ALNA TRADING AND EXPORTS LIMITED

CIN:L51900MH1981PLC025145

Allana House, Allana Road
Colaba, Mumbai – 400001
Maharashtra, India

Phone: (91-22) 61498000
Email: secretarial@allana.com
Website:www.alna.co.in

Dated: November 21, 2025

To
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400 001

Security Code – 506120 **ISIN:** INE07I701011

Sub: Submission of Complete Financial Results for the Quarter Ended September 30, 2025 – Regulation 33 of SEBI (LODR) Regulations, 2015

Dear Sir/Madam,

This has reference to your email dated November 20, 2025 regarding your query with respect to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the period ended September 30, 2025.

We sincerely regret the inadvertent omission of the Cash Flow Statement in the earlier submission of the Standalone Financial Results. The Cash Flow Statement has since been duly compiled, and the complete set of Financial Results, along with the Limited Review Report, has now been uploaded in both PDF and XBRL formats on the BSE Listing Centre.

We request you to kindly take the revised submission on record.

Thank you for bringing this to our attention.

Yours Sincerely,

For Alna Trading and Exports Limited

Mithun Patel
Digitally signed by Mithun Patel
Date: 2025.11.21 08:42:30 +05'30'

Mithun Patel
Company Secretary & Compliance Officer
Membership No. A43753

Encl: As above

D K P & ASSOCIATES

CHARTERED ACCOUNTANTS

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

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

The Board of Directors
Alna Trading and Exports Limited

1. 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, 2025 ("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, as amended ("the Listing Regulations"), read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016 ("the Circular").

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 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 as amended, read with relevant rules issued thereunder and other accounting principal generally accepted in India. 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 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.

4. 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 thereunder and other recognised accounting practices and principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the Listing Regulations, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **DKP & Associates**
Chartered Accountants
Firm Registration No. 126305W

DKP & ASSOCIATES ★ MUMBAI ★ CHARTERED ACCOUNTANTS

Pooja Jain
Partner
Membership Number: 185563
UDIN: 25185563BMOYBF3706
Place: Mumbai
Date: November 14, 2025

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, 2025

(₹ in Lakhs except per share data)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		September 30, 2025	June 30, 2025	September 30, 2024	September 30, 2025	September 30, 2024	March 31, 2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Revenue**						
	a) Revenue from operations	44.18	39.87	-	84.06	-	211.19
	b) Other Income	0.64	-	0.64	0.64	0.64	0.65
	Total Revenue	**44.82**	**39.87**	**0.64**	**84.69**	**0.64**	**211.84**
2	**Expenses**						
	a) Purchase of stock-in-trade	42.12	38.80	-	80.93	-	202.44
	b) Changes in inventories of finished goods, work-in- progress and stock - in- trade	-	-	-	-	-	-
	c) Employee benefit expenses	-	-	-	-	-	-
	d) Depreciation and amortization expense	0.05	0.05	0.05	0.09	0.10	0.19
	e) Other Expenses	2.14	1.49	2.04	3.64	3.27	6.66
	Total Expenses	**44.31**	**40.34**	**2.09**	**84.66**	**3.37**	**209.30**
3	**Profit/(Loss) from ordinary activities before exceptional items (1±2)**	**0.51**	**(0.47)**	**(1.46)**	**0.04**	**(2.73)**	**2.54**
4	Exceptional Items	-	-	-	-	-	-
5	**Profit/(Loss) from ordinary activities before tax (3±4)**	**0.51**	**(0.47)**	**(1.46)**	**0.04**	**(2.73)**	**2.54**
6	Tax expense	0.01	-	-	0.01	-	0.98
7	**Net Profit/ (Loss) for the Period after tax**	**0.50**	**(0.47)**	**(1.46)**	**0.03**	**(2.73)**	**1.56**
8	Other Comprehensive Income (After Tax)	-	-	-	-	-	-
9	**Total Comprehensive Income for the Period after tax**	**0.50**	**(0.47)**	**(1.46)**	**0.03**	**(2.73)**	**1.56**
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.	-	-	-	-	-	178.79
12	**Earning Per share (Face value of Rs.10/- each) (* Not annualised)**						
	a) Basic	0.25*	(0.23)*	(0.73)*	0.01*	(1.37)*	0.78
	b) Diluted	0.25*	(0.23)*	(0.73)*	0.01*	(1.37)*	0.78

DKP & ASSOCIATES MUMBAI CHARTERED ACCOUNTANTS

Statement of Assets and Liabilities

(₹ in Lakhs)

Sr No	Particulars	As at September 30, 2025	As at March 31, 2025
		Unaudited	Audited
I	**Non Current Assets**		
	(a) Property Plant and Equipment	3.62	3.71
	(b) Financial Assets		
	(i) Investments	15.58	15.58
	(ii) Other Non Current Financial Assets	0.64	0.64
	Total	**19.84**	**19.93**
II	**Current Assets**		
	(a) Financial Assets		
	(i) Cash and Cash Equivalents	172.72	175.56
	(b) Current Tax Assets	0.81	0.44
	(c) Other Current Assets	5.62	3.59
	Total	**179.15**	**179.59**
	Total Assets (I+II)	**198.99**	**199.52**
	Equity And Liabilites		
I	**Equity**		
	(a) Equity Share Capital	20.00	20.00
	(b) Other Equity	178.81	178.79
	Total	**198.81**	**198.79**
	Liabilites		
II	**Non Current Liabilites**		
	Deferred Tax Liability	0.01	0.01
		0.01	**0.01**
III	**Current Liabilites**		
	(a) Financial Liabilites		
	(i) Trade Payables		
	Micro and Small Enterprise	-	-
	Other than Micro and Small Enterprise	0.17	0.72
	Total	**0.17**	**0.72**
	Total Equity And Liabilites (I+II+III)	**198.99**	**199.52**

Notes:

1) The above results for the quarter and half year ended September 30, 2025, have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on November 14, 2025. 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) The Company's Operating Segment are established on the basis of those components of the Company that are evaluated regularly by the Chief Operating Decision Maker as defined in Ind AS -108 -Operating Segments and accordingly as per management view Company operates only in one segment, that is Trading, hence segment wise 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

DKP & ASSOCIATES ★ MUMBAI ★ CHARTERED ACCOUNTANTS

Place : Mumbai
Date : November 14, 2025

(Anwar Husain Chauhan)
Director
DIN: 00322114

ALNA TRADING AND EXPORTS LIMITED
CIN:L51900MH1981PLC025145
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UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2025

(₹ in Lakhs)

		HALF YEAR ENDED SEPTEMBER 30, 2025		HALF YEAR ENDED SEPTEMBER 30, 2024	
A	**CASH FLOW FROM OPERATING ACTIVITIES**				
	Net Profit (Loss) Before Tax		0.04		(2.73)
	Adjusted for :				
	Depreciation	0.09		0.10	
	Dividend Income	(0.64)	(0.55)	(0.64)	(0.54)
	Operating Profit (Loss) before Working Capital Changes		**(0.51)**		**(3.27)**
	Adjusted for :				
	(Increase)/ Decrease in Trade and Other Receivables	(2.03)		(2.22)	
	(Increase)/ Decrease in Inventories	-		-	
	Increase / (Decrease) in Trade and Other Payables	(0.55)	(2.58)	(0.11)	(2.33)
	Cash Generated from Operations		**(3.09)**		**(5.60)**
	Payment of Taxes (Net of Refund)		(0.38)		(0.30)
	Net Cash Flow From Operating Activities (A)		**(3.47)**		**(5.91)**
B	**CASH FLOW FROM INVESTING ACTIVITIES**				
	Dividend Income		0.64		0.64
	Net Cash flow from Investing Activities (B)		**0.64**		**0.64**
C	**CASH FLOW FROM FINANCING ACTIVITIES**				
	Net Cash Flow from Financing Activities (C)		-		-
	Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)		**(2.83)**		**(5.27)**
	Cash and Cash Equivalents at the Beginning of the Period		175.56		173.03
	Cash and Cash Equivalents at the End of the Period		172.72		167.76
	Net Increase / (Decrease) in Cash and Cash Equivalents		**(2.83)**		**(5.27)**

By Order of the Board
For Alna Trading And Exports Ltd

DKP & ASSOCIATES MUMBAI CHARTERED ACCOUNTANTS

Place : Mumbai
Date : November 14, 2025

(Anwar Husain Chauhan)
Director
DIN: 00322114