

ASIAN LAKTO INDUSTRIES LIMITED

Regd. Office: - VPO Jandiali, Near Kohara, Ludhiana-141112, Punjab

CIN: - L15209PB1994PLC014386

Email Id: secasianlakto@gmail.com

Telephone No: 0161-2424602

Website: www.asianlakto.com

To,

Date: 14.11.2024

The Manager
Metropolitan Stock Exchange of India Limited
205(A), 2nd Floor, Piramal Agastya Corporate Park
Kamani Junction, LBS Road, Kurla (West),
Mumbai-400070

Subject: Outcome of Meeting of Board of Directors for the quarter ended on 30.09.2024 held on 14th November, 2024.

Ref: ISIN: INE771U01016

Dear Sir/ Madam,

Pursuant to provisions of Regulation 33 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements), 2015, we wish to inform you that the Board of Directors of **ASIAN LAKTO INDUSTRIES LIMITED** at its meeting held today i.e. Thursday, 14th of November, 2024 considered and approved the Unaudited Standalone Financial Results of the company for 02nd Quarter ended on 30.09.2024 along with the Limited Review Report thereon by the Statutory Auditors of the company.


Furthermore, pursuant to Regulation 47 of SEBI (Listing Obligations and Disclosure Requirements), 2015, we have intimated our advertising agency to publish in respective newspaper i.e. Financial Express and Desh Sewak, Extracts of Unaudited Financial Results for the quarter ending on 30.09.2024.

The Board Meeting Commenced at 05:30 PM and concluded at 06:15 PM.

Kindly note and display the notice on your notice board for the information of the members of your exchange and general public.

Thanking You,
Yours Faithfully,

For Asian Lakto Industries Limited

NEERAJ  Digitally signed
by NEERAJ
PODDAR
PODDAR
Date: 2024.11.14
18:20:24 +05'30'

Neeraj Poddar
(Managing Director)
DIN: 00880381

Unaudited Standalone Financial Results for the Quarter and half year ended 30.09.2024

Rs. In Lakhs

S.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
1	Income						
	a) Revenue from operations	589.63	1,784.66	271.74	2,374.29	1,307.42	3,770.45
	b) Other Income	-	-	33.54	-	34.05	2.35
	Total Income	589.63	1,784.66	305.28	2,374.29	1,341.47	3,772.80
2	Expenses						
	a) Cost of Materials consumed	394.06	1,406.09	182.56	1,800.15	971.23	2,886.00
	b) Purchase of Stock-in-trade	-	-	-	-	-	-
	c) Changes in inventories of finished goods, work in progress and stock in Trade	0.50	1.81	(0.22)	2.31	(0.77)	2.68
	d) Employee benefits expense	40.40	40.72	47.02	81.12	99.14	211.99
	e) Finance costs	48.75	47.71	39.91	96.46	86.93	194.50
	f) Depreciation and amortisation expense	15.42	19.05	14.18	34.47	28.03	91.09
	g) Other expenses	87.53	240.05	15.91	327.58	135.62	319.04
	(i) Power & Fuel						
	(ii) Other Expenditure						
	Total Expenses	586.66	1,755.43	299.36	2,342.09	1,320.18	3,705.30
3	Profit/ (Loss) before exceptional items and Tax (1-2)	2.97	29.23	5.92	32.20	21.29	67.50
4	Exceptional items						
5	Profit/ (Loss) before tax (3+4)	2.97	29.23	5.92	32.20	21.29	67.50
6	Tax Expense						
	Current Tax/Tax Paid	-	-	-	-	-	14.70
	Deferred Tax	-	-	-	-	-	2.36
7	Profit / (Loss) for the period (5 - 6)	2.97	29.23	5.92	32.20	21.29	50.44
8	Other Comprehensive Income						
	Items that will not be reclassified to profit or loss						
	Remeasurement Gains/(Losses) on Defined Benefit Obligation						
	Income tax relating to items that will not be reclassified to profit or loss						
9	Total Comprehensive Income for the Period (7-8)						
10	Paid - up equity share capital (Face Value of Rs. 10/- each)	580.33	580.33	580.33	580.33	580.33	580.33
11	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year						
12	Earning per equity share of Rs.10/- each (for continuing and discontinued operations) (not annualised except for the year ended 31.03.2024)						
	(a) Basic	0.05	0.50	0.10	0.55	0.37	0.87
	(b) Diluted	0.05	0.50	0.10	0.55	0.37	0.87

Notes:

i) The results have been prepared in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder.

ii) The above Unaudited financial results for the Quarter and half year ended 30th Sep., 2024 have been reviewed by Audit Committee at their meeting held on 14th Nov., 2024 and approved & taken on record by the Board of Directors in their meetings held on 14th Nov., 2024

iii) The company is single segment company. therefore the provisions of Ind AS 108 "Operating Segment" are not applicable to the company.

vi) Ind As 115 effective from 01st April, 2018 and the company has adopted Ind AS 115 "Revenue from Contracts with Customers" based on the assessment done by the management there is no material impact on the revenue recognised during the period.

v). Figures of previous periods were re-grouped/re-classified wherever necessary to confirm to the current periods.

For Asian Lakto Industries Ltd.

[Signature]
Auth. Sign.

Place : Ludhiana

Date : 14/11/2024



Ind AS Statement of Assets & Liabilities ended 30.09.2024

Rs. In Lakhs

Sr No	Particulars	As at 30 Sept 2024 (Un - Audited)	As at 30 Sept 2023 (Un - Audited)	As at 31st March 2024 (Audited)
I	Assets			
1	Non-Current Assets	830.91	527.54	865.38
	a) Property, Plant & Equipment			
	b) Investment Property			
	c) Capital Work in Progress			
	d) Other Intangible Assets			
	e) Financial Assets			
	i) Investments			
	ii) Loans			
	iii) Trade Receivables			
	iii) Other Financial Assets	38.65	38.65	38.65
	f) Trade Receivable			
	g) Deffered Tax Assets			
	h) Other Non-Current Assets			
	Total Non-Current Assets	869.56	566.19	904.03
2	Current Assets			
	a) Inventories	1,755.69	1,620.39	1,847.97
	b) Financial Assets			
	i) Investment			
	ii) Trade Receivables	1,414.76	1,545.91	1,387.72
	iii) Cash & Cash Equivalents	11.02	14.82	17.61
	iv) Bank Balances other than above			
	v) Loans			
	vi) Other Financial Assets			
	c) Current Tax Assets			
	d) Other Current Assets	47.56	16.07	51.54
	Total Current Assets	3,229.03	3,197.19	3,304.84
	TOTAL ASSETS	4,098.59	3,763.38	4,208.87
II	EQUITY & LIABILITIES			
1	EQUITY			
	a) Equity Share Capital	580.33	580.33	580.33
	b) Other Equity	834.99	773.64	802.79
	c) Preference Share Capital			
	Total Equity	1,415.32	1,353.97	1,383.12
2	LIABILITIES			
	Non-Current Liabilities			
	a) Financial Liabilities			
	i) Borrowings	1,436.00	1,441.05	1,436.00
	ii) Trade Payables			
	iia) Outstanding Due to Micro and Small Enterprises			
	iib) Outstanding Due to other then Micro and Small Enterprises			
	b) Long Term Provisions			
	c) Deffered Tax Liability	13.44		13.44
	d) Other Non- Current Liabilities			
	Total Non-Current Liabilities	1,449.44	1,441.05	1,449.44
3	Current Liabilities			
	a) Financial Liabilities			
	i) Borrowings	962.26	689.87	939.06
	ii) Trade Payables	36.48	58.47	50.61
	iia) Outstanding Due to Micro and Small Enterprises			
	iib) Outstanding Due to other then Micro and Small Enterprises			
	iii) Other Financial Liabilities	204.95	157.95	353.85
	d) Other Current Liabilites	30.14	62.07	32.79
	b) Short Term Provisions			
	c) Current Tax Liability			
	Total Current Liabilities	1,233.83	968.36	1,376.31
	TOTAL EQUITY & LIABILITIES	4,098.59	3,763.38	4,208.87

PLACE: LUDHIANA
DATE: 14.11.2024

For Asian Lakto Industries Ltd.

Auth. Sign.

M/s Asian Lakto Industries Limited
VPO Jandiali, Kohara, Ludhiana
CASH FLOW STATEMENT FOR THE PERIOD ENDING SEPTEMBER 2024

(Amt. In Lacs)

Particulars	For the Half Year ended 30.09.2024 (unaudited)	For the Year ended March 31, 2024	For the Half Year ended 30.09.2023
A. CASH FLOW FROM OPERATING ACTIVITIES			
Net profit before tax and extraordinary items	32.20	67.50	21.29
Adjustments for:			
Depreciation and amortisation expense	34.47	91.09	28.03
(Profit) / Loss on sale of fixed assets			
(Profit) / Loss on redemption of investments			
Interest and other income on investments			
Interest expenses	96.46	194.49	86.93
Appropriation of profits		-	
Operating profit / (loss) before working capital changes	163.13	353.08	136.25
Changes in working capital:			
Increase / (Decrease) in trade payable	14.13	4.04	3.82
Increase / (Decrease) in short term borrowing	23.20	189.83	59.36
Increase / (Decrease) in provisions	2.65	32.52	3.24
Increase / (Decrease) in deferred tax liabilities		-	
Increase / (Decrease) in other current liabilities	148.90	46.11	149.78
Decrease / (Increase) in short term loan and advances/Current Assets	3.98	27.36	8.11
Decrease / (Increase) in trade receivables	27.04	290.01	131.82
Decrease / (Increase) in inventories	92.28	77.39	150.18
	73.26	384.64	81.55
CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES	89.87	737.72	217.80
Less: Adjustment for Income Tax Paid		14.70	11.07
Less: Adjustment for Income Tax Loss on Sale of Fixed Assets			
NET CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES	89.87	723.02	206.73
B. CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of tangible / intangible assets	-	400.90	-
Sale of tangible / intangible assets	-	-	-
Decrease/ (Increase) in long term loan and advances	-	-	-
(Increase) / Decrease in non current investments	-	-	-
(Profit)/Loss on redemption of investments	-	-	-
Investment in fixed deposits	-	-	-
Dividend/ bank interest received	-	-	-
NET CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES	-	400.90	-
C. CASH FLOW FROM FINANCING ACTIVITIES			
Interest expenses	96.46	194.49	86.93
Increase / (Decrease) in Long Term Borrowings	-	128.68	123.64
Dividend paid	-	-	-
NET CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES	96.46	323.18	210.57
NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS	6.59	1.05	3.84
Cash and Cash equivalents at beginning period (Refer Note 14)	17.61	18.66	14.82
Cash and Cash equivalents at end of period (Refer Note 14)	11.02	17.61	18.66
D. Cash and Cash equivalents comprise of			
Cash on hand			
Balances with banks			
In current accounts			

This Cash Flow Statement has been prepared as per "Indirect Method" as prescribed by Accounting Standard -3 (revised) "Cash Flow Statements"

As per our report of even date
For Pawan Singh & Associates
Chartered Accountants
ICAI F.R.No.008433N



CA Paras Gupta, Partner
M.No.: 563555

Date : 14.11.2024
Place:- LUDHIANA

For & On Behalf of the Board

Satish Kumar
Director
DIN: 09305747

Pawan Kumar
CFO



PAWAN SINGH & ASSOCIATES

CHARTERED ACCOUNTANTS

Office No. 5, 2nd Floor, Guru Har Rai Complex,
Industrial Estate Road, Ludhiana, Punjab-141003
Mobile: +91 94170 74075, Mobile: +91 97072 20000

Ref. No.....

Limited Review Report for the quarter ended 30.09.2024

Dated

To,

The Board of Directors
Asian Lakto Industries Limited
VPO, Jandiali Near Kohara
Ludhiana-141112, Punjab

Sub: Limited Review Report

Sir,

We have reviewed the accompanying statement of unaudited financial results of **Asian Lakto Industries Limited** for the period ended **30th September, 2024**. 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 these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, Engagements to Review Financial Statements 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 an analytical procedure 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.

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.

For M/s Pawan Singh & Associates

Chartered Accountants

Firm Regn. No. 008433N



Paras Gupta

Partner

Membership No: 563555

UDIN: 24563555BKELIV2347

Date: 14.11.2024

Place: Ludhiana