



Astal Laboratories Limited
(Formerly known as Macro International Limited)

Date: 12-11-2024

To,
The Deputy Manager
Department of Corporate Services
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai- 400001

Sub: Submission of Unaudited Financial Results for the quarter ended 30th September, 2024 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Ref.: Scrip Code: 512600

Security Id: ASTALLTD

Respected Sir/Madam,

Pursuant to the Regulation 33 of Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation, 2015 (Listing Regulations), the Board of Directors at their meeting held on 12th November, 2024 have considered and approved, the Unaudited Financial Results of the company for the quarter ended 30th September 2024 along with the limited review report of the auditors thereon.

A copy of the results along with the limited review report of auditors is enclosed herewith.

The said meeting commenced at 05:00 P.M. and concluded at 06:00 P.M.

Kindly acknowledge the receipt.

Thanking You,
Yours Faithfully,

For Astal Laboratories Limited

Mahendra Kumar

Mahendra Kumar
(Company Secretary & Compliance Officer)
Membership No.: A71224

Limited Review Report

To,
Board of Directors
Astal Laboratories Limited

We have reviewed the accompanying statement of Standalone unaudited quarterly financial results of **M/s Astal Laboratories Limited** for the quarter ended on 30th September, 2024, attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing obligations & Disclosure Requirements) Regulation, 2015, (the Regulation) as amended, (the "Listing Regulations").

This statement which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

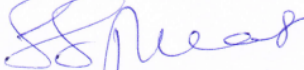
We have conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review 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 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.

Contd 2



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 Indian 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 Sathuluri & Co
Chartered Accountants
Firm Reg No.006383S


(S.S.Prakash)
Partner
Membership No.202710



UDIN : 24202710BKEMAP4722

Place: Hyderabad
Date: 12-11- 2024



Astal Laboratories Limited
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Statement of Unaudited Financial Results for the Quarter and half year ended on 30th September 2024

(Rs. In Lakhs except Earnings per share)

S. No	Particulars	3 Months Ended	Preceding 3 Months ended	Corresponding 3 Months Ended in Previous Year	Half Year ended	Corresponding 6 Months Ended in Previous Year	Year Ended
		30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue						
	a) From operations	1,315.98	1,314.57	1,225.21	2,630.55	298.33	2,364.77
	b) Other Income (Refer to Note No.3)	0.00	3.42	0.04	3.42	1.20	1.34
	Total Revenue	1,315.98	1,317.99	1,225.25	2,633.97	299.53	2,366.11
2	Expenses						
	(a) Cost of Material Consumed	1,310.14	1,159.12	1,180.98	2,469.26	-	2,239.64
	(b) Purchases of stock-in-trade	-	-	-	-	288.79	-
	(c) Change in inventories of finished goods,	(360.40)	(166.20)	(105.76)	(526.60)	-	(105.76)
	work-in-progress and stock-in-trade	-	-	-	-	-	-
	(d) Employees Benefits expenses	43.34	40.76	39.00	84.10	2.83	46.57
	(e) Finance Cost	9.13	6.29	-	15.42	-	1.08
	(f) Depreciation amortization expenses	2.50	1.28	2.00	3.78	0.20	2.95
	(g) Other Expenses	34.00	42.90	53.21	76.90	3.69	72.97
	Total Expenses	1,038.71	1,084.15	1,169.43	2,122.86	295.51	2,257.45
3	Profit from ordinary activities before exceptional Items (1 - 2)	277.28	233.84	55.83	511.11	4.01	108.66
4	Exceptional Items - Income/ (Expenses)	-	-	-	-	-	-
5	Profit from ordinary activities before tax (3 - 4)	277.28	233.84	55.83	511.11	4.01	108.66
6	Tax Expenses						
	(a) Current Tax	77.10	62.29	-	139.39	--	29.37
	(b) Deferred Tax	(0.12)	2.64	--	2.53	--	0.82

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Corporate Office: 8-2-351/w/3/4, Road Number 3, Banjara Hills, Hyderabad, Telangana, 500034

Mob. No: 6302730973, CIN: L74120UP1993PLC015605, SCRIIP CODE: 512600, SECURITY ID: ASTALLTD, BSE India

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7	Profit/(Loss) for the period (5 -6)	200.29	168.91	55.83	369.20	4.01	78.47
	A (i) Items that will not be reclassified to profit or loss (net of tax)						
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	B (i) Items that will not be reclassified to profit or loss (net of tax)	-	-	-	-	-	-
8.	(ii) Income Tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
9	Total Comprehensive Income, net of tax (7 + 8)	200.29	168.91	55.83	369.20	4.01	78.47
10	Paid up equity share capital (Face Value of Rs.10/- each)	984.56	984.56	984.56	984.56	398.96	984.56
11	Earnings per share (of Rs.10/-each) not annualized						
	(a) Basic	2.040	1.716	1.105	3.756	0.010	1.554
	(b) Diluted	2.040	1.716	1.105	3.756	0.010	1.554
See accompanying notes to financial results							

For ASTAL LABORATORIES LIMITED



SUDHEER KARNA KANKANALA
(Whole time Director)
DIN: 07591466
Date: 12/11/2024
Place: Hyderabad



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NOTES:

1	The above Unaudited Financial Results of the company for the quarter ended September 30 th 2024 have been reviewed by the Audit Committee and on its recommendation, have been approved by the Board of Directors at its meeting held on 12 th November, 2024.
2	The Company has only one business segment 'Manufacturing and Trading of all kind of active Pharmaceutical Ingredients (Bulk Drugs).
3	Figures in respect of the previous year/period have been rearranged /regrouped wherever necessary to correspond with the figures of the current year/period.
4	These financial results have been prepared in accordance with Indian Accounting Standards ('IND AS') prescribed under Section 133 of the Companies Act 2013 and other recognized accounting practices and policies to the extent possible and in terms of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulation 2015 and SEBI Circular dated 5 July, 2016
5	The Name of the Company was changed due to change in the business activity of the Company. The company is required to include the turnover, income etc. from new activities separately in the quarterly/annual results for a period of 3 years from the date of change in name of the company. As the Company is carrying only one activity i.e. Present activity 'Manufacturing and Trading of all kind of active Pharmaceutical Ingredients (Bulk Drugs). So, the turnover, income etc. from new activities not shown separately in the quarterly/annual results.
6	The Company has opted to publish the financial result. The standalone results of the company will be available on the company's website https://astallabs.com/

For ASTAL LABORATORIES LIMITED



SUDHEER KARNA KANKANALA
(Whole time Director)
DIN: 07591466
Date: 12/11/2024
Place: Hyderabad



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STATEMENT OF ASSETS AND LIABILITIES AS AT HALF YEAR ENDED SEPTEMBER
30th, 2024

PARTICULARS		(Rs. In lakhs.)	
		As at 30-09 2024 (Unaudited)	As at 31-03-2024 (Audited)
ASSETS			
1	Non - current assets		
(a)	Property, plant and equipment	84.65	69.00
(b)	Capital work in progress		
(c)	Investment property		
(d)	Intangible assets		
(e)	Financial assets		
	(i) Investments		
	(ii) Loans	409.25	399.25
	(iii) Other financial assets		
(f)	Deferred tax Assets (Net)		
(g)	Other non-current assets	555.90	520.26
	Total non-current assets	1049.80	988.51
2	Current assets		
(a)	Inventories	632.36	105.76
(b)	Financial assets		
	(i) Investments		
	(ii) Trade receivables	3342.17	1581.50
	(iii) Cash and cash equivalents	665.68	607.65
	(iv) Other balances with banks		
	(v) Loans		
	(vi) Other financial assets		
(c)	Other Current assets	367.46	377.91
	Total current assets	5007.67	2672.82
	TOTAL ASSETS	6057.47	3661.33
EQUITY AND LIABILITIES			
1	Equity		
(a)	Share capital	984.56	984.56
(b)	Other equity	1962.58	1349.38
	Total Equity	2947.14	2333.94

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2	Non-current liabilities		
(a)	Financial liabilities		
	(i) Long-term borrowings	23.08	25.74
	(ii) Deferred tax liabilities (net)	3.25	0.72
	(iii) Other financial liabilities		
(b)	Provisions		
(c)	Other non-current liabilities		
	Total non-current liabilities	26.32	26.46
3	Current liabilities		
(a)	Financial liabilities		
	(i) Borrowings	283.79	5.48
	(ii) Trade payables	2608.78	1151.51
	(iii) Other financial liabilities	0	100
(b)	Provisions		
(c)	Other current Liabilities	191.43	43.94
	Total current liabilities		
	Total Liabilities	3110.33	1300.93
	TOTAL EQUITY AND LIABILITIES	6057.47	3661.33

By order of the Board
For ASTAL LABORATORIES LIMITED




SUDHEER KARNA KANKANALA

Whole Time Director

DIN: 07591466

PLACE: Hyderabad

DATE: 12/11/2024



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STATEMENT OF CASH FLOW FOR THE QUARTER AND HALF YEAR ENDED 30th
SEPTEMBER 2024

(Rs. in Lakhs)

PARTICULARS	As at 30-09-2024	As at 31-03-2024
	(Unaudited)	(Audited)
A) CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax for the year		
Net Profit before exceptional and tax as Statement Profit & Loss (Increase in Reserves)	511.11	108.65
Adjusted for: -		
Finance Cost		
Depreciation and amortization	3.78	2.95
Bad debts written off		
Loss on sale/ scrapping of Property, Plant and Equipment		
Finance Cost		
Interest income	(3.42)	(1.34)
Operating Profit before Working Capital Changes	511.47	110.27
Adjusted for changes in working capital		
Increase / (Decrease) in Trade Payables	(1760.67)	(1264.99)
Increase / (Decrease) in Borrowings	1457.26	772.22
Increase / (Decrease) in Other current liabilities	(88.90)	23.74
(Increase)/Decrease in Inventory	(526.60)	(105.76)
(Increase)/Decrease in Trade receivables		
(Increase)/Decrease in Others current financial assets		
Increase/(Decrease) in Other current assets	10.45	(91.49)
(Increase) / Decrease in Non-current Financial Assets		
Cash Generated from Operations	(396.98)	(556.02)
Net Cash used in Operating Activities Before Extraordinary Items		
Less: - Extraordinary Items		
Cash Generated from Operations		
Less: - Taxes Paid	(3.00)	(3.00)
Net Cash Flow/(used)From Operating Activities (A)	(399.98)	(559.01)

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CASH FLOW FROM INVESTING ACTIVITIES			
	(Increase) / Decrease Interest Income	3.42	1.34
	Purchase of Fixed Assets	(19.42)	(71.39)
B)	(Increase)/decrease Loans and advances	(10.00)	(20.50)
	Proceeds From Sales/Capital Investments of Fixed Assets	(35.63)	(520.26)
	Net Cash Flow/(used) in Investing Activities (B)	(61.64)	(610.81)
CASH FLOW FROM FINANCING ACTIVITIES			
	Working Capital Loan Utilized	278.31	32.96
	Repayment of Borrowings	(2.66)	(1.74)
C)	Issue of Shares/Warrant	244.00	1737.80
	Net Cash Flow/(used) From Financing Activities C)	519.65	1769.02
	Net Increase/(Decrease) in Cash and Cash Equivalent (A+B+C)	58.04	599.20
	Opening balance of Cash and Cash Equivalent	607.64	8.44
	Closing balance of Cash and Cash Equivalent	665.68	607.64

The above Cash Flow Statement has been prepared under the indirect Method ' as set out in the Ind AS – 7 "Statement of Cash Flows".

By order of the Board
FOR ASTAL LABORATORIES LIMITED




SUDHEER KARNA KANKANALA

Whole time Director

DIN: 07591466