

Ref : SA/A/34R

**Limited Review Report**

To  
The Board of Directors  
Albert David Limited

1. We have reviewed the accompanying statement of unaudited financial results ("the Statement") of **Albert David Limited** ("the Company"), for the quarter and nine months ended December 31, 2024.
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared 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, and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. 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. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, 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.

Place: Kolkata  
Date: 12.02.2025



For L.B. Jha & Co.,  
Chartered Accountants  
Firm Registration Number: 301088E

(D. N. Roy)

Partner

(Membership No. 300389)

UDIN: 25300389BMHWJA5412

**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2024**

Sl. No.	Particulars	(Rs. in Lakhs)					
		Quarter Ended			Nine Months Ended		Year ended
		31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)
1	Income						
	(a) Revenue from operations	8308.29	9843.54	8828.10	27087.47	27340.41	36246.17
	(b) Other Income	-900.67	2063.95	1688.28	3469.51	4710.93	5755.21
	<b>Total Income</b>	<b>7407.62</b>	<b>11907.49</b>	<b>10516.38</b>	<b>30556.98</b>	<b>32051.34</b>	<b>42001.38</b>
2	Expenses						
	a) Cost of materials consumed	1742.50	1633.47	1603.15	4925.54	4653.70	6391.85
	b) Purchases of stock-in-trade	1632.09	1266.69	1547.13	4191.18	4474.95	6425.35
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-740.86	131.87	155.26	-420.94	545.52	-177.07
	d) Employee Benefit expenses	2860.95	2931.14	2308.63	8634.28	6571.10	8842.65
	e) Finance Costs	12.76	5.81	11.85	27.89	25.32	32.12
	f) Depreciation and Amortization expenses	169.68	166.96	168.30	515.14	499.55	682.52
	g) Other expenses	2746.57	3258.06	2378.51	8980.25	7364.12	10075.43
	<b>Total Expenses</b>	<b>8423.69</b>	<b>9394.00</b>	<b>8172.83</b>	<b>26853.34</b>	<b>24134.26</b>	<b>32272.85</b>
3	<b>Profit/(Loss) before Exceptional Items and Tax (1-2)</b>	<b>-1016.07</b>	<b>2513.49</b>	<b>2343.55</b>	<b>3703.64</b>	<b>7917.08</b>	<b>9728.53</b>
4	Exceptional Items	-	-	-	-	-	-
5	<b>Profit/(Loss) before tax (3-4)</b>	<b>-1016.07</b>	<b>2513.49</b>	<b>2343.55</b>	<b>3703.64</b>	<b>7917.08</b>	<b>9728.53</b>
6	Tax Expenses						
	(a) Current Tax	92.24	203.17	366.89	413.58	1327.29	1577.59
	(b) Income Tax for earlier year	-	-	-	-	-	181.37
	(c) Deferred Tax	-169.53	503.11	104.87	537.19	339.04	427.56
7	<b>Profit/(Loss) for the Period (5-6)</b>	<b>-938.78</b>	<b>1807.21</b>	<b>1871.79</b>	<b>2752.87</b>	<b>6250.75</b>	<b>7642.01</b>
8	Other Comprehensive Income						
	(a) (i) Items that will not be reclassified to profit or loss	18.93	76.86	-11.49	122.93	-23.84	110.61
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-4.76	-107.07	2.89	-118.66	21.61	1.84
	(b) (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
9	<b>Total Comprehensive Income for the period (7 + 8)</b>	<b>-924.61</b>	<b>1777.00</b>	<b>1863.19</b>	<b>2757.14</b>	<b>6248.52</b>	<b>7654.46</b>
10	Paid-Up Equity Share Capital (Face value of Rs.10/-)	570.72	570.72	570.72	570.72	570.72	570.72
11	Other Equity	-	-	-	-	-	37727.38
12	Earning Per Equity Share of Rs.10/- each (not annualised)						
	(a) Basic (Rs.)	-16.45	31.67	32.80	48.24	109.52	132.15
	(b) Diluted (Rs.)	-16.45	31.67	32.80	48.24	109.52	132.15

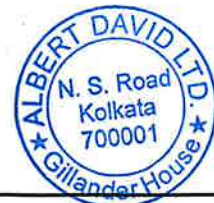
**Notes :**

- The above Unaudited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 12th February, 2025. The Limited Review for the quarter and nine months ended 31st December, 2024 has been carried out by the Statutory Auditors, as required under Regulation 33 of SEBI (LO&DR) Regulations, 2015.
- The Statutory Auditors of the Company have issued an unmodified review report on the Unaudited Financial Results for the quarter and nine months ended 31st December, 2024.
- The Company is engaged in the manufacturing of pharmaceuticals and has only one reportable segment in accordance with Ind AS-108 "Operating Segments".
- Figures for the previous periods are regrouped to conform to the figures of the current period as and when required in limited context of format of financial results and disclosures thereon specified by SEBI.



For ALBERT DAVID LIMITED

( U. M. Kunte )  
 Managing Director & CEO  
 (DIN : 03398438)



Place : Kolkata  
 Date : 12th February, 2025