



# ***Alpa Laboratories Ltd.***

**33/2, Pigdambar A.B. Road - 453 446 Distt. Indore - (M.P.) India**

Phone No. : +91 731-429 4567 Fax No. : +91 730-429 4444

Email : mail@alpalabs.in

CIN : L85195MP1988PLC004446

7<sup>th</sup> November, 2023

To,  
Listing Department,  
BSE Limited.  
Rotunda Building, P J Towers  
Dalal Street, Fort,  
Mumbai - 400 001  
Scrip Code: 532878

To,  
Listing Department,  
National Stock Exchange of India Limited.  
'Exchange Plaza', C-1, Block G,  
Bandra - Kurla Complex,  
Bandra (E), Mumbai - 400 051  
Scrip Code: ALPA

Subject: Outcome of Board Meeting under Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/ Madam,

This is with reference to our letter dated 26<sup>th</sup> October, 2023 in relation to the intimation of board meeting; this is to inform you that the Board of Directors of the Company at its meeting held today at 4.00 p.m. at registered office of the Company situated at 33/2, A.B. Road Pigdambar Rao, Indore MP 453446 IN. The Board inter-alia has approved the following matter:


1. Approval of the Un-Audited Standalone & Consolidated Financial Results of the Company for Quarter and Half Year ended on 30<sup>th</sup> September, 2023 with Limited Review Report from the Statutory Auditor of the Company.

This is for the information and record of the exchange and members thereof;

The Meeting commenced at 4:00 pm and concluded at 9:15 pm.  
Conclusion

You are requested to take the same on records.

**For ALPA LABORATORIES LIMITED**

  
Swati Bagh  
Company Secretary  
Membership No.53536



# C. H. PADLIYA & CO.

CHARTERED ACCOUNTANTS

A. K. PADLIYA M. Com., LL.B., F.C.A.

S. C. PADLIYA M. Com., F. C. A.

VIPUL PADLIYA B. Com., F. C. A.



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Residence : +91 731 2515353, 2494133  
B.O. : 101, Pragati Appartment, Opp. Krashi  
Mandi, Pratapnagar (Raj.)-312685  
Tel. : +1478-22624

## INDEPENDENT AUDITOR'S REVIEW REPORT ON STANDALONE UNAUDITED QUARTERLY FINANCIAL RESULTS AND YEAR TO DATE RESULTS OF THE COMPANY PURSUANT TO REGULATIONS 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (AS AMENDED)

To the Board of Directors of ALPA LABORATORIES LIMITED,

1. We have reviewed the accompanying statement of Standalone unaudited financial results ("the Statement") of ALPA LABORATORIES LIMITED ("the Company") for the quarter ended 30<sup>th</sup> September, 2023 and year to date results for the period 01 April, 2023 to 30 September, 2023, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
2. The statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the accounting principles laid down in Indian Accounting Standard 34, Interim Financial reporting ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 (the Act), and other accounting principles accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. 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 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. A review of interim financial information consists of making inquiries of company, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act and consequently, does not enable us to obtain assurance that we become aware of all significant matters that might be identified in an audit. Accordingly, We do not express an audit opinion.

We also performed procedures in accordance with the SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March, 2019 issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations (As amended), to the extent applicable.

4. Based on our review conducted and procedures performed as stated in paragraph 3 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 Ind AS 34 prescribed under section 133 of the Act and other accounting principles generally accepted in India, has not disclosed



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the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) including the manner in which it is to be disclosed, or that it contains any material misstatement.

For & on behalf of

**C.H. PADLIYA & Co.**

Chartered Accountants

Firm registration no.003151C

**S.C. PADLIYA**

Partner

Membership no.071666

UDIN: 23071666BGWSGR7224

Date: 07<sup>th</sup> Day of November, 2023

Place: Indore



# ALPA LABORATORIES LIMITED

Financial Results for Quarter and Financial Year ended 30th Sept 2023

33/2 PIGDAMBER, A.B. ROAD, RAU  
INDORE (M.P.) 453446  
(Rs. in lacs except EPS)

Particulars	Standalone Results					
	Quarter Ended			Half Year Ended		Year Ended
	Sep-23	Jun-23	Sep-22	Sep-23	Sep-22	Mar-23
	Unaudited					Audited
<b>1. Income</b>						
a) Revenue from operations	3,239.45	2,542.96	1,354.49	5,782	3,596.44	9295.52
b) Other Income	295.29	443.92	637.50	739	798.93	940.84
<b>Total income from operations</b>	<b>3,534.74</b>	<b>2,986.88</b>	<b>1,991.99</b>	<b>6,521.62</b>	<b>4,395.37</b>	<b>10,236.36</b>
<b>2. Expenses</b>						
a) Cost of materials consumed	2,100.80	1,716.10	1,336.82	3,816.90	2,650.61	5245.33
b) Purchases of stock-in-trade	150.44	116.93	-	267.37	71.30	122.09
c) Changes in inventories of finished products, work in progress and stock in trade	(179.27)	197.16	(65.59)	17.89	33.01	127.01
d) Employee benefit expenses	324.81	297.01	278.89	621.82	553.14	1217.40
e) Finance costs	3.64	1.70	8.10	5.34	11.43	22.34
f) Depreciation and amortization expense	49.29	27.55	35.64	76.84	69.31	132.92
g) Other expenses	-	-	-	-	-	-
Manufacturing & Operating	159.98	142.69	179.91	302.67	348.71	655.27
Others	351.17	187.91	198.27	539.08	372.01	1120.82
<b>Total expenses</b>	<b>2,960.86</b>	<b>2,687.05</b>	<b>1,972.04</b>	<b>5,647.91</b>	<b>4,109.52</b>	<b>8,643.17</b>
<b>3. Profit/(Loss) before exceptional items and tax (1-2)</b>	<b>573.88</b>	<b>299.83</b>	<b>19.95</b>	<b>873.71</b>	<b>285.85</b>	<b>1,593.19</b>
<b>4. Exceptional Items</b>	-	(2.84)	-	-	-	-
<b>5. Profit/ Loss(-) before tax (3+/-4)</b>	<b>573.88</b>	<b>302.67</b>	<b>19.95</b>	<b>873.71</b>	<b>285.85</b>	<b>1,593.19</b>
<b>6. Tax (Expenses)/ Benefit</b>						
Current tax	-	-	-	-	-	(359.55)
Deferred Tax	-	-	-	-	-	28.80
Tax Related to Earlier Years	-	-	-	-	-	-
<b>7. Profit/ Loss(-) for the period (5-/+6)</b>	<b>573.88</b>	<b>302.67</b>	<b>19.95</b>	<b>873.71</b>	<b>285.85</b>	<b>1,262.43</b>
<b>8. Other Comprehensive Income</b>						
(i) (a) Items that will not be reclassified to profit or loss	4.58	-	0.28	4.58	0.70	(20.98)
(b) Tax expense/(benefit) on items that will not be reclassified to profit or loss	-	-	-	-	-	-
(ii) (a) Items that will be reclassified to profit & loss	-	-	-	-	-	-
(b) Tax expense/(benefit) on items that will be reclassified to profit or loss	-	-	-	-	-	-
<b>Total Other comprehensive (loss)/ income (net of tax)</b>	<b>4.58</b>	<b>-</b>	<b>0.28</b>	<b>4.58</b>	<b>0.70</b>	<b>(20.98)</b>
<b>9. Total comprehensive income for the period</b>	<b>578.46</b>	<b>302.67</b>	<b>20.23</b>	<b>878.29</b>	<b>286.55</b>	<b>1,241.45</b>
<b>10. Paid-up equity share capital (Face Value Rs. 10 Each)</b>	<b>2,104.06</b>	<b>2,104.06</b>	<b>2,104.06</b>	<b>2,104.06</b>	<b>2,104.06</b>	<b>2,104.06</b>
<b>11. Other equity (excluding revaluation reserve)</b>						12348.70
<b>12. Debenture Redemption Reserve</b>						
<b>13. Basic and Diluted Earnings per share after extraordinary items (not annualized)</b>	<b>2.75</b>	<b>1.44</b>	<b>0.10</b>	<b>4.17</b>	<b>1.36</b>	<b>5.90</b>

**Notes -**

1. This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, read with rule 3 of the Companies ( Indian accounting Standards) Rules, 2015 and Companies ( Indian Accounting Standards ) Accounting Rules, 2016

2. The Company is operating in the single segment of Drugs & Chemicals.

3. The Figures of Previous Year/ Periods may have been regrouped/reclassified/restated wherever necessary.

5. The Company has incorporated effects on investment in subsidiary on the basis of unaudited financial results as at 30-09-2023 as certify by the Management.

6. The statement includes the results for the quarter and half yearly ended 30th Sept 2023 being the balancing figure between unaudited figures in respect of the full financial year and the published year to date figure upto the second quarter of the current financial year which were subject to limited review by the auditors.



For Alpa Laboratories  
*[Signature]*  
Director



# C. H. PADLIYA & CO.

CHARTERED ACCOUNTANTS

**A. K. PADLIYA** M. Com., LL.B., F.C.A.

**S. C. PADLIYA** M. Com., F. C. A.

**VIPUL PADLIYA** B. Com., F. C. A.



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## INDEPENDENT AUDITOR'S REVIEW REPORT ON CONSOLIDATED UNAUDITED QUARTERLY FINANCIAL RESULTS AND YEAR TO DATE RESULTS OF THE COMPANY PURSUANT TO REGULATIONS 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (AS AMENDED)

To the Board of Directors of **ALPA LABORATORIES LIMITED,**

1. We have reviewed the accompanying statement of unaudited financial results ("the Statement") of **ALPA LABORATORIES LIMITED** (The Holding Company) and its subsidiary (refer Annexure 1 for the list of subsidiary included in the Statement) for the quarter ended **30<sup>th</sup> September, 2023**, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
2. The statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the accounting principles laid down in Indian Accounting Standard 34, Interim Financial reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles accepted in India is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. 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 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. A review of interim financial information consists of making inquiries of company, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act and consequently, does not enable us to obtain assurance that we become aware of all significant matters that might be identified in an audit. Accordingly, We do not express an audit opinion.

We also performed procedures in accordance with the SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March, 2019 issued by the SEBI under Regulation 33(8) of the SEBI ( Listing Obligations and Disclosure Requirements) Regulations (As amended), to the extent applicable.

4. Based on our review conducted and procedures performed as stated in paragraph 3 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 Ind AS 34 prescribed under section 133 of the Act and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing



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Obligations and Disclosure Requirements) Regulations, 2015 (as amended) including the manner in which it is to be disclosed, or that it contains any material misstatement.

## Other Matters

5. The consolidated unaudited quarterly financial results also include the subsidiary's share of total assets of INR 91.46 Lakhs as at 30 September, 2023 and total revenue of INR Nil, net profit (including other comprehensive income) (before eliminating intercompany transactions) off amounting to INR 1.26 Laes and amounting to INR 0.63 Lacs for the quarter and year to date period ended 30 September, 2022 respectively and cash flows (net) of INR 0.008 lakhs and amounting to INR 0.005 lakhs for the quarter and year to date period ended 30 September, 2023 respectively, as considered in the consolidated financial results. These financial information are unaudited and have been furnished to us by the management duly certified by them and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of this associate, and our report in terms of Regulation 33 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular CIR/CFD/FAC/62/2016 dated 5 July 2016, in so far as it relates to the aforesaid associate, are based solely on such unaudited financial information. In our opinion and according to the information and explanations given to us by the management these financial information are not material to the Group.

Our opinion on the consolidated financial results is not modified in respect of this matter with respect to our reliance on the financial information certified by the management.

For & on behalf of

**C.H. PADLIYA & CO.**

Chartered Accountants

Firm registration no.003151C

**S.C. PADLIYA**

Partner

Membership no.071666

UDIN: 23071666BGWSGS3453

Date: 7<sup>th</sup> Day of November, 2023

Place: Indore

# C. H. PADLIYA & CO.

CHARTERED ACCOUNTANTS

A. K. PADLIYA M. Com., LL.B., F.C.A.

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## Annexure 1

List of entities included in the statement:

I) Subsidiaries:

1. Norfolk Mercantile Pvt Ltd.





# ALPA LABORATORIES LIMITED

Financial Results for Quarter and Financial Year ended 30th Sept 2023

33/2 PIGDAMBER, A.B. ROAD, RAU  
INDORE (M.P.) 453446  
(Rs. in lacs except EPS)

II. Statement of Profit and Loss - Consolidated							
Particulars	Consolidated Results						
	Quarter Ended			Half Year Ended		Year Ended	
	Sep-23	Jun-23	Sep-22	Sep-23	Sep-22	Mar-23	
	Unaudited					Audited	
<b>1. Income</b>							
a) Revenue from operations	3,239.45	2,542.96	1,354.49	5,782.41	3,596.44	9295.52	
b) Other Income	295.29	443.92	633.33	739.21	794.77	936.82	
<b>Total income from operations</b>	<b>3,534.75</b>	<b>2,986.87</b>	<b>1,987.83</b>	<b>6,521.62</b>	<b>4,391.21</b>	<b>10,232.34</b>	
<b>2. Expenses</b>							
a) Cost of materials consumed	2,100.80	1,716.10	1,336.82	3,816.90	2,650.61	5245.33	
b) Purchases of stock-in-trade	150.44	116.93	-	267.37	71.30	122.09	
c) Changes in inventories of finished products, work in progress and stock in trade	(179.27)	197.16	(65.59)	17.89	33.01	127.01	
d) Employee benefit expenses	324.81	297.01	278.89	621.82	553.14	1217.4	
e) Finance costs	2.37	1.70	8.10	4.07	11.44	22.36	
f) Depreciation and amortization expense	49.29	27.55	35.64	76.84	69.31	132.92	
g) Other expenses	-	-	-	-	-	-	
Manufacturing & Operating	159.98	142.69	179.91	302.67	348.71	655.27	
Others	347.39	187.28	193.87	539.09	367.59	1120.94	
<b>Total expenses</b>	<b>2,955.81</b>	<b>2,686.42</b>	<b>1,967.63</b>	<b>5,646.65</b>	<b>4,105.11</b>	<b>8,643.32</b>	
<b>3. Profit/(Loss) before exceptional items and tax (1-2)</b>	<b>578.94</b>	<b>300.45</b>	<b>20.20</b>	<b>874.97</b>	<b>286.10</b>	<b>1,589.02</b>	
<b>4. Exceptional Items</b>	-	(2.84)	-	-	-	0	
<b>5. Profit/ Loss(-) before tax (3+/-4)</b>	<b>578.94</b>	<b>303.29</b>	<b>20.20</b>	<b>874.97</b>	<b>286.10</b>	<b>1,589.02</b>	
<b>6. Tax (Expenses)/ Benefit</b>							
Current tax	-	-	-	-	-	(320.00)	
Deferred Tax	-	-	-	-	-	28.80	
Tax Related to Earlier Years	-	-	-	-	-	(39.55)	
<b>7. Profit/ Loss(-) for the period (5-/+6)</b>	<b>578.94</b>	<b>303.29</b>	<b>20.20</b>	<b>874.97</b>	<b>286.10</b>	<b>1,258.27</b>	
<b>8. Other Comprehensive Income</b>							
(i) (a) Items that will not be reclassified to profit or loss	0.42	-	0.42	4.58	0.70	(20.98)	
(b) Tax expense/(benefit) on items that will not be reclassified to profit or loss	-	-	-	-	-	-	
(ii) (a) Items that will be reclassified to profit & loss	-	-	-	-	-	-	
(b) Tax expense/(benefit) on items that will be reclassified to profit or loss	-	-	-	-	-	-	
<b>Total Other comprehensive (loss)/ income (net of tax)</b>	<b>0.42</b>	<b>-</b>	<b>0.42</b>	<b>4.58</b>	<b>0.70</b>	<b>(20.98)</b>	
<b>9. Total comprehensive income for the period</b>	<b>579.36</b>	<b>303.29</b>	<b>20.62</b>	<b>879.55</b>	<b>286.80</b>	<b>1,237.29</b>	
<b>10. Paid-up equity share capital (Face Value Rs. 10 Each)</b>	<b>2,104.06</b>	<b>2,104.06</b>	<b>2,104.06</b>	<b>2,104.06</b>	<b>2,104.06</b>	<b>2,104.06</b>	
<b>11. Other equity (excluding revaluation reserve)</b>						11353.78	
<b>12. Debenture Redemption Reserve</b>							
<b>13. Basic and Diluted Earnings per share after extraordinary items (not annualized)</b>	<b>2.75</b>	<b>1.44</b>	<b>0.10</b>	<b>4.18</b>	<b>1.36</b>	<b>5.88</b>	

## Notes -

- This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, read with rule 3 of the Companies ( Indian accounting Standards) Rules, 2015 and Companies ( Indian Accounting Standards ) Accounting Rules, 2016
- The Company is operating in the single segment of Drugs & Chemicals.
- The Figures of Previous Year/ Periods may have been regrouped/reclassified/restated wherever necessary.
- The Company has incorporated effects on investment in subsidiary on the basis of unaudited financial results as at 30-09-2023 as certify by the Management.
- The statement includes the results for the quarter and half yearly ended 30th Sept 2023 being the balancing figure between unaudited figures in respect of the full financial year and the published year to date figure upto the second quarter of the current financial year which were subject to limited review by the auditors.



For Alpa Laboratories Limited  
  
 Director

# ALPA LABORATORIES LIMITED

Financial Results for Quarter and Financial Year ended 30th Sept 2023

33/2 PIGDAMBER, A.B. ROAD, RAU  
INDORE (M.P.) 453446  
(Rs. in lacs except EPS)

III. Statement of Assets and Liabilities				
Particulars	Standalone		Consolidated	
	Sep-23	Mar-23	Sep-23	Mar-23
	Unaudited	Audited	Unaudited	Audited
<b>ASSETS</b>				
<i>Non-current Assets</i>				
(a) Property, plant and equipment	692.88	695.91	692.88	695.91
(b) Capital work-in-progress	0.00	0.00	-	-
(c) Intangible Assets	7.51	8.34	7.51	8.34
(d) Investments in subsidiaries, associates and joint venture	1119.28	1114.84	-	0.00
(e) Financial assets				
(i) Investments	659.60	642.60	659.60	642.60
(ii) Other Financial Assets	256.61	467.27	256.62	467.27
<i>Current Assets</i>				
(a) Inventories	1260.33	1264.12	1,260.33	1,264.12
(b) Financial Assets				
(i) Investments	9964.02	7202.81	9,964.02	7,202.81
(ii) Trade Receivables	4018.70	4673.31	4,018.70	4,673.31
(iii) Cash and cash equivalents	239.09	879.17	241.30	881.39
(iv) Bank Balances other than cash and cash equivalents	0.00	0.00	-	-
(v) Loans	5.44	6.23	55.44	56.23
(vi) Other financial assets	650.38	74.49	650.38	358.76
(d) Current Tax Assets (net)	100.12	15.19	100.15	15.19
(e) Other current assets	444.08	705.99	483.38	461.06
<b>TOTAL - ASSETS</b>	<b>19418.03</b>	<b>17,750.28</b>	<b>18,390.30</b>	<b>16,726.99</b>
<b>EQUITY AND LIABILITIES</b>				
<i>Equity</i>				
(a) Equity Share Capital	2,104.06	2,104.06	2,104.06	2,104.06
(b) Other Equity	13,226.98	12,348.70	12,227.79	11,353.70
<i>Liabilities</i>				
<i>Non-current liabilities</i>				
(a) Financial Liabilities				
(i) Borrowings	-	77.71	-	77.70
(b) Deferred Tax Liability	228.27	228.27	228.27	228.27
<i>Current liabilities</i>				
(a) Financial Liabilities				
(i) Borrowings	185.05	181.69	156.05	152.69
(ii) Trade payables	-	-		
-Total outstanding dues of micro and small enterprises	597.42	563.21	599.44	564.10
-Total outstanding dues of creditors other than micro and small enterprises	1,885.10	941.70	1,885.10	941.70
(iii) Other financial liabilities	113.67	107.61	112.11	107.32
(b) Short term provisions	186.90	368.34	186.90	368.45
(c) Other current liabilities	890.58	829.00	890.58	
(d) Current Tax Liabilities	-	-	-	829.00
(e) Deferred Tax	-	-	-	
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>19418.03</b>	<b>17,750.28</b>	<b>18,390.30</b>	<b>16,726.99</b>



For Alpha Laboratories Limited  
  
 Director



# ALPA LABORATORIES LIMITED

Financial Results for Quarter and Financial Year ended 30th Sept 2023

33/2 PIGDAMBER, A.B. ROAD, RAU

INDORE (M.P.) 453446

(Rs. in lacs except EPS)

IV. Statement of Cash Flows - Standalone and Consolidated				
Particulars	Standalone		Consolidated	
	Sep-23	Mar-23	Sep-23	Mar-23
	Unaudited	Audited	Unaudited	Audited
<b>CASH FLOW FROM OPERATING ACTIVITIES:</b>				
Profit / (loss) before tax	873.71	1,572.21	874.93	1,568.05
Adjustments for:				
Depreciation and amortization	76.84	132.92	76.84	132.92
Finance cost	5.34	22.34	4.07	22.36
Dividend income	(42.22)	(18.55)	(42.22)	(18.55)
Interest income	(20.44)	(104.12)	(20.44)	(104.45)
Net (Gain)/Loss on sale / fair valuation of investments through profit and loss	(236.49)	(336.13)	(6.10)	(330.05)
Bad debts / assets written off	36.60	60.00	36.60	60.00
Share of Loss/(Profit) from Investment in LLP	-	0.02	-	0.02
Excess Provision Written off	(72.99)	-	(72.99)	-
<b>Operating profit before working capital changes</b>	<b>620.35</b>	<b>1,328.69</b>	<b>850.69</b>	<b>1,330.30</b>
Changes in Operating assets and liabilities:				
Decrease/ (Increase) in Trade Receivable/Other Receivables	130.51	(689.97)	432.20	(664.14)
Decrease/ (Increase) in Inventories	3.79	282.24	3.79	282.24
Increase/ (Decrease) in Provisions	(108.45)	103.50	(108.56)	103.50
Increase/ (Decrease) in Trade payable/Current Liabilities	1,349.88	198.32	1,045.11	198.09
<b>Net Cash Flow from Operating Activities</b>	<b>1,996.08</b>	<b>1,222.78</b>	<b>2,223.23</b>	<b>1,249.99</b>
Income taxes paid	-	(340.82)	-	(359.55)
<b>Net Cash Flow from Operating Activities Before Exceptional Items</b>	<b>1,996.08</b>	<b>881.96</b>	<b>2,223.23</b>	<b>890.44</b>
Exceptional Items	-	-	-	-
<b>Net Cash Flow from Operating Activities After Exceptional Items (I)</b>	<b>1,996.08</b>	<b>881.96</b>	<b>2,223.23</b>	<b>890.44</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES:</b>				
Proceeds from/(Payments for):				
Dividend received from others	42.22	18.55	42.22	18.55
Interest Received	20.44	104.12	20.44	104.46
Property, plant and equipment	(72.98)	(112.60)	(72.98)	(112.60)
Purchase of investment	-	(46.36)	-	(2.86)
Investment in subsidiaries/ Joint Venture	(2,546.15)	(4.90)	(2,771.70)	(49.60)
Subsidy Received	-	254.80	-	254.80
<b>Net Cash Flow from Investing Activities (II)</b>	<b>(2,556.47)</b>	<b>213.62</b>	<b>(2,782.02)</b>	<b>212.75</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES:</b>				
Proceeds from/(Payments for):				
Long Term Borrowings	(77.71)	(134.75)	(77.71)	(354.33)
Loan Recovered/Repayment	3.35	(190.58)	0.44	(2.63)
Interest Paid	(5.34)	(22.34)	(4.07)	(22.36)
Government Grant received	0.00	0.00	0.00	-
<b>Net Cash Flow from Financing Activities (III)</b>	<b>(79.69)</b>	<b>(347.67)</b>	<b>(81.34)</b>	<b>(379.32)</b>
<b>Net Increase/(Decrease) In Cash and Cash Equivalents (I + II + III)</b>	<b>(640.08)</b>	<b>747.91</b>	<b>(640.13)</b>	<b>723.87</b>
Cash and Cash Equivalents as at the beginning of the year	879.17	131.26	881.39	157.52
Cash and Cash Equivalents as at the end of the year	239.09	879.17	241.26	881.39
<b>Cash and Cash Equivalents Comprise of:</b>				
Cash and Bank Balances	239.09	879.17	241.30	881.39
Fixed Deposits with Banks	-	-	-	-
<b>Total Cash &amp; Cash Equivalents</b>	<b>239.09</b>	<b>879.17</b>	<b>241.30</b>	<b>881.39</b>



For Alpa Laboratories Limited  
  
 Director