



Alpa Laboratories Ltd.

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

Phone No. : +91 731-429 4567 Email : mail@alpalabs.in

Date:-26th November, 2022 CIN : L85195MP1988PLC004446

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| The Bombay Stock Exchange Phiroze Jeejeebhoy Towers Dalal Street Mumbai- 400001 Scrip Code:532878 | National Stock Exchange of India Ltd. Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Bandra (E) Mumbai – 400 051 Scrip Code: ALPA |
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Dear Sir/Madam,

Sub: Clarification on E-mail dated 22.11.2022.

Sir/Madam,

With reference to your mail regarding the discrepancies in Limited Review Report on Consolidated Financial Statement for the Quarter ended 30th September.

Please find enclosed herewith the amended review report given by the Statutory Auditor.

Please take the same on your records.

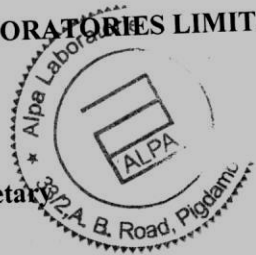
Thanking you,

Yours faithfully,

For ALPA LABORATORIES LIMITED



Swati Bagh
Company Secretary



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

25/11/2022

To,
The Board of Directors,
Alpa Laboratories Limited,
33/2, A.B. Road Gram Pigdamber, Rao,
Indore-453446

Dear Sirs,

**Ref: Your email regarding discrepancies in Limited Review Report on Consolidated
Financial Statement for the Quarter ended 30th September, 2022**

With reference to your email regarding the discrepancies in Limited Review Report on Consolidated Financial Statement for the Quarter ended 30th September, 2022 with attachment of mail received from BSE Limited, Mumbai, We hereby enclose a copy of amended Limited Review Report on Consolidated Financial Statement for the Quarter ended 30th September, 2022, hence the previously issued Report vide UDIN 22071666BDCQON7082 dated 14th November, 2022 stands withdrawn and request you to kindly inform the BSE Limited, Mumbai for the same.

For & on behalf of
C.H. PADLIYA & CO.
Chartered Accountants
Firm registration no. 003151C


S.C. PADLIYA

Partner

Membership no. 071666

C. H. PADLIYA & CO.

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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)

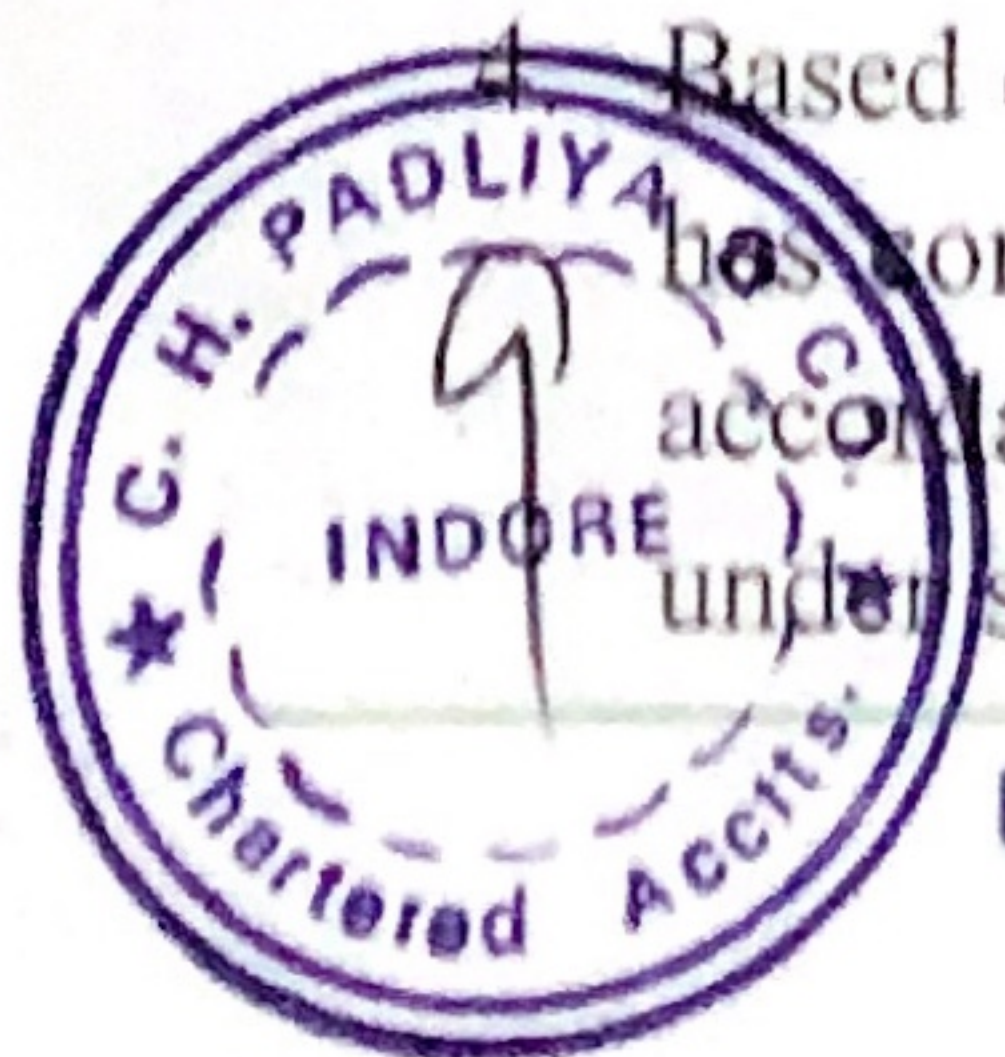
To the Board of Directors of **ALPA LABORATORIES LIMITED**,

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 **30th September, 2022**, and the consolidated year to date results for the period 1st April 2022 to 30th September, 2022 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.

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

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CHARTERED ACCOUNTANTS

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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.

Other Matters

5. The consolidated unaudited quarterly financial results also include the subsidiary's share of total assets of INR 122.45 Lacs as at 30 September, 2022 and total revenue of INR Nil and amounting to INR Nil, net loss (including other comprehensive income) (before eliminating intercompany transactions) off amounting to INR 0.004 Lacs and amounting to INR 0.01 Lacs for the quarter and year to date period ended 30 September, 2022 respectively and cash flows (net) of INR (0.004) Lacs and amounting to INR(0.01) lacs for the quarter and year to date period ended 30 September, 2022 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: 22071666BDCQON7082

Date: 14th Day of November, 2022

Place: Indore

C. H. PADLIYA & CO.

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Annexure 1

List of entities included in the statement:

D) Associates:

1. Norfolk Mercantile Private Limited

