

# ALORA TRADING COMPANY LIMITED

Registered Office:-1, Ground Floor, Plot No. 37/39, Rajyog Building, Carpenter 1st Street, C P Tank,  
Girgaon MUMBAI MH 400004 IN Tel:- 022 6666 9938, Email:- aloratradingcompany@gmail.com  
CIN:- L70100MH1982PLC296275

11<sup>th</sup> November, 2020

To,

<b>BSE Limited</b> Listing Compliance Department, P.J. Towers, Dalal Street, Fort Mumbai - 400 001  Scrip Code: 539693	<b>The Calcutta Stock Exchange Limited</b> 7, Lyons Range, Dalhousie Kolkata – 700001  Scrip Code: 011189
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**Subject: Outcome of the Board Meeting held on 11<sup>th</sup> November, 2020**

Dear Sir/ Madam,

Pursuant to regulation 30 & 33 of SEBI (LODR) Regulations, 2015, we hereby inform you that the Board of Directors at their meeting held on 11<sup>th</sup> November, 2020 have inter-alia considered, approved the Unaudited financial results for the quarter and half year ended 30<sup>th</sup> September, 2020.

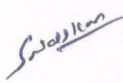
These results have been reviewed and recommended by the Audit Committee and taken on the record by the Board of Directors at their respective meetings held on 11<sup>th</sup> November, 2020. Further, copy of unaudited financial results and the limited review report as approved by Board of Directors is enclosed for your records.

The Board Meeting commenced at 3:00 P.M. and concluded at 5:10 P.M.

This is for your information and records.

Thanking You,

**For Alora Trading Company Limited**



**Suresh Naskar**  
Managing Director & Compliance Officer  
DIN: 08537352

ALORA TRADING COMPANY LIMITED							
CIN: L70100MH1982PLC296275							
Reg. Off: 1, Ground Floor, Plot No. 37/39, Rajyog Building, Carpenter 1st Street, C P Tank, Girgaon, Mumbai - 400 004							
Tel: +91 85903 06070 Email-Id: aloratradingcompany@gmail.com Website: www.aloratradingltd.com							
STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30.09.2020							
PART-1	(Rs. in Lakhs except EPS)						
STANDALONE							
		3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	6 month ended	Corresponding 6 months ended in the previous year	Previous year ended
Sr. No.	Particulars	30-Sep-20	30-Jun-20	30-Sep-19	30-Sep-20	30-Sep-19	31-Mar-20
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
<b>1</b>	<b>Income</b>						
	(a) Revenue From Operations	0.00	0.00	1109.01	0.00	2831.28	4,792.95
	(c) Other Income	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total Income</b>	<b>0.00</b>	<b>0.00</b>	<b>1109.01</b>	<b>0.00</b>	<b>2831.28</b>	<b>4792.95</b>
<b>2</b>	<b>Expenses</b>						
	(a) Cost of materials consumed	0.00	0.00	1,101.10	0.00	2,810.83	4,750.54
	(b) Purchases of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	(d) Finance Cost	0.00	0.00	0.00	0.00	0	1.15
	(e) Employee Benefits Expenses	2.85	2.85	0.25	5.70	0.58	4.30
	(f) Depreciation and amortisation expense	1.71	0.00	0.00	1.71	0.00	1.30
	(g) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	0.53	0.00	4.58	0.53	12.95	23.20
	<b>Total Expenses</b>	<b>5.09</b>	<b>2.85</b>	<b>1,105.93</b>	<b>7.94</b>	<b>2,824.36</b>	<b>4,780.49</b>
<b>3</b>	<b>Profit / (Loss) before exceptional items and tax (1-2)</b>	<b>(5.09)</b>	<b>(2.85)</b>	<b>3.09</b>	<b>(7.94)</b>	<b>6.93</b>	<b>12.46</b>
<b>4</b>	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
<b>5</b>	<b>Profit / (Loss) before tax (3-4)</b>	<b>(5.09)</b>	<b>(2.85)</b>	<b>3.09</b>	<b>(7.94)</b>	<b>6.93</b>	<b>12.46</b>
<b>6</b>	<b>Tax Expenses</b>						
	(a) Current Tax	0.00	0.00	0.00	0.00	0.00	3.10
	(b) Deferred Tax	0.00	0.00	0.00	0.00	0.00	(0.14)
<b>7</b>	<b>Total Tax Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2.96</b>
<b>8</b>	<b>Profit/ (Loss) for a period from continuing operations (5-7)</b>	<b>(5.09)</b>	<b>(2.85)</b>	<b>3.09</b>	<b>(7.94)</b>	<b>6.93</b>	<b>9.49</b>
<b>9</b>	Profit/ (Loss) for a period from dis - continuing operations	0.00	0.00	0.00	0.00	0.00	0.00
<b>10</b>	Tax Expenses of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
<b>11</b>	<b>Profit/ (Loss) for a period from dis -continuing operations (after tax) (9-10)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>12</b>	<b>Other Comprehensive Income/ (Loss)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
	A) (i) Amount of items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	B.) (i) Amount of items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
<b>13</b>	<b>Total Comprehensive income for the period (comprising profit /loss) and other comprehensive income for the period (8-11-12)</b>	<b>(5.09)</b>	<b>(2.85)</b>	<b>3.09</b>	<b>(7.94)</b>	<b>6.93</b>	<b>9.49</b>
	Paid -up Equity Share Capital (Face Value of Rs. 10/- each)	1244.25	1244.25	1244.25	1244.25	1244.25	1244.25
<b>14</b>	<b>Earning Per Share (For continuing operations)</b>						
	(a) Basic	(0.004)	0.002	0.002	(0.006)	0.010	0.080
	(b) Diluted	(0.004)	0.002	0.002	(0.006)	0.010	0.080

*Sushil*



**ALORA TRADING COMPANY LIMITED**  
Balance Sheet Summary as at 30.09.2020

(Rs. In Lakhs)

Sr.No.	STATEMENT OF ASSETS AND LIABILITIES Particulars	As at Current year ended (Standalone)	As at Previous year ended (Standalone)
		30.09.2020 (Un-Audited)	31.03.2020 (Audited)
		Rs.	Rs.
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-Current Assets</b>		
	Property, plant and equipment	55.83	57.54
	Capital work-in-progress	0.00	0.00
	Investment property	0.00	0.00
	Goodwill	0.00	0.00
	Other intangible assets	0.00	0.00
	Intangible assets under development	0.00	0.00
	Biological assets other than bearer plants	0.00	0.00
	Investments accounted for using equity method	0.00	0.00
	<b>Non-Current Financial Assets</b>		
	Non-current investments	45.00	45.00
	Trade receivables, non-current	0.00	0.00
	Loans, non-current	1,526.82	1,352.02
	Other non-current financial assets	0.00	0.00
	<b>Total non-current financial assets</b>	<b>1,571.82</b>	<b>1,397.02</b>
	Deferred tax assets (net)	0.14	0.14
	Other non-current assets	2.00	2.00
	<b>Total non-current assets</b>	<b>1,629.79</b>	<b>1,456.69</b>
<b>2</b>	<b>Current assets</b>		
	Inventories	0.00	0.00
	<b>Current financial asset</b>		
	Current investments	0.00	0.00
	Trade receivables, current	2,766.80	2,934.51
	Cash and cash equivalents	0.02	0.33
	Bank balance other than cash and cash equivalents	53.80	50.11
	Loans, current	2214.86291	2,214.81
	Other current financial assets	0.00	0.00
	<b>Total current financial assets</b>	<b>5,035.49</b>	<b>5,199.76</b>
	Current tax assets (net)		0.00
	Other current assets	13.17	13.17
	<b>Total current assets</b>	<b>5,048.66</b>	<b>5,212.93</b>
<b>3</b>	Non-current assets classified as held for sale	0.00	0.00
<b>4</b>	Regulatory deferral account debit balances and related deferred tax Assets	0.00	0.00
	<b>Total assets</b>	<b>6,678.45</b>	<b>6,669.62</b>
	<b>Equity and liabilities</b>		
<b>1</b>	<b>Equity</b>		
	<b>Equity attributable to owners of parent</b>		
	Equity share capital	1,244.25	1,244.25
	Other equity	163.96	171.90
	<b>Total equity attributable to owners of parent</b>	<b>1,408.21</b>	<b>1,416.15</b>
	Non controlling interest	0.00	0.00
	<b>Total equity</b>	<b>1,408.21</b>	<b>1,416.15</b>
<b>2</b>	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
	<b>Non-current financial liabilities</b>		
	Borrowings, non-current	15.09	15.09
	Trade payables, non-current	4,660.15	4,654.45
	Other non-current financial liabilities	0.00	0.00
	<b>Total non-current financial liabilities</b>	<b>4,675.24</b>	<b>4,669.54</b>
	Provisions, non-current	0.00	0.00
	Deferred tax liabilities (net)	0.00	0.00
	Deferred government grants, Non-current	0.00	0.00
	Other non-current liabilities	0.00	0.00
	<b>Total non-current liabilities</b>	<b>0.00</b>	<b>0.00</b>
	<b>Current liabilities</b>		
	Current financial liabilities	0.00	0.00
	Borrowings, current	0.00	0.00
	Trade payables, current	0.00	0.00
	Other current financial liabilities	0.00	0.00
	<b>Total current financial liabilities</b>	<b>0.00</b>	<b>0.00</b>
	Other current liabilities	555.65	544.59
	Provisions, current	39.35	39.35
	Current tax liabilities (Net)		0.00
	Deferred government grants, Current		0.00
	<b>Total other current liabilities</b>	<b>595.00</b>	<b>583.94</b>
<b>3</b>	Liabilities directly associated with assets in disposal group classified as held for sale	0.00	0.00
<b>4</b>	Regulatory deferral account credit balances and related deferred tax liability	0.00	0.00
	<b>Total equity and liabilities</b>	<b>6,678.45</b>	<b>6,669.62</b>

*Sudhakar*



**ALORA TRADING COMPANY LIMITED**  
Balance Sheet Summary as at 30.09.2020

(Rs. In Lakhs)

Sr.No.	STATEMENT OF CASH FLOW	STANDALONE		
		3 Months ended (Standalone)	Corresponding 3 Months ended in the previous year (Standalone)	Previous year ended (Standalone)
		30.09.2020 (Un-Audited)	30.09.2019 (Un-Audited)	31.03.2020 (Audited)
	<b>Particulars</b>			
<b>A</b>	<b>Cash flow from operating activities</b>			
	Profit/(Loss) before tax	(7.94)	6.93	12.46
	Adjustments for:			
	Depreciation and amortization expense	1.71	0.00	1.30
	Finance income	0.00	0.00	1.15
	Finance cost	0.00	0.00	0.00
	<b>Operating profits before working capital changes</b>	<b>(6.23)</b>	<b>6.93</b>	<b>14.91</b>
	Adjustments for changes in:			
	(Increase)/ Decrease in Trade receivables	167.70	315.74	501.06
	(Increase)/ Decrease in Inventories	0.00	0.00	0.00
	Increase/ (Decrease) in Loans	(174.85)	0.00	(348.52)
	Increase/ (Decrease) in Trade payables	5.70	(261.78)	(385.19)
	(Increase)/ Decrease in other non current asset	0.00	0.00	(1.13)
	(Increase)/ Decrease in other current asset	0.00	(381.71)	0.00
	Increase/(Decrease) in Provision	0.00	0.00	3.10
	Increase/(Decrease) in Borrowings	0.00	0.00	15.09
	Increase/(Decrease) in other current Liabilities	11.06	311.54	260.05
	<b>Cash generated from operations</b>	<b>3.38</b>	<b>(9.28)</b>	<b>59.36</b>
	Income Taxes paid	0.00	0.00	3.10
	<b>Net cash inflow/(outflow) from operating activities</b>	<b>3.38</b>	<b>(9.28)</b>	<b>56.26</b>
<b>B</b>	<b>Cash flow from investing activities</b>			
	Purchase of non-current investments	<b>0.00</b>	<b>0.00</b>	0.00
	Short term loans given	0.00	0.00	(3.20)
	Purchase of Assets	0.00	0.00	(19.32)
	<b>Net cash outflow from investing activities</b>	<b>0.00</b>	<b>0.00</b>	<b>33.74</b>
<b>C</b>	<b>Cash Flow from Financing activities</b>			
	Increase/(Decrease) in Short term borrowings	0.00	0.00	0.00
	Finance Cost	0.00	0.00	(1.15)
	<b>Net cash inflow/(outflow) from Financing activities</b>	<b>0.00</b>	<b>0.00</b>	<b>(1.15)</b>
	<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	<b>3.38</b>	<b>(9.28)</b>	<b>32.59</b>
	Cash and cash equivalents at the beginning of the financial year	50.44	17.84	17.84
	Cash and cash equivalents at the end of the financial year	53.82	8.56	50.44
	Cash and cash equivalents comprise of:			
	Cash in Hand	0.02	0.70	32.85
	Bank Balances (Current Accounts)	53.80	7.86	50.11
		<b>53.82</b>	<b>8.56</b>	<b>50.44</b>

*Sudhakar*



# ALORA TRADING COMPANY LIMITED

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CIN:- L70100MH1982PLC296275

## Notes:

1. The Financial Results have been reviewed and recommended by Audit Committee and approved by the Board of directors in its meeting held on 11<sup>th</sup> November, 2020. The Statutory Auditor of the Company has carried a Limited Review Report of the above result for the quarter.
2. The operations of the company fall within a single operational segment, accordingly segment wise reporting is not applicable, but shall be provided as and when the same shall be applicable.
3. The results have been prepared in accordance with the principle and procedure of Indian Accounting Standards (IndAS) as notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in Section 133 of the Companies Act, 2013.
4. The figures have been regrouped/ rearranged whenever considered necessary.
5. The COVID-19 pandemic has disrupted the many business operations globally due to lockdown and other directives imposed by the governments. In view of the aforesaid, it is not possible for the Company to assess at this juncture, the extent to which the CoVID-19 pandemic will impact the results of company's business and financials over the period of time. However, the management will continue to monitor material changes, if any.
6. The results for the quarter ended 30<sup>th</sup> September 2020 are available on the BSE Limited website ([URL:www.bseindia.com/corporates](http://www.bseindia.com/corporates)), and on the Company's website ([URL: www.aloratradingltd.com](http://www.aloratradingltd.com))

For Alora Trading Company Limited

*Suresh*



Suresh Naskar  
Managing Director & Compliance Officer  
DIN: 08537352



# RISHI SEKHRI AND ASSOCIATES CHARTERED ACCOUNTANTS

GROUND FLOOR, BANDRA ARCADE BUILDING, OPP. RAILWAY STATION, BANDRA (WEST), MUMBAI - 400 050.  
Tel.: 9820501848, 26419136, Email : rishisekhri@gmail.com

## LIMITED REVIEW REPORT

(As per Regulation 33 of the SEBI (Listing Obligations and  
Disclosure Requirements) Regulations, 2015)

To,  
The Board of Directors,  
**Alora Trading Company Limited**  
1, Ground Floor, Plot No. 37/39,  
Rajyog Building, Carpenter 1st Street,  
C P Tank, Girgaon, Mumbai - 400 004

We have reviewed the accompanying statement of **unaudited standalone financial results** of **M/s Alora Trading Company Limited** for the quarter and half year ended **30<sup>th</sup> September, 2020** and the **unaudited Statement of Assets & Liabilities** as at **30<sup>th</sup> September, 2020** attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (listing Obligation and Disclosure Requirements) Regulations, 2015 as modified by Circular no. CIR/CFD/FAC/62/2016 dated July 5, 2016. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with applicable Indian Accounting Standards specified under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Rishi Sekhri & Associates  
Chartered Accountants

Rishi Sekhri  
Proprietor

MEMBERSHIP Number: 126656  
UDIN: 20126656AAABLZ2344



Date: 11<sup>th</sup> November, 2020  
Place: MUMBAI