



ALUWIND ARCHITECTURAL LIMITED

REG.OFFICE: 604, Palm Spring Centre, Link Road, Malad (W), Mumbai - 400 064.

CIN : L74210MH2003PLC140090 GST : 27AAECA5798A1ZN

Tel : +022 35221987 Mob : +91 97692 8800 Email : info@aluwind.net Website : www.aluwind.net

Date: 13.11.2024

To,
The Manager,
Listing Department
National Stock Exchange of India Ltd.
Exchange Plaza, C-1, Block G
Bandra Kurla Complex Bandra, East, Mumbai-400051

Scrip Code: ALUWIND

Scrip Name: Aluwind Architectural Limited

Sub: Outcome of the Board Meeting held on 13th November,2024 as per the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015("SEBI LODR").

Dear Sir/Madam,

We reference to above, we hereby inform that the Board of Directors of the Company in their meeting held today, inter-alia, transacted the following businesses:

1. Approved the Unaudited Financial Results for the half year ended on 30th September, 2024 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements),2015 The Audit Committee has also approved the same.
2. Approved Limited Review Report for the half year ended on 30th September, 2024 as issued by the Statutory Auditors of the Company. The Audit Committee has also approved the same.
3. Noting of the Statement of Deviation for the Quarter and half year ended 30th September,2024 pursuant to regulation 32 of the SEBI(LODR),2015 as approved by the Audit Committee of the Company.
4. Noting of the utilization certificate as issued by the Statutory Auditor of the Company pursuant to NSE circular NSE/CML/2024/23 dated 5th September, 2024. The certificate is also approved by the Audit Committee. The same is attached herewith.





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5. Appointment of the Mr. Kiran Shetty (DIN: 06369814) as an Additional Independent Director of the Company pursuant to section 149 of the Companies Act,2013. The Nomination and Remuneration committee has approved the terms of appointment including his remuneration.
6. Appointment of Mr. Harsh Singh Solanki as the Company Secretary and Compliance Officer of the company under category of Key Managerial Personnel (KMP) of the company. The Nomination and Remuneration committee has approved the terms of appointment including his remuneration.
7. Noting of the Resignation of Ms. Shripriya Mishra from the post of the Company Secretary and Compliance Officer of the company. The Nomination and Remuneration committee also considered the same.

A copy of the Unaudited Financial Results along with the Limited Review Report issued by the Statutory Auditors for the half year ended 30th September,2024 are enclosed herewith.

The Board Meeting commenced at 06.14 PM and concluded at 06.40 PM

Kindly take the same on your records.

Thanking you,

For Aluwind Architectural Limited

Rajesh Kabra
Director
DIN: 00178688



Date: 13.11.2024
Place: Mumbai

R Kejriwal & Co.

Chartered Accountants

2, Aastha, 2/906, Hira Modi Sheri, Opp. Gujarat Samachar Press, Ring Road, Surat-395002
Email-id: audit@rkejriwal.com, Tel: 261-3599664

Limited Review Report of Unaudited Half Yearly Financial Results of the Company Pursuant to Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To
The Board of Directors of
M/s. Aluwind Architectural Limited
(Formerly known as M/s. Aluwind Architectural Private Limited)

We have reviewed the accompanying standalone financial results of **Aluwind Architectural Limited** ("the company") *(Formerly known as M/s. Aluwind Architectural Private 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 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures 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 R. Kejriwal & Co
Chartered Accountants

Khushboo Shah
Partner
Membership No. 171607
FRN: 133558W
UDIN: 24171607BKBFSJ7744
Place: Surat
Date: 13/11/2024

ALUWIND ARCHITECTURAL LIMITED

CIN- L74210MH2003PLC140090

604, Palm Spring Centre, Link Road, Malad (West), Mumbai, Maharashtra, India, 400064

Website: www.aluwind.net ; Email: compliance@aluwind.net

UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2024

(Amount in lakhs)

Particulars	For the Half Year ended			For the Year ended
	01/04/2024- 30/09/2024	01/10/2023- 31/03/2024	01/04/2023- 30/09/2023	01/04/2023- 31/03/2024
	Unaudited	Audited	Unaudited	Audited
1 Income				
a Revenue from Operations	4,545.750	4,206.560	4,136.150	8,342.710
b Other Income	31.963	9.944	6.815	16.760
TOTAL INCOME	4,577.713	4,216.504	4,142.965	8,359.469
2 Expenses				
a Cost of Materials consumed	3,650.201	2,894.279	2,925.716	5,819.995
b Purchase of stock-in-trade	-	-	-	-
c Changes in inventories of finished goods, work-in-progress and stock-in-trade	(606.115)	(64.103)	89.235	25.132
d Employees benefit expense	837.758	461.179	372.634	833.813
e Depreciation and amortisation expense	49.139	51.554	42.607	94.160
f Finance Cost	44.855	39.825	40.550	80.374
g Other expenditure	300.129	308.693	174.421	483.115
TOTAL EXPENSES	4,275.967	3,691.426	3,645.162	7,336.588
3 Profit / (Loss) from operations before extraordinary & exceptional items (1-2)	301.746	525.078	497.803	1,022.881
4 Exceptional item	(1.065)	-	-	-
5 Profit / (Loss) from ordinary activities before extraordinary Items (3-4)	302.812	525.078	497.803	1,022.881
6 Extraordinary Item	-	-	-	-
7 Profit / (Loss) Before tax (5 - 6)	302.812	525.078	497.803	1,022.881
8 Tax Expense	76.804	143.447	124.973	268.420
1) Current Tax (Earlier Year)	82.130	134.877	128.536	263.413
2) Deferred tax	(5.326)	8.570	(3.563)	5.007
9 Net Profit / (Loss) from ordinary activities after tax from Continuing Operations(7-8)	226.008	381.632	372.830	754.462
10 Profit/Loss from discontinuing operations	-	-	-	-
11 Tax Expense of Discontinuing Operations	-	-	-	-
12 Profit/Loss from discontinuing operations after tax (10-11)	-	-	-	-
13 Net Profit / (Loss) for the period (9 + 12)	226.008	381.632	372.830	754.462
14 Paid-up equity share capital (Face Value Rs 10)	2,484.742	1,824.742	253.436	1,824.742
15 Earnings Per Share (EPS)				
a Basic and diluted EPS before Extraordinary items for the period, for the year to date and for the previous year (not to be annualized)	0.910	2.091	14.711	4.135
b Basic and diluted EPS After Extraordinary items for the period, for the year to date and for the previous year (not to be annualized)	0.910	2.091	14.711	4.135
16 Debt Equity ratio	0.151	0.508	0.480	0.508
17 Debt Service Coverage Ratio	7.105	8.236	9.680	11.330
18 Interest Service Coverage Ratio	11.955	14.897	17.673	16.122

Notes:

- 1) The above unaudited standalone financial results which are published in accordance with Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended, have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on **November 13, 2024**. These results have been subjected to 'Limited Review' by the Statutory Auditors of the Company.
- 2) Pursuant to the Regulations 13(3) of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, we are enclosing herewith the details regarding investor's complaints:

Particulars	No. of Complaints
No. of investor complaints pending at the beginning of half year	Nil
Received during the half year	Nil
Disposed during the half year	Nil
Remaining unresolved at the end of half year	Nil

- 3) As the company is listed on Emerge SME Platform of NSE, it has been exempted from applicability of IND-As as per proviso to rule 4 of Companies (Indian Accounting Standards) Rules, 2015.
- 4) The Company is engaged in fabrication and installation of Aluminium Windows and Glass Facade work. The company operates in only one segment, hence segment reporting is not applicable.
- 5) The figures for the previous year/ periods have been regrouped / rearranged wherever necessary.
- 6) The above results are available on the website of the Company.
- 7) Proceeds from Initial Public offer of equity share have been utilized as under:

Particulars	Amount in lakhs		
	Proposed	Utilised till 30.09.2024	Balance
Working Capital Requirement	2,045.000	2,045.000	-
General Corporate Purposes	650.000	649.333	0.667
Issue Expenses	275.000	269.993	5.007
Total	2,970.000	2,964.327	5.673

As per our report of even date

For R. Kejriwal & Co
Chartered Accountants

For and on behalf of the Board of Directors

Khushboo Shah

Partner
M.No. 171607
FRN. 133558W

Place : Surat
Date : 13/11/2024

Murli Manohar Ramshankar

Kabra
Managing Director
DIN: 00178667

Place: Mumbai

Rajesh Kabra

Director
DIN: 00178688

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STATEMENT OF ASSETS & LIABILITIES
UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER,2024

(Amount in lakhs)

Particulars	As at September 30, 2024	As at March 31, 2024
	Unaudited	Audited
A. EQUITY & LIABILITIES		
(1) Shareholders' Funds		
a Share Capital	2,484.742	1,824.742
b Reserves and Surplus	2,898.223	632.208
Sub-total-Shareholders' funds	5,382.965	2,456.950
(2) Share Application Money Pending Allotment	-	-
(3) Non Current Liabilities		
a Long term Borrowings	93.432	66.767
b Deferred Tax Liabilities(Net)	-	-
c Other long-term liabilities	-	-
d Long term provisions	30.610	18.118
Sub-total-Non-current liabilities	124.042	84.886
(4) Current Liabilities		
a Short term Borrowings	716.851	1,182.494
b Trade payables:		
A. Total outstanding dues of micro enterprises and small enterprises	315.206	230.609
B. Total Outstanding dues of creditors other than micro enterprises and small enterprises	1,477.680	1,146.582
c Other Current Liabilities	991.562	637.858
d Short Term Provisions	87.587	265.800
Sub-total-Current liabilities	3,588.885	3,463.343
TOTAL - EQUITY AND LIABILITIES	9,095.892	6,005.179
B. ASSETS		
(1) Non Current Assets		
a Property, Plant and Equipment and Intangible assets		
i) Property, Plant & Equipment	659.945	649.526
ii) Intangible Assets	0.062	0.090
iii) Intangible Assets under Development	9.675	7.175
b Deferred tax assets(net)	11.025	5.699
c Non-current investments	295.646	52.611
d Long term Loans and Advances	218.392	152.856
e Other Non-Current Assets	65.665	57.099
Sub-total-Non-current assets	1,260.409	925.056
(2) Current Assets		
a Current investments	-	-
b Inventories	1,975.003	1,133.805
c Trade receivables	2,477.723	2,043.212
d Cash and bank balances	615.200	210.897
e Short term Loans and advances	472.209	56.346
f Other current assets	2,295.348	1,635.863
Sub-total-Current assets	7,835.483	5,080.123
TOTAL ASSETS	9,095.892	6,005.179

As per our report of even date

For R. Kejriwal & Co

Chartered Accountants

For and on behalf of the Board of Directors

Khushboo Shah

Partner

M.No. 171607

FRN. 133558W

Place : Surat

Date : 13/11/2024

Murli Manohar Ramshankar

Kabra

Managing Director

DIN: 00178667

Place: Mumbai

Rajesh Kabra

Director

DIN: 00178688

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**STATEMENT OF CASH FLOWS
UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER,2024**

(Amount in lakhs)

Particulars	For the year ended September 30, 2024	For the year ended March 31, 2024
	Unaudited	Audited
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax and Extraordinary Items	302.812	1,022.881
Adjustments for:		
Depreciation	49.139	94.160
Interest & Finance Cost	44.855	80.374
	396.805	1,197.416
Less: (Profit)/loss on sale of asset	(1.065)	(1.190)
Operating Profit before Working Capital Changes	395.740	1,196.226
Adjustments for Working Capital Changes:		
Decrease/(Increase) in Inventories	(841.199)	(194.924)
Decrease/(Increase) in Trade Receivables	(434.511)	(615.141)
Decrease/(Increase) in Short Term Loan & Advances	(415.863)	38.754
Decrease/(Increase) in Other Current Assets	(659.485)	(947.276)
Increase/(Decrease) in Trade Payable	415.694	287.597
Increase/(Decrease) in Other Current Liabilities	353.704	151.495
Increase/(Decrease) in Short Term Provisions	(178.213)	112.952
Cash generated from Operations	(1,364.132)	29.682
Direct Tax Paid	82.130	263.413
	(1,446.262)	(233.731)
Net Cash Flow from Operating Activities (A)	(1,446.262)	(233.731)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	(63.529)	(134.194)
Sale of Fixed Asset	1.500	2.000
Proceeds from other investment	(241.969)	120.500
Decrease/(Increase) in Other Non Current Assets	(8.566)	(46.639)
Decrease/(Increase) in Long Term Loan & Advances	(65.536)	(56.250)
Increase/(Decrease) in Long Term Provisions	12.492	9.432
	(365.608)	(105.151)
Net Cash Flow from Investing Activities (B)	(365.608)	(105.151)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds From Share Capital & Share Premium	2,700.007	-
Proceeds from Long Term Borrowing (Net)	26.665	(38.358)
Proceeds from Short-term borrowings	(465.643)	580.103
Interest & Finance Cost	(44.855)	(80.374)
	2,216.173	461.371
Net Cash Flow from Financing Activities (C)	2,216.173	461.371
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	404.303	122.490
Cash & Cash Equivalents As At Beginning of the Year	210.897	88.408
Cash & Cash Equivalents As At End of the Year	615.200	210.897

As per our report of even date

For R. Kejriwal & Co
Chartered Accountants

For and on behalf of the Board of Directors

Khushboo Shah
Partner
M.No. 171607
FRN. 133558W

Murli Manohar Ramshankar Kabra
Managing Director
DIN: 00178667

Rajesh Kabra
Director
DIN: 00178688

Place : Surat
Date : 13/11/2024

Place: Mumbai

Details of transactions carried out with related parties in the year in ordinary course of business:

(Amount in lakhs)

Sr. No.	Name of party	Relationship	Nature of transaction in current year	Amount	Amount outstanding at year end
1	Jagmohan Kabra	Director	Directors remuneration	12.000	1.639
			Loan repaid	10.285	
2	Rajesh Kabra	Director	Directors remuneration	18.000	2.393
			Loan repaid	0.826	
3	Murli Manohar Kabra	Director	Directors remuneration	24.000	3.045
			Loan taken	10.000	
			Loan repaid	10.875	-
4	Sangeeta Kabra	Wife of Director	Rent paid	0.900	-
5	Mangla Kabra	Wife of Director	Rent paid	0.900	-
6	Akshat Kabra	Son of Director	Salary	4.862	0.850
8	Govinda Kabra	Son of Director	Salary	5.834	1.037
9	Varsha Shah	Chief Financial Officer	Salary	5.438	0.965
10	Shripriya Mishra	Company secretary	Salary	1.074	0.177

R Kejriwal & Co.

Chartered Accountants

2, Aastha, 2/906, Hira Modi Sheri, Opp. Gujarat Samachar Press, Ring Road, Surat-395002
Email-ID: auditrkejriwal@gmail.com, Tel: 0261-2355984

To,
The Board of Directors,
Aluwind Architectural Limited,
604, Palm Spring Centre, Link Road,
Malad (West), Mumbai City,
Maharashtra- 400064

Sub: Certificate of utilization of funds raised through Initial Public offer (IPO)

This is with reference to the utilization certificate as required to be issued under NSE circular NSE/CML/2024/23 dated 05th September 2024. We hereby certify that M/s Aluwind Architectural Limited, bearing CIN: L74210MH2003PLC140090 utilized the following amount until 30th September 2024 for objects as specified in the prospectus issued at the time of the Initial Public offer.

Sr. No.	Object as disclosed in the Offer Document (Prospectus)	Amount disclosed in the Offer Document (Prospectus)	Actual Utilised Amount	Unutilized Amount
1	Working Capital Requirement	204,500,000	204,500,000	-
2	General Corporate Purposes	65,000,000	64,933,326	66,674
3	Issue Expenses	27,500,000	269,99,338	5,00,662
	Total	297,000,000	296,933,327	5,67,336

The certificate was issued after verification and examination of the books of accounts and according to the information and explanation provided to us by the company.

For R Kejriwal & Co.
Chartered Accountants

Khushboo Shah
Partner
M. No.: 171607
FRN No.: 133558W
UDIN: 24171607BKBFSI9367
Date: 13.11.2024