



# *Alpa Laboratories Ltd.*

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

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

Email : mktgdom@alpalabs.in

CIN : L85195MP1988PLC004446

Date: - 17<sup>th</sup> February, 2025

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

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

**Subject: Submission of Integrated Filing (Financials) for the quarter and nine months ended 31st December, 2024.**

Dear Sir/ Madam,

Pursuant to the provisions of Regulations 30, 33 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31<sup>st</sup> December 2024, read with BSE Circular No. 20250102-4 and NSE Circular Ref No: NSE/CML/2025/02 dated 2<sup>nd</sup> January 2025, please find attached herewith:

1. Unaudited Financial Results for the third Quarter (Q-3) and nine months ended on 31<sup>st</sup> December, 2024 (both Standalone and Consolidated) as **Annexure - A;**
2. Independent Auditor's Review Reports on Standalone and Consolidated unaudited Financial Results for the third Quarter (Q-3) and nine months ended on 31<sup>st</sup> December, 2024 as **Annexure- B;**
3. Statement on Deviation or Variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc.:- **Not Applicable;**
4. Format for disclosing outstanding default on loans and debt securities – **Not Applicable;**
5. Format for disclosure of related party transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter) - **Not Applicable;**





# *Alpa Laboratories Ltd.*

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

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

Email : mktgdom@alpalabs.in

CIN : L85195MP1988PLC004446

6. Statement on impact of audit qualifications (for audit report with modified opinion) submitted along-with annual audited financial results (Standalone and Consolidated separately) – Not Applicable.

You are requested to take the same on records.

Thanking you,  
Yours faithfully,

**FOR ALPA LABORATORIES LIMITED**

*Mahendra*

**Mahendra Singh Chawla**  
**Director**  
**DIN- 00362058**



**ALPA LABORATORIES LIMITED**33/2 PIGDAMBER, A.B.  
ROAD, RAU INDORE (M.P.)  
453446

Financial Results for Quarter ended 31st December 2024

(Rs. in lacs except EPS)

Particulars	Standalone Results			
	Quarter Ended			Year Ended
	Dec-24	Sep-24	Dec-23	Mar-24
	Unaudited	Unaudited	Unaudited	Audited
<b>1. Income</b>				
a) Revenue from operations	2,615.02	2,493.87	2,730.83	10,873.90
b) Other Income	880.17	690.96	353.23	1,487.39
<b>Total income from operations</b>	<b>3,495.19</b>	<b>3,184.84</b>	<b>3,084.06</b>	<b>12,361.29</b>
<b>2. Expenses</b>				
a) Cost of materials consumed	1,273.98	1,210.05	1,541.82	6,287.91
b) Purchases of stock-in-trade	48.42	23.18	79.50	579.75
c) Changes in inventories of finished products, work in	127.98	195.30	25.85	(64.12)
d) Employee benefit expenses	336.11	338.45	317.20	1,325.70
e) Finance costs	10.11	6.16	3.20	38.93
f) Depreciation and amortization expense	55.05	52.78	66.18	195.49
g) Other expenses				
Manufacturing & Operating	167.63	181.01	163.71	656.87
Others	586.60	218.66	356.65	1,273.32
<b>Total expenses</b>	<b>2,605.89</b>	<b>2,225.61</b>	<b>2,554.11</b>	<b>10,293.85</b>
<b>3. Profit/(Loss) before exceptional items and tax (1-</b>	<b>889.30</b>	<b>959.23</b>	<b>529.95</b>	<b>2,067.44</b>
<b>4. Exceptional Items</b>				
<b>5. Profit/ Loss(-) before tax (3+/-4)</b>	<b>889.30</b>	<b>959.23</b>	<b>531.73</b>	<b>2,067.44</b>
<b>6. Tax (Expenses)/ Benefit</b>				
Current tax		(196.43)	-	(300.00)
Deffered Tax		-	-	(11.30)
Tax Related to Earlier Years		-	(78.74)	(78.37)
<b>7. Profit/ Loss(-) for the period (5-/+6)</b>	<b>889.30</b>	<b>762.80</b>	<b>452.99</b>	<b>1,677.77</b>
<b>8. Other Comprehensive Income</b>				
(i) (a) Items that will not be reclassified to profit or loss	1.90	-	(1.78)	8.16
(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</b>				<b>8.16</b>
<b>9. Total comprehensive income for the period</b>	<b>891.20</b>	<b>762.80</b>	<b>451.21</b>	<b>1,685.93</b>
<b>10. Paid-up equity share capital (Face Value Rs. 10</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>				<b>14,093.20</b>
<b>12. Debenture Redumption Reserve</b>				
<b>13. Basic and Diluted Earnings per share after</b>	<b>4.24</b>	<b>3.63</b>	<b>2.14</b>	<b>8.01</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.
- Other Income for the quarter includes unrealized profit occurred on account of increase in fair market value of the
- During the Quarter, under review, the Company has acquired a 18,256.90 Sq. Meters of Land at Pithampur, Dist Dhar, M.P. for an amount of INR 696.00 Lacs.

Place: Indore  
Date: February 13, 2025By order of the board  
For Alpa Laboratories Limited*Mahendra*  
Mahendra Singh Chawla  
Whole-Time Director

**ALPA LABORATORIES LIMITED**33/2 PIGDAMBER, A.B. ROAD,  
RAU INDORE (M.P.) 453446

Financial Results for Quarter ended 31st December 2024

(Rs. in lacs except EPS)

II. Statement of Profit and Loss - Consolidated				
Particulars	Consolidated Results			
	Quarter Ended		Year Ended	
	Dec-24	Sep-24	Dec-23	Mar-24
	Unaudited	Audited	Unaudited	Audited
<b>1. Income</b>				
a) Revenue from operations	2,615.02	2,493.87	2,730.83	10,873.90
b) Other Income	880.17	690.96	353.23	1,488.97
<b>Total income from operations</b>	<b>3,495.19</b>	<b>3,184.84</b>	<b>3,084.06</b>	<b>12,362.87</b>
<b>2. Expenses</b>				
a) Cost of materials consumed	1,273.98	1,210.05	1,541.82	6,287.91
b) Purchases of stock-in-trade	48.42	23.18	79.50	579.75
c) Changes in inventories of finished products, work in progress and stock in trade	127.98	195.30	25.85	(64.12)
d) Employee benefit expenses	336.11	338.10	319.90	1,329.05
e) Finance costs	9.03	5.08	2.41	35.92
f) Depreciation and amortization expense	55.05	52.78	66.18	195.49
g) Other expenses				
Manufacturing & Operating	167.63	181.01	163.71	656.87
Others	586.61	214.25	356.80	1,273.80
<b>Total expenses</b>	<b>2,604.81</b>	<b>2,219.76</b>	<b>2,556.17</b>	<b>10,294.67</b>
<b>3. Profit/(Loss) before exceptional items and tax (1-2)</b>	<b>890.38</b>	<b>965.07</b>	<b>527.89</b>	<b>2,068.20</b>
<b>4. Exceptional Items</b>			(1.78)	-
<b>5. Profit/ Loss(-) before tax (3+/-4)</b>	<b>890.38</b>	<b>965.07</b>	<b>529.67</b>	<b>2,068.20</b>
<b>6. Tax (Expenses)/ Benefit</b>				
Current tax		(196.43)	-	(300.00)
Deffered Tax		-	-	(11.30)
Tax Related to Earlier Years	(0.20)	-	(78.74)	(79.25)
<b>7. Profit/ Loss(-) for the period (5-/+6)</b>	<b>890.18</b>	<b>768.64</b>	<b>450.93</b>	<b>1,677.65</b>
<b>8. Other Comprehensive Income</b>				
(i) (a) Items that will not be reclassified to profit or loss	(0.18)	0.42	5.72	8.16
(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>(0.18)</b>	<b>0.42</b>	<b>5.72</b>	<b>8.16</b>
<b>9. Total comprehensive income for the period</b>	<b>890.00</b>	<b>769.06</b>	<b>456.65</b>	<b>1,685.81</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>11. Other equity ( excluding revaluation reserve)</b>				<b>13,086.90</b>
<b>12. Debenture Redemption Reserve</b>				
<b>13. Basic and Diluted Earnings per share after extraordinary items (not annualized)</b>	<b>4.23</b>	<b>3.66</b>	<b>2.17</b>	<b>8.01</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.
- Other Income for the quarter includes unrealized profit occurred on account of increase in fair market value of the
- During the Quarter, under review, the Company has acquired a 18,256.90 Sq. Meters of Land at Pithampur, Dist Dhar, M.P. for an amount of INR 696.00 Lacs.

Place: Indore  
Date: February 13, 2025By order of the board  
For Alpa Laboratories Limited*Mahendra*  
Mahendra Singh Chawla  
Whole-Time 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.



H.O. : 90, Dawa Bazar, 2nd Floor, 13-14

RNT Marg, Indore - 452 001 (INDIA)

Office : +91 731 2704343

B.O. : 101, Pragati Appartment, Opp. Krashi

Mandi, Pratapnagar (Raj.)-312605

Tel. : +1478-22624

Official webpage : www.chpadliya.com

## 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)

Review report 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 Company") for the quarter ended 30<sup>th</sup> December, 2024, and year to date results for the period 1<sup>st</sup> April, 2024 to 31<sup>st</sup> December, 2024, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (Listing Regulations) 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 generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. 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. 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 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 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.
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 of unaudited financial results, 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 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

SUDHIR PADLIYA

Partner

Membership no. 071666

UDIN: 25071666BMHTYV9734

Date: This 13<sup>th</sup> Day of February, 2025

Place: Indore



**Independent Auditor's Review Report on Review of 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 of ALPA LABORATORIES LIMITED ("the Holding Company") and its subsidiary ("the Holding company and its subsidiary together referred as 'the Group') for the quarter ended 31<sup>st</sup> December, 2024 and the period from 1<sup>st</sup> April, 2024 to 31<sup>st</sup> December, 2024 ("the Statement"), being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ("Listing Regulations"), 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 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 ('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 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. 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 the standards on Auditing specified under section 143(10) of the Act, 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.

We also performed procedures in accordance with the Circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations (As amended), to the extent applicable.

4. The Statement includes the results of the following entities:

I) Subsidiary:

A. Norfolk Mercantile Private Limited



# 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.



H.O. : 90, Dawa Bazar, 2nd Floor, 13-14  
RNT Marg, Indore - 452 001 (INDIA)

Office : +91 731 2704343

B.O. : 101, Pragati Appartment, Opp. Krashi  
Mandi, Pratapnagar (Raj.)-312605

Tel. : +1478-22624

Official webpage : www.chpadliya.com

5. 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 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.
6. The consolidated unaudited financial results includes interim financial information of subsidiary which have been reviewed by us, whose interim financial information reflect total revenues of INR1.08lakhs and INR2.33 lakhs, total net profit of INR0.88lakhs and INR1.31 lakhs and total comprehensive loss of INR 1.20lakhs and INR 4.93lakhs for the quarter ended 31<sup>st</sup>December, 2024 and for the period from 1<sup>st</sup> April, 2024 to 31<sup>st</sup>December, 2024, respectively as considered in the Statement. These interim financial results have been reviewed by us and our conclusion in so far as it relates to the amounts and disclosure included of the subsidiary is based on our review and the procedures performed by us as stated in paragraph 3 above.

For & on behalf of

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

Chartered Accountants

Firm registration no.003151C

**SUDHIR PADLIYA**

Partner

Membership No.071666

UDIN: 25071666BMHTYW9238

Date: 13<sup>th</sup> Day of February, 2025

Place: Indore