

# D K P & ASSOCIATES

## CHARTERED ACCOUNTANTS

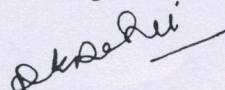
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### INDEPENDENT AUDITOR'S REVIEW REPORT

**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 ended September 30, 2018 and year to date from April 1, 2018 to September 30, 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 provides 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 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, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For D K P & Associates  
Chartered Accountants  
Firm Registration No. 126305W



D. K. Doshi  
Partner  
Membership No. 037148  
Place: Mumbai  
Dated: 14<sup>th</sup> November, 2018



**ALNA TRADING AND EXPORTS LIMITED**  
CIN:L51900MH1981PLC025145

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

**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPTEMBER' 2018**

(**₹** in Lacs except per share data)

Sr. No.	Particulars	Quarter Ended			Half year ended as on		Year ended as on
		Sep 30, 2018	Jun 30, 2018	Sep 30, 2017	Sep 30, 2018	Sep 30, 2017	Mar 31, 2018
		Reviewed	Reviewed	Reviewed	Reviewed	Reviewed	Audited
1	<b>Revenue</b>	54.20	-	-	54.14	0.89	165.66
	a) Revenue from operations	1.28	-	1.28	1.28	1.28	1.30
	b) Other Income	55.48	-	1.28	55.42	2.17	166.96
	<b>Total Revenue</b>						
2	<b>Expenses</b>	-	-	-	-	-	-
	a) Cost of materials consumed	50.11	-	57.60	50.11	57.60	146.68
	b) Purchase of stock-in-trade	-	-	(57.60)	-	(57.60)	-
	c) Changes in inventories of finished goods, work-in- progress and stock - in- trade	-	-	-	-	-	-
	d) Employee benefit expenses	0.07	0.06	0.07	0.13	0.14	0.27
	e) Depreciation and amortization expense	3.19	1.32	1.07	4.45	2.84	10.29
	f) Other Expenses	53.37	1.38	1.14	54.69	2.98	157.24
	<b>Total Expenses</b>						
3	<b>Profit/(Loss) from ordinary activities before exceptional items (5±6)</b>	2.11	(1.38)	0.14	0.73	(0.81)	9.72
4	Exceptional Items	-	-	-	-	-	-
5	<b>Profit/(Loss) from ordinary activities before tax (7±8)</b>	2.11	(1.38)	0.14	0.73	(0.81)	9.72
6	Tax expense	-	-	-	-	-	2.42
7	<b>Net Profit/ (Loss) for the Period after tax</b>	2.11	(1.38)	0.14	0.73	(0.81)	7.30
8	Other Comprehensive Income (After Tax)	-	-	-	-	-	-
9	<b>Total Comprehensive Income for the Period after tax</b>	2.11	(1.38)	0.14	0.73	(0.81)	7.30
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.	-	-	-	-	-	163.80
12	<b>Earning Per share (Face value of Rs.10/- each)</b>						
	a) Basic	1.06	(0.69)	0.07	0.36	(0.40)	3.65
	b) Diluted	1.06	(0.69)	0.07	0.36	(0.40)	3.65

**Statement of Assets and Liabilities**

Sr No	Particulars	( <b>₹</b> in Lacs)	
		As at 30th Sep 2018	As at 31st March 2018
		Reviewed	Audited
<b>I</b>	<b>NON CURRENT ASSETS</b>		
	(a) Property Plant and Equipment	5.16	5.29
	(b) Financial Assets	-	-
	(i) Investments	15.58	15.58
	(c) Deferred Tax Asset (Net)	0.00	0.00
	(d) Other Non Current Assets	1.84	1.01
	<b>Total</b>	<b>22.57</b>	<b>21.87</b>
<b>II</b>	<b>CURRENT ASSETS</b>		
	(a) Inventories	-	-
	(b) Financial Assets	52.98	-
	(i) Trade Receivable	108.98	153.68
	(c) Cash and Cash Equivalents	1.90	9.48
	(d) Other Current Assets	-	-
	<b>Total</b>	<b>163.86</b>	<b>163.16</b>
	<b>TOTAL ASSETS (I+II)</b>	<b>186.43</b>	<b>185.03</b>
	<b>EQUITY AND LIABILITIES</b>		
<b>I</b>	<b>EQUITY</b>		
	(a) Equity Share Capital	20.00	20.00
	(b) Other Equity	164.53	163.80
	<b>Total</b>	<b>184.53</b>	<b>183.80</b>
<b>II</b>	<b>LIABILITIES</b>		
<b>II</b>	<b>NON CURRENT LIABILITIES</b>	-	-
<b>II</b>	<b>CURRENT LIABILITIES</b>		
	(a) Financial Liabilities	1.90	0.07
	(i) Trade Payable	-	1.16
	(b) Other Current Liabilities	-	-
	<b>Total</b>	<b>1.90</b>	<b>1.23</b>
	<b>TOTAL EQUITY AND LIABILITIES (I+II+III)</b>	<b>186.43</b>	<b>185.03</b>

**Notes:**

- The above results for the quarter ended September 30, 2018 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 14th November, 2018 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 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

Place : Mumbai  
Date : 14th November,2018



*(Signature)*

(Aftab Alam)  
Director