



Independent Limited Review Report on Interim Standalone Financial Results of ALSTONE TEXTILES (INDIA) LIMITED pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015.

TO
THE BOARD OF DIRECTORS OF
ALSTONE TEXTILES (INDIA) LIMITED

1. We have reviewed the accompanying Statement of Unaudited Financial Results of ALSTONE

Textiles (India) Limited. 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 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 provide less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.

2. Based on our review, we are not aware of any material misstatements of the Statement or that it contains any material misstatement.

For Tiwari & Mishra
Chartered Accountants
FNN No. 018092N

CA Manojendra K. Tiwari
Partner
M.No. 501419

UDIN: 23501419BCW000202325

Date: 11/01/2023
Place: New Delhi

ALSTONE TEXTILES (INDIA) LIMITED

CIN:L65929DL1985PLC021037

Regd. Off: R-815 NEW RAJINDER NAGAR NEW DELHI North East DL 110060 IN
 Corporate Off: 47/18, Basement Rajendra Place Metro Station New Delhi-110060
 Email Id- alstonetextiles@gmail.com, Website- www.alstonetextiles.in
 Ph. 011-28744161, 9643924382

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED ON 31ST DECEMBER 2022 - IND-AS COMPLIANT (NON NBFC)

(₹ IN LAC)

Particulars		Three Months Ended			Nine Months Ended		Year Ended
		CURRENT QUARTER	PREVIOUS QUARTER	CORRESPONDING QUARTER	CURRENT QUARTER	CORRESPONDING QUARTER	YEAR TO DATE
		01.10.2022 to 31.12.2022 (₹)	01.07.2022 to 30.09.2022 (₹)	01.10.2021 to 31.12.2021 (₹)	01.04.2022 to 31.12.2022 (₹)	01.04.2021 to 31.12.2021 (₹)	01.04.2021 to 31.03.2022 (₹)
		unaudited	unaudited	unaudited	unaudited	unaudited	Audited
	Income:						
I	Revenue from operations	325.019	191.758	-	516.777	-	-
II	Other income	1,100.000	800.000	-	2,000.000	-	-
III	Total Income	1,425.019	991.758	-	2,516.777	-	-
IV	Expenses						
	Cost of Materials consumed	-	-	-	-	-	-
	Purchase of stock-in-trade	260.008	161.493	-	421.501	-	-
	Changes in inventories of finished goods	-	-	-	-	-	-
	work-in-progress and Stock-in-Trade	-	-	-	-	-	-
	Employee benefits expense	1.032	0.720	0.450	2.202	1.200	1.800
	Finance costs	0.470	0.764	0.001	1.237	0.005	0.007
	Depreciation and amortisation expense	-	-	-	-	-	-
	Other expenses	23.686	1.859	0.552	29.802	5.841	6.918
	Total expenses	285.196	164.836	1.003	454.742	7.046	8.725
V	Profit/(loss) before exceptional items and tax (I- IV)	1,139.823	826.922	(1.003)	2,062.035	(7.046)	(8.725)
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(loss) before extraordinary items and tax (V-VI)	1,139.823	826.922	(1.003)	2,062.035	(7.046)	(8.725)
VIII	Extra ordinary item	-	-	-	-	-	-
IX	Profit Before Tax (VII-VIII)	1,139.823	826.922	(1.003)	2,062.035	(7.046)	(8.725)
X	Tax expense:						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	-	-	-	-	-	-
	Total tax expenses	-	-	-	-	-	-
XI	Profit (Loss) for the period from continuing operations (VII- VIII)	1,139.823	826.922	(1.003)	2,062.035	(7.046)	(8.725)
XII	Profit/(loss) from discontinued operations	-	-	-	-	-	-
XIII	Tax expense of discontinued operations	-	-	-	-	-	-
XIV	Profit/(loss) from Discontinued operations (after tax) (XII-XIII)	-	-	-	-	-	-
XV	Profit/(loss) for the period (XI+XIV)	1,139.823	826.922	(1.003)	2,062.035	(7.046)	(8.725)
XVI	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss						
	(ii) Income tax relating to items that will not be re- classified to profit or loss						
	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						
XV	Total Comprehensive Income for the period (XV+XVI)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	1,139.823	826.922	(1.003)	2,062.035	(7.046)	(8.725)
XVI	Paid up equity share capital (Face value Rs. 10/- per share)* Refer Note:B	12,748.000	1,274.800	1,274.800	12,748.000	1,274.800	1,274.800
XVII	Earnings per equity share (for continuing operation):						
	(1) Basic	0.089	6.487	(0.008)	0.162	(0.055)	(0.068)
	(2) Diluted	0.089	6.487	(0.008)	0.162	(0.055)	(0.068)
XVIII	Earnings per equity share (for discontinued operation):						
	(1) Basic						
	(2) Diluted						
	See accompanying note to the financial results						



Notes :

- (1) The above unaudited financial results for the quarter and Nine months ended 31st December 2022 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 11.01.2023.
- (2) The above results have been prepared in compliance with the recognition and measurement principles of the Companies (India Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards Amendment Rules, 2016) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable, beginning 1st April, 2017, the company has for the first time adopted Ind AS with a transition date of 1st April, 2016.
- (3) The format for above results as prescribed in SEBI's circular CIR/SFD/CMS/15/2015 dated 30th November, 2015 has been modified to comply with requirements of SEBI's circular dated 5th July, 2016, Ind AS and Schedule III (Division-II) to the companies Act, 2013 applicable to companies that are required to comply with Ind AS.
- (4) The Limited review report have carried out on the above results for quarter and Nine months ended 31st December 2022 . However, the management has exercised necessary due diligence to ensure that the financial results provided true and fair view of its affairs.
- (5) Investor Compliants :
Pending at the beginning of the quarter : 0
Received during quarter : 0
Disposed off during quarter : NA
Unresolved at the end of the quarter : NA
- (6) Statement for reconciliation of net profit/ loss pursuant to SEBI Circular no. CIR/CFD/FAC/62/2016) dated July 05, 2016 as mentioned in the unaudited financial results for the quarter and Nine months ended 31st December 2022 compliant with Ind AS:

Nature of Adjustments	Quarter ended 31.12-2022	Year ended 31-03-2022
Net Profit/ Equity as per previous Indian GAAPs	1,139.82	(8.73)
Add/ (Less): Adjustments to Balance Sheet	-	-
Add/ (Less): Adjustments to Statement of Profit and Loss	-	-
Net Profit/ loss for the period as per Ind-AS	1,139.82	(8.73)
Other Comprehensive period (net of tax)	-	-
Total Comprehensive Income/ Equity as per Ind AS	0.089	(0.068)

- (7) Figures for the previous period have been regrouped wherever considered necessary so as to confirm to the classification of the current period.
- (8) The Face Value of share in Raw XVI is Rs.10/- Represent Previous Quarters year to date, but the face value for current quarter ended 31st December, 2022 is Rs. 1/- due to split of shares in EGM dated 06th day of December, 2022.

For and on behalf of board of directors of
ALSTON TEXTILES (INDIA) LIMITED

DEEPAK KUMAR BHOJAK
Managing Director
DIN:06933359

Date: 11.01.2023
Place: New Delhi