



ACROW INDIA LIMITED
www.acrowindia.com
CIN: L46411MH1960PLC011601

Registered Office Address:
Plot No. T-27, STPI Park,
M.I.D.C., Chikalthana,
Chhatrapati Sambhaji Nagar,
Maharashtra, India – 431001.
Phone: +91 7900181470
Email: csacrowindialtd@gmail.com

Date: February 13, 2025

To,
The General Manager,
BSE Limited,
1st Floor, P. J. Towers,
Dalal Street, Fort, Mumbai – 400001.

Sub: Unaudited Financials and Limited Review Report for the Quarter and Nine Months ended as on December 31, 2024.

Ref: Acrow India Limited

Scrip Code: 513149

Script Symbol: ACROW

Dear Sir/Ma'am,

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we are enclosing herewith the Unaudited Financial Statements along with the Limited Review Report for the Quarter and Nine Months ended as on December 31, 2024.

This is for your information and records.

Thanking You.

Yours faithfully,
For **Acrow India Limited**

.....
Arvind Kumar Modi
Company Secretary & Compliance Officer



LIMITED REVIEW REPORT

To,
The Board of Directors,
Acrow India Limited,
T-27 Software Technology Park,
Chikalathana MIDC, Chhatrapati Sambhajinagar (MH)

1. We have reviewed the accompanying standalone statement of unaudited financial results of **Acrow India Limited** (CIN: L46411MH1960PLC011601) (the company) for the quarter ended 31st December 2024 and year to date results for the period 1st April 2024 to 31st December 2024 ('The Statement') being submitted by the Company pursuant to the requirements of regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation 2015 as amended (Listing Regulations).
2. This standalone statement which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with Ind-AS 34- 'Interim Financial Reporting' prescribed under section 133 of the Companies Act., 2013 (the Act) read with relevant rules issued there under and other recognized accounting practices and policies generally accepted in India. Our responsibility is to issue a report on these standalone financial statements based on our review.
3. We conducted our review of the standalone 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 standalone financial statements are free of material misstatement. 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 above, nothing has come to our attention that causes us to believe that the accompanying standalone statement of unaudited financial results prepared in accordance with applicable accounting standards s specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules made thereunder and other accounting principles generally accepted in India 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 Gautam N Associates
Chartered Accountants
FRN: 103117W

Gautam Nandawat
Partner
M No 32742
UDIN: **25032742BMJJIL9608**



Place: Chhatrapati Sambhajinagar (MH)
Date: 13th February 2025

ACROW INDIA LIMITED

Reg. Off: T-27 Software Technology Park, Chikhalthana, MIDC, Chhatrapati Sambhajnagar Maharashtra 431001

Email Id: csacrowindia@gmail.com ; CIN:L46411MH1960PLC011601

Statement of standalone unaudited financial results for the Quarter ended on 31st December, 2024

Rs. In Lakhs

PARTICULARS	Quarter Ended			Nine Months Ended		Year ended
	31-12-2024 (Unaudited)	30-09-2024 (Unaudited)	31-12-2023 (Unaudited)	31-12-2024 (Unaudited)	31-12-2023 (Unaudited)	31-03-2024 (Audited)
I Income						
Revenue from operations	-	-	-	-	-	-
Other income	71.21	92.51	65.62	205.57	161.48	281.19
Total Income from operations	71.21	92.51	65.62	205.57	161.48	281.19
II Expenses						
Purchases/Production Expenses	-	-	-	-	-	-
Change in Inventories	-	-	-	-	-	-
Employee benefit expenses	4.20	4.13	1.85	11.78	8.15	10.87
Finance costs	-	-	-	-	-	-
Depreciation and amortization expenses	7.45	5.73	7.93	20.68	22.24	29.99
Other expenses	15.77	7.71	6.02	30.22	20.38	179.72
Total expenses	27.42	17.56	15.80	62.67	50.77	220.58
III Profit/(Loss) before exceptional items and tax	43.79	74.94	49.81	142.90	110.72	60.61
IV Exceptional Items- Prior Period Items						
V Profit/(Loss) before tax	43.79	74.94	49.81	142.90	110.72	60.61
VI Tax expenses						
a) Current tax	4.68	41.41	13.56	52.26	28.78	21.92
b) Income tax prior year	-	-	-	-	-	-
b) Deferred tax	(1.42)	149.02	(0.00)	151.44	(1.03)	(63.70)
Total tax expenses	3.26	190.43	13.56	203.70	27.75	(41.78)
VII Net Profit/(Loss) for the period/year	40.53	(115.49)	36.26	(60.81)	82.97	102.39
VIII Other comprehensive income (net of tax)						
Items that will not be reclassified to profit or loss:						
i) Remeasurement of post employment benefit obligations	-	-	-	-	-	-
ii) Income-tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
Total other comprehensive income	-	-	-	-	-	-
Total comprehensive income for the period/year (VII+VIII)	40.53	(115.49)	36.26	(60.81)	82.97	102.39
IX Paid-up equity share capital (face value of Rs.10 per share)	64.00	64.00	64.00	64.00	64.00	64.00
X Other equity (excluding revaluation reserve)						2,263.64
XII EPS in Rs. (Face Value of Rs.10/- each)*						
-Basic	6.33	(18.04)	5.66	(9.50)	12.96	16.00
-Diluted	6.33	(18.04)	5.66	(9.50)	12.96	16.00
*not annualised						

Note:

- The company is in the business of manufacture and sale of Cotton, cotton yarn, engineering goods without any territorial differentiation and real estate activities. In view of temporary suspension of manufacturing operations, there is no reportable business / geographical segment, as required by Ind - AS 108 on "Operating Segments".
- The above unaudited standalone financial results have been reviewed by the Audit Committee and taken on record by the Board of Directors at it's meeting held on 13th February 2025 and have been subjected to limited review by the Statutory Auditors.
- The above results for quarter and nine months ended on 31st December, 2024 have been prepared in accordance with the Companies (Indian Accounting Standards) Rules 2015 (Ind AS), prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- This statement is as per regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
- During the quarter ended 31st December, 2024, no investor complaints were received and no complaint was pending at the beginning and at the end of the period.
- The figures of the previous periods quarter/year have been regrouped/rearranged/recasted wherever considered necessary.

FOR GAUTAM N ASSOCIATES
CHARTERED ACCOUNTANTS



Gautam
GAUTAM NANDAWAT
(Partner)

UDIN:-25032742BMJJIL9608

For and on behalf of Board of Directors

Shyam
Shyam Agrawal
Whole-Time Director
DIN: 02192096



Place: Chhatrapati Sambhajnagar
Date: 13-Feb-2025