

# 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

November 10, 2023

To,  
BSE Limited  
Phiroze Jeejeebhoy Towers  
Dalal Street, Mumbai - 400 001

**Subject: Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015: Outcome of the Board Meeting held on November 10, 2023 (Security Code: 506120)**

Dear Sir/Madam,

**The Board of Directors at their meeting held today (started at 4.00 P.M. and concluded at 4.30 P.M.), considered, and approved the following:**

1. The Unaudited Financial Results of the Company for the Quarter and Half year ended on September 30, 2023, along-with Limited Review Report issued by M/s. DKP & Associates, Chartered Accountants, Statutory Auditors of the Company.

The Results shall also be published in Newspapers (English + Marathi) as per the requirement of the Listing Regulations.

You are requested to take the above on record.

Yours faithfully,

**For Alna Trading and Exports Limited**

PRAKASHCHANDRA  
RA GOPALDUTT  
KHULBE  
Digitally signed by  
PRAKASHCHANDRA  
GOPALDUTT KHULBE  
Date: 2023.11.10  
16:33:03 +05'30'

**Prakashchandra Khulbe**  
Company Secretary  
Membership No: A24947  
Encl.: As above

# D K P & 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 HALF YEAR 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 half year ended September 30, 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**  
Partner  
Membership Number: 037148  
UDIN: 23037148049HYE7308  
Place: Mumbai  
Date: November 10, 2023



**ALNA TRADING AND EXPORTS LIMITED**

CIN:L51900MH1981PLC025145

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

**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER' 2023**

(₹ In Lakhs except per share data)

Sr. No.	Particulars	Quarter Ended			Half year ended as on		Year ended as on
		Sep 30, 2023	Jun 30, 2023	Sep 30, 2022	Sep 30, 2023	Sep 30, 2022	Mar 31, 2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	<b>Revenue</b>						
	a) Revenue from operations	-	93.28	-	93.28	-	64.50
	b) Other Income	0.96	0.53	0.99	1.49	0.99	1.00
	<b>Total Revenue</b>	<b>0.96</b>	<b>93.82</b>	<b>0.99</b>	<b>94.78</b>	<b>0.99</b>	<b>65.50</b>
2	<b>Expenses</b>						
	a) Cost of materials consumed	-	-	-	-	-	-
	b) Purchase of stock-in-trade	-	-	-	-	-	137.68
	c) Changes in Inventories of finished goods, work-in- progress and stock - In- trade	-	82.18	-	82.18	-	(82.18)
	d) Employee benefit expenses	0.30	0.30	0.30	0.60	0.60	1.20
	e) Depreciation and amortization expense	0.05	0.05	0.05	0.10	0.11	0.21
	f) Other Expenses	1.26	4.46	2.01	5.72	4.09	7.09
	<b>Total Expenses</b>	<b>1.61</b>	<b>86.99</b>	<b>2.36</b>	<b>88.60</b>	<b>4.79</b>	<b>64.00</b>
3	<b>Profit/(Loss) from ordinary activities before exceptional items (2±3)</b>	<b>(0.65)</b>	<b>6.83</b>	<b>(1.38)</b>	<b>6.18</b>	<b>(3.80)</b>	<b>1.49</b>
4	Exceptional Items	-	-	-	-	-	-
5	<b>Profit/(Loss) from ordinary activities before tax (3±4)</b>	<b>(0.65)</b>	<b>6.83</b>	<b>(1.38)</b>	<b>6.18</b>	<b>(3.80)</b>	<b>1.49</b>
6	Tax expense	(0.17)	0.47	-	0.30	0.07	0.42
7	<b>Net Profit/ (Loss) for the Period after tax</b>	<b>(0.48)</b>	<b>6.36</b>	<b>(1.38)</b>	<b>5.88</b>	<b>(3.87)</b>	<b>1.07</b>
8	Other Comprehensive Income (After Tax)	-	-	-	-	-	-
9	<b>Total Comprehensive Income for the Period after tax</b>	<b>(0.48)</b>	<b>6.36</b>	<b>(1.38)</b>	<b>5.88</b>	<b>(3.87)</b>	<b>1.07</b>
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	<b>Earning Per share (Face value of Rs.10/- each) (* Not annualised)</b>						
	a) Basic	(0.24)*	3.18*	(0.69)*	2.94*	(1.94)*	0.54
	b) Diluted	(0.24)*	3.18*	(0.69)*	2.94*	(1.94)*	0.54

**Statement of Assets and Liabilities**

Sr No	Particulars	(₹ in Lakhs)	
		As at 30th September 2023	As at 31st March 2023
		Unaudited	Audited
<b>I Non Current Assets</b>			
(a) Property Plant and Equipment	4.00	4.10	
(b) Financial Assets	-	-	
(i) Investments	15.58	15.58	
(c) Deferred Tax Asset (Net)	0.00	0.00	
(d) Other Non Current Assets	2.15	1.57	
<b>Total</b>	<b>21.74</b>	<b>21.25</b>	
<b>II Current Assets</b>			
(a) Inventories	-	82.18	
(b) Financial Assets	-	-	
(i) Trade Receivable	-	64.50	
(ii) Cash and Cash Equivalents	174.34	80.12	
(c) Other Current Assets	5.54	6.11	
(d) Current Tax Assets (Net)	0.19	0.59	
<b>Total</b>	<b>180.06</b>	<b>233.49</b>	
<b>Total Assets (I+II)</b>	<b>201.80</b>	<b>254.75</b>	
<b>Equity And Liabilities</b>			
<b>I Equity</b>			
(a) Equity Share Capital	20.00	20.00	
(b) Other Equity	181.80	175.92	
<b>Total</b>	<b>201.80</b>	<b>195.92</b>	
<b>Liabilities</b>			
<b>II Non Current Liabilities</b>			
	-	-	
<b>II Current Liabilities</b>			
(a) Financial Liabilities			
(i) Trade Payables	-	-	
Micro and Small Enterprise	-	-	
Other than Micro and Small Enterprise	-	58.78	
(b) Other Current Liabilities	-	0.04	
<b>Total</b>	<b>-</b>	<b>58.83</b>	
<b>Total Equity And Liabilities (I+II+III)</b>	<b>201.80</b>	<b>254.75</b>	

**Notes:**

- The above results for the quarter and half year ended September 30, 2023 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 10th November, 2023 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

By Order of the Board  
For Alna Trading And Exports Ltd

*(Signature)*

(Anwar Chauhan)  
Director

Place : Mumbai  
Date : 10th November ,2023



**ALNA TRADING AND EXPORTS LIMITED**

CIN:L51900MH1981PLC025145

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

**UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER' 2023**

(₹ in Lakhs)

	HALF YEAR ENDED 30TH SEPTEMBER, 2023		HALF YEAR ENDED 30TH SEPTEMBER, 2022	
<b>A CASH FLOW FROM OPERATING ACTIVITIES</b>				
Net Profit (Loss) Before Tax		6.18		(3.80)
<b>Adjusted for :</b>				
Depreciation	0.10		0.11	
Dividend Income	(0.96)	(0.86)	(0.96)	(0.85)
<b>Operating Profit before Working Capital Changes</b>		<b>5.32</b>		<b>(4.65)</b>
<b>Adjusted for :</b>				
(Increase)/ Decrease in Trade and Other Receivables	82.75		(2.01)	
(Increase)/ Decrease in Inventories	64.50		-	
Increase / (Decrease) in Trade and Other Payables	(58.83)	88.42	(0.11)	(2.13)
<b>Cash Generated from Operations</b>		<b>93.75</b>		<b>(6.78)</b>
Payment of Taxes (Net of Refund)		(0.49)		(0.07)
<b>Net Cash Flow From Operating Activities ( A )</b>		<b>93.26</b>		<b>(6.85)</b>
<b>B CASH FLOW FROM INVESTING ACTIVITIES</b>				
Dividend Income		0.96		0.96
<b>Net Cash flow from Investing Activities ( B )</b>		<b>0.96</b>		<b>0.96</b>
<b>C CASH FLOW FROM FINANCING ACTIVITIES</b>				
<b>Net Cash Flow from Financing Activities ( C )</b>				
<b>Net Increase / ( Decrease ) in Cash and Cash Equivalents ( A+B+C )</b>		<b>94.22</b>		<b>(5.89)</b>
Cash and Cash Equivalents at the Beginning of the Period		80.12		170.88
Cash and Cash Equivalents at the End of the Period		174.34		164.99
<b>Net Increase / ( Decrease ) in Cash and Cash Equivalents</b>		<b>94.22</b>		<b>(5.89)</b>

**By Order of the Board  
For Alna Trading And Exports Ltd**



**(Anwar Chauhan)  
Director**

**Place : Mumbai  
Date : 10th November ,2023**



# 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

**CERTIFIED TRUE COPY OF THE RESOLUTION PASSED AT THE MEETING OF THE BOARD OF DIRECTORS OF ALNA TRADING AND EXPORTS LIMITED HELD ON FRIDAY, NOVEMBER 10, 2023, AT THE REGISTERED OFFICE OF THE COMPANY AT ALLANA HOUSE, 4 J.A. ALLANA ROAD, COLABA, MUMBAI, MAHARASHTRA-400 001.**

---

**To approve Unaudited Financial Results of the Company for the quarter and half year ended on September 30, 2023.**

**“RESOLVED THAT** the Unaudited Financial Results of the Company for the quarter and half year ended on September 30, 2023 for the Financial Year 2023-24, as per Statement in the prescribed format as tabled before the meeting, be and is hereby approved.

**RESOLVED FURTHER THAT** in accordance with the SEBI (LODR) 2015, the Company do hereby furnish to the BSE Limited., the Unaudited Financial Results of the Company for the quarter and half year ended on September 30, 2023 of the Financial Year 2023-24, in the prescribed format under the signature of Mr. Anwar Chauhan, Director of the Company.

**RESOLVED FURTHER THAT** any one of the Directors or Company Secretary of the Company be and is hereby authorized to furnish the required intimation to the BSE Limited., and to make the necessary announcements in the newspapers in accordance with the SEBI Listing and Other Disclosure Requirements 2015 as amended from time to time.”

**“Certified True Copy”  
For Alna Trading and Exports Limited**

**Prakashchandra Khulbe**  
Company Secretary  
Membership No: A24947