

SCARNOSE INTERNATIONAL LIMITED

CIN: U15400GJ2011PLC064911

**Registered office: Surbhi Complex, Shop No.2, 2nd Floor, Opp. Jaynath Petrol Pump, Gondal
Road, Rajkot Udyognagar, Gujarat, India – 360 002,
Mob. No.: 9090732032**

Date: 25th October, 2024

To,
BSE Limited
Phiroze Jeejeebhoy Tower,
Dalal Street,
Mumbai –400 001.

Dear Sir / Madam,

**Subject: Submission of Unaudited Financial Results for the half year ended on 30th September,
2024 along with Limited Review Report**

Ref: Security Id: SCARNOSE / Code: 543537

In reference to captioned subject and pursuant to Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are hereby submitting the Unaudited Financial Results for the half year ended on 30th September, 2024 along with Limited Review Report.

Kindly take the same on your record and oblige us.

Thanking You

For, Scarnose International Limited

Shraddha Dev Pandya
Managing Director
DIN: 09621935

SCARNOSE INTERNATIONAL LIMITED
CIN - U15400GJ2011PLC064911

SURBHI COMPLEX, SHOP NO.2, 2ND FLOOR, OPP.JAYNATH PETROL PUMP, GONDAL ROAD
RAJKOT UDYOGNAGAR, RAJKOT, RAJKOT, GUJARAT, INDIA, 360002

Statement of Assets & Liabilities for the Half Year ended on September 30, 2024

(Amount in Lakhs)

Particulars	Half Year Ended			Year Ended
	30.09.2024	31.03.2024	30.09.2023	31.03.2024
	Unaudited	Audited	Unaudited	Audited
I. EQUITY AND LIABILITIES				
(1) Shareholder's Funds				
(a) Share Capital	315.02	315.02	315.02	315.02
(b) Reserves and Surplus	644.43	640.12	684.44	640.12
(c) Money received against Share Warrants				
(2) Share Application Money Pending Allotment	-	-	-	-
(3) Non-Current Liabilities				
(a) Long-Term Borrowings	-	-	-	-
(b) Deferred Tax Liabilities (Net)	0.37	0.47	0.58	0.47
(c) Other Long Term Liabilities	-	-	-	-
(d) Long-Term Provisions	-	-	-	-
(4) Current Liabilities				
(a) Short-Term Borrowings	-	-	1.55	-
(b) Trade Payables				
(A) Total outstanding dues of micro enterprises and small enterprises	-	-	-	-
(B) Total outstanding dues Other Than micro enterprises and small enterprises	228.55	1.85	703.22	1.85
(c) Other Current Liabilities	1.79	0.18	0.59	0.18
(d) Short-Term Provisions	2.67	1.80	1.43	1.80
Total Equity and Liabilities	1,192.82	959.44	1,706.82	959.44
II. ASSETS				
Non-Current Assets				
(1) (a) Property, Plant and Equipment and Intangible Assets				
(i) Property, Plant and Equipment	4.71	5.19	5.67	5.19
(ii) Intangible Assets	-	-	-	-
(iii) Capital Work-in-Progress	-	-	-	-
(iv) Intangible Assets Under Development	-	-	-	-
(b) Non-Current Investments	5.46	10.63	10.63	10.63
(c) Deferred Tax Assets (Net)	-	-	-	-
(d) Long-term Loans and Advances	100.99	147.14	-	147.14
(e) Other Non-Current Assets	-	-	49.13	-
2 Current Assets				
(a) Current Investments	-	-	-	-
(b) Inventories	-	-	-	-
(c) Trade Receivables	973.73	536.56	1,344.08	536.56
(d) Cash and Cash Equivalents	15.61	14.66	13.78	14.66
(e) Short-Term Loans and Advances	81.70	245.04	222.99	245.04
(f) Other Current Assets	10.63	0.23	60.53	0.23
	-	-	-	-
Total Assets	1,192.82	959.44	1,706.82	959.44

Place : Rajkot
Date : 25/10/2024

SHRADDHA DEV PANDYA
Managing Director
DIN - 09621935

SCARNOSE INTERNATIONAL LIMITED
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SURBHI COMPLEX, SHOP NO.2, 2ND FLOOR, OPP.JAYNATH PETROL PUMP, GONDAL ROAD
RAJKOT UDYOGNAGAR, RAJKOT, RAJKOT, GUJARAT, INDIA, 360002

Statement of Profit & Loss for the Half Year ended on September 30, 2024

(Amount in Lakhs)

Particulars		Half Year Ended			Year Ended
		30.09.2024	31.03.2024	30.09.2023	31.03.2024
		Unaudited	Audited	Unaudited	Audited
I	Revenue From Operations	970.17	41.26	1,345.08	1,386.34
II	Other Income	0.00	6.37	21.67	28.04
III	Total Income (I+II)	970.17	47.64	1,366.74	1,414.38
IV	EXPENSES:				
	Cost of Materials Consumed	-	-	-	-
	Purchase of Stock-in-Trade	956.15	35.73	1,352.04	1,387.77
	Change in inventory of finished goods, work-in-progress and Stock-in-Trade	-	-	-	-
	Employee Benefits Expenses	2.09	2.25	13.92	16.17
	Finance costs	0.00	0.03	-	0.03
	Depreciation and amortization expenses	0.48	0.48	0.48	0.97
	Other Expenses	5.83	3.82	4.19	8.00
	Total expenses (IV)	964.55	42.31	1,370.64	1,412.94
V	Profit/(Loss) before exceptional items and tax	5.62	5.33	(3.89)	1.44
VI	Exceptional Items	-	-	-	-
VII	Profit before extraordinary items and tax	5.62	5.33	(3.89)	1.44
VIII	Extraordinary items	-	-	-	-
IX	Profit/(Loss) before tax	5.62	5.33	(3.89)	1.44
X	Tax expense: -				
	(1) Current Tax	1.41	0.50	-	0.50
	(2) Short/Excess Provision for previous year	-	0.12	-	0.12
	(3) Deferred Tax	(0.10)	(0.11)	-	(0.11)
XI	Profit/(Loss) for the period from continuing operation	4.31	4.82	(3.89)	0.93
XII	Profit/(Loss) for discontinued operation	-	-	-	-
XIII	Tax expenses of discontinued operations	-	-	-	-
XIV	Profit/(Loss) form Discontinued operation (after tax)	-	-	-	-
XV	Profit/(Loss) for the period	4.31	4.82	(3.89)	0.93
XVI	Earnings per equity share:				
	(1) Basic	0.14	0.15	(0.12)	0.03
	(2) Diluted	0.14	0.15	(0.12)	0.03

Place : Rajkot
Date : 25/10/2024

SHRADDHA DEV PANDYA
Managing Director
DIN - 09621935

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Cash Flow Statement for the period ended on 30/09/2024

(Amount in Lakhs)

Particulars		Amount in Lakhs		Amount in Lakhs	
		30.09.2024		30.09.2023	
A	CASH FLOW FROM OPERATING ACTIVITIES				
	Net Profit Before Tax		5.62		(3.89)
	Add Back: -				
	Depreciation	0.48		0.48	
	Deferred Revenue Expenditure	-		-	
	Loss on sale of Assets	-		-	
	Interest expense	0.00		-	
	Others if any	-	0.48	-	0.48
	Deduct: -				
	Interest income	-		-	
	Profit on sale of Assets	-		-	
	Others if any	0.00	0.00	21.67	21.67
	Operating profit before working capital changes		6.11		(25.07)
	Adjustments for:				
	Decrease/(Increase) in Receivables	(437.17)		(303.13)	
	Decrease/(Increase) in Inventories	-		-	
	Increase/(Decrease) in Payables	226.70	(210.47)	398.54	95.41
	Cash generated from operations		(204.37)		70.34
	Income Tax Adjustment		(0.55)		(2.39)
	Cash flow before extraordinary item		(204.92)		67.94
	Proceeds from extraordinary item		0.00		21.67
	Net Cash flow from Operating activities		(204.92)		89.61
B	CASH FLOW FROM INVESTING ACTIVITIES				
	Purchase of Fixed Assets	0.00		-	
	Sale of Fixed Assets	-		-	
	Increase in Long & Short Term Advances & Investment	-		-	
	Increase in other Current & NON Current Assets	204.26		74.69	
	Interest income	-		-	
	Net Cash used in Investing activities		204.26		74.69
C	CASH FLOW FROM FINANCING ACTIVITIES				
	Proceeds from issuance of share capital	-		-	
	Proceeds from Long term Borrowings	-		-	
	Proceeds from Short term Borrowings	1.61		(195.80)	
	Subsidy	-		-	
	Interest paid	(0.00)		-	
	Net Cash used in financing activities		1.61		(195.80)
	Net increase in cash & Cash Equivalents		0.95		(31.50)
	Cash and Cash equivalents as at	31.03.2024	14.66	31.03.2023	45.28
	Cash and Cash equivalents as at	30.09.2024	15.61	30.09.2023	13.78

Place : Rajkot
Date : 25/10/2024

SHRADDHA DEV PANDYA
Managing Director
DIN - 09621935

Notes to Accounts

- Number of Investors complaints received, disposed of and lying unresolved as on 30.09.2024: 0
- The above results have been reviewed by audit committee and approved by the Board of Directors at their meeting held on 25th October, 2024.
- Previous year figures have been regrouped / reclassified wherever necessary to confirm to the current financial year figures and as per Schedule III of the Companies Act, 2013.
- The Company does not have any subsidiary company.
- Beginning April 1, 2017, the Company has, for the first time adopted IND AS with transition date of April 1, 2016 and accordingly the above audited Financial Results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (IND AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under.
- As the Company is having only one segment, there are no reportable segment in accordance with the requirement of Accounting Standard (As-17) "Segment Reporting" specified under Section 133 of the Companies Act, 2013.
- There was no adjustment in the profit & loss for Q2 (F.Y. 2024-25) under IND AS.

LIMITED REVIEW REPORT ON UNAUDITED HALF YEARLY STANDALONE FINANCIAL RESULTS OF COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

To
The Board of Directors
SCARNOSE INTERNATIONAL LIMITED

We have reviewed the accompanying statement of unaudited financial results of **SCARNOSE INTERNATIONAL 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.

Date: 25/10/2024
Place: Rajkot

FOR, K M CHAUHAN AND ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 125924W



CA Kishorsinh M Chauhan
Partner

Membership No. 118326
UDIN: 24118326BKHTWQSS64