

ALNA TRADING AND EXPORTS LIMITED

CIN: L51900MH1981PLC025145

ALLANA HOUSE
ALLANA ROAD
COLABA
MUMBAI-400 001
INDIA.

PHONE : (91-22) 22811000, 61498000
FAX : (91-22) 22044821

EMAIL : secretarial@allana.com
WEBSITE : www.alna.co.in

Dated: November 11, 2024

To,

BSE Limited

Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai - 400 001

Reference: BSE Code: 506120; **ISIN:** INE071701011

Subject: Outcome of the Board Meeting held on November 11, 2024 under Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

Pursuant to Regulation 30 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we inform you that the Board of Directors of the Company at its meeting held today i.e. November 11, 2024, (*commenced at 12:00 p.m. and concluded at 2.30 p.m.*) inter-alia, approved the following;

- 1) The **Un-audited Financial Results for the Second Quarter ended on September 30, 2024** along with the Limited Review Report for the corresponding period issued by M/s. DKP & Associates, Chartered Accountants, Statutory Auditors of the Company.

The Results shall also be published in Newspapers (English and Marathi) as per the requirement of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

We request you to disseminate the above information on your website

Yours Sincerely,

For Alna Trading and Exports Limited

Mithun Patel

Company Secretary and Compliance Officer



D K P & ASSOCIATES
CHARTERED ACCOUNTANTS

611 Dalamal Tower 211 Nariman Point Mumbai 400021 Tel. No. 99875 37434 Email : deepak@dkpassociates.com

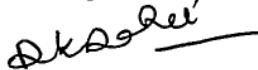
Independent Auditors' Limited Review Report on Unaudited Quarterly Financial Results of the Company Pursuant to the Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**REVIEW REPORT
TO THE BOARD OF DIRECTORS OF
Alna Trading and Exports Limited**

We have reviewed the accompanying Statement of Unaudited Financial Results of **Alna Trading and Exports Limited** ("the Company") for the quarter and half year ended September 30, 2024 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Regulations"), as amended, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016 ("the Circular").

1. The preparation of the Statement 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 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 and the Circular, which is the responsibility of the Company's management and approved by the Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
2. 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 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.
3. Based on our review conducted as stated 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 the applicable Indian Accounting Standards (Ind AS) specified under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognised accounting practices and 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, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **D K P & Associates**
Chartered Accountants
Firm Registration No. 126305W



Deepak Doshi
Partner
Membership No. 037148
UDIN: 24037148 BK BNWZ 6587
Place: Mumbai
Date: November 11, 2024



ALNA TRADING AND EXPORTS LIMITED

CIN:L51900MH1981PLC025145

Registered Office: Allana House, Allana Road, Colaba, Mumbai-400 001.

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024

(₹ in Lakhs except per share data)

Sr. No.	Particulars	Quarter Ended			Half year ended as on		Year ended as on
		September 30, 2024	June 30, 2024	September 30, 2023	September 30, 2024	September 30, 2023	March 31, 2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue	-	-	-	-	93.28	93.28
	a) Revenue from operations	-	-	0.96	0.64	1.49	1.52
	b) Other Income	0.64	0.00	0.96	0.64	94.78	94.80
	Total Revenue	0.64	0.00	0.96	0.64		
2	Expenses	-	-	-	-	-	-
	a) Purchase of stock-in-trade	-	-	-	-	82.18	82.18
	b) Changes in inventories of finished goods, work-in- progress and stock - in- trade	-	-	0.30	-	0.60	1.20
	c) Employee benefit expenses	0.05	0.05	0.05	0.10	0.10	0.20
	d) Depreciation and amortization expense	2.04	1.23	1.26	3.27	5.72	9.44
	e) Other Expenses	-	-	-	-	-	-
	Total Expenses	2.09	1.28	1.61	3.37	88.60	93.01
3	Profit/(Loss) from ordinary activities before exceptional items (1+2)	(1.46)	(1.28)	(0.65)	(2.73)	6.18	1.79
4	Exceptional Items	-	-	-	-	-	-
5	Profit/(Loss) from ordinary activities before tax (3+4)	(1.46)	(1.28)	(0.65)	(2.73)	6.18	1.79
6	Tax expense	-	-	(0.17)	-	0.30	0.49
7	Net Profit/ (Loss) for the Period after tax	(1.46)	(1.28)	(0.48)	(2.73)	5.88	1.30
8	Other Comprehensive Income (After Tax)	-	-	-	-	-	-
9	Total Comprehensive Income for the Period after tax	(1.46)	(1.28)	(0.48)	(2.73)	5.88	1.30
10	Paid-up Equity Share Capital, Equity Shares of Rs.10/- each	20.00	20.00	20.00	20.00	20.00	20.00
11	Reserves excluding revaluation reserves as per balance sheet of previous accounting year.	-	-	-	-	-	177.22
12	Earning Per share (Face value of Rs.10/- each) (* Not annualised)						
	a) Basic	(0.73)*	(0.64)*	(0.24)*	(1.37)*	2.94*	0.65
	b) Diluted	(0.73)*	(0.64)*	(0.24)*	(1.37)*	2.94*	0.65



Statement of Assets and Liabilities		(₹ in Lakhs)	
Sr No	Particulars	As at September 30, 2024	As at March 31, 2024
		Unaudited	Audited
I	Non Current Assets		
	(a) Property Plant and Equipment	3.81	3.90
	(b) Financial Assets		
	(i) Investments	15.58	15.58
	(c) Other Non Current Assets	2.00	1.34
	Total	21.39	20.82
II	Current Assets		
	(a) Inventories	-	-
	(b) Financial Assets		
	(i) Trade Receivable	-	-
	(ii) Cash and Cash Equivalents	167.76	173.03
	(c) Current Tax Assets (Net)	-	0.25
	(d) Other Current Assets	5.46	3.35
	Total	173.22	176.63
	Total Assets (I+II)	194.61	197.45
	Equity And Liabilities		
I	Equity		
	(a) Equity Share Capital	20.00	20.00
	(b) Other Equity	174.49	177.22
	Total	194.49	197.22
	Liabilities		
II	Non Current Liabilities		
	Deferred Tax Liability	0.00	0.00
	Total	0.00	0.00
II	Current Liabilities		
	(a) Financial Liabilities		
	(i) Trade Payables		
	Micro and Small Enterprise	-	-
	Other than Micro and Small Enterprise	0.11	0.22
	(b) Other Current Liabilities	-	-
	Total	0.11	0.22
	Total Equity And Liabilities (I+II+III)	194.61	197.45

Notes:

- 1) The above results for the quarter and half year ended September 30, 2024, have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on November 11, 2024. The same was subjected to "Limited Review" by the Statutory Auditors of the Company, as required under Regulation 33 of SEBI (Listing Obligations and Disclosures requirements) Regulations, 2015.
- 2) Company operates only in one segment, that is Trading, hence segmentwise reporting is not applicable.
- 3) The above financial results are prepared in accordance with the principles of Indian Accounting Standard (Ind AS) as notified under the Companies (Indian Accounting Standard) Rules 2015 specified in Section 133 of the Companies Act, 2013.
- 4) The figures of the previous quarter/year have been regrouped wherever necessary

By Order of the Board
For Alna Trading And Exports Ltd

Anwar Husain Chauhan

(Anwar Husain Chauhan)
Director
DIN: 00322114



Place : Mumbai
Date : November 11, 2024

ALNA TRADING AND EXPORTS LIMITED

CIN:L51900MH1981PLC025145

Registered Office: Allana House, Allana Road, Colaba, Mumbai-400 001.

UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024

(₹ in Lakhs)

	HALF YEAR ENDED SEPTEMBER 30, 2024		HALF YEAR ENDED SEPTEMBER 30, 2023	
A CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit (Loss) Before Tax		(2.73)		6.18
Adjusted for :				
Depreciation	0.10		0.10	
Dividend Income	(0.64)	(0.54)	(0.96)	(0.86)
Operating Profit (Loss) before Working Capital Changes		(3.27)		5.32
Adjusted for :				
(Increase)/ Decrease in Trade and Other Receivables	(2.22)		82.75	
(Increase)/ Decrease in Inventories	-		64.50	
Increase / (Decrease) in Trade and Other Payables	(0.11)	(2.33)	(58.83)	88.42
Cash Generated from Operations		(5.60)		93.75
Payment of Taxes (Net of Refund)		(0.30)		(0.49)
Net Cash Flow From Operating Activities (A)		(5.91)		93.26
B CASH FLOW FROM INVESTING ACTIVITIES				
Dividend Income		0.64		0.96
Net Cash flow from Investing Activities (B)		0.64		0.96
C CASH FLOW FROM FINANCING ACTIVITIES				
Net Cash Flow from Financing Activities (C)				
Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)		(5.27)		94.22
Cash and Cash Equivalents at the Beginning of the Period		173.03		80.12
Cash and Cash Equivalents at the End of the Period		167.76		174.34
Net Increase / (Decrease) in Cash and Cash Equivalents		(5.27)		94.22

By Order of the Board
For Alna Trading And Exports Ltd



Place : Mumbai
Date : November 11, 2024

(Anwar Husain Chauhan)
Director
DIN: 00322114