



ACROW INDIA LIMITED
www.acrowindia.com
CIN: L46411MH1960PLC011601

Registered Office Address:
Plot No. T-27, STPI Park,
M.I.D.C., Chikalthana,
Chhatrapati Sambhaji Nagar,
Maharashtra, India – 431001.
Phone: +91 7900181470
Email: csacrowindialtd@gmail.com

Date: July 29, 2024

To,
The General Manager,
BSE Limited,
1st Floor, P. J. Towers,
Dalal Street, Fort, Mumbai – 400001.

Sub: Unaudited Financials and Limited Review Report for the Quarter ended June 30, 2024.

Ref: Acrow India Limited

Scrip Code: 513149

Script Symbol: ACROW

Dear Sir/Ma'am,

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we are enclosing herewith the Unaudited Financial Statements along with the Limited Review Report for the Quarter ended June 30, 2024.

This is for your information and records.

Thanking You.

Yours faithfully,
For **Acrow India Limited**

.....
Arvind Kumar Modi
Company Secretary & Compliance Officer



LIMITED REVIEW REPORT

To,
The Board of Directors,
Acrow India Limited,
T-27 Software Technology Park,
Chikalthana MIDC, Chhatrapati Sambhajinagar (MH)

1. We have reviewed the accompanying standalone statement of unaudited financial results of **Acrow India Limited** (CIN: L46411MH1960PLC011601) for the quarter ended 30th June 2024 ('The Statement') being submitted by the Company pursuant to the requirements of regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation 2015 as modified.
2. This standalone 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 Ind-AS 34- 'Interim Financial Reporting' prescribed under section 133 of the Companies Act., 2013 read with relevant rules issued there under and other recognized accounting practices and policies generally accepted in India. Our responsibility is to issue a report on these standalone financial statements based on our review.
3. We conducted our review of the standalone 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 standalone financial statements are free of material misstatement. 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 above, nothing has come to our attention that causes us to believe that the accompanying standalone statement of unaudited financial results prepared in accordance with applicable accounting standards s specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules made thereunder and other accounting principles generally accepted in India and other recognized accounting practices and policies has, except as mentioned in para 5 below in the Basis for qualified opinion, 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.

For Gautam N Associates
Chartered Accountants
FRN: 103117W


Gautam Handawat
Partner
M No 32742
UDIN: **24032742BKCRVA7591**



Place: Chhatrapati Sambhajinagar (MH)
Date: 29th July 2024

ACROW INDIA LIMITED

Reg. Off: T-27 Software Technology Park, Chikalthana, MIDC, Chhatrapati Sambhajnagar Maharashtra 431001
Email Id: csacrowindia@td@gmail.com ; CIN:L46411MH1960PLC011601

Statement of standalone unaudited financial results for the Quarter ended on 30th June, 2024

Rs. in Lakhs

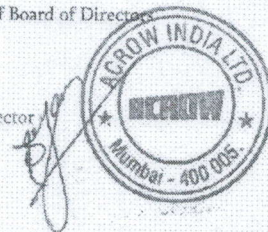
PARTICULARS	Quarter Ended			Year ended
	30-06-24 (Unaudited)	31-03-24 (Audited)	30-06-23 (Unaudited)	31-03-24 (Audited)
I Income				
Revenue from operations	-	-	-	-
Other income	41.85	119.71	54.29	281.19
Total income from operations	41.85	119.71	54.29	281.19
II Expenses				
Purchases/Production Expenses	-	-	-	-
Change in Inventories	-	-	-	-
Employee benefit expenses	3.45	2.72	3.15	10.87
Finance costs	-	(0.02)	0.00	-
Depreciation and amortization expenses	7.50	7.75	4.44	29.99
Other expenses	6.74	159.34	7.04	179.72
Total expenses	17.69	169.79	14.63	220.58
III Profit/(Loss) before exceptional items and tax	24.16	(50.08)	39.66	60.61
IV Exceptional items- Prior Period Items	-	-	-	-
V Profit/(Loss) before tax	24.16	(50.08)	39.66	60.61
VI Tax expenses				
a) Current tax	6.17	(6.86)	12.37	21.92
b) Income tax prior year	-	-	-	-
c) Deferred tax	3.84	(62.67)	(1.03)	(63.70)
Total tax expenses	10.02	(69.53)	11.33	(41.78)
VII Net Profit/(Loss) for the period/year	14.15	19.44	28.33	102.39
VIII Other comprehensive income (net of tax)				
Items that will not be reclassified to profit or loss:				
i) Remeasurement of post employment benefit obligations	-	-	-	-
ii) Income-tax relating to items that will not be reclassified to profit or loss	-	-	-	-
Total other comprehensive income	-	-	-	-
Total comprehensive income for the period/year (VII+VIII)	14.15	19.44	28.33	102.39
X Paid-up equity share capital (face value of Rs.10 per share)	64.00	64.00	64.00	64.00
XI Other equity (excluding revaluation reserve)				2,263.64
XII EPS in Rs. (Face Value of Rs.10/- each)*				
-Basic	2.21	3.04	4.43	16.00
-Diluted	2.21	3.04	4.43	16.00
*not annualised				

Notes

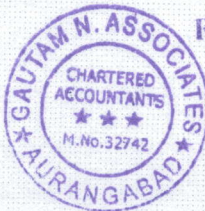
- The above unaudited standalone financial results have been reviewed by the Audit Committee and taken on record by the Board of Directors at its meeting held on 29th July 2024.
- The company is in the business of manufacturing, processing and sale of Cotton, cotton yarn, engineering goods without any territorial differentiation and real estate activities. In view of temporary suspension of manufacturing operations, there is no reportable business / geographical segment, as required by Ind - AS 108 on "Operating Segments".
- The Financial Results have been prepared in accordance with the Companies (Indian Accounting Standards) Rule, 2015 (Ind AS) as notified under section 133 of the Companies Act 2013 ("Act") and other accounting principles and policies to the extent applicable.
- There were no investor complaints pending /received during the period under review.
- The figures have been regrouped/rearranged wherever necessary.

For and on behalf of Board of Directors

Shyam Agrawal
Whole-Time Director
DIN: 02192098



Place: Chhatrapati Sambhajnagar
Date: 29th July 2024



FOR GAUTAM N ASSOCIATES
CHARTERED ACCOUNTANTS
Gautam
GAUTAM NANDAWAT
(Partner)

UDIN + 24032742BKCRVA7591