



ALLIANCE INTEGRATED METALIKS LIMITED

Regd. Office : DSC-327, Second Floor, DLF South Court, Saket, New Delhi-110017
Tel.: +91-11-40517610, E-mail : alliance.intgd@rediffmail.com, Website : www.aiml.in
CIN : L65993DL1989PLC035409

Ref. No.: AIML/BSE/34/2024-25

Date: 10th August, 2024

To,
The Secretary
BSE Limited
1st Floor, New Trading Wing, Rotunda Building
Phiroze Jeejeebhoy Towers, Dalal Street, Fort
Mumbai-400001

Security Code No.: 506134

Ref: Intimation under Regulation 30 & Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations")

Subject: Outcome of the Board Meeting held today i.e. Saturday, 10th August, 2024

Dear Sir/Madam,

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of directors of the Company, at its Meeting held on **Saturday, August 10, 2024**, has inter alia, considered and approved:-

- i. Un-audited Financial Results of the Company for the Quarter ended on 30th June, 2024 and
- ii. The Limited Review Report issued by statutory Auditor of the Company M/S Chatterjee & Chatterjee for the aforesaid period.

The Board Meeting of the Company commenced at 03:30 P.M and concluded at 05:40 P.M.

We request you to take the above information on record.

Thanking You,

Yours faithfully

For Alliance Integrated Metaliks Limited

Malti Devi

Company Secretary

Encl: As above

Works : Near Vill. Sarai Banjara, P.O. Basantpura, Rajpura, Punjab-140 401 (India)

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Statement of un-audited financial results for the Quarter ended June 30,2024

(Rupees In *Lakhs* except per share data)

S. No.	Particulars	Quarter ended			Year Ended
		30.06.2024	31.03.2024	30.06.2023	31.03.2024
		Un-Audited	Audited	Un-Audited	Audited
1	Income				
(a)	Revenue from operations	2,217.01	2,416.69	1,261.62	6,755.51
(b)	Other income	3.63	1.88	1.20	3.19
	Total income (a+b)	2,220.64	2,418.57	1,262.82	6,758.70
2	Expenses				
(a)	Cost of Material consumed	13.70	15.07	288.07	436.79
(b)	Purchase of stock-in-trade	-	-	45.79	58.59
(c)	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade.	(53.77)	319.17	(170.42)	35.21
(d)	Employee Benefits Expense	526.92	571.15	394.05	1,839.58
(e)	Finance Costs	1,582.08	1,534.88	2,144.52	7,249.96
(f)	Depreciation & Amortization Expenses	708.85	708.77	701.19	2,839.16
(g)	Other Expenses	1,181.60	1,184.86	463.99	3,118.77
	Total expenses	3,959.38	4,333.90	3,867.19	15,578.06
3	Profit/(Loss) before exceptional items and tax (1-2)	(1,738.74)	(1,915.33)	(2,604.37)	(8,819.36)
4	Exceptional Items [Income/(Expense)]	-	19.00	-	15,237.85
5	Profit/(Loss) from before tax (3-4)	(1,738.74)	(1,896.33)	(2,604.37)	6,418.49
6	Tax expense				
a)	Current tax	-	-	-	-
b)	Deferred tax	-	-	-	-
c)	Earlier year's tax expense	-	-	-	-
	Total Tax expense	-	-	-	-
7	Net Profit/(Loss) for the period (5-6)	(1,738.74)	(1,896.33)	(2,604.37)	6,418.49
8	Other Comprehensive Income				
i)	Item that will not be reclassified to Profit and Loss				
ii)	Income tax relating to item that will not be reclassified to Profit or Loss				
iii)	Items that will be reclassified to Profit or Loss	-	(5.91)	-	(5.91)
iv)	Income tax relating to items that will be reclassified to Profit or Loss				
	Other Comprehensive Income Total	-	(5.91)	-	(5.91)
9	Total Comprehensive Income for the period (7+8)	(1,738.74)	(1,902.24)	(2,604.37)	6,412.58
10	Paid-up equity share capital (Face Value of Rs.1 each)	1,316.50	1,316.50	1,161.25	1,316.50
11	Other equity				(20,399.21)
12	Earning per share:				
	Basic	(0.44)	(0.49)	(0.75)	1.80
	Diluted	(0.44)	(0.48)	(0.75)	1.71

DALJIT SINGH CHAHAL
 Digitally signed by DALJIT SINGH CHAHAL
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Notes to financial result:

1	The Financial Results have been prepared in accordance with the principles and procedures of Indian Accounting Standards ("Ind AS") as notified under the Companies (Indian Accounting Standards) Rules, 2015, as specified in Section 133 of the Companies Act, 2013.
2	As the Company has only one Operating Segment, disclosure under Ind AS 108-Operating Segment is not applicable.
3	The above results were reviewed by the audit committee and approved by the Board of Directors in their meeting held on August 10, 2024 and the Statutory Auditors of the Company have carried out limited review of said financial results for the quarter ended June 30, 2024.
4	Trade Payables, Trade Receivables and other Loans and Advances given or taken continued to be subject to reconciliation and confirmation. Further Term Loan Accounts with the banks and financial institutions are also subject to reconciliation / confirmation.
5	The Company's financial statements are prepared on a going concern basis, which contemplates the realization of assets and the satisfaction of obligations in the normal course of business. It has to be noted that the company has accumulated losses and negative net worth as on 30/06/2024. The current liabilities are exceeding the current assets due to the reason that the Term/Working Capital loans including interest accrued which has been classified by the lenders as NPA are accounted under the head Current liabilities. The Company is in active discussion with the lenders for resolution of the debt. Considering the continuity of the operations, positive EBITDA, Central Government thrust on the development of Infrastructure projects in the country and the encouraging order book of the company, maintaining a going concern basis of accounting is appropriate.
6	The loan of Rs. 47605.74 Lakhs including interest accrued and due thereon from Banks & Financial Institutions have been declared as nonperforming assets (NPA) by these lenders in earlier years as the repayments and interest against these loans have become overdue. The company is in active discussion with its lenders for resolution of their debts. Further, the Company has classified all its borrowings from Banks & Financial Institutions as current liabilities.
7	The Board of Directors in their meeting held on June 01, 2024 have approved issue of Bonus equity shares in the ratio of 2:1. The Shareholders further in their Extra-ordinary General Meeting held on June 25, 2024 approved the issue of bonus shares with a record date of July 11, 2024. The EPS for all the periods presented have been adjusted to this effect in accordance with "Ind AS-33: Earning per share."
8	The figures for the previous period have been re-grouped/re-classified to make them comparable with the figures for the current period.
9	The Un audited Financial Results for the Quarter ended June 30, 2024 is available on the website of the Company https://aiml.in and the website of BSE i.e. www.bseindia.com .

Date: 10/08/2024

Place: New Delhi

For Alliance Integrated Metaliks Ltd.

DALJIT SINGH CHAHAL
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by DALJIT SINGH
CHAHAL
Date: 2024.08.10
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Daljit Singh Chahal

Chairman Cum Whole Time Director

DIN:03331560



Independent Auditor's Review Report on the Unaudited Quarterly Financial Results of Alliance Integrated Metaliks Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended)

To
The Board of Directors
Alliance Integrated Metaliks Limited

1. Introduction

We have reviewed the accompanying statement of standalone unaudited financial results of Alliance Integrated Metaliks Limited ("the Company") for the quarter ended June 30, 2024 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.

This statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the accounting principles laid down in the 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 generally accepted in India. Our responsibility is to issue a report on these financial results based on our review.

2. Scope of Review

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 financial statements are 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.

Accordingly, we do not express an audit opinion.

3. Basis for Qualified Conclusion

As stated in note no. 4 to the accompanying statement, trade payables, trade receivables and other loans and advances given or taken continued to be subject to reconciliation and confirmation. Further term loan accounts with the banks and financial institutions are also subject to reconciliation/confirmation.

The opinion expressed by us on the standalone financial statements for the year ended March 31, 2024 vide our report dated May 28, 2024.

**CHATTERJEE & CHATTERJEE
CHARTERED ACCOUNTANTS**

4. Qualified Conclusion

Based on our review, with the exception of the matter described in the preceding paragraph, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. Material uncertainty related to going concern

As stated in note no. 5 to the accompanying statement, the Company has incurred a net loss of Rs. 1,738.74 lakhs for the quarter ended June 30, 2024 resulting in erosion of its net worth, the same stands at Rs. 20,821.45 lakhs (debit balance) as on June 30, 2024. Further, the Company's current liabilities far exceeds its total current assets. The outstanding loan to the tune of Rs. 47,605.74 lakhs including interest accrued and due has been classified as non-performing assets (NPA). These events and conditions indicate that a material uncertainty exists which may cast significant doubt about the Company's ability to continue as a going concern.

Our report is not modified in respect of the above mentioned matter.

6. Emphasis of matter

We draw attention to note no. 6 to the accompanying statement, which describes that the outstanding loans to the tune of Rs. 47,605.74 lakhs including interest accrued and due thereon from banks and financial institutions have been declared as non-performing assets (NPA) by the lenders in earlier years as the repayments and interest against these loans have become overdue. The Company is in active discussion with the lenders for resolution of their debts.

Our report is not modified in respect of above mentioned matter.

For Chatterjee & Chatterjee
Chartered Accountants
Firm registration no: 001109C

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Date: 2024.08.10
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BD Gujrati
Partner
Membership Number: 010878

Place: New Delhi
Date: August 10, 2024

UDIN: 24010878BKHBRF4679