

# ALNA TRADING AND EXPORTS LIMITED

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

CIN No.: L51900MH1981PLC025145

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14<sup>th</sup> February, 2019

The Secretary  
Listing Department  
BSE Limited.,  
Phiroze Jeejeebhoy Towers  
Dalal Street  
Mumbai-400 001 Maharashtra, India

Dear Madam/Sir,

Sub : Outcome of the Board Meeting in pursuant to Regulation 33 of SEBI (LODR) -  
Unaudited Financial Results for the quarter ended 31st December, 2018.  
Reference : Scrip Code -506120

We hereby attach Unaudited Financial Results along with auditor's review report for the quarter ended 31<sup>st</sup> December, 2018 to comply with Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Board meeting commenced at 4.00 p.m. (IST) and concluded at 5.00 pm. (IST).

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

Thanking you,

Yours faithfully,  
For ALNA TRADING AND EXPORTS LIMITED



(Prakashchandra Khulbe)  
Company Secretary & Compliance Officer

Attach: As above.

# D KP & ASSOCIATES

CHARTERED ACCOUNTANTS

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

## INDEPENDENT AUDITOR'S REVIEW REPORT

### Review Report to The Board of Directors 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, 2018 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Regulations"), read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 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. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is 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.
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 thereunder 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, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

~  
D. K. Doshi  
Partner  
Membership No. 037148  
Place: Mumbai  
Dated: 14th February, 2019



ALNA TRADING AND EXPORTS LIMITED

CIN: L1910MH1984PLC025M5

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UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED AND NINE MONTHS ENDED 31ST DECEMBER 2018

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| Sr. No. | Particulars   | Quarter ended |              |              | Nine months ended |              | Year ended as on |
|---------|---|---------------|--------------|--------------|-------------------|--------------|------------------|
|         |   | Dec 31, 2017  | Dec 31, 2018 | Dec 31, 2017 | Dec 31, 2018      | Dec 31, 2017 | Mar 31, 2018     |
|         |   | Reviewed      | Reviewed     | Reviewed     | Reviewed          | Reviewed     | Audited          |
| 1       | <b>Revenue.</b>   |               |              |              |                   |              |                  |
|         | a) Revenue from operations  | 54.24         | 54.20        | 61.97        | 108.18            | 62.66        | 165.66           |
|         | b) Other Income   | -             | 1.28         | 0.03         | 1.28              | 1.30         | 1.30             |
|         | <b>Total Revenue</b>  | <b>54.24</b>  | <b>55.48</b> | <b>61.99</b> | <b>109.66</b>     | <b>64.16</b> | <b>166.96</b>    |
| 2       | <b>Expenses</b>   |               |              |              |                   |              |                  |
|         | a) Cost of materials consumed   |               |              |              |                   |              |                  |
|         | b) Purchase of stock-in-trade   | 51.07         | 50.11        | 57.60        | 101.18            | 57.60        | 146.18           |
|         | c) Changes in inventories of finished goods, work-in-progress and stock-in-trade          |               |              |              |                   |              |                  |
|         | d) Employee benefit expenses  |               |              |              |                   |              |                  |
|         | e) Depreciation and amortization expense  | 0.07          | 0.07         | 0.07         | 0.20              | 0.21         | 0.27             |
|         | f) Other Expenses   | 1.57          | 3.19         | 2.66         | 5.02              | 5.52         | 10.29            |
|         | <b>Total Expenses</b>   | <b>52.64</b>  | <b>53.37</b> | <b>60.33</b> | <b>111.40</b>     | <b>63.33</b> | <b>157.24</b>    |
| 3       | <b>Profit/(Loss) from ordinary activities before exceptional items (5±6)</b>              | <b>(1.47)</b> | <b>2.11</b>  | <b>1.64</b>  | <b>(0.74)</b>     | <b>0.83</b>  | <b>9.72</b>      |
| 4       | Exceptional Items   |               |              |              |                   |              |                  |
| 5       | Profit/(Loss) from ordinary activities before tax (7±8)                                   | (1.47)        | 2.11         | 1.64         | (0.74)            | 0.83         | 9.72             |
| 6       | Tax expense   |               |              |              |                   |              |                  |
| 7       | Net Profit/ (Loss) for the Period after tax   | 1.47          | 2.11         | 1.80         | 0.74              | 0.69         | 7.30             |
| 8       | Other Comprehensive Income (After Tax)  |               |              |              |                   |              |                  |
| 9       | <b>Total Comprehensive Income for the quarter</b>   | <b>1.47</b>   | <b>2.11</b>  | <b>1.80</b>  | <b>0.74</b>       | <b>0.69</b>  | <b>7.30</b>      |
| 10      | Paid-up Equity Shares or Rs. 10/- each  | 20.00         | 20.00        | 20.00        | 20.00             | 20.00        | 100.00           |
| 11      | Reserves excluding revaluation reserves as per balance sheet or previous accounting year. |               |              |              |                   |              | 101.80           |
| 12      | <b>Basic Share (Face value of Rs.10/- each)</b>   |               |              |              |                   |              |                  |
|         | a) Basic  | (0.71)        | 1.00         | 0.75         | (0.37)            | 0.15         | 1.65             |
|         | b) Diluted  | (0.74)        | 1.00         | 0.75         | (0.37)            | 0.15         | 3.65             |

Notes

- The financial results for the quarter ended December 31, 2018 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 14th February, 2019. The same was subjected to "Limited Review" by the Statutory Auditors of the Company, as required under Regulation 33 or SEBI (Listing Obligations and Disclosure 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 Reporting Segments and accordingly as per management view. Company operates only in one segment hence separate segmentwise 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.

By Order of the Board  
For Alna Trading And Exports Ltd

(Signature)

Place: Mumbai  
Date: 14th February, 2019

(Anwar Chauhan)  
Director

