Investments in other entities					
Investments in government securities					
Investments in debt securities					
Investments in real estate					
Investments in other non-current assets					
<b>Total</b>					
<b>Note No. 3: Deferred Tax Assets</b>					
Deferred tax assets					
Deferred tax assets arising from:					
- Depreciation					
- Provisions					
- Other temporary differences					
- Other					
<b>Total</b>					





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	For the Year Ended 31st March, 2018		For the Year Ended 31st March, 2017	
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	<b>As at 31st March, 2018</b>		<b>At, 31st ~, 2017</b>	
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**Note No 19: Financial Instruments**

(₹ In Lacs)

Particulars	As at 31st March, 2016		As at 31st April, 2016	
	Carrying Amount	Level of Input used in	Carrying Amount	Level of Input used in
		Level 1		Level 1
<b>Financial Assets:</b>				
<b>At Amortised Cost</b>				
Investments	15.58	-	15.58	-
Trade Receivable	89.87	-	89.87	-
Cash and Bank Balances	143.68	-	141.22	-
<b>Financial Liabilities:</b>				
<b>At Amortised Cost</b>				
Trade Payable	0.00	-	0.31	-
Other Financial Liabilities	-	-	-	-

The carrying amount of financial assets and liabilities is measured at fair value. Fair value is the price that would be received from the sale of an asset or the settlement of a liability in an orderly market at the measurement date. The fair value measurement is based on the assumptions that market participants would use to develop the price to receive for an asset or to settle a liability, and not on the assumptions that the reporting entity would use. The fair value measurement is based on the assumptions that market participants would use to develop the price to receive for an asset or to settle a liability, and not on the assumptions that the reporting entity would use.

The fair value measurement is based on the assumptions that market participants would use to develop the price to receive for an asset or to settle a liability, and not on the assumptions that the reporting entity would use.

Particulars	Unit	Amount
Other Current Liabilities	₹	164
Net Exposure	₹	164

**Sensitivity analysis of 1% change in exchange rate at the end of reporting period**

Particulars	Foreign Currency Sensitivity	
	₹	₹
Net Exposure	164	164
Change in fair value	(0.16)	(0.16)
Net Exposure	164	164



**ALNA TRADING AND EXPORTS LIMITED**

Notice No. 20 to 24. Financial statements for the year ended 31st March, 2018

Notice No. 20  
Financial statements for the year ended 31st March, 2018.

Notice No. 21  
Resolution of the Board of Directors (An Order) by the Board of Directors of Alna Trading and Exports Limited.

**Investment in the associated concern ₹ 8,90,266 lacs**

**a) Key Managerial Personnel (KMP)**

Mr. Anwar Chohan  
Mr. Anwar Chohan  
Mr. Anwar Chohan  
Mr. Anwar Chohan

Notice No. 22  
Resolution of the Board of Directors (An Order) by the Board of Directors of Alna Trading and Exports Limited.

Notice No. 23 : Approval of Financial Statements  
The financial statements were approved for issue by the board of directors on 30th May 2018.

Notice No. 24: First Time IND AS Adoption  
There is no impact on Retained Earnings on IND AS Adoption for the year ended 31st March 2018.

per our report of even date

Dr. J.K.P. & Associates  
Chartered Accountants

For ALNA TRADING AND EXPORTS LIMITED



Dr. Doehl  
Partner

Anwar Chohan  
Director  
Artab Alam  
Director

MUMBAI, DATED: 30th May, 2018

MUMBAI, DATED : 30th May, 2018