

ALNA TRADING AND EXPORTS LIMITED

CIN :L51900MH1981PLC025145

ALLANA HOUSE
ALLANA ROAD
COLABA
MUMBAI-400 001
INDIA.

PHONE : (91-22) 22811000, 61498000
FAX : (91-22) 22044821
(91-22) 22047002

EMAIL : pkhulbe@allana.com
WEBSITE : www.alna.co.in

February 8, 2024

To,
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai - 400 001
Security Code: 506120

Dear Sir/Madam,

Subject: Regulation 30: Outcome of the Board Meeting held on February 8, 2024.

The Board of Directors at their meeting held today (started at 4:30 P.M. and concluded at 5.00 P.M.) inter-alia considered and approved the following:

1. The Unaudited Financial Results of the Company for the Quarter ended on December 31, 2023, along-with Limited Review Report issued by M/s. DKP & Associates, Chartered Accountants, Statutory Auditors of the Company are attached.

You are requested to take the above on record.

Yours faithfully,

For Alna Trading and Exports Limited

Prakashchandra Khulbe
Company Secretary & Compliance Officer

Encl.: As above

ALNA TRADING AND EXPORTS LIMITED

CIN:L51900MH1981PLC025145

Registered Office: Allana House, Allana Road, Colaba, Mumbai-400 001.

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER' 2023

(₹ in Lakhs except per share data)

Sr. No.	Particulars	Quarter Ended			Nine Months ended		Year ended as on
		Dec 31, 2023	Sep 30, 2023	Dec 31, 2022	Dec 31, 2023	Dec 31, 2022	Mar 31, 2023
		Reviewed	Reviewed	Reviewed	Reviewed	Reviewed	Audited
1	Revenue						
	a) Revenue from operations	-	-	-	93.28	-	64.50
	b) Other Income	0.03	0.96	0.00	1.52	1.00	1.00
	Total Revenue	0.03	0.96	0.00	94.80	1.00	65.50
2	Expenses						
	a) Purchase of stock-in-trade	-	-	-	-	-	137.68
	b) Changes in inventories of finished goods, work-in- progress and stock - In- trade	-	-	-	82.18	-	(82.18)
	c) Employee benefit expenses	0.30	0.30	0.30	0.90	0.90	1.20
	d) Depreciation and amortization expense	0.05	0.05	0.05	0.15	0.16	0.21
	e) Other Expenses	2.13	1.26	1.71	7.85	5.80	7.09
	Total Expenses	2.48	1.61	2.06	91.08	6.85	64.00
3	Profit/(Loss) from ordinary activities before exceptional items (5+6)	(2.45)	(0.65)	(2.06)	3.73	(5.86)	1.49
4	Exceptional Items	-	-	-	-	-	-
5	Profit/(Loss) from ordinary activities before tax (7+8)	(2.45)	(0.65)	(2.06)	3.73	(5.86)	1.49
6	Tax expense	(0.04)	(0.17)	-	0.25	0.07	0.42
7	Net Profit/ (Loss) for the Period after tax	(2.41)	(0.48)	(2.06)	3.47	(5.93)	1.07
8	Other Comprehensive Income (After Tax)	-	-	-	-	-	-
9	Total Comprehensive Income for the Period after tax	(2.41)	(0.48)	(2.06)	3.47	(5.93)	1.07
10	Paid-up Equity Share Capital, Equity Shares of Rs.10/- each	20.00	20.00	20.00	20.00	20.00	20.00
11	Reserves excluding revaluation reserves as per balance sheet of previous accounting year.	-	-	-	-	-	175.92
12	Earning Per share (Face value of Rs.10/- each) (* Not annualised)						
	a) Basic	(1.20)*	(0.24)*	(1.03)*	1.74*	(2.96)*	0.54
	b) Diluted	(1.20)*	(0.24)*	(1.03)*	1.74*	(2.96)*	0.54

Notes:

- The above results for the Quarter and Nine Months ended December 31, 2023 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 08th February, 2024 and the same was subjected to "Limited Review" by the Statutory Auditors of the Company, as required under Regulation 33 of SEBI (Listing Obligations and Disclosures requirements) Regulations, 2015.
- The Company's Operating Segment are established on the basis of those components of the Company that are evaluated regularly by the Chief Operating Decision Maker as defined in Ind AS -108 -Operating Segments and accordingly as per management view Company operates only in one segment, that is Trading, hence separate segment wise reporting is not applicable.
- The above financial results are prepared in accordance with the principles of Indian Accounting Standard (Ind AS) as notified under the Companies (Indian Accounting Standard) Rules 2015 specified in Section 133 of the Companies Act, 2013.
- The figures of the previous quarter/year have been regrouped wherever necessary.

For Alna Trading And Exports Limited



(Anwar Chauhan)
Director and CFOPlace : Mumbai
Date : 08th February, 2024

DKP & ASSOCIATES

CHARTERED ACCOUNTANTS

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

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON THE QUARTER AND NINE MONTHS ENDED UNAUDITED FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED.

REVIEW REPORT TO THE BOARD OF DIRECTORS OF ALNA TRADING AND EXPORTS Limited

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **Alna trading and exports Limited** ("the Company") for the quarter and nine months ended December 31, 2023 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Regulations"), as amended, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016 ("the Circular").
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 and the Circular, which is the responsibility of the Company's management and approved by the Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated above nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards (Ind AS) specified under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognised accounting practices and principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **DKP & Associates**
Chartered Accountants
Registration No. 126305W

Deepak Doshi

Deepak Doshi
Partner
Membership Number: 037148
UDIN: 24037148BKBNTL4129
Place: Mumbai
Date: February 08, 2024

