



# ATHARV ENTERPRISES LIMITED

Office No. 1 "Yogi Kripa C.H.S.L, D/27", Central Road, Yogi Nagar, Borivali, Mumbai, 400091

Email: atharventerprisesltd@gmail.com CIN: L74999MH1990PLC391158

**11.11.2024**

To  
Department of Corporate Services,  
BSE Limited  
PJ Towers, Dalal Street,  
Mumbai – 400 001

**Scrip Code: 530187**

**Scrip Symbol: ATHARVENT**

**Subject: Outcome of the Board Meeting held on 11<sup>th</sup> November, 2024.**

Dear Sir / Madam,

Pursuant to Regulation 33 and Regulation 30 read with Part A of Schedule III of SEBI (LODR) Regulations, 2015, we hereby inform you that the Board of Directors of the Company at its Meeting held today i.e. 11<sup>th</sup> November, 2024 has inter-alia adopted and approved the Standalone Un-audited Financial Results for the Quarter and Half Year ended on 30<sup>th</sup> September, 2024.

The Meeting of Board of Directors of the Company commenced from 03.15 PM and closed at 04.00 PM.

We request you to kindly take the same in your record.

Thanking You

Yours Faithfully

**For Atharv Enterprises Limited**

PRAMOD  
JAGDISH  
GADIYA  
Date: 2024.11.11  
16:02:36 +05'30'

**Pramod Kumar Gadiya**

**Managing Director**

**DIN: 02258245**



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Statement of Un-Audited Financial Results for the Quarter & Six Months ended 30 <sup>th</sup> September, 2024 (Rs. In lakhs)						
Particulars	Quarter Ended			Six Months Ended		For the 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)
I. Revenue from operations	0	26.65	327.68	26.65	784.95	815.77
II. Other income	61.10	52.94	37.44	114.04	86.21	296.61
<b>III. Total Revenue (I + II)</b>	<b>61.10</b>	<b>79.59</b>	<b>365.12</b>	<b>140.69</b>	<b>871.16</b>	<b>1112.38</b>
<b>IV. Expenses:</b>						
Cost of materials consumed						
Purchases of Stock-in-Trade			318.57		764.41	781.48
Changes in inventories of finished goods work-in-progress and Stock-in-Trade		21.98	9.35	21.98	20.38	36.75
Employee benefits expense	29.06	28.9	20.70	57.96	42.57	135.27
Finance Costs	.50	.56	-.66	1.06	.21	1.64
Depreciation and amortisation expense	1.18	1.23	.82	2.41	1.64	3.74
Other expenses	24.12	21.02	10.57	45.14	30.52	128.6
<b>Total expenses</b>	<b>54.86</b>	<b>73.69</b>	<b>359.35</b>	<b>128.55</b>	<b>859.73</b>	<b>1087.48</b>
<b>V. Profit before exceptional items and tax (III - IV)</b>	<b>6.24</b>	<b>5.9</b>	<b>5.77</b>	<b>12.14</b>	<b>11.43</b>	<b>24.9</b>
VI. Exceptional items						
<b>VII. Profit before exceptional items and tax (V - VI)</b>	<b>6.24</b>	<b>5.9</b>	<b>5.77</b>	<b>12.14</b>	<b>11.43</b>	<b>24.9</b>
VIII. Tax expense:						
(1) Current tax	1.56	1.52	1.49	3.08	2.96	6.43
(2) Deferred tax						
<b>IX. Profit (Loss) for the period from continuing operations (VII-VIII)</b>	<b>4.68</b>	<b>4.38</b>	<b>4.28</b>	<b>9.06</b>	<b>8.47</b>	<b>18.47</b>
<b>X. Profit/(loss) from discontinuing operations</b>						
XI. Tax expense of discontinuing operations			0			00
<b>XII. Profit/(loss) from Discontinuing operations (after tax) (X-XI)</b>			<b>0</b>		<b>0</b>	





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<b>XIV. Other Comprehensive Income</b>						
A. (i) Items that will not be reclassified to profit or loss	0	0	0	0	0	0
(ii) Income tax relating to items that will not be reclassified to profit or loss	0	0	0	0	0	0
B. (i) Items that will be reclassified to profit or loss	0	0	0	0	0	0
(ii) Income tax relating to items that will be reclassified to profit or loss	0	0	0	0	0	0
<b>XV. Total Comprehensive Income for the period (XIII+XIV) Comprising profit(loss) and other comprehensive Income for the period)</b>	<b>4.68</b>	<b>4.38</b>	<b>4.28</b>	<b>9.06</b>	<b>8.47</b>	<b>18.47</b>
XVI. Earnings per equity share:						
(1) Basic	0.00	0.00	0.00	0.00	0.00	0.01
(2) Diluted	0.00	0.00	0.00	0.00	0.00	0.01

## Notes:

1. The Standalone Un-Audited Financial Results of the Company for the Quarter and Six Month ended on 30<sup>th</sup> September, 2024 have been reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on
2. The Limited Review of Un-Audited Financial Results for the Quarter and Six Months ended September 30, 2024 as required in terms of Regulation 33 of the SEBI (Listing obligation and Disclosure Requirements) Regulations, 2015 has been carried out by Statutory Auditors.
3. Previous year/period figures have been regrouped/rearranged wherever necessary to make them Comparable with current period figures.
4. The Company has only One Reportable Segment i.e. Operating Segment.

For Atharv Enterprises Ltd.

Pramod Gadiya  
Managing Director

Date: 11.11.24

Place: Mumbai



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STATEMENT OF ASSETS AND LIABILITIES		(Rs. In lakhs)	
PARTICULARS	AS AT 30-09-24 (UNAUDITED)	AS AT 31-03-24 (AUDITED)	
<b>ASSETS</b>			
<b>Non-Current Assets</b>			
(a) Property, Plant, Equipment	31.00	35.35	
(b) Capital Work-in-progress			
(C) Other Intangible Assets			
(d) Financial Assets			
(1) Investments	593.59	608.37	
<b>(ii) Loan /Advances/Deposits</b>	1795.70	1315.14	
(iii) Other Financial Assets	24.33	11.57	
<b>Total Non-Current Assets</b>	<b>2444.62</b>	<b>1970.43</b>	
<b>Current Assets</b>			
(a) Inventory	53.27	91.63	
(b) Financial Assets			
(i) Investment			
(ii) Trade Receivables	858.00	836.26	
(iii) Cash and Cash equivalents	0.25	11.92	
(iv) Bank bal other than (iii)above	0.39	2.33	
(v) Loans			
(c) Current Tax Assets (Net )			
( d ) Other Current Assets	0.00	88.44	
<b>Total Current Assets</b>	<b>911.91</b>	<b>1030.58</b>	
<b>Total Assets</b>	<b>3356.53</b>	<b>3001.02</b>	
<b>EQUITY AND LIABILITIES</b>			
Equity			
(a) Equity Share Capital	1700.00	1700.00	
(b) Reserves	294.46	275.35	
<b>Total Equity</b>	<b>1994.46</b>	<b>1975.35</b>	
<b>Liabilities</b>			
<b>Non-Current Liabilities</b>			
(a) Borrowings	20.06	32.35	
(b) other non current liabilities			
(c) Trade Payables	1338.92	990.36	
(d) Provisions	3.09	2.96	
(e) Other Current Liabilities			
<b>Total Current Liabilities</b>	<b>1362.07</b>	<b>1025.67</b>	
<b>Total Equity and Liabilities</b>	<b>3356.53</b>	<b>3001.02</b>	

Date: 11.11.2024  
Place: Mumbai

For Atharv Enterprises Ltd.

Pramod Gadiya  
Managing Director





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<b>Cash flow statement, indirect</b>			
Particulars		12 months ended (dd-mm-yyyy)	12 months ended
<b>A</b>	Date of start of reporting period	01-04-2024	01-04-2023
<b>B</b>	Date of end of reporting period	30-09-2024	30-09-2023
<b>C</b>	Whether results are audited or unaudited	Unaudited	unaudited
<b>D</b>	Nature of report standalone or consolidated	Standalone	Standalone
<b>Statement of cash flows</b>			
<b>Cash flows from used in operating activities</b>			
	Profit before tax	12.15	11.43
<b>Adjustments for reconcile profit (loss)</b>			
	Adjustments for finance costs		
	Adjustments for decrease (increase) in inventories		
	Adjustments for decrease (increase) in trade receivables, current		
	Adjustments for decrease (increase) in trade receivables, non-current		
	Adjustments for decrease (increase) in other current assets	9.87	(29.47)
	Adjustments for decrease (increase) in other non-current assets		
	Adjustments for other financial assets, non-current		
	Adjustments for other financial assets, current		
	Adjustments for other bank balances		
	Adjustments for increase (decrease) in trade payables, current		
	Adjustments for increase (decrease) in trade payables, non-current		
	Adjustments for increase (decrease) in other current liabilities	84.93	31.21
	Adjustments for increase (decrease) in other non-current liabilities		
	Adjustments for depreciation and amortisation expense	2.40	1.64
	Adjustments for impairment loss reversal of impairment loss recognised in profit or		
	Adjustments for provisions, current		
	Adjustments for provisions, non-current		
	Adjustments for other financial liabilities, current		
	Adjustments for other financial liabilities, non-current		
	Adjustments for unrealised foreign exchange losses gains		
	Adjustments for dividend income		
	Adjustments for interest income		
	Adjustments for share-based payments		
	Adjustments for fair value losses (gains)		
	Adjustments for undistributed profits of associates		
	Other adjustments for which cash effects are investing or financing cash flow		
	Other adjustments to reconcile profit (loss)		
	Other adjustments for non-cash items		
	Share of profit and loss from partnership firm or association of persons or limited		
	<b>Total adjustments for reconcile profit (loss)</b>	97.20	3.38
	<b>Net cash flows from (used in) operations</b>	109.35	14.81
	Dividends received		
	Interest paid		
	Interest received		
	Income taxes paid	3.09	2.96
	Other inflows (outflows) of cash		
	<b>Net cash flows from (used in) operating activities</b>	106.26	11.85
<b>Cash flows from used in investing activities</b>			
	Cash flows from losing control of subsidiaries or other businesses		
	Cash flows used in obtaining control of subsidiaries or other businesses		
	Other cash receipts from sales of equity or debt instruments of other entities		
	Other cash payments to acquire equity or debt instruments of other entities		
	Other cash receipts from sales of interests in joint ventures		





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	Other cash payments to acquire interests in joint ventures		
	Cash receipts from share of profits of partnership firm or association of persons or		
	Cash payment for investment in partnership firm or association of persons or limited		
	Proceeds from sales of property, plant and equipment		
	Purchase of property, plant and equipment		(0.15)
	Proceeds from sales of investment property		
	Purchase of investment property		
	Proceeds from sales of intangible assets		
	Purchase of intangible assets		
	Proceeds from sales of intangible assets under development		
	Purchase of intangible assets under development		
	Proceeds from sales of goodwill		
	Purchase of goodwill		
	Proceeds from biological assets other than bearer plants		
	Purchase of biological assets other than bearer plants		
	Proceeds from government grants		
	Proceeds from sales of other long-term assets	10.43	
	Purchase of other long-term assets	(115.79)	
	Cash advances and loans made to other parties		
	Cash receipts from repayment of advances and loans made to other parties		
	Cash payments for future contracts, forward contracts, option contracts and swap		
	Cash receipts from future contracts, forward contracts, option contracts and swap		
	Dividends received		
	Interest received		
	Income taxes paid (refund)		
	Other inflows (outflows) of cash		
	Net cash flows from (used in) investing activities	(105.36)	(0.15)
	Cash flows from used in financing activities		
	Proceeds from changes in ownership interests in subsidiaries		
	Payments from changes in ownership interests in subsidiaries		
	Proceeds from issuing shares		
	Proceeds from issuing other equity instruments		
	Payments to acquire or redeem entity's shares		
	Payments of other equity instruments		
	Proceeds from exercise of stock options		
	Proceeds from issuing debentures notes bonds etc		
	Proceeds from borrowings		
	Repayments of borrowings	(6.44)	(6.90)
	Payments of finance lease liabilities		
	Payments of lease liabilities		
	Dividends paid		
	Interest paid		
	Income taxes paid (refund)		
	Other inflows (outflows) of cash		
	Net cash flows from (used in) financing activities	(6.44)	(6.90)
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate	(5.54)	4.8
	Effect of exchange rate changes on cash and cash equivalents		
	Effect of exchange rate changes on cash and cash equivalents		
	Net increase (decrease) in cash and cash equivalents	(5.54)	4.80
	Cash and cash equivalents cash flow statement at beginning of period	6.19	9.45
	Cash and cash equivalents cash flow statement at end of period	0.65	14.25





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PLACE: MUMBAI

DATE: 11/11/2024

For Atharv enterprises Limited

*Pramod Gadiya*  
Pramod Gadiya  
Managing Director



**Limited Review Report on Unaudited Quarterly Standalone Financial Results of Atharv Enterprises Pursuant to Regulation 33 Of Securities Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation 2015 For the Quarter Ended 30th September 2024**

**Review Report to  
The Board of Directors of,  
Atharv Enterprises Limited**

We have reviewed the accompanying statement of Standalone Un-audited Ind AS Financial Results of Atharv Enterprises Limited ("the Company") for the Second Quarter ended September 30, 2024 (the statement) attached herewith, being submitted by Company pursuant to the requirements of Regulation 33 of SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Listing Regulations').

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

We 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, 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 provide 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 Standalone 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, J Singh & Associates  
Chartered Accountants  
[Firm Reg. No. 120022]**



**Amit J Joshi  
Partner**

**M. No. 120022**

**UDIN: 24120022BKAVDQ2299**

**Date: 11/11/2024**

**Place: Ahmedabad**



**Branch Office:**

- Ahmedabad (Gujrat) • Bangalore (Karnataka) • Chennai (Tamil Nadu) • Hyderabad (Andra Pradesh) • Indore (M.P.) • Jaipur (Rajasthan)
- Kolkata (West Bengal) • New Delhi • Patna (Bihar)
- Punjab (Mohali) • Ranchi (Jharkhand) • Thiruvananthapuram (Kerla) • Tirunelveli (Tamil Nadu) • Varanasi (U.P.)