



**Astal Laboratories Limited**

**ASTAL LABORATORIES LIMITED**

(Formerly known as MACRO INTERNATIONAL LIMITED)

CIN: L74120UP1993PLC015605

Regd. Office: Office No. B7, A-40, Sector 4, Noida, Gautam Buddha Nagar, Uttar Pradesh 201301

Corporate Office: House No 4-501 Sy No 134 132 Block B 8th Floor Flat No 801, The Platina Kondapur Road, Gachibowli, K.V.Rangareddy, Seri Lingampally, Telangana, India, 500032

SCRIP CODE: 512600, SECURITY ID: ASTALLTD, BSE India

Email: meil100@rediffmail.com: Mob. No: 6302730973, Website: <https://astallabs.com/>

**Date: 19-05-2025**

To,  
**The Deputy Manager**  
**(Department of Corporate Services)**  
**BSE Limited**  
**P. J. Towers Dalal Street,**  
**Fort, Mumbai- 400001**

**Sub: Submission of Audited Standalone Financial Results for the quarter and the year ended 31<sup>st</sup> March, 2025 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 19<sup>th</sup> May, 2025 have considered and approved, the Audited standalone Financial Results of the company for the quarter and year ended 31<sup>st</sup> March, 2025 along with the report of the auditors thereon.

The Auditors' Report with an unmodified opinion on the said financial results is also attached herewith.

The Board Meeting commenced at 05:00 p.m. (IST) and concluded at 06:00 p.m. (IST)

The aforesaid information is also available on the website of the Company <https://astallabs.com> .

We request you to take the aforesaid information on record for dissemination through your website.

Thanking you,

Yours Faithfully,

For Astal Laboratories Limited

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



**Independent Auditor's Report on Audited standalone Quarterly Financial Results and Year to Date Results of Astal Laboratories Limited (Formerly Known as Macro International Limited) Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

To  
**The Board of Directors of  
Astal Laboratories Limited  
(Formerly Known as Macro International Limited)**  
Office No. B7, A-40, Sector 4,  
Noida, Gautam Buddha Nagar,  
Uttar Pradesh 201301

**Report on the audit of Standalone Financial Results**

**Opinion**

We have audited the accompanying standalone quarterly financial results of Astal Laboratories Limited (Formerly Known as Macro International Limited) for the quarter ended 31<sup>st</sup> March 2025 and the year ended 31<sup>st</sup> March 2025 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 ("LODR Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the LODR Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter ended March 31, 2025 as well as the year ended as on March 31, 2025.



### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Our opinion is not modified in respect of this matter.

### **Management's Responsibilities for the Standalone Financial Results**

The Statement has been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors are also responsible for overseeing the Company's financial reporting process.



## **Auditor's Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

#### **Other Matter**

The Statement includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review as required under the Listing Regulations.

For Sathuluri & Co.  
Chartered Accountants  
(FRN. No.006383S)

CA S S Prakash  
Partner  
M.No. 202710



UDIN: 25202710BMKWYP1724

Place: Hyderabad  
Date : 19-05-2025

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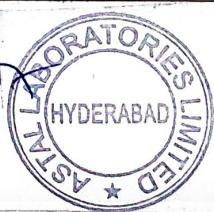
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Email: meil100@rediffmail.com: Mob. No: 6302730973, Website: <https://astallabs.com/>**Statement of Audited Financial Results for the quarter and year ended 31st March, 2025***(Rs. In Lakhs except earning per share)*

S. No	Particulars	3 Months Ended	Preceding 3 Months ended	Corresponding 3 Months Ended Ended in Previous Year	Year to Date Figures for Current Period Ended	Year to date figures for Previous year ended
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	<b>Revenue</b>					
	a) From operations	2,346.67	1,445.88	1,225.21	6,423.10	2,364.77
	b) Other Income (Refer to Note No.3)	3.50	5.59	0.04	12.51	1.34
	<b>Total Revenue</b>	<b>2,350.17</b>	<b>1,451.47</b>	<b>1,225.25</b>	<b>6,435.61</b>	<b>2,366.11</b>
2	<b>Expenses</b>					
	(a) Cost of Material Consumed	2,484.49	1,227.66	1,180.98	6,181.42	54.76
	(b) Purchases of stock-in-trade					2,184.88
	(c) Change in inventories of finished goods,	(649.20)	(194.42)	(105.76)	(1,370.22)	(105.76)
	work-in-progress and stock-in-trade					
	(d) Employees Benefits expenses	9.08	40.67	39.00	133.85	46.57
	(e) Finance Cost	26.58	28.08		70.07	1.08
	(f) Depreciation amortization expenses	10.41	8.13	2.00	22.31	2.95
	(g) Other Expenses	83.95	39.57	53.21	200.42	72.97
	<b>Total Expenses</b>	<b>1,965.31</b>	<b>1,149.68</b>	<b>1,169.43</b>	<b>5,237.86</b>	<b>2,257.45</b>
3	<b>Profit from ordinary activities before exceptional</b>					
	<b>Items (1 - 2)</b>	<b>384.85</b>	<b>301.79</b>	<b>55.82</b>	<b>1,197.75</b>	<b>108.66</b>
4	<b>Exceptional Items - Income/ (Expenses)</b>					
	<b>Profit from ordinary activities before tax (3 - 4)</b>	<b>384.85</b>	<b>301.79</b>	<b>55.82</b>	<b>1,197.75</b>	<b>108.66</b>
6	<b>Tax Expenses</b>					
	(a) Current Tax	111.48	43.21		294.08	29.37
	(b) Deferred Tax	(1.10)	9.72		11.14	0.82
7	<b>Profit/(Loss) for the period (5 - 6)</b>	<b>274.48</b>	<b>248.86</b>	<b>55.82</b>	<b>892.53</b>	<b>78.47</b>
8	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)					
	(ii) Income Tax relating to items that will not be reclassified to profit or loss					





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9	Total Comprehensive Income, net of tax (7 + 8)	274.48	248.86	55.82	892.53	78.47
10	Paid up equity share capital ( Face Value of Rs.10/- each )	984.56	984.56	984.56	984.56	984.56
11	Earning per share (of Rs.10/-each) not annualised					
	(a) Basic	2.802	2.528	1.105	9.080	1.554
	(b) Diluted	1.765	2.528	1.105	8.043	1.554

**See accompanying notes to financial results**

## **NOTES:**

1	The above audited Financial Results of the company for the quarter and year ended March 31, 2025 have been reviewed by the Audit Committee and on its recommendation, have been approved by the Board of Directors at its meeting held on 19 <sup>th</sup> May, 2025.
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 <a href="https://astallabs.com/">https://astallabs.com/</a>

**By order of the Board  
For Astal Laboratories Limited**

**Sudheer Karna Kankanala  
(Whole-time director)**

**DIN: 07591466**

**Date: 19/05/2025**

**Place: Hyderabad**





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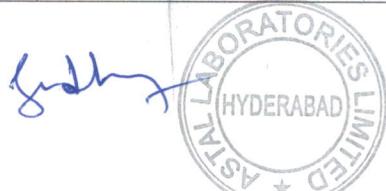
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**STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31,2025**

(Rs. In lakhs.)

PARTICULARS		As at 31-March 2025	As at 31-March 2024
		(Audited)	(Audited)
<b>1</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non - current assets</b>		
(a)	Property, plant and equipment	1144.43	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)	Balance With Banks	206.46	0.00
(f)	Deferred tax Assets(Net)		
(g)	Other Non-current assets	10.00	520.26
	<b>Total non-current assets</b>	<b>1770.14</b>	<b>988.51</b>
<b>2</b>	<b>Current assets</b>		
(a)	Inventories	1475.98	105.76
(b)	<b>Financial assets</b>		
(i)	Investments		
(ii)	Trade receivables	2766.41	1581.50
(iii)	Cash and cash equivalents	173.00	607.65
(iv)	Other balances with banks		
(v)	Loans		
(vi)	Other financial assets		
(c)	Other Current assets	148.53	377.91
	<b>Total current assets</b>	<b>4563.92</b>	<b>2672.82</b>
	<b>TOTAL ASSETS</b>	<b>6334.06</b>	<b>3661.33</b>
	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Equity</b>		
(a)	Share capital	984.56	984.56
(b)	Other equity	2614.91	1349.38
	<b>Total Equity</b>	<b>3599.47</b>	<b>2333.95</b>
<b>2</b>	<b>Non-current liabilities</b>		
(a)	Financial liabilities		
(i)	Long-term borrowings	45.61	25.74
(ii)	Deferred tax liabilities (net)	11.86	0.72
(iii)	Other financial liabilities		
(b)	Provisions		
(c)	Other Non Current liabilities		
	<b>Total non-current liabilities</b>	<b>57.47</b>	<b>26.46</b>





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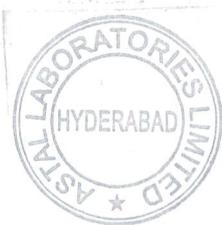
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<b>3</b>	<b>Current liabilities</b>		
(a)	Financial liabilities		
	(i) Borrowings	1281.21	5.48
	(ii) Trade payables	1077.49	1151.51
	(iii) Other financial liabilities		100.00
(b)	Provisions		
(c)	Other current Liabilities	318.42	43.93
	<b>Total current liabilities</b>	<b>2677.12</b>	<b>1300.92</b>
	<b>Total Liabilities</b>	<b>2734.59</b>	<b>1327.38</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>6334.06</b>	<b>3661.33</b>

By order of the Board  
For Astal Laboratories Limited

**Sudheer Karna Kankanala**  
(Whole-time director)  
DIN: 07591466  
Date: 19/05/2025  
Place: Hyderabad





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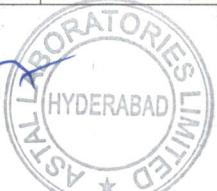
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**STATEMENT OF CASH FLOW FOR THE FINANCIAL YEAR ENDED 31<sup>ST</sup> MARCH 2025**

PARTICULARS	As at 31-March -2025	As at 31-March - 2024
	(Audited)	(Audited)
<b>A) CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit before tax for the year		
Net Profit before exceptional and tax as Statement Profit & Loss (Increase in Reserves)	1197.75	108.66
Adjusted for :-		
Finance Cost		
Depreciation and amortisation	22.31	2.95
Bad debts written off		
Loss on sale/scrappin of Property, Plant and Equipment's		
Finance Cost	70.07	1.08
Interest income	-12.51	-1.34
<b>Operating Profit before Working Capital Changes</b>	1277.63	111.35
Adjusted for changes in working capital		
Increase / ( Decrease) in Trade Payables	(74.03)	772.22
Increase / ( Decrease) in Borrowings		
Increase / ( Decrease) in Other financial liabilities		
Increase / ( Decrease) in Other current liabilities		
Increase / ( Decrease) in Other Non-current liabilities		
Increase / ( Decrease) in Provisions (except IT)		
Increase / ( Decrease) in Current Tax Liabilities (Net)	(89.46)	
(Increase)/Decrease in Inventory	(1,370.22)	(105.76)
(Increase)/Decrease in Trade receivables	(1,184.90)	(1,264.99)
(Increase)/Decrease in Others current financial assets	229.38	(91.49)
(Increase)/Decrease in Other current assets	(10.00)	23.74
(Increase) / Decrease in Non current Financial Assets		
<b>Cash Generated From Operations</b>	(1,221.60)	(554.93)
<b>Net Cash used in Operating Activities Before Extraordinary Items</b>		
Less:- Extraordinary Items		
<b>Cash Generated From Operations</b>		
Less:- Taxes Paid	(30.13)	(3.00)
<b>Net Cash Flow/(used)From Operating Activites (A)</b>	(1,251.73)	(557.93)



*[Signature]*



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<b>B)</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
	(Increase) / Decrease in Long Term Loans & Advances	(10.00)	(20.50)
	Purchase of Fixed Assets	(577.49)	(71.39)
	(Increase)/decrease to CWIP	-	-
	Interest income	12.51	1.34
	Fixed Deposit with Bank	(206.46)	-
	Advance paid for capital assets	-	(520.26)
	Proceeds From Sales/written off of Fixed Assets		
	<b>Net Cash Flow/(used) in Investing Activities (B)</b>	<b>(781.44)</b>	<b>(610.80)</b>
<b>C)</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	Interest Expenses	(70.07)	(1.08)
	Long Term Borrowings Taken	31.67	32.98
	Long Term Borrowings Repaid	(5.47)	(1.74)
	Issue of Shares		1,737.80
	Share Warrants Amount received	372.99	
	<b>Net Cash Flow/(used) From Financing Activities C )</b>	<b>329.12</b>	<b>1,767.96</b>
	<b>Net Increase/(Decrease) in Cash and Cash Equivalent (A+B+C)</b>	<b>(1,704.05)</b>	<b>599.22</b>
	<b>Opening balance of Cash and Cash Equivalent</b>	<b>607.65</b>	<b>8.43</b>
	Cash on hand	0.03	0.06
	Balance With Banks	607.61	8.37
	Bank overdrafts and cash credit facility (secured)*	-	-
	<b>Closing balance of Cash and Cash Equivalent</b>	<b>(1,096.40)</b>	<b>607.65</b>
	Cash on hand	0.02	0.03
	Balance With Banks	172.99	607.61
	Bank overdrafts and cash credit facility (secured)*	-1,269.40	-

The above Cash Flow Statement has been prepared under the Indirect Method ' as set out in the Ind AS – 7

By order of the Board  
For Astal Laboratories Limited

Sudheer Karna Kankanala  
(Whole-time director)

DIN: 07591466

Date: 19/05/2025

Place: Hyderabad

