



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

14th November, 2024

Email : mail@alpalabs.in

CIN : L85195MP1988PLC004446

To,
Listing Department,
BSE Limited.
Rotunda Building, P J Towers
Dalal Street, Fort,
Mumbai – 400 001
Scrip Code: 532878

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

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

Dear Sir/ Madam,

This is with reference to our letter dated 6th November, 2024 in relation to the intimation of board meeting; this is to inform you that the Board of Directors of the Company at its meeting held today at 4.00 p.m. at registered office of the Company situated at 33/2, A.B. Road Pigdamber Rao, Indore MP 453446 IN. The Board inter-alia has approved the following matter:


1. Approval of the Un-Audited Standalone & Consolidated Financial Results of the Company for Quarter and Half Year ended on 30th September, 2024 with Limited Review Report from the Statutory Auditor of the Company.

This is for the information and record of the exchange and members thereof;

The Meeting commenced at 4:00 pm and concluded at 9:30 pm.
Conclusion

You are requested to take the same on records.

For ALPA LABORATORIES LIMITED


Swati Bagh
Company Secretary
Membership No.53536



ALPA LABORATORIES LIMITED

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

Financial Results for Quarter and Financial Year ended 30th Sept 2024

(Rs. in lacs except EPS)

I. Statement of Profit and Loss - Standalone						
Particulars	Standalone Results					
	Quarter Ended			Half Year Ended		Year Ended
	Sep-24	Jun-24	Sep-23	Sep-24	Sep-23	Mar-24
	Unaudited					Audited
1. Income						
a) Revenue from operations	2,493.87	2,144.37	3,239.45	4,638.24	5,782.41	10873.90
b) Other Income	690.96	516.02	295.29	1,206.98	739.21	1487.39
Total income from operations	3,184.84	2,660.39	3,534.74	5,845.23	6,521.62	12,361.29
2. Expenses						
a) Cost of materials consumed	1,210.05	1,421.90	2,100.80	2,631.95	3,816.90	6287.91
b) Purchases of stock-in-trade	23.18	19.12	150.44	42.30	267.37	579.75
c) Changes in inventories of finished products, work in progress and stock in trade	195.30	(66.71)	(179.27)	128.59	17.89	-64.12
d) Employee benefit expenses	338.45	331.10	324.81	669.55	621.82	1325.70
e) Finance costs	6.16	5.34	3.64	11.50	5.34	38.93
f) Depreciation and amortization expense	52.78	54.28	49.29	107.06	76.84	195.49
g) Other expenses	-	-	-	-	-	-
Manufacturing & Operating	181.01	128.36	159.98	309.37	302.67	656.87
Others	218.66	256.37	351.17	475.03	539.08	1273.32
Total expenses	2,225.61	2,149.76	2,960.86	4,375.37	5,647.91	10,293.85
3. Profit/(Loss) before exceptional items and tax (1-2)	959.23	510.63	573.88	1,469.86	873.71	2,067.44
4. Exceptional Items	-	(1.82)	-	(3.69)	-	-
5. Profit/ Loss(-) before tax (3+/-4)	959.23	512.45	573.88	1,473.56	873.71	2,067.44
6. Tax (Expenses)/ Benefit						
Current tax	(196.43)	-	-	(196.43)	-	(300.00)
Deffered Tax	-	-	-	-	-	(11.30)
Tax Related to Earlier Years	-	-	-	-	-	(78.37)
7. Profit/ Loss(-) for the period (5-/+6)	762.80	512.45	573.88	1,277.12	873.71	1,677.77
8. Other Comprehensive Income						
(i) (a) Items that will not be reclassified to profit or loss	-	-	4.58	-	4.58	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	-	-	-	-	-	-
Total Other comprehensive (loss)/ income (net of tax)	-	-	4.58	-	4.58	8.16
9. Total comprehensive income for the period	762.80	512.45	578.46	1,277.12	878.29	1,685.93
10. Paid-up equity share capital (Face Value Rs. 10 Each)	2,104.06	2,104.06	2,104.06	2,104.06	2,104.06	2,104.06
11. Other equity (excluding revaluation reserve)	-	-	-	-	-	14093.20
12. Debenture Redemption Reserve	-	-	-	-	-	-
13. Basic and Diluted Earnings per share after extraordinary items (not annualized)	3.63	2.44	2.75	6.07	4.17	8.01

Notes -

1. 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

2. The Company is operating in the single segment of Drugs & Chemicals.

3. The Figures of Previous Year/ Periods may have been regrouped/reclassified/restated wherever necessary.

5. The Company has incorporated effects on investment in subsidiary on the basis of unaudited financial results as at 30-09-2024 as certify by the Management.

6. The statement includes the results for the quarter and half yearly ended 30th Sept 2024 being the balancing figure between unaudited figures in respect of the full financial year and the published year to date figure upto the second quarter of the current financial year which were subject to limited review by the auditors.

For ALPA LABORATORIES LIMITED

Paresh Chawla
PARESH CHAWLA
MANAGING DIRECTOR
DIN NO. 00520411

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 Apartment, 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)

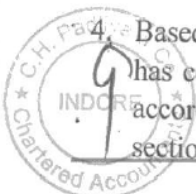
To the Board of Directors of ALPA LABORATORIES LIMITED,

1. We have reviewed the accompanying statement of Standalone unaudited financial results ("the Statement") of ALPA LABORATORIES LIMITED ("the Company") for the quarter ended 30th September, 2024 and year to date results for the period 01 April, 2024 to 30 September, 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), 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 accepted in India and 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 disclosed

E-mail : chpnco@gmail.com, akpadliya@gmail.com, vipul@chpadliya.com



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

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

S.C. PADLIYA

Partner

Membership no.071666

UDIN: 24071666BKCXDC4416

Date: 14th Day of November, 2024

Place: Indore

ALPA LABORATORIES LIMITED

Financial Results for Quarter and Financial Year ended 30th Sept 2024

33/2 PIGDAMBER, A.B. ROAD, RAU
INDORE (M.P.) 453446
(Rs. in lacs except EPS)

II. Statement of Profit and Loss - Consolidated						
Particulars	Consolidated Results					
	Quarter Ended			Half Year Ended		Year Ended
	Sep-24	Jun-24	Sep-23	Sep-24	Sep-23	Mar-24
	Unaudited					Audited
I. Income						
a) Revenue from operations	2,493.87	2,144.37	3,239.45	4,638.24	5,782.41	10873.9
b) Other Income	690.96	516.02	295.29	1,206.98	739.21	1488.97
Total income from operations	3,184.84	2,660.39	3,534.75	5,845.23	6,521.62	12,362.87
2. Expenses						
a) Cost of materials consumed	1,210.05	1,421.90	2,100.80	2,631.95	3,816.90	6287.91
b) Purchases of stock-in-trade	23.18	19.12	150.44	42.30	267.37	579.75
c) Changes in inventories of finished products, work in progress and stock in trade	195.30	(66.71)	(179.27)	128.59	17.89	(64.12)
d) Employee benefit expenses	338.10	332.15	324.81	670.25	621.82	1329.05
e) Finance costs	5.08	5.17	2.37	10.25	4.07	35.92
f) Depreciation and amortization expense	52.78	54.28	49.29	107.06	76.84	195.49
g) Other expenses	-	-	-	-	-	-
Manufacturing & Operating	181.01	128.36	159.98	309.37	302.67	656.87
Others	214.25	256.49	347.40	475.16	539.09	1273.8
Total expenses	2,219.76	2,150.76	2,955.81	4,374.94	5,646.65	10,294.67
3. Profit/(Loss) before exceptional items and tax (1-2)	965.07	509.63	578.94	1,470.28	874.97	2,068.20
4. Exceptional Items	-	-	-	3.69	-	0
5. Profit/ Loss(-) before tax (3+/-4)	965.07	509.63	578.94	1,473.98	874.97	2,068.20
6. Tax (Expenses)/ Benefit						
Current tax	(196.43)	-	-	(196.43)	-	(300.00)
Deferred Tax	-	-	-	-	-	(11.30)
Tax Related to Earlier Years	-	-	-	-	-	(79.25)
7. Profit/ Loss(-) for the period (5-/+6)	768.64	509.63	578.94	1,277.55	874.97	1,677.65
8. Other Comprehensive Income						
(i) (a) Items that will not be reclassified to profit or loss	0.42	(0.26)	0.42	-	4.58	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	-	-	-	-	-	-
Total Other comprehensive (loss)/ income (net of tax)	0.42	(0.26)	0.42	-	4.58	8.16
9. Total comprehensive income for the period	769.06	509.37	579.36	1,277.55	879.55	1,685.81
10. Paid-up equity share capital (Face Value Rs. 10 Each)	2,104.06	2,104.06	2,104.06	2,104.06	2,104.06	2,104.06
11. Other equity (excluding revaluation reserve)						13086.9
12. Debenture Redemption Reserve						
13. Basic and Diluted Earnings per share after extraordinary items (not annualized)	3.66	2.42	2.75	6.07	4.18	8.01

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.
- The Company has incorporated effects on investment in subsidiary on the basis of unaudited financial results as at 30-09-2024 as certify by the Management.
- The statement includes the results for the quarter and half yearly ended 30th Sept 2024 being the balancing figure between unaudited figures in respect of the full financial year and the published year to date figure upto the second quarter of the current financial year which were subject to limited review by the auditors.

For ALPA LABORATORIES LIMITED

Paresh Chawla
PARESH CHAWLA
MANAGING DIRECTOR
DIN NO. 00520411

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 Apartment, Opp. Krashi

Mandi, Pratapnagar (Raj.)-312605

Tel. : +1478-22624

Official webpage : www.chpadliya.com

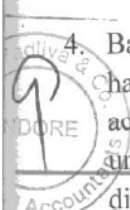
INDEPENDENT AUDITOR'S REVIEW REPORT ON CONSOLIDATED UNAUDITED QUARTERLY FINANCIAL RESULTS AND YEAR TO DATE RESULTS OF THE COMPANY PURSUANT TO REGULATIONS 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (AS AMENDED)

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, 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), 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.

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, 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).



Information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

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

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 78.40 Lakhs as at 30 September, 2024 and total revenue of INR Nil, net loss (including other comprehensive income) (before eliminating intercompany transactions) off amounting to INR 3.07 Lacs and amounting to INR 3.73 Lacs for the quarter and year to date period ended 30 September, 2024 respectively and cash flows (net) of INR 2.176 lakhs and amounting to INR 2.18 lakhs for the quarter and year to date period ended 30 September, 2024 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: 24071666BKCXDD2945

Date: 14th Day of November, 2024

Place: Indore

ALPA LABORATORIES LIMITED

Financial Results for Quarter and Financial Year ended 30th Sept 2024


33/2 PIGDAMBER, A.B. ROAD, RAU

INDORE (M.P.) 453446

(Rs. in lacs except EPS)

III. Statement of Assets and Liabilities				
Particulars	Standalone		Consolidated	
	Sep-24	Mar-24	Sep-24	Mar-24
	Unaudited	Audited	Unaudited	Audited
ASSETS				
<i>Non-current Assets</i>				
(a) Property, plant and equipment	1089.22	1141.28	1,089.22	1,141.28
(b) Capital work-in-progress	0.00	0.00	-	-
(c) Intangible Assets	5.87	6.01	5.87	6.01
(d) Investments in subsidiaries, associates and joint venture	1133.33	1126.02	-	0.00
(e) Financial assets				
(i) Investments	737.10	687.10	737.10	687.10
(ii) Other Financial Assets	327.89	304.45	327.89	304.45
<i>Current Assets</i>				
(a) Inventories	1472.09	1366.53	1,472.09	1,366.53
(b) Financial Assets				
(i) Investments	10905.73	9114.34	10,905.73	9,114.34
(ii) Trade Receivables	4141.27	4140.15	4,141.27	4,140.15
(iii) Cash and cash equivalents	8.90	4.81	11.08	6.03
(iv) Bank Balances other than cash and cash equivalents	0.00	120.96	-	164.99
(v) Loans	7.80	6.47	57.80	57.12
(vi) Other financial assets	115.89	158.08	141.82	182.75
(d) Current Tax Assets (net)	89.33	194.01	89.33	194.01
(e) Other current assets	917.26	897.12	917.56	897.42
TOTAL - ASSETS	20951.67	19,267.33	19,896.75	18,262.18
EQUITY AND LIABILITIES				
<i>Equity</i>				
(a) Equity Share Capital	2,104.06	2,104.06	2,104.06	2,104.06
(b) Other Equity	15,370.32	14,093.20	14,357.15	13,086.90
<i>Liabilities</i>				
<i>Non-current liabilities</i>				
(a) Financial Liabilities				
(i) Borrowings	48.00	-	-	-
(b) Deferred Tax Liability	239.57	239.57	239.57	239.57
<i>Current liabilities</i>				
(a) Financial Liabilities				
(i) Borrowings	226.12	524.65	226.12	524.65
(ii) Trade payables	-	-	-	-
-Total outstanding dues of micro and small enterprises	561.64	148.41	-	149.42
-Total outstanding dues of creditors other than micro and small enterprises	1,173.40	1,028.25	1,736.05	1,028.25
(iii) Other financial liabilities	116.16	110.40	116.16	110.40
(b) Short term provisions	209.43	235.47	209.67	235.59
(c) Other current liabilities	902.96	783.32	907.96	783.34
(d) Current Tax Liabilities	-	-	-	-
(e) Deferred Tax	-	-	-	-
TOTAL - EQUITY AND LIABILITIES	20951.67	19,267.33	19,896.75	18,262.18

FOR ALPA LABORATORIES LIMITED


 PARESH CHAWLA
 MANAGING DIRECTOR
 DIN NO. 00520411

ALPA LABORATORIES LIMITED

Financial Results for Quarter and Financial Year ended 30th Sept 2024

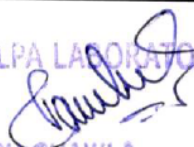
33/2 PIGDAMBER, A.B. ROAD, RAU

INDORE (M.P.) 453446

(Rs. in lacs except EPS)

IV. Statement of Cash Flows - Standalone and Consolidated				
Particulars	Standalone		Consolidated	
	Sep-24	Mar-24	Sep-24	Mar-24
	Unaudited	Audited	Unaudited	Audited
CASH FLOW FROM OPERATING ACTIVITIES:				
Profit / (loss) before tax	1,473.56	2,075.59	1,473.98	2,075.36
Adjustments for:				
Depreciation and amortization	107.06	195.50	107.06	195.50
Finance cost	11.50	38.93	10.25	35.92
Dividend income	(33.27)	(24.59)	(33.27)	(24.59)
Interest income	(77.32)	(231.75)	(77.32)	(231.75)
Net (Gain)/Loss on sale / fair valuation of investments through profit and loss	(969.83)	(1,004.66)	969.83	(1,004.66)
Bad debts / assets written off	77.66	40.59	77.66	40.58
Share of Loss/(Profit) from Investment in LLP	(35.59)	-	(35.59)	-
Inter-Company Profit/Loss Elimination	-	-	(7.29)	47.40
Operating profit before working capital changes	553.77	1,089.61	2,485.31	1,133.76
Changes in Operating assets and liabilities:				
Decrease/ (Increase) in Trade Receivable/Other Receivables	(1.82)	249.88	(2.43)	200.15
Decrease/ (Increase) in Inventories	(105.56)	(102.41)	(105.56)	(101.41)
Increase/ (Decrease) in Provisions	(1.04)	(132.87)	(0.92)	(132.86)
Increase/ (Decrease) in Trade payable/Current Liabilities	683.77	(371.12)	688.76	(370.71)
Net Cash Flow from Operating Activities	1,129.12	733.09	3,065.16	728.93
Income taxes paid	(196.43)	(363.18)	(196.43)	(364.87)
Net Cash Flow from Operating Activities Before Exceptional Items	932.69	369.91	2,868.73	364.06
Exceptional Items	-	-	-	-
Net Cash Flow from Operating Activities After Exceptional Items (I)	932.69	369.91	2,868.73	364.06
CASH FLOW FROM INVESTING ACTIVITIES:				
Proceeds from/(Payments for):				
Dividend received from others	33.27	24.59	33.27	24.59
Interest Received	77.32	231.75	77.32	231.75
Property, plant and equipment	(54.86)	(638.52)	(54.86)	(638.52)
Purchase of investment	(835.97)	(951.38)	(2,775.63)	(951.39)
Investment in subsidiaries/ Joint Venture	(7.30)	(11.18)	-	-
Subsidy Received		0.00		0.00
Net Cash Flow from Investing Activities (II)	(787.54)	(1,344.74)	(2,719.90)	(1,333.57)
CASH FLOW FROM FINANCING ACTIVITIES:				
Proceeds from/(Payments for):				
Long Term Borrowings	-	-	-	-
Short Term Borrowings	(298.52)	342.95	(298.53)	371.95
Interest Paid	(11.50)	(38.93)	(10.25)	(35.92)
Loan Recovered/Repayment	48.00	-77.71	0.00	(77.71)
Net Cash Flow from Financing Activities (III)	(262.02)	226.31	(308.78)	258.32
Net Increase/(Decrease) In Cash and Cash Equivalents (I + II + III)	(116.87)	(748.53)	(159.95)	(710.37)
Cash and Cash Equivalents as at the beginning of the year	265.77	1,014.30	311.01	1,021.39
Cash and Cash Equivalents as at the end of the year	148.90	265.77	151.06	311.02
Cash and Cash Equivalents Comprise of:				
Cash and Bank Balances	8.90	125.78	11.08	171.01
Fixed Deposits with Banks	140.00	140.00	140.00	140.00
Total Cash & Cash Equivalents	148.90	265.78	151.08	311.01

FOR ALPA LABORATORIES LIMITED


 PARESH CHAWLA
 MANAGING DIRECTOR
 DIN NO. 00520411