

ALNA TRADING AND EXPORTS LIMITED

CIN: L51900MH1981PLC025145

ALLANA HOUSE
ALLANA ROAD
COLABA
MUMBAI-400 001
INDIA.

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ALNA/2024/CS/006

Dated: May 24, 2024

To,

BSE Limited

Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai - 400 001

Reference: BSE Code: 506120; **ISIN:** INE07I701011

Subject: Outcome of the Board Meeting held on May 24, 2024 under Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

The Board of Directors at their meeting held today which started at 1:00 P.M. and concluded at 2.00 P.M., considered and approved the Audited Financial Results for the Fourth Quarter and Financial Year ended on March 31, 2024 along with the Audit Report for the corresponding period issued by M/s. DKP & Associates, Chartered Accountants, Statutory Auditors of the Company.

This is to further inform you that the Statutory Auditors, M/s. DKP & Associates have issued the Audit Report with unmodified opinion on the Audited Financial Results of the Company for Financial Year ended March 31, 2024 in terms of Regulation 33 (3) (d) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Results shall also be published in Newspapers (English and Marathi) as per the requirement of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

You are requested to take the above on record.

Yours Sincerely,

For Alna Trading and Exports Limited

Anwar Husain Chauhan
Director and Chief Financial Officer
DIN: 00322114



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 Report on Audit of the Annual Financial Results of ALNA TRADING AND EXPORTS LIMITED ("the Company") pursuant to the requirements of Regulations 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended

To
The Board of Directors of
Alna Trading And Exports Limited

Report on the audit of the Financial Results

Opinion

We have audited the accompanying Statement containing Financial Results for the year ended March 31, 2024 (refer 'Other Matter' section below) of **Alna Trading And Exports Limited** ("the Company"), being submitted by the Company pursuant to the requirements of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- a. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- b. Gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit, other comprehensive income and other financial information of the Company for the quarter and year ended 31st March, 2024.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Companies Act, 2013 as amended ("the Act") Our responsibilities under those Standards are further described in the "Auditors Responsibilities for the Audit of the Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Financial Results

The Statement has been prepared on the basis of the annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 of the Listing Regulations.



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This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.



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- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Statements includes the results for the quarter ended March 31, 2024 being the balancing figure between the audited figures in respect of full financial year ended March 31, 2024 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations. Our Opinion on the Audit of the financial results for the year ended March 31, 2024 is not modified in respect of this matter.

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



Deepak Doshi
Partner
Membership No. 037148
UDIN: 24037148BKBNUG5028
Place: Mumbai
Date: May 24, 2024



ALNA TRADING AND EXPORTS LIMITED

CIN:L51900MD1981PLC025145

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

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2024

(₹ in Lakhs except share data)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		March 31, 2024	December 31, 2023	March 31, 2023	March 31, 2024	March 31, 2023
		Audited	Reviewed	Audited	Audited	Audited
1	Revenue					
	a) Revenue from operations	-	-	64.50	93.28	64.50
	b) Other Income	-	0.03	-	1.52	1.00
	Total Revenue	-	0.03	64.50	94.80	65.50
2	Expenses					
	a) Purchase of stock-in-trade	-	-	137.68	-	137.68
	b) Changes in inventories of finished goods, work-in- progress and stock - in- trade	-	-	(82.18)	82.18	(82.18)
	c) Employee benefit expenses	0.30	0.30	0.30	1.20	1.20
	d) Depreciation and amortization expense	0.05	0.05	0.05	0.20	0.21
	e) Other Expenses	1.59	2.13	1.30	9.44	7.09
	Total Expenses	1.94	2.48	57.15	93.01	64.00
3	Profit/(Loss) from ordinary activities before exceptional items (1+2)	(1.94)	(2.45)	7.35	1.79	1.49
4	Exceptional Items	-	-	-	-	-
5	Profit/(Loss) from ordinary activities before tax (3+4)	(1.94)	(2.45)	7.35	1.79	1.49
6	Tax expense	0.23	(0.04)	0.35	0.49	0.42
7	Net Profit/ (Loss) for the Period after tax	(2.17)	(2.41)	7.00	1.30	1.07
8	Other Comprehensive Income (After Tax)	-	-	-	-	-
9	Total Comprehensive Income for the Period after tax	(2.17)	(2.41)	7.00	1.30	1.07
10	Paid-up Equity Share Capital, Equity Shares of Rs.10/- each	20.00	20.00	20.00	20.00	20.00
11	Reserves excluding revaluation reserves as per balance sheet of previous accounting year.	-	-	-	177.22	175.92
12	Earning Per share (Face value of Rs.10/- each) (* Not annualised)					
	a) Basic	(1.08)*	(1.20)*	3.50*	0.65	0.54
	b) Diluted	(1.08)*	(1.20)*	3.50*	0.65	0.54



Statement of Assets and Liabilities as at March 31, 2024		₹ in Lakhs	
Sr No	Particulars	As at March 31, 2024	As at March 31, 2023
I	Non Current Assets		
	(a) Property Plant and Equipment	3.90	4.10
	(b) Financial Assets		
	(i) Investments	15.58	15.58
	(c) Deferred Tax Asset (Net)	-	0.00
	(d) Other Non Current Assets	1.34	1.57
	Total	20.82	21.25
II	Current Assets		
	(a) Inventories	-	82.18
	(b) Financial Assets		
	(i) Trade Receivable	-	64.50
	(ii) Cash and Cash Equivalents	173.03	80.12
	(c) Current Tax Assets (Net)	0.25	0.59
	(d) Other Current Assets	3.35	6.11
	Total	176.63	233.49
	Total Assets (I+II)	197.45	254.75
	Equity And Liabilities		
I	Equity		
	(a) Equity Share Capital	20.00	20.00
	(b) Other Equity	177.22	175.92
	Total	197.22	195.92
	Liabilities		
II	Non Current Liabilities		
	Deferred Tax Liability	0.00	-
	Total	0.00	-
III	Current Liabilities		
	(a) Financial Liabilities		
	(i) Trade Payable		
	Micro and Small Enterprise	-	-
	Other than Micro and Small Enterprise	0.22	58.78
	(b) Other Current Liabilities	-	0.04
	Total	0.22	58.83
	Total Equity And Liabilities (I+II+III)	197.45	254.75

Notes:

- The above results for the quarter and year ended March 31, 2024, have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on May 24, 2024. The same have been Audited by the Statutory Auditors of the Company who have issued an unqualified opinion thereon, as required under Regulation 33 of SEBI (Listing Obligations and Disclosures requirements) Regulations, 2015.
- Company operates only in one segment, that is Trading, hence 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



(Anwar Husain Chauhan)
Director
DIN: 00322114

Place : Mumbai
Date : May 24, 2024.



ALNA TRADING AND EXPORTS LIMITED

CIN:L51900MH1981PLC025145

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

CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2024

(₹ in Lakhs)

	For The Year Ended March 31, 2024		For The Year Ended March 31, 2023	
A Cash Flow From Operating Activities				
Net Profit Before Tax as per Statement of Profit and Loss		1.79		1.49
Adjusted for :				
Depreciation	0.20		0.21	
Dividend Income	(0.96)		(0.96)	
Interest on Income Tax Refund	(0.03)	(0.78)	(0.01)	(0.76)
Operating Profit before Working Capital Changes		1.01		0.74
Adjusted for :				
(Increase) / Decrease in Trade and other Receivable	67.78		(68.36)	
(Increase) / Decrease in Inventories	82.18		(82.18)	
Increase / (Decrease) in Trade and Other Payables	(58.61)	91.35	58.71	(91.82)
Cash Generated from Operations		92.35		(91.09)
Payment of Taxes (Net of Refund Received)		(0.40)		(0.63)
Net Cash Flow From Operating Activities (A)		91.95		(91.72)
B Cash Flow From Investing Activities				
Dividend Received		0.96		0.96
Net Cash flow from Investing Activities (B)		0.96		0.96
C Cash Flow From Financing Activities				
Net Cash Flow from Financing Activities (C)		-		-
Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)		92.91		(90.76)
Cash and Cash Equivalents at the Beginning of the Period		80.12		170.88
Cash and Cash Equivalents at the End of the Period		173.03		80.12
Net Increase / (Decrease) in Cash and Cash Equivalents		92.91		(90.76)

By Order of the Board
For Alna Trading And Exports Ltd

(Anwar Husain Chauhan)
Director
DIN: 00322114

Place : Mumbai
Date : May 24, 2024.



ALNA TRADING AND EXPORTS LIMITED

CIN:L51900MH1981PLC025145

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

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2024**(₹ in Lakhs except share data)**

Particulars	Quarter Ended	Quarter Ended	Year Ended
	March 31, 2024	March 31, 2023	March 31, 2024
	Audited	Audited	Audited
Total Income from operations (Net)	-	64.50	94.80
Net Profit/ (Loss) for the Period after tax	(2.17)	7.00	1.30
Other Comprehensive Income (After tax)	-	-	-
Total Comprehensive Income for the Period after tax	(2.17)	7.00	1.30
Equity Share Capital	20.00	20.00	20.00
Reserves (excluding Revaluation reserves as shown in the Balance sheet of previous year)	-	-	177.22
Earning Per share (Face value of Rs.10/- each) (* Not annualised)			
a) Basic	(1.08)*	3.50*	0.65
b) Diluted	(1.08)*	3.50*	0.65

Note:

1) The above results for the quarter and year ended March 31, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on May 24, 2024. The same have been Audited by the Statutory Auditors of the Company who have issued an unqualified opinion thereon, as required under Regulation 33 of SEBI (Listing Obligations and Disclosures requirements) Regulations, 2015.

2) The above is an extract of the detailed format of Quarterly and yearly Audited Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly and Yearly Financial Results are available on the Stock Exchange websites (www.bseindia.com).

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






**Sd/-
(Anwar Husain Chauhan)**

Director
DIN: 00322114

**Place : Mumbai
Date : May 24, 2024.**

FORM A (for audit report with unmodified opinion)

1	Name of the company	ALNA TRADING AND EXPORTS LIMITED
2	Annual financial statements for the year ended	31st March,2024
3	Type of Audit observation	Un Modified
4	Frequency of observation	Not Applicable
5	To be signed by	
	*CFO /Managing Director	
	*CFO	Anwar Husain Chauhan
	*Auditor of the Company	For DKP & Associates Chartered Accountants
		
		Deepak Doshi Partner
		
		Membership No. 037148
	*Audit Committee Chairman	Aftab Alam 