



# ALLIANCE INTEGRATED METALIKS LIMITED

Regd. Office : DSC-327, Second Floor, DLF South Court, Saket, New Delhi-110017

Tel.: +91-11-41049702, E-mail : [companysecretary@aiml.in](mailto:companysecretary@aiml.in) Website : [www.aiml.in](http://www.aiml.in)

CIN : L65993DL1989PLC035409

Ref. No.: AIML/BSE/69/2024-25

Date: February 13, 2025

To

The Manager  
Listing Department  
BSE Limited,  
Phiroze Jee Jee Bhoy Towers,  
Dalal Street, Mumbai – 400001

Scrip code: 534064

Dear Sir/ Madam,

**Sub.: : Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024**

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 dated January 2, 2025, we are submitting herewith the Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024.

You are requested to kindly take the same on record and oblige.

Thanking you

For **Alliance Integrated Metaliks Limited**

**Daljit Singh Chahal**  
Director  
DIN: 03331560

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**Statement of un-audited financial results for quarter and nine months ended December 31,2024**

(Rupees In \*Lakhs\* except per share data)

S. No.	Particulars	Quarter ended			Nine month ended		Year Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
<b>1</b>	<b>Income</b>						
(a)	Revenue from operations	1,931.75	2,039.93	1,476.92	6,188.69	4,338.82	6,755.51
(b)	Other income	3.20	0.55	0.07	7.38	1.31	3.19
	<b>Total income (a+b)</b>	<b>1,934.95</b>	<b>2,040.48</b>	<b>1,476.99</b>	<b>6,196.07</b>	<b>4,340.13</b>	<b>6,758.70</b>
<b>2</b>	<b>Expenses</b>						
(a)	Cost of Material consumed	58.87	(0.53)	0.04	72.04	421.72	436.79
(b)	Purchase of stock-in-trade	-	-	12.80	-	58.59	58.59
(c)	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade.	(45.51)	(213.85)	(87.44)	(313.13)	(283.96)	35.21
(d)	Employee Benefits Expense	450.77	533.07	422.85	1,510.76	1,268.43	1,839.58
(e)	Finance Costs	1,676.05	1,652.00	1,513.34	4,910.13	5,715.08	7,249.96
(f)	Depreciation & Amortization Expenses	688.31	744.92	713.80	2,142.07	2,130.39	2,839.16
(g)	Other Expenses	1,009.63	1,050.16	709.42	3,241.39	1,933.91	3,118.77
	<b>Total expenses</b>	<b>3,838.12</b>	<b>3,765.77</b>	<b>3,284.82</b>	<b>11,563.26</b>	<b>11,244.17</b>	<b>15,578.06</b>
<b>3</b>	<b>Profit/(Loss) before exceptional items and tax (1-2)</b>	<b>(1,903.17)</b>	<b>(1,725.28)</b>	<b>(1,807.83)</b>	<b>(5,367.19)</b>	<b>(6,904.04)</b>	<b>(8,819.36)</b>
<b>4</b>	<b>Exceptional Items [Income/(Expense)]</b>	-	0.41	(324.26)	0.41	15,218.85	15,237.85
<b>5</b>	<b>Profit/(Loss) from before tax (3-4)</b>	<b>(1,903.17)</b>	<b>(1,724.87)</b>	<b>(2,132.09)</b>	<b>(5,366.78)</b>	<b>8,314.82</b>	<b>6,418.49</b>
<b>6</b>	<b>Tax expense</b>						
a)	Current tax	-	-	-	-	-	-
b)	Deferred tax	-	-	-	-	-	-
c)	Earlier year's tax expense	-	-	-	-	-	-
	<b>Total Tax expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>7</b>	<b>Net Profit/(Loss) for the period (5-6)</b>	<b>(1,903.17)</b>	<b>(1,724.87)</b>	<b>(2,132.09)</b>	<b>(5,366.78)</b>	<b>8,314.82</b>	<b>6,418.49</b>
<b>8</b>	<b>Other Comprehensive Income</b>						
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)
iv)	Income tax relating to items that will be reclassified to Profit or Loss						
	<b>Other Comprehensive Income Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(5.91)</b>
<b>9</b>	<b>Total Comprehensive Income for the period (7+8)</b>	<b>(1,903.17)</b>	<b>(1,724.87)</b>	<b>(2,132.09)</b>	<b>(5,366.78)</b>	<b>8,314.82</b>	<b>6,412.58</b>
<b>10</b>	<b>Paid-up equity share capital (Face Value of Re.1 each)</b>	<b>3,949.50</b>	<b>3,949.50</b>	<b>1,161.25</b>	<b>3,949.50</b>	<b>1,161.25</b>	<b>1,316.50</b>
<b>11</b>	<b>Other equity</b>						<b>(20,399.21)</b>
<b>12</b>	<b>Earning per share:</b>						
	<b>Basic</b>	<b>(0.48)</b>	<b>(0.44)</b>	<b>(0.61)</b>	<b>(1.36)</b>	<b>2.39</b>	<b>1.80</b>
	<b>Diluted</b>	<b>(0.48)</b>	<b>(0.44)</b>	<b>(0.54)</b>	<b>(1.36)</b>	<b>2.25</b>	<b>1.71</b>

<b>Notes to financial result:</b>	
<b>1</b>	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.
<b>2</b>	As the Company has only one Operating Segment, disclosure under Ind AS 108-Operating Segment is not applicable.
<b>3</b>	The above results were reviewed by the audit committee and approved by the Board of Directors in their meeting held on February 13, 2025 and the Statutory Auditors of the Company have carried out limited review of said financial results for quarter and nine months ended December 31, 2024.
<b>4</b>	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.
<b>5</b>	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 31/12/2024. 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.
<b>6</b>	The loan of Rs. 50374.40 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.
<b>7</b>	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 which was subsequently approved by Equity Shareholders in their Extra Ordinary General Meeting held on June 25, 2024. Accordingly, Company has allotted 26,33,00,000 Equity shares on July 15, 2024. The EPS for all the periods presented have been adjusted to this effect in accordance with "Ind AS-33: Earning per share." (The above note already disclosed in previous quarters)
<b>8</b>	A Provisional Attachment Order No. 09/2024, issued via email dated 13.09.2024 by the Deputy Director posted at the Gurugram Zonal Office, Directorate of Enforcement, New Delhi, has been passed against the Company. This order pertains to the provisional attachment of immovable properties held in the Company's name, vide reference number F.No.ECIR/GNZO/14/2024, dated 05.09.2024, and includes the attachment of shares held by the promoter company. This order, however, does not affect the business operations or the ongoing activities of the Company. Therefore, no adjustments are required to be made to the financial results on account of this matter. (The above note already disclosed in Sep-2024 quarterly results)
<b>9</b>	The Un audited Financial Results for the quarter and nine months ended December 31, 2024 is available on the website of the Company <a href="https://aiml.in">https://aiml.in</a> and the website of BSE i.e. <a href="http://www.bseindia.com">www.bseindia.com</a> .
<b>For Alliance Integrated Metaliks Ltd.</b>	
<b>Daljit Singh Chahal</b> <b>Chairman Cum Whole Time Director</b> <b>DIN:03331560</b>	
<b>Date: 13/02/2025</b> <b>Place: New Delhi</b>	

**Independent Auditor’s Review Report on the Unaudited Quarterly Financial Results and Year to date 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 December 31, 2024 and the year-to-date results for the period April 1, 2024 to December 31, 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.

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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 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 and the conclusion expressed by us in the review report dated August 10, 2024 and November 12, 2024 on the standalone financial results for the quarter ended June 30, 2024 and September 30, 2024 respectively was also qualified in respect for the said matter.

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. 1,903.17 lakhs and Rs. 5,367.19 lakhs (before adjustments of exceptional items) for the quarter and period ended December 31, 2024 respectively, resulting in erosion of its net worth, the same stands at Rs. 24,449.50 lakhs (debit balance) as on December 31, 2024. Further, the Company's current liabilities far exceed its total current assets. The outstanding loan to the tune of Rs. 50,374.40 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.

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**CHATTERJEE & CHATTERJEE**  
**CHARTERED ACCOUNTANTS**

6. Emphasis of matter

- a) We draw attention to note no. 6 to the accompanying statement, which describes that the outstanding loans to the tune of Rs. 50,374.40 lakhs including interest accrued and due thereon banks and financial institutions which 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.
- b) We draw attention to note no. 8 to the accompanying statement, which describes that certain immovable properties held in the name of the Company and shares held by the promoter Company have been provisionally attached by the Deputy Director, Gurugram Zonal office, Directorate of Enforcement, New Delhi in alleged contravention of Violation under Prevention Laundering Act, 2002 vide order no. 09/2024 dated 13.09.2024. As per the information provided by the management, the said Order does not have impact on the business or running operations of the Company. The financial impact of the order, if any, is not ascertainable.

Our report is not modified in respect of above-mentioned matters.

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

**BALDEO DAS** Digitally signed by  
**GUJRATI** BALDEO DAS GUJRATI  
Date: 2025.02.13  
16:51:04 +05'30'

BD Gujrati  
Partner  
Membership Number: 010878

Place: New Delhi  
Date: February 13, 2025

UDIN: 25010878BMOSCX7981



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**B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. – Not Applicable**

**C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES –**

S. no.	Particulars	in INR crore
<b>1.</b>	<b>Loans / revolving facilities like cash credit from banks / financial institutions</b>	
A.	Total amount outstanding as on date	503.74
B.	Of the total amount outstanding, amount of default as on date	503.74
<b>2.</b>	<b>Unlisted debt securities i.e. NCDs and NCRPS</b>	
A.	Total amount outstanding as on date	40.87
B.	Of the total amount outstanding, amount of default as on date	-
<b>3.</b>	<b>Total financial indebtedness of the listed entity including short-term and long-term debt ( excluding interest on NCD&amp; Others)</b>	551.79

**D. Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter) – Not Applicable for this Quarter**

**E. Statement on Impact of Audit Qualifications (For Audit Report with Modified Opinion) Submitted Along with Annual Audited Financial Results (applicable only for Annual Filing i.e., 4th quarter) – Not Applicable for this Quarter**