



# ***Alpa Laboratories Ltd.***

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

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

Email : mail@alpalabs.in

CIN L85195MP1988PLC004446

**Date: -14<sup>th</sup> December , 2017**

To,  
Listing Department,  
BSE Limited.  
Rotunda Building, P J Towers  
Dalal Street, Fort,  
Mumbai - 400 001  
BSE 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  
NSE 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 to inform you that the Board of Directors of the Company at its meeting held on **Thursday i.e. 14<sup>th</sup> December, 2017 at 03:30 P.M. and concluded at 11:30 P.M.** at Registered Office of the Company at Indore. The Board inter-alia has approved the following matter:

1. Approval of Unaudited Standalone Financial Results along with copy of Limited Review Report from the auditor of the Company for quarter and half year period ended 30<sup>th</sup> September, 2017.

You are requested to take the same on records.

Thanking you,

Yours Faithfully

**For ALPA LABORATORIES LIMITED**

*Megha Neema*  
**Megha Neema**  
Company Secretary



# ANURADHA RATNAPARKHI & ASSOCIATES

CHARTERED ACCOUNTANTS

CA ANURADHA RATNAPARKHI

M.Com, FCA (FRN 023451C)

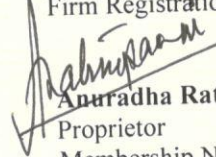
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INDEPENDENT AUDITOR'S REVIEW REPORT ON STANDALONE QUARTERLY FINANCIAL RESULTS AND YEAR TO DATE RESULTS OF THE COMPANY PURSUANT TO REGULATION 33 AND REGULATION 52V READ WITH REGULATION 63(2) OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

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

1. We have reviewed the accompanying statement of unaudited standalone financial results (the 'Statement') of Alpa Laboratories Limited (the "Company") for the quarter ended 30<sup>th</sup> September, 2017 and year to date results for the period from 1<sup>st</sup> April, 2017 and 30<sup>th</sup> September, 2017, being submitted by the Company pursuant to the requirements of Regulation 33 and Regulation 52 read with Regulation 63(2) of the SEBI (Listing obligations and Disclosure requirements) Regulations, 2015. This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on the Statement based on our review.
2. We conducted our review 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 Statement is 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. We have not performed an audit and accordingly, we do not express an audit opinion.
3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable Indian Accounting Standards specified under Section 133 of the Companies Act, 2013 and SEBI Circulars CIR/CFD/CMD/15/2015 dated 30<sup>th</sup> November, 2015 and CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July, 2016 and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 and Regulation 52 read with Regulation 63(2) 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.
4. The review of unaudited standalone financial results for the quarter and period ended 30<sup>th</sup> September, 2016 respectively, and audited standalone financial results for the year ended 31<sup>st</sup> March, 2017 included in the Statement, was carried out and reported by C.H. Padliya & Co., Chartered Accountants vide their unmodified review and audit report dated 12<sup>th</sup> November, 2016 And 10<sup>th</sup> August, 2017 respectively, whose reports has been furnished to us by the management and which have been relied upon by us for the purpose of our review of the Statement. Our review report is not qualified in respect of this matter.

For and on behalf of  
**ANURADHA RATNAPARKHI & ASSOCIATES**  
Chartered Accountants  
Firm Registration No.: 023451C

  
Anuradha Ratnaparkhi  
Proprietor  
Membership No.: 075412

Place: Indore  
Dated: This 14<sup>th</sup> Day of December, 2017





**ALPA LABORATORIES LIMITED**  
**ASSETS & LIABILITY STATEMENT**  
**AS ON 30th September, 2017**

**Standalone Statement of Assets and Liabilities**

	Particulars	fv As at current half year ended 30/09/2017	fv As at previous year ended 31/03/2017	fVAs at previous year ended 31/03/2016
		Unaudited	Audited	Audited
	<b>ASSETS</b>			
(1)	<b>Non-current assets</b>			
	(a) Property Plant and Equipment	573.55	518.34	453.20
	(b) Capital Work-in-progress	5.76	0	0
	(c) Investments Property	-	0	0
	(d) Goodwill	-	0	0
	(e) Other Intangible Assets	-	0	0
	(f) Intangible Assets under development	-	0	0
	(g) Biological Assets other than bearer Plants	-	0	0
	(b) Financial Assets			
	(i) Investment	3,575.03	2,351.57	1,952.09
	(ii) Trade receivables			
	(iii) Loans			
	(iv) Others	86.88	71.36	68.79
	(i) Deferred tax assets (net)	15.58	15.58	5.21
	(j) Other non-current assets			
	<b>Sub-total - Non-current assets</b>	<b>4,256.81</b>	<b>2,956.84</b>	<b>2,479.29</b>
(2)	<b>Current Assets</b>			
	(a) Inventories	1,412.86	1,303.88	1,499.81
	(b) Financial Assets			
	(i) Investment			
	(ii) Trade receivables	5,819.41	2,916.08	3,426.49
	(iii) Cash and Cash Equivalents	3,531.67	3,452.44	3,476.21
	(iv) Bank Balances other than (iii) above			
	(v) Short term loans & advances	1,876.88	1,923.69	3,114.32
	(vi) Others			
	(c) Current Tax Assets (Net)			
	(d) Other current assets	279.76	331.13	247.66
	<b>Sub-total - Current assets</b>	<b>12,920.58</b>	<b>9,927.22</b>	<b>11,764.49</b>
	<b>TOTAL - ASSETS</b>	<b>17,177.39</b>	<b>12,884.06</b>	<b>14,243.78</b>
	<b>EQUITY AND LIABILITIES</b>			
	<b>Equity</b>			
	(a) Equity Share capital	2,104.06	2,104.06	2,104.06
	(b) Other Equity	11,053.38	7,695.29	7,065.12

For Alpa Laboratories Ltd.

*Mahendra*

Mahendra Singh Chawla  
Director  
DIN-00362058

	<b>Sub-total - Equity</b>	<b>13,157.44</b>	<b>9,799.35</b>	<b>9,169.18</b>
	<b>Liabilities</b>			
(1)	<b>Non-current liabilities</b>			
	(a) Financial Liabilities			
	(i) Borrowings	70.83	47	0
	(ii) Trade Payables			
	(iii) Other Financial Liabilities			
	(b) Provisions			
	(c) Deferred Tax Liabilities (Net)			
	(d) Other Non-current Liabilities	-	0	0
	<b>Sub-total - Non-current liabilities</b>	<b>70.83</b>	<b>46.99</b>	<b>0</b>
(2)	<b>Current liabilities</b>			
	(a) Financial Liabilities			
	(i) Borrowings	2,008.75	915.52	2,422.89
	(ii) Trade Payables	1,286.29	1,446.89	1,924.20
	(iii) Other Financial Liabilities			
	(b) Other Current Liabilities	633.61	654.83	650.77
	(c) Provisions	20.47	20.47	76.74
	(d) Current Tax Liabilities (Net)			
	<b>Sub-total - Current liabilities</b>	<b>3,949.12</b>	<b>3,037.72</b>	<b>5,074.60</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>17,177.39</b>	<b>12,884.06</b>	<b>14,243.78</b>



For Alpa Laboratories Ltd.

*Mahendra*

Mahendra Singh Chawla  
Director  
DIN-00362058



## Financial Results for Quarter ended 30th September 2017

Particulars	Standalone Results					(Rs. in lacs)
	Quarter Ended			Six Month Ended		Year Ended
	Sep-17	Jun-17	Sep-16	Sep-17	Sep-16	Mar-17
	Unaudited					
(a) Net sales/income from operations	1528.02	1093.41	1249.44	2622.02	2814.37	6660.02
(b) Other operating income	30.74	4.41	25.42	56.14	38.85	83.88
<b>1. Total income from operations (net) (a+b)</b>	<b>1558.76</b>	<b>1097.82</b>	<b>1274.86</b>	<b>2678.16</b>	<b>2853.22</b>	<b>6743.90</b>
(c) Cost of materials consumed	846.24	766.78	786.44	1613.01	1857.83	4202.99
(d) Purchases of stock-in-trade	-	-	-	0.00	-	0.00
(e) Changes in inventories of fin. goods, stock-in-pro. & stock-in-trade	133.48	-114.80	-100.35	18.68	-166.60	52.94
(f) Employee benefits expense	249.09	240.35	190.63	489.44	375.77	863.67
(g) Depreciation and amortization expense	25.07	22.79	18.00	47.87	35.62	76.08
(h) Other expenses	-	-	-	-	0.00	0.00
(a) Manufacturing Expenses	84.51	96.82	81.10	181.33	160.40	325.47
(b) Other Expenses	65.78	79.47	105.20	144.95	238.20	595.43
<b>2. Total expenses (c+d+e+f+g+h)</b>	<b>1404.17</b>	<b>1091.42</b>	<b>1081.02</b>	<b>2495.28</b>	<b>2501.21</b>	<b>6116.58</b>
<b>3. Profit/ Loss(-) from operations before other income and finance costs and exceptional items (1-2)</b>	<b>154.59</b>	<b>6.41</b>	<b>193.84</b>	<b>182.88</b>	<b>352.01</b>	<b>627.32</b>
4. Other income	114.28	149.01	145.34	263.38	324.00	671.66
<b>5. Profit/ Loss(-) from ordinary activities before finance costs and exceptional items (3+4)</b>	<b>268.87</b>	<b>155.42</b>	<b>339.17</b>	<b>446.26</b>	<b>676.01</b>	<b>1298.98</b>
6. Finance costs	36.85	24.42	55.41	61.27	108.23	170.95
<b>7. Profit/ Loss(-) from ordinary activities after finance cost but before exceptional items (5-6)</b>	<b>232.03</b>	<b>131.00</b>	<b>283.76</b>	<b>384.99</b>	<b>567.78</b>	<b>1128.04</b>
8. Exceptional items	-	-	211.53	-	211.53	211.53
<b>9. Net Profit/ Loss(-) from ordinary activities before tax (7+-8)</b>	<b>232.03</b>	<b>131.00</b>	<b>72.23</b>	<b>384.99</b>	<b>356.25</b>	<b>916.51</b>
10. Tax expense	-	-	-	-	-	303.37
10.1 Deferred Tax	-	-	-	-	-	-10.36415
<b>11. Net Profit/ Loss(-) from ordinary activities after tax (9-10)</b>	<b>232.03</b>	<b>131.00</b>	<b>72.23</b>	<b>384.99</b>	<b>356.25</b>	<b>623.50</b>
12. loss from extraordinary activities	-	-	-	-	-	-
<b>13. Net Profit &amp; Loss after tax and Extraordinary Items (11+-12)</b>	<b>232.03</b>	<b>131.00</b>	<b>72.23</b>	<b>384.99</b>	<b>356.25</b>	<b>623.50</b>
14. Share of Profit (Loss) of Associates	-	-	-	-	-	-
15. Minority Interest (For Consolidated Result Only)	-	-	-	-	-	-
<b>16. Net Profit &amp; loss After Minority Interest and share of profit/ loss of associates (13+14+15)</b>	<b>232.03</b>	<b>131.00</b>	<b>72.23</b>	<b>384.99</b>	<b>356.25</b>	<b>623.50</b>
17. Other Comprehensive Income	-	-	-	-	-	-
(i) (a) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
(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)	-	-	-	-	-	-
<b>18. Total comprehensive income for the period ( 16+17)</b>	<b>232.03</b>	<b>131.00</b>	<b>72.23</b>	<b>384.99</b>	<b>356.25</b>	<b>623.50</b>
19. Paid-up equity share capital (Face Value `10 Each)	2104.60	2104.60	2104.60	2104.60	2104.60	2104.60
20. Reserves excluding Revaluation Reserves as per bal. sheet of prev. year	-	-	-	-	-	7186.47
21. Basic and Diluted Earnings per share before extraordinary items (not annualized)	1.10	0.62	0.34	1.83	1.69	-
22. Basic and Diluted Earnings per share after extraordinary items (not annualized)	1.10	0.62	0.34	1.83	1.69	-

For Alpa Laboratories Ltd.

Mahendra

Mahendra Singh Chawla  
Director  
DIN-00362058

1. Audit Committee has reviewed the above results on
2. Above Financial Results were taken on record at the meeting of Board of Directors
3. The statutory auditors of the company have carried out limited review of the financial results for the quarter and half year ended 30th September, 2017.
4. Company has only one segment of Activity viz-
5. The Financial Results for the Quarter and half year ended 30.09.2017 have been reviewed by the Statutory Auditors as required under Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Figures for the quarter and half year ended 30.09.2016 as per GAAP (Previously reported) have been restated as required in terms of IND-AS for the purpose of these results and have also been reviewed by the Statutory Auditors
6. The Ind AS Compliant corresponding figures for the quarter and half year ended 30.09.2016 have not been subjected to limited review or audit. However, the Company's management has exercised necessary due diligence to ensure that the financial results provide a true and fair view of its affairs
7. Reconciliation of Profit after tax for the quarter and half year ended 30.09.2016 between Ind AS compliant result as reported above with result reported in previous year as per Indian GAAP is given below:

Particulars	For the Quarter ended (30/09/16)	For the Half Year ended (30/09/16)
Profit after Tax under Indian GAAP	-	-
Adjustment related to Employee defined benefit plans	-	-
Tax impact on above	-	-
Net Profit after Tax under Ind AS	-	-
Other Comprehensive Income	-	-
Total Comprehensive Income as per Ind AS	-	-

For Alpa Laboratories Ltd.

*Mahendra*

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